

***PRESUMPTION:
CHIEF WEAPON FOR UNLAWFULLY
ENLARGING FEDERAL JURISDICTION***



*"As the thief is ashamed when he is found out, So is the house of Israel ashamed; They and their kings [rulers] and their princes [appointees], and their priests [judges of franchise courts] and their prophets [liberal economists], Saying to a tree, 'You are my father,' And to a stone, 'You gave birth to me.' [evolutionists] **For they have turned their back to Me [God], and not their face [by becoming like unto pagan gods themselves].** But in the time of their trouble [economic collapse] they will say, 'Arise and save us.' **But where are your [man-made] gods that you have made for yourselves?** Let them arise, if they can save you in the time of your trouble; **For according to the number of your cities [civil rulers and the people who WORSHIP, obey, and subsidize them, often at gunpoint] are your gods, O Judah.** [Jer. 2:26-28, Bible, NKJV]*

DEDICATION

“The power to create presumptions is not a means of escape from constitutional restrictions.”

[Bailey v. Alabama, [219 U.S. 219](#), 238, et seq., 31 S.Ct. 145; Manley v. Georgia, [279 U.S. 1](#), 5-6, 49 S.Ct. 215]

“But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the Lord, and he shall be cut off from among his people.”

[Numbers 15:30, Bible, NKJV]

“Ignorance more frequently begets confidence [and presumptions] than does knowledge.”

[Charles Darwin (1809-1882) 1871]

“Believing [PRESUMING without checking the facts and evidence] is easier than thinking. Hence so many more believers than thinkers.”

[Bruce Calvert]

“What luck for rulers that men do not think“

[Adolf Hitler]

“And in their covetousness (lust, greed) they will exploit you with false (cunning) arguments [“words of art” that advance FALSE presumptions]. From of old the sentence [of condemnation] for them has not been idle; their destruction (eternal misery) has not been asleep.”

[2 Peter 2:3, Bible, Amplified Edition]

“There is nothing so powerful as truth, and often nothing so strange.”

[Daniel Webster]

“Prejudices, it is well known, are most difficult to eradicate from the heart whose soil has never been loosened or fertilized by education; they grow there, firm as weeds among stones. “

[Charlotte Bronte]

“The significant problems we face cannot be solved at the same level of thinking we were at when we created them.”

[Albert Einstein]

“He who knows nothing is closer to the truth than he whose mind is filled with falsehoods and errors.”

[Thomas Jefferson]

TABLE OF CONTENTS

TABLE OF CONTENTS	3
LIST OF TABLES	4
TABLE OF AUTHORITIES	4
1 Introduction	22
2 Presumption defined and explained	22
2.1 Definition.....	23
2.2 Conclusive v. Rebuttable presumptions.....	26
2.3 “Presumption of innocence” and burden of proof in criminal cases.....	26
2.4 Meaning of word “presumption” in the Bible.....	27
2.5 Presumption is a Biblical Sin.....	28
2.6 All Presumptions that Prejudice or Injure Protected Rights are a Violation of Due Process of Law that Result in a Void Judgment	29
2.7 Rationale for making legal presumptions	34
2.8 How presumptions affect choice of law in Court	35
2.9 Presumptions in civil litigation.....	36
2.10 Rebutting presumed facts	36
2.11 Rules of Presumption.....	37
3 What is “law”? The government is systematically LYING to you about what it means	39
3.1 Introduction	40
3.2 Law is a Delegation of authority from the true sovereign: The People	42
3.3 How law protects the sovereign people: By limiting government power	46
3.4 Two methods of creating “obligations” clarify the definition of “law”	47
3.5 Authorities on “law”	51
3.6 CORRECTIVE (past) or PREVENTIVE (future) Remedy?	55
3.7 Why all man-made law is religious in nature	57
3.8 The result of violating God’s laws or putting man’s laws above God’s laws is slavery, servitude, and captivity	61
3.9 Abuse of Law as Religion.....	62
3.10 Civil statutes are not “law” as defined in the Bible	68
3.11 Too much law causes crime!	71
3.12 How judges unconstitutionally “make law”	75
3.13 How to Prevent Abuses or Misuses of the Word “Law” by Government Workers	85
3.14 Summary of Criteria for determining whether an enactment is “law” or merely a private law franchise	89
3.15 What is “rule of law” in the context of the “law” defined here?.....	91
3.16 Conclusions and Summary	97
3.17 Resources for Further Research	100
4 How Congress abuses presumption to destroy your Constitutional rights	101
4.1 “Words of Art”: Using the Law to deceive and create false presumption	101
4.2 Vague laws	108
4.3 Statutory Presumptions that Injure Rights are Unconstitutional.....	112
4.4 Law as propaganda	114
5 How Courts abuse presumption to Destroy Your Constitutional Rights	116
5.1 Overview of abusive techniques of courts and government prosecutors	116
5.2 How governments and courts EVADE fulfilling the requirement to PROVE their presumptions	118
5.3 Purpose of Due Process: To completely remove “presumption” from legal proceedings	118
5.4 The Worst Presumption Of All: That “private law” is “law” for those not subject to it.....	121
5.5 Unconstitutional Judicial Presumptions Commonly Used in Federal Court.....	123
5.6 How corrupted judges encourage and reward presumptions by jurists in the courtroom	127
5.7 How Presumption turns Courts into Federal Churches in violation of the First Amendment.....	127
6 Prohibitions upon presumption in gathering court-admissible evidence	128
6.1 Rules of Evidence designed to completely remove presumption	128
6.2 Abuse of Presumption As Part of Legal Discovery	129

7	How the IRS and state revenue Agencies Abuse Presumption to Destroy Your Constitutional Rights	129
7.1	IRS Presumption Rules.....	130
7.2	“Taxpayer” v. “Nontaxpayer”: Which One Are You?.....	136
7.3	Presumptions About Credibility of IRS Publications	147
7.4	IRS authority and jurisdiction presumptions	149
7.5	“Word of Art” Presumptions	150
7.6	“Exempt” presumptions on IRS Forms	153
8	Using presumption to win against the government.....	159
8.1	Federal Pleading Attachment.....	159
8.2	Rules of Presumption and Statutory Interpretation Form	160
8.3	Using Presumption in your favor in Federal court pleadings	160
8.4	Using favorable presumption to limit the adverse effect of vague definitions	162
8.5	Using Estoppel in pais to create presumptions	163
9	Resources for Further Study and Rebuttal	164
10	Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government	165

LIST OF TABLES

Table 1: Characteristics that make an enactment private law.....	89
Table 2: Questions to Ask and Answer as You Read the Internal Revenue Code	103
Table 3: Things IRS is NOT responsible or accountable for.....	147
Table 4: Resources for further study and rebuttal	164

TABLE OF AUTHORITIES

Constitutional Provisions

Art. 4, 4	32
Article 1, Section 10.....	159
Article 1, Section 9, Clause 8	80, 82, 87, 96
Article 4, Section 3, Clause 2	118
Bill of Rights	38, 80, 82, 88, 109, 114, 119, 148, 174
Constitution of the United States.....	175
Declaration of Independence	90, 97
Declaration of Independence, Thomas Jefferson, 1776.....	75
Federalist #41. Saturday, January 19, 1788, James Madison	92
Federalist Paper # 78	114
Federalist Paper #62, James Madison	105
Federalist Paper No. 78, Alexander Hamilton	72
Fifth Amendment	56, 123, 127
Fifth and Fourteenth Amendments.....	30
First Amendment.....	75, 95, 97, 128
Fourteenth Amendment.....	36, 122
Fourth Amendment	56
Sixteenth Amendment	124
Thirteenth Amendment.....	72, 90, 102, 112, 159
Title of Nobility.....	96

Statutes

1 U.S.C. §204	39, 66, 115, 121, 122, 173
18 U.S.C. §1581	102
18 U.S.C. §201	31
18 U.S.C. §208	31, 82, 152
18 U.S.C. §225	46
18 U.S.C. §597	120
18 U.S.C. §641	152
18 U.S.C. §912	152, 155, 156
26 U.S.C. §1313	136
26 U.S.C. §1461	140
26 U.S.C. §162	141
26 U.S.C. §3121(e).....	118, 154
26 U.S.C. §3401	102
26 U.S.C. §3401(c).....	102
26 U.S.C. §6012	140
26 U.S.C. §6014	145
26 U.S.C. §6041(a).....	141
26 U.S.C. §6065	96, 140, 165, 175
26 U.S.C. §63(a).....	143
26 U.S.C. §6901	104
26 U.S.C. §7203	109
26 U.S.C. §7214	150
26 U.S.C. §7343	141
26 U.S.C. §7426	142
26 U.S.C. §7433	146, 150
26 U.S.C. §7491	123, 127
26 U.S.C. §7701	117
26 U.S.C. §7701(a)(1)	135
26 U.S.C. §7701(a)(10)	102
26 U.S.C. §7701(a)(14)	89, 136, 152, 157
26 U.S.C. §7701(a)(16)	104
26 U.S.C. §7701(a)(26)	64, 140, 141, 152, 154, 157
26 U.S.C. §7701(a)(30)	137, 152
26 U.S.C. §7701(a)(31)	155
26 U.S.C. §7701(a)(9) and (a)(10)	135, 137, 143, 144, 152, 156, 163
26 U.S.C. §7701(b)(1)(A)	152
26 U.S.C. §7701(b)(1)(B).....	151
26 U.S.C. §7701(b)(5).....	154
26 U.S.C. §7701(c).....	112, 171
26 U.S.C. §7851	65
26 U.S.C. §864(c)(3)	152
26 U.S.C. §871(a)(3)	143
28 U.S.C. §§144, 455	82
28 U.S.C. §144	31, 127
28 U.S.C. §1746(2)	118
28 U.S.C. §2201	140
28 U.S.C.A. §§ 1332, 1332(c).....	125
28 U.S.C.A. §1332	125
31 U.S.C. §5331	141
4 U.S.C. §110	102
4 U.S.C. §72	114, 144, 158
42 U.S.C. §1983	39
5 U.S.C. §8422	150
50 U.S.C. §841	80, 82, 87
53 Stat. 1, Section 4.....	68
8 U.S.C. §1101(a)(2)	143

8 U.S.C. §1101(a)(21)	151, 152
8 U.S.C. §1401	104, 118, 143, 152, 154
Calif.Civil Code, §22	53
California Civil Code, Section 1427	47
California Civil Code, Section 1428	48, 97, 98
California Civil Code, Section 22.2	48
California Code of Civil Procedure, Sections 1708.....	48
California Evidence Code § 602.....	24
California Evidence Code §§ 621 et seq.	24
Code N. Y. § 462.....	51, 73
Federal Investment in Real Property Transfer Act (FIRPTA).....	90
Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97	49
Freedom of Information Act (FOIA).....	139
I.R.C.	103
I.R.C. Subtitle A.....	139, 141
Internal Revenue Code (I.R.C. , 26 U.S.C)	103
Internal Revenue Code of 1939, Chapter 2, 53 Stat 1	65
Internal Revenue Code of 1954.....	66
Internal Revenue Code Subtitle A	136
Internal Revenue Code, Subtitle A.....	117, 138, 139, 154, 155
Internal Revenue Title	65
Public Law 591, 83d Congress, approved August 16, 1954.....	66
Revenue Act of 1939, 53 Stat. 1, Exhibit #05.027	65
Revenue Act of 1939, 53 Stat. 1, Section 4.....	65
Revenue Code, Subtitle A	66
Statutes At Large.....	97, 122
Tariff Act of 1930	140
Title 26	116
Title 26, the Internal Revenue Code.....	66
Title 26: Internal Revenue Code.....	39
Title 42: The Public Health and Welfare.....	39
Title 50: War and National Defense	39
U.C.C. §2-103(1)(a)	50
U.C.C. §2-104(1).....	50
U.S. Code	103
Vehicle Code	90

Regulations

20 C.F.R. “Employee Benefits”	143
20 C.F.R. §422.103(d).....	143, 152
26 C.F.R.	151
26 C.F.R. §1.1-1	137
26 C.F.R. §1.1-1(c).....	118
26 C.F.R. §1.1441-1(b)(3).....	130, 134
26 C.F.R. §1.1441-1(b)(3)(viii).....	134
26 C.F.R. §1.1441-1(c)(3)	103, 135
26 C.F.R. §1.6151-1	145
26 C.F.R. §1.871-2.....	151
26 C.F.R. §301.6671-1	150
26 C.F.R. §301.7701-5	141
26 C.F.R. §31.3401(a)-3.....	104
26 C.F.R. §31.3401(c)-1.....	102
26 C.F.R. §31.3402(p)-1(a)	141
26 C.F.R. §601.201(k)(2)	148
26 C.F.R. Part 1	148
26 C.F.R. Part 301	148

26 C.F.R. Part 601	147, 148
31 C.F.R. §103.30(d)(2)	141
Code of Federal Regulations (C.F.R.'s)	103

Rules

Alaska Rule of Evidence, Rule 301(b)	24
California Evidence Code, §600.....	67
Federal Rule of Civil Procedure 11	127
Federal Rule of Civil Procedure 12(b)(6).....	55
Federal Rule of Civil Procedure 12(h)(3).....	125
Federal Rule of Civil Procedure 17(b)	76, 99
Federal Rule of Civil Procedure 17(b).	119
Federal Rule of Civil Procedure 8(b)(6).....	160, 165
Federal Rule of Criminal Procedure 43.....	125
Federal Rule of Evidence 301	24, 30, 67
Federal Rule of Evidence 602	128
Federal Rule of Evidence 610	22, 30, 31, 49, 128
Federal Rule of Evidence 610	67
Federal Rule of Evidence 611(c).....	128, 129, 159
Federal Rule of Evidence 802	128
Federal Rule of Evidence 803(8).....	83
Federal Rules of Evidence.....	26, 128
Hawaii Rule of Evidence 305.....	24
Hawaii Rules of Evidence 303, 304	24
Hearsay Rule, Federal Rule of Evidence 802.....	22
Maine Rule of Evidence 301(b)	24
Oregon Evidence Code, Rule 311	24
Oregon Rule of Evidence 311(2).....	24
U.S. Supreme Court Rule 10	126
U.S. Supreme Court Rule 10. Considerations Governing Review on Writ of Certiorari	126
Vermont Rule of Evidence 301(b)	24
Wisconsin Rule of Evidence 301	24

Cases

84 Cal.App.2d. 229	118
A.C. Aukerman Co. v. R.L. Chaides Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992)	38
Alexander v. Inland Steel Co. (CA8 Mo) 263 F.2d. 314.....	35
Amerada Hess Pipeline Corp. v. Alaska Public Utilities Com. (Alaska) 711 P.2d. 1170	35, 36
American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358.....	157
American Casualty Co. v. Costello, 174 Mich.App. 1, 435 N.W.2d. 760.....	24
Arnold v. Ray Charles Enterprises, Inc., 264 N.C. 92, 141 S.E.2d. 14	35
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936).....	144, 163
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977)	33
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13 ...	33
Babcock v. Chesapeake & O. R. Co. (1st Dist) 83 Ill.App.3d. 919, 38 Ill.Dec. 841, 404 N.E.2d. 265	36
Bailey Case (219 U.S. 239, 31 S. Ct. 145, 151)	67
Bailey v. Alabama, 219 U.S. 219	113
Bailey v. Alabama, 219 U.S. 219 (1911).....	39, 136, 171
Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145	2, 115, 119, 122
Baker v. Carr, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663	172
Balzac v. Porto Rico, 258 U.S. 298 (1922)	40, 91, 98
Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326.....	56

Bartholomew v. United States, 740 F.2d. 526, 532 n. 3 (7th Cir. 1984)	147
Basso v. Utah Power and Light Company, 495 F.2d. 906 (1974)	125
Bates v. Bowles White & Co., 56 Wash.2d. 374, 353 P.2d. 663.....	37
Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d. 636, 254 N.Y.S.2d. 763, 765	167
Bente v. Bugbee, 137 A. 552, 103 N.J. Law. 608 (1927).....	139
Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362	70
Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093 (9th Cir. 1981).....	71
Boston & L. R. Corp. v. Salem & L. R. Co., 2 Gray (Mass.), 35	51, 73
Botta v. Scanlon, 288 F.2d. 504, 508 (1961).....	139
Boulez v. C.I.R., 258 U.S.App. D.C. 90, 810 F.2d. 209 (1987)	147
Boyd v. United States, 116 U.S. 616, 29 L.Ed. 746, 6 Sup.Ct.Rep. 524.....	121
Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).....	174
Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134.....	56
Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683.....	38
Budd v. People of State of New York, 143 U.S. 517 (1892).....	56
Buhler v. Maddison, 109 Utah 267, 176 P.2d. 118, 168 A.L.R. 177.....	35, 36
Bull v. United States, 295 U.S. 247 (1935)	151
Bullock v. Latham, 306 F.2d. 45 (1962)	141
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325	76, 136, 162, 171
Burton v. Ohio, Adult Parole Authority (CA6 Ohio) 798 F.2d. 164, 41 BNA FEP Cas 1799, 41 CCH EPD ¶ 36544.....	37
C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d.18 (1939)	140
Calder v. Bull, 3 U.S. 386 (1798).....	52
Callahan v. Van Galder, 3 Wis.2d. 654, 89 N.W.2d. 210	37
Camden v. Allen, 2 Dutch., 398	52
Cardell v. Morrison (DC Mass) 138 F.Supp. 817	35
Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521.....	56
Carson v. Metropolitan Life Ins. Co., 156 Ohio.St. 104, 45 Ohio.Ops. 103, 100 N.E.2d. 197, 28 A.L.R.2d. 344	37
Carson v. Metropolitan Life Ins. Co., 165 Ohio.St. 238, 59 Ohio.Ops. 310, 135 N.E.2d. 259	37
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)	144, 163
Caterpillar Tractor Co. v. United States, 589 F.2d. 1040, 1043, 218 Ct.Cl. 517 (1978)	147
Charbonnet v. United States, 455 F.2d. 1195, 1199- 1200 (5th Cir.1972)	148
Chasse v. Albert, 147 Conn 680, 166 A.2d. 148	35
Chicago & N. R. Co. v. C. C. Whitnack Produce Co., 258 U.S. 369, 66 L.Ed. 665, 42 S.Ct. 328.....	34
Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452.....	70
Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181	70
City of Dallas v Mitchell, 245 S.W. 944	50
Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973).....	174
Cleveland Bed. of Ed. v. LaFleur (1974), 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215.....	67
Cleveland Bed. of Ed. v. LaFleur, 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215 (1974).....	30, 38, 115
Cline v. Frink Dairy Co., 274 U.S. 445, 47 S.Ct. 681 (1927).....	108
Coffin v. United States, 156 U.S. 432, 453 (1895).....	67, 123
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979)	159, 162
Colautti v. Franklin, 439 U.S. at 392-393, n. 10	76, 136, 159, 162
Colorado v. New Mexico, 467 U.S. 310 (1984).....	26
Computerized Radiological Services, Inc. v. Syntex Corp. (ED NY) 595 F.Supp. 1495, 40 UCCRS 49.....	35, 36
Connally v. General Construction Co., 269 U.S. 385 (1926).....	108
Connick v. Myers, 461 U.S. 138, 147 (1983).....	174
Connizzo v. General American Life Ins. Co. (Mo App) 520 S.W.2d. 661.....	24, 165
County Court of Ulster County v. Allen, 442 U.S. 140, 60 L.Ed.2d. 777, 99 S.Ct. 2213	24, 165
Court in Estelle v. Williams, 425 U.S. 501 (1976).....	29
Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932)	32
Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292.....	33
CWT Farms Inc. v. Commissioner of Internal Revenue, 755 F.2d. 790 (11th Cir. 03/19/1985)	148
Dauer's Estate v. Zabel, 9 Mich.App. 176, 156 N.W.2d. 34, 37.....	42, 53
De Santis v. Wackenhut Corp. (Tex App Houston (14th Dist)) 732 S.W.2d. 29	35
Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935).....	38
Delany v. Moralitis, C.C.A.Md., 136 F.2d. 129, 130	167

Delo v. Lashely, 507 U.S. 272 (1993).....	30, 39
Dick v. New York Life Ins. Co., 359 U.S. 437, 3 L.Ed.2d. 935, 79 S.Ct. 921	36
Donovan v. United States, 139 U.S. App. D.C. 364, 433 F.2d. 522 (D.C.Cir.)	147
Downes v. Bidwell, 182 U.S. 244 (1901).....	32, 38, 46, 104, 114, 174
Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185, 38 S.Ct. 467 (1918)	103
Dunphy v. United States [529 F.2d. 532, 208 Ct.Cl. 986 (1975)]	147
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	65, 156, 157
Economy Plumbing & Heating v. United States, 470 F.2d. 585 (1972).....	141
Einhorn v. Dewitt, 618 F.2d. 347 (5th Cir. 06/04/1980)	147
Eisendrath v. Knauer, 64 111. 402	51, 73
Eisner v. Macomber, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920)	103
Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088.....	79, 86
Empire Gas & Fuel Co. v. Muegge, 135 Tex. 520, 143 S.W.2d. 763	37
Employers' Liability Assur. Corp. v. Maes (CA10 NM) 235 F.2d. 918.....	37
Estepp v. Norfolk & W. R. Co. (CA6 Ky), 192 F.2d. 889	35
Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144.....	56, 57
Ferdinand v. Agricultural Ins. Co., 22 N.J. 482, 126 A.2d. 323, 62 A.L.R.2d. 1179	24, 165
Ferry v. Ramsey, 277 U.S. 88, 72 L.Ed. 796, 48 S.Ct. 443	36
Finch v. Hughes Aircraft Co., 57 Md.App. 190, 469 A.2d. 867	35, 36
Fiorentino v. United States, 607 F.2d. 963, 968, 221 Ct.Cl. 545 (1979).....	147
Firkus v. Murphy, 311 Minn 85, 246 N.W.2d. 864.....	37
Flora v. U.S., 362 U.S. 145 (1960).....	145
Flora v. United States	149
Flora v. United States, 362 U.S. 145 (1960).....	149
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935)	159, 162
Freeman United Coal Mining Co. v. Office of Workers' Compensation Program (CA7) 999 F.2d. 291)	36
FW/PBS, Inc. v. Dallas, 493 U. S. 215, 231 (1990).....	55
Gardner v. Broderick, 392 U.S. 273, 277 -278 (1968)	174
Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524	70
Glass v. The Sloop Betsey, 3 (U.S.) Dall 6	43
Glass v. The Sloop Betsey, 3 U.S. 6, 3 Dall. 6, 1 L.Ed. 485 (1794).....	42
Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773	56, 57
Glidden Co. v. Zdanok, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472.....	33
Glover v. Henry (Tex App Eastland) 749 S.W.2d. 502.....	24
Goldman v. Beaudry, 122 Vt. 299, 170 A.2d. 636.....	35
Gordon's Transports, Inc. v. Bailey, 41 Tenn App 365, 294 S.W.2d. 313	35
Grayned v. City of Rockford, 408 U.S. 104, 108 (1972)	108
Greene v. Willey, 147 Me. 227, 86 A.2d. 82.....	37
Hale v. Henkel, 201 U.S. 43 (1906)	121
Hamilton v. Rathbone, 175 U.S. 414, 20 Sup.Ct. 155, 44 L.Ed. 219	51, 73
Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724.....	144, 163
Heider v. Unicume, 142 Or. 416, 20 P.2d. 384	57
Heiner v. Donnan, 285 U.S. 312 (1932).....	67, 119, 122
Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed. 772 (1932)	30
Henderick v. Uptown Safe Deposit Co. (1st Dist) 21 Ill.App.2d. 515, 159 N.E.2d. 58	37
Higley v. Commissioner of Internal Revenue, 69 F.2d. 160 (1934).....	138
Hinds v. John Hancock Mut. Life Ins. Co., 155 Me. 349, 155 A.2d. 721, 85 A.L.R.2d. 703	24, 37, 165
Hoeper v. Tax Comm'n, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931)	31
Holt Service Co. v. Modlin, 163 Ga.App. 283, 293 S.E.2d. 741.....	35, 36
In re Winship, 397 U.S. 358, 364 (1970)	30
In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999).....	50
Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172.....	70
Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.....	125
Islamic Republic of Iran v. Pahlavi, 116 Misc.2d. 590, 455 N.Y.S.2d. 987, 990.....	108, 172
Jackson ex dem. Pearson v. Housel, 17 Johns. 281, 283.....	50
Jackson v. Coggan (SD NY) 330 F.Supp. 1060	35
Jackson v. Metropolitan Edison Co., 419 U.S. 345, 349 (1974)	39

Jensen v. Brown, 19 F.3d. 1413, 1415 (Fed.Cir.1994).....	38
Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.....	70
Jodoin v. Baroody, 95 N.H. 154, 59 A.2d. 343.....	37
Joffre v. Canada Dry Ginger Ale, Inc., 222 Md. 1, 158 A.2d. 631	35
Johnson v. Atlantic C. L. R. Co., 217 S.C. 190, 60 S.E.2d. 226	37
Johnson v. White, 154 Mich.App. 425, 397 N.W.2d. 555.....	37
Jupiter v. United States (ED La), 181 F.Supp. 294, affd (CA5 La) 287 F.2d. 388.....	35
Kabo v. Summa Corp. (ED Pa), 523 F.Supp. 1326.....	35
Kazubowski v. Kazubowski, 45 Ill.2d. 405, 259 N.E.2d. 282, 290.....	29
Keeshin Motor Express Co. v. Park Davis Lines, Inc. (DC Mo), 119 F.Supp. 561	35
Kelley v. Johnson, 425 U.S. 238, 247 (1976).....	174
Keyes v. School Dist., 413 U.S. 189, 37 L.Ed.2d. 548, 93 S.Ct. 2686.....	34
Knight v. Handley Motor Co. (Dist Col App) 198 A.2d. 747	35
Kowalski v. Wojtkowski, 19 N.J. 247, 116 A.2d. 6, 53 A.L.R.2d. 556	36
Lachman v. Pennsylvania Greyhound Lines, Inc. (CA4 Va) 160 F.2d. 496	35
Lawrence v. Hennessey, 165 Mo. 659, 65 S.W. 717.....	51, 73
Leary v. United States, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969).....	31
Lecroy, 751 F.2d. at 127. See also 79 T.C. at 1069.....	148
Legille v. Dann, 178 U.S.App.DC. 78, 544 F.2d. 1, 191 U.S.P.Q. 529.....	24, 165
Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.....	79, 86
Levasseur v. Field (Me), 332 A.2d. 765.....	24, 165
Leventhal v. American Airlines, Inc., 347 Mass. 766, 196 N.E.2d. 924.....	35
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).....	144
Loan Association v. Topeka, 20 Wall. 655 (1874).....	45, 52, 64, 95, 124
Loan Association v. Topeka, 87 U.S. (20 Wall.) 655 (1874)	89
Long v. Rasmussen, 281 F. 236 (1922).....	65, 117, 123
Long v. Rasmussen, 281 F. 236, 238 (1922).....	141, 142, 146
Los Angeles v. Lyons, 461 U. S. 95, 102 (1983)	55
Luhring v. Glotzbach, 304 F.2d. 560 (4th Cir. 05/28/1962).....	147
Lujan v. Defenders of Wildlife, 504 U.S. 555 (1992)	55
Luther v. Borden, 48 U.S. 1 (1849).....	110, 173
Lynn v. Cepurneek, 352 Pa.Super. 379, 508 A.2d. 308	37
Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697	70
Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408.....	79, 87
Manchester v. Dugan (Me), 247 A.2d. 827	24, 165
Manley v. Georgia, 279 U.S. 1, 49 S.Ct. 215, 73 L.Ed. -	113
Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.....	2, 115, 119, 122
Marbury v. Madison, 5 U.S. 137 (1803)	92, 126
Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)	102
Marquis v. St. Louis S. F. R. Co. (2nd Dist) 234 Cal.App.2d. 335, 44 Cal.Rptr. 367.....	35
Martin v. Phillips, 235 Va. 523, 369 S.E.2d. 397.....	24, 165
Maryland Casualty Co. v. Williams (CA5 Miss), 377 F.2d. 389, 35 ALR3d 275.....	35, 36
Matter of Mayor of N.Y., 11 Johns., 77	52
Maurer v. United States (ED Wis), 219 F.Supp. 253	35
McCulloch v. Maryland, 4 Wheat. 316, 428	153
McDougall v. Glenn Cartage Co., 169 Ohio.St. 522, 9 Ohio.Ops.2d. 12, 160 N.E.2d. 266.....	35
McMillan v. Pennsylvania, 477 U.S. 79 (1986)	113
McNamer v. American Ins. Co., 267 Wis. 494, 66 N.W.2d. 342.....	37
Meese v. Keene, 481 U.S. 465, 484 (1987).....	159, 162
Meese v. Keene, 481 U.S. 465, 484-485 (1987)	159, 162
Melville v. American Home Assur. Co. (CA3 Pa) 584 F.2d. 1306, 3 Fed.Rules.Evid.Serv. 756	35, 36
Miller & Long Co. v. Shaw (Dist Col App), 204 A.2d. 697	35
Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954).....	109, 137
Mobile, J. & K. C. R. Co. v. Turnipseed, 219 U.S. 35, 55 L.Ed. 78, 31 S.Ct. 136.....	36
Morrison v. California, 291 U.S. 82, 96 -97.....	113
Moulton v. Witherell, 52 Me. 242.....	51, 73
Mudd v. Goldblatt Bros., Inc. (1st Dist) 118 Ill.App.3d. 431, 73 Ill.Dec. 657, 454 N.E.2d. 754.....	35

Mulroy v. Co-operative Transit Co., 142 W Va. 165, 95 S.E.2d. 63.....	37
Murray v. Montgomery Ward Life Ins. Co., 196 Colo. 225, 584 P.2d. 78.....	24, 165
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856).....	33
Myers v. Gaither (Dist Col App), 232 A.2d. 577	35
National Collegiate Athletic Assn. v. Tarkanian, 488 U.S. 179, 193, n. 13 (1988).....	39
National Tel. News Co. v. Western Union Tel. Co., 119 Fed. 294, 56 C.C.A. 198, 60 L.R.A. 805	51, 73
Neither Tot v. United States, 319 U.S. 463	113
New York C. R. Co. v. Monroe (SD NY) 188 F.Supp. 826, 15 Ohio.Ops.2d. 31.....	35
New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938)	38
New York Times v. Sullivan, 376 U.S. 254 (1964)	22, 31, 120
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	76, 136, 162, 171
Newell v. Richards, 83 Md.App. 371, 574 A.2d. 370	35
Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663..	62, 165
Northern Commercial Co. v. U. S., C.C.A.Alaska, 217 F. 33, 36.....	25
Northern Liberties v. St. John's Church, 13 Pa.St. 104.....	52
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983).....	33
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983).....	38
O'Connor v. Ortega, 480 U.S. 709, 723 (1987).....	174
Olmstead v. United States, 277 U.S. 438, 485. (1928).....	149
Panduit Corp. v. All States Plastic Mfg. Co. (CA FC), 744 F.2d. 1564, 223 U.S.P.Q. 465	37
Papachristou v. City of Jacksonville, 405 U.S. 156 (1972).....	108
Pearson v. Housel, 17 Johns. 281, 283	73
Peck v. Board of Directors of Public Schools for Parish of Catahoula, 137 La. 334, 68 So. 629, 630	25
Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565.....	29
Pennoyer v. Neff, 95 U.S. 714, 732-733 (1878).....	31
Pennsylvania, Dept. of Transp. v. United States, 226 Ct.Cl. 444, 643 F.2d. 758, 7 Fed.Rules.Evid.Serv. 1157	37
Pettit v. Penn, LaApp., 180 So.2d. 66, 69	29
Phelps v. People, 72 N.Y. 357.....	51, 73
Pilot Life Ins. Co. v. Boone (CA5 Ala) 236 F.2d. 457	35
Pizza v. Wolf Creek Ski Dev. Corp. (Colo) 711 P.2d. 671, 55 A.L.R.4th. 607	36
Poitras v. R. E. Glidden Body Shop, Inc. (Me) 430 A.2d. 1113	24, 165
Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (Supreme Court 1895)	41
Pollock v. Farmers' Loan and Trust Co., 157 U.S. 429 (1895).....	45, 69
Port Terminal & Warehousing Co. v. John S. James Co., D.C.Ga., 92 F.R.D. 100, 106	24
Portillo v. C.I.R., 932 F.2d. 1128 (5th Cir. 1991).....	125
Pray v. Northern Liberties, 31 Pa.St. 69.....	52
Public Workers v. Mitchell, 330 U.S. 75, 101 (1947).....	174
Raffaele v. Granger, 196 F.2d. 620 (1952).....	141
Re Estate of Borom (Ind App) 562 N.E.2d. 772	24, 165
Re Estate of Swan, 4 Utah.2d. 277, 293 P.2d. 682.....	37
Re Guardianship of Breece, 173 Ohio.St. 542, 20 Ohio.Ops.2d. 155, 184 N.E.2d. 386	37
Re Medico Associates, Inc. (BC DC Mass) 23 B.R. 307	35
Re O'Connor's Estate, 74 Ariz 248, 246 P.2d. 1063.....	37
Reid v. Covert, 354 U.S. 1, 5 -10	113
Richardson-Merrell, Inc. v. Koller, 472 U.S. 424, 86 L.Ed.2d. 340, 105 S.Ct. 2757.....	37
Roberts v. Commissioner, 176 F.2d. 221, 225 (9 C.A., 1949)	118
Rothensis v. Ullman, 110 F.2d. 590(1940).....	141
Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998.....	38
Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990).....	174
Sanders v. Glenshaw Glass Co. (CA3 Pa), 204 F.2d. 436, cert den 346 U.S. 916, 98 L.Ed. 411, 74 S.Ct. 278.....	35
Schenck v. Minolta Office Sys., Inc. (Colo App), 802 P.2d. 1131.....	37
Schlesinger v. Wisconsin, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926)	31
Schlichting v. Schlichting, 15 Wis.2d. 147, 112 N.W.2d. 149	37
Schmitt v. U.S., 140 B.R. 571 (Bank W.D. Okl. 1992).....	142
Scranton v. Wheeler, 179 D.S. 141, 21 Sup.Ct. 48, 45 L.Ed. 126.....	51, 73
Sewell v. Georgia, 435 U.S. 982 (1978).....	31, 108, 172
Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47	52

Shepherd v. Midland Mut. Life Ins. Co., 152 Ohio.St. 6, 39 Ohio.Ops. 352, 87 N.E.2d. 156, 12 A.L.R.2d. 1250	37
Sierra Club v. Morton, 405 U. S. 727, 740-741, n. 16 (1972)	55
Simms. v. Ahrens, 271 S.W. 720	103
Simon v. Eastern Ky. Welfare Rights Organization, 426 U. S. 26, 41-42 (1976)	55
Sloan v. Comm’r, 53 F.3d. 799 (7th Cir. 1995), cert. denied, 516 U.S. 897 (1995)	142
Sloniger v. Enterline, 400 Pa. 457, 162 A.2d. 397	35
Smiley v. Lenane, 363 Ill. 66, 1 N.E.2d. 213, 216	25
Smith v. Bohlen, 95 N.C. App 347, 382 S.E.2d. 812, affd 328 N.C. 564, 402 S.E.2d. 380	24, 165
Smith v. Farley, 155 App.Div. 813, 140 N.Y.S. 990, 992	25
Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94	137
South Carolina v. Ragan, 465 U.S. 367 (1984)	141
Spillman v. Succession of Spillman, 147 La. 47, 84 So. 489, 490	25
Stanley v. Illinois, 405 U.S. 645, 31 L.Ed.2d. 551, 92 S.Ct. 1208	36
Stanton v. Lewis, 26 Conn. 449	51, 73
State ex re. Maisano v. Mitchell, 155 Conn. 256, 231 A.2d. 539, 542	167
State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321	70
State ex. Re. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 599, 22 O.O. 110	173
State Mut. Life Assur. Co. v. Wittenberg (CA8 Ark) 239 F.2d. 87	35
State v. Circuit Court of Dodge County, 176 Wis. 198, 186 N.W. 732, 734	25
Stenberg v. Carhart, 530 U.S. 914 (2000)	76, 136, 160, 162
Stief v. Hart, 1 N.Y. 24	51, 73
Stratton’s Independence v. Howbert, 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913)	103
Stuart v. State Farm Mut. Auto. Ins. Co. (Mo App) 699 S.W.2d. 450	35
Sun Oil Co. v. Wortman, 486 U.S. 717, 100 L.Ed.2d. 743, 108 S.Ct. 2117, 101 OGR 1	35
Swain v. Neeld, 28 N.J. 60, 145 A.2d. 320	34
Sylvania Electric Products, Inc. v. Barker (CA1 Mass) 228 F.2d. 842	35
Terry v. Bothke, 713 F.2d. 1405, at 1414 (1983)	139
Texas Dept. of Community Affairs v. Burdine, 450 U.S. 248, 67 L.Ed.2d. 207, 101 S.Ct. 1089, 25 BNA FEP Cas 113, 25 CCH EPD ¶ 31544, 9 Fed.Rules.Evid.Serv. 1	37
The Antelope, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825)	72
Tietloff v. Lift-A-Loft Corp. (Ind App) 441 N.E.2d. 986	35, 36
Tot v. United States, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943)	31
Travelers’ Protective Ass’n v. Jones, 75 Ind. App. 29, 127 N.E. 783, 785	25
Tri-Aspen Constr. Co. v. Johnson (Colo) 714 P.2d. 484	36
Trinity Episcopal Corp. v. Romney, D.C.N.Y., 387 F.Supp. 1044, 1084	29
Trustees of Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673	73
Turner v. United States, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970)	31
U.S. v. Bull, 295 U.S. 247, 26 (1935)	151
U.S. v. Butler, 297 U.S. 1 (1936)	45, 95
U.S. v. Slater, 545 Fed.Supp. 179, 182 (1982)	127
U.S. v. Smith, D.C.Iowa, 249 F.Supp. 515, 516	29
U.S. v. Will, 671 F.2d. 963 (1982)	147
United Air Lines, Inc. v. Wiener (CA9 Cal) 335 F.2d. 379, 8 F.R.Serv.2d. 49b.42	35
United States Fidelity and Guaranty Co. v. Guenther, 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683	42, 53
United States v. Boylan, 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223 (CA1 Mass)	70
United States v. Erie R. Co., 106 U.S. 327 (1882)	153
United States v. Holzer, 816 F.2d. 304 (CA7 Ill)	70
United States v. Hover, 268 F.2d. 657 (1959)	125
United States v. Kusche, D.C.Cal., 56 F.Supp. 201 207, 208	167
United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)	96
United States v. United Mine Workers of America, 330 U.S. 258 (1947)	111
United States v. Winstar Corp. 518 U.S. 839 (1996)	49, 98
United States vs. Lee, 106 U.S. 196, 1 S. Ct. 240 (1882)	54
Usery v. Turner Elkhorn Mining Co., 428 U.S. 1, 49 L.Ed.2d. 752, 96 S.Ct. 2882, 1 Fed.Rules.Evid.Serv. 243	36
Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass’n, Utah, 564 P.2d. 751, 754	70
Valleroy v. Southern R. Co. (Mo) 403 S.W.2d. 553	35
Van Wart v. Cook, Okl.App., 557 P.2d. 1161, 1163	24

Vaughn v. State, 3 Tenn.Crim.App. 54, 456 S.W.2d. 879, 883	29
Vernon v. Aubinoe, 259 Md. 159, 269 A.2d. 620	35
Vicars v. Atlantic Discount Co., 205 Va. 934, 140 S.E.2d. 667.....	35
Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235	67
Vlandis v. Kline, 412 U.S. 441 (1973)	31
Vlandis v. Kline, 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 (1973)	30, 38, 115
Warth v. Seldin, 422 U. S. 490, 508 (1975)	55
Waters v. New Amsterdam Casualty Co., 393 Pa. 247, 144 A.2d. 354	37
Weber v. Continental Casualty Co. (CA10 Okla) 379 F.2d. 729	35
Weeks v. United States, 232 U.S. 383 (1914)	149
Wells v. Dairyland Mut. Ins. Co., 274 Wis. 505, 80 N.W.2d. 380.....	37
Wendland v. Commissioner of Internal Revenue, 739 F.2d. 580, 581 (11th Cir.1984)	148
West Virginia Bd. of Ed. v. Barnett, 319 U.S. 624, 638 (1943).....	109
Western and Atlantic Railroad v. Henderson, 279 U.S. 639 (1929).....	122
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945).....	159, 162
Wilson v. Ward Lumber Co. (C. C.) 67 Fed. 674	51, 73
World-Wide Volkswagen Corp. v. Woodson, 444 U.S. 286 (1980).....	31
Yick Wo v. Hopkins, 118 U.S. 356 (1886)	111
Yick Wo v. Hopkins, 118 U.S. 356 1886.....	76
Yick Wo v. Hopkins, 118 U.S. 356, 6 S.Ct. 1064 (1886)	42

Other Authorities

1 Bl.Comm. 138	50, 73
1 Hamilton's Works (Ed. 1885) 270.....	69
2 BL Comm. 389	51
2 Bl.Comm. 2, 15	50, 73
2 Bl.Comm. 389	73
2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657	32, 115
22A American Jurisprudence 2d, Death §§ 551 et seq. (1999)	34
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992)	160, 162
3 Barn. & Adolph. 318, note	51
6 Adolph. & El 11. 469	51
6 Words and Phrases, 5583, 5584	79, 87
63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)	70
9 Barn. & Cr. 586	51
A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31	79, 87
Abbott and Costello.....	106
Achtemeier, P. J., Harper & Row, P., & Society of Biblical Literature. 1985. Harper's Bible dictionary. Includes index. (1st ed.). Harper & Row: San Francisco.....	166
Adolf Hitler	2
Adventures in Legal Land Video, Marc Stevens.....	162
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001	34, 51, 85
Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005	91
Albert Einstein.....	2
American Jurisprudence 2d, Duress, §21 (1999)	57
American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature (1999).....	163
American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose (1999)	164
American Jurisprudence 2d, Evidence, §181 (1999).....	165
American Jurisprudence 2d, Evidence, §181 (1999).....	24, 165
American Jurisprudence 2d, Evidence, §185 (1999).....	34
American Jurisprudence 2d, Evidence, §186: Choice of Law (1999)	35
American Jurisprudence 2d, Evidence, §190: Civil litigation (1999)	36
American Jurisprudence 2d, Evidence, §199 (1999).....	36
Aristotle for Armchair Theologians	26
Assistant for National Security Affairs, Condoleezza Rice	106

Aust. Jur. (Campbell's Ed.) § 1103	50
Authority and the Politics of Power, Nike Research	100
Babylon the Great is Falling, Jack D. Hook	138
Ballentine's Law Dictionary, 3rd Edition (1969), p. 468	118
Benjamin Franklyn, letter to Benjamin Vaughan, March 14, 1785.—The Writings of Benjamin Franklin, ed. Albert H. Smyth, vol. 9, p. 293 (1906)	27
Black's Law Dictionary	39
Black's Law Dictionary, Fourth Edition, p. 1246	25
Black's Law Dictionary, Fourth Edition, p. 1577	55
Black's Law Dictionary, Fourth Edition, p. 1593	32
Black's Law Dictionary, Fourth Edition, p. 1693	56, 90
Black's Law Dictionary, Second Edition, p. 955	51, 73
Black's Law Dictionary, Sixth Edition, p. 1106	73
Black's Law Dictionary, Sixth Edition, p. 1162	121
Black's Law Dictionary, Sixth Edition, p. 1185	24, 30, 38, 67
Black's Law Dictionary, Sixth Edition, p. 1189	64, 66, 124, 173
Black's Law Dictionary, Sixth Edition, p. 1190	115, 122
Black's Law Dictionary, Sixth Edition, p. 1196	70
Black's Law Dictionary, Sixth Edition, p. 1292	62, 165
Black's Law Dictionary, Sixth Edition, p. 1407	167
Black's Law Dictionary, Sixth Edition, p. 281	43
Black's Law Dictionary, Sixth Edition, p. 423	101
Black's Law Dictionary, Sixth Edition, p. 485	137
Black's Law Dictionary, Sixth Edition, p. 500	29, 39, 124, 171
Black's Law Dictionary, Sixth Edition, p. 581	76, 136, 162, 171
Black's Law Dictionary, Sixth Edition, p. 828	25
Black's Law Dictionary, Sixth Edition, p. 884	42, 53
Black's Law Dictionary, Sixth Edition, p. 97	125
Black's Law Dictionary, Sixth Edition, pp. 1158-1159	108, 172
Black's Law Dictionary, Sixth Edition, pp. 1397-1398	70
Bouvier's Law Dictionary Unabridged, 8th Edition, pg. 2131	95
Bouvier's Law Dictionary Unabridged, 8th Edition, pg. 2159	95
Bouvier's Law Dictionary, Fourth Edition, 1848	51
Bruce Calvert	2
Buried in Law, John Stossel, Fox News	101
Challenging Federal Jurisdiction Course, Form #12.010	76
Charles Darwin	2
Charlotte Bronte	2
Chinese Proverb	63
Citizenship Status v. Tax Status, Form #10.011	85
Citizenship Status v. Tax Status, Form #10.011, Section 6	84
Citizenship, Domicile, and Tax Status Options, Form #10.003	85
Clearfield Doctrine	77
Commandments About Relationship of Believers to the World, SEDM	97
Common Law Practice Guide, Litigation Tool #10.013	100
Confucius	33
Confucius, 500 B.C.	106
Congressman Traficant	80
Corporatization and Privatization of the Government, Form #05.024, Section 10	84
Correcting Erroneous Information Returns, Form #04.001	135, 141
Correcting Erroneous IRS Form 1042's, Form #04.003	141
Correcting Erroneous IRS Form 1098's, Form #04.004	141
Correcting Erroneous IRS form 1099's, Form #04.005	141
Correcting Erroneous IRS Form W-2's, Form #04.006	141
Courts Cannot Make Law, Michael Anthony Peroutka Townhall	85
Daniel Webster	2
De Facto Government Scam, Form #05.043	49

Department of Justice (D.O.J.)	96
Department of Motor Vehicles (D.M.V.)	90
Devil's Advocate: Lawyers, SEDM	42
Dictionary.com: "Presumption"	23
Disclaimer, Section 4	95
District Attorney	96
Doing Justice and Mercy-Pastor Tim Keller	68
DOJ	126
Driver License	90
Enumeration of Inalienable Rights, Form #10.002	91
Ernest F. Kevan, The Moral Law (Jenkintown, Penna.: Sovereign Grace Publishers, 1963) p. 5 f	58, 168
Eugene Pringle	138
Executive Branch	95
Family Guardian Website, Taxes page	164
Famous Quotes About Rights and Liberty, Form #08.001, Sections 4 and 16	100
Farewell Address, George Washington	44
Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34	30, 67, 115
Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its Own Written Procedures, Family Guardian Fellowship	63
Federal Jurisdiction, Form #05.018, Section 3	83
Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002	34, 85, 160
Flawed Tax Arguments to Avoid, Form #08.004, Section 3	83
Fonb. Eq. B; 1, c. 2, s. 1	51
Form #04.001	80, 82, 87
Form #05.002	40, 89, 98
Form #05.003	40, 98
Form #05.007	80, 82, 87
Form #05.009	90
Form #05.028	90
Form #05.030	80, 83, 87, 89, 90
Form #05.033	52
Form #05.042	40, 98
Form #05.046	40, 82, 87, 98
Form #06.010	90
Form #08.020	80, 82, 87
Form #09.001	90
Form #10.002	80, 82, 87
Form #10.012	90
Form #12.022	90
Form #12.038	90
Foundations of Freedom Course, Form #12.021, Video 1	41
Foundations of Freedom Course, Form #12.021, Video 4	40, 98
Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda	84, 85
Four Law Systems Course, Form #12.039	100
Frederic Bastiat	40, 98
Frederic Bastiat (b. 1801 - d. 1850), The Law	50
Galileo Paradigm, Form #11.303	164
Garner, Brian A., Ed., ed (1999). Black's Law Dictionary (7th ed.). St. Paul, MN: West. p. 833	26
General Flynn	96
George Bush	106
Gilberts Law Summaries, p. 33, sections 207- 211	118
Government Burden of Proof, Form #05.025	22
Government Conspiracy to Destroy the Separation of Powers, Form #05.023	77
Government Franchises Course, Form #12.012	55
Government Identity Theft, Form #05.046	77, 84, 135
Government Identity Theft, Form #05.046, Section 10	84
Government Identity Theft, Form #05.046, Section 8.4	84

Government Identity Theft, Form #05.046, Section 8.6.3.....	84
Government Identity Theft, Form #05.046, Section 9.....	84
Government Instituted Slavery Using Franchises, Form #05.030.....	38, 49, 55, 69, 75, 81, 83, 88, 91, 100
Government Instituted Slavery Using Franchises, Form #05.030, Section 28.2.....	56
Great IRS Hoax, Form #11.302, Section 3.3.....	42
Great IRS Hoax, Form #11.302, Section 3.9.1 through 3.9.1.27.....	120
Great IRS Hoax, Form #11.302, Section 4.17.....	62
Great IRS Hoax, Form #11.302, Section 4.4.11.....	61
Great IRS Hoax, Form #11.302, Section 4.4.9.....	57
Great IRS Hoax, Form #11.302, Section 4.5.3.....	103
Great IRS Hoax, Form #11.302, Section 5.10.....	128
Great IRS Hoax, Form #11.302, Section 5.11.7.....	150
Great IRS Hoax, Form #11.302, Section 5.3.1.....	151
Great IRS Hoax, Form #11.302, Section 5.4.6.5.....	120
Great IRS Hoax, Form #11.302, Section 5.4.9.....	150
Great IRS Hoax, Form #11.302, Section 5.6.1.....	139, 150
Great IRS Hoax, Form #11.302, Section 5.6.16.....	139
Great IRS Hoax, Form #11.302, Section 5.6.8.....	139
Great IRS Hoax, Form #11.302, Sections 3.9.1.8 and 5.10.6.....	102
Great IRS Hoax, Form #11.302, Sections 5.4.1 through 5.4.6.....	146
Great IRS Hoax, Form #11.302, Sections 6.7.15, 6.7.18, 6.10.2 through 6.11.12.....	121
Grot. de Jure Belli et Pacis, lib. 2, c. 11, s. 6.....	51
Gustave Friedrich Oehler, Theology of the Old Testament (Grand Rapids: Zondervan, 1883), p. 177.....	59, 169
H. de Jongste and J.M. van Krimpen, The Bible and the Life of the Christian.....	170
H. de Jongste and J.M. van Krimpen, The Bible and the Life of the Christian, for similar opinions (Philadelphia: Presbyterian and Reformed Publishing Co., 1968), p. 66 ff.....	60
Hermann Kleinknecht and W. Gutbrod, Law (London: Adam and Charles Black, 1962), p. 21.....	167
How Much Criminalization Will You Tolerate From Your Government, Freedom Taker.....	91, 101
Hu Jintao.....	106
Hugh H. Currie, "Law of God," in James Hastings, ed., A Dictionary of Christ and the Gospels (New York: Charles Scribner's Sons, 1919), I, 685.....	59, 169
Illegal Everything, John Stossel.....	101
Individual Master File Decoding Course, Form #12.005.....	104
Injury Defense Franchise and Agreement, Form #06.027.....	51, 91
Internal Revenue Audit Manual (1975).....	145
Internal Revenue Manual.....	175
Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999).....	146, 158, 164
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999).....	63
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05-14-1999).....	63
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05-14-1999).....	153
Internal Revenue Manual (I.R.M.), Section 5.1.11.6.8.....	145
Interview with U.S. Supreme Court Justice Antonin Scalia about his book Reading Law, Exhibit #11.006.....	77
IRS Document 7130.....	152
IRS Examination Branch.....	140
IRS Form 1040.....	139, 145, 151, 152
IRS Form 1040 or 1040NR.....	141
IRS Form 1040: Substitute For Return (SFR).....	139
IRS Form 12616.....	140
IRS Form 12616: Correspondence Examination History Sheet.....	140
IRS Form 13496: IRC Section 6020(b) Certification.....	140
IRS Form 23C.....	139
IRS Form 3198: Special Handling Notice.....	139
IRS Form 4549: Income Tax Examination Changes.....	140
IRS Form 4700: Examination Work Papers.....	140
IRS Form 5344: Examination Closing Record.....	140
IRS Form 5546: Examination Return Charge-Out.....	140
IRS Form 5564: Notice of Deficiency Waiver.....	140

IRS Form 5600: Statutory Notice Worksheet.....	140
IRS Form 886-A: Explanation of Terms	139
IRS Form W-8BEN.....	151
IRS Forms 4549 and 5564.....	140
IRS R.A.C.S. 006 Report	139
It's an Illusion, John Harris	100
J.A. Thompson: The Ancient Near Easter Treaties and the Old Testament (London: The Tyndale Press, 1964).....	59, 169
J.B. Sykes, ed (1982). The concise Oxford dictionary of current English (7th ed.). Oxford: Clarendon. ISBN 0-19-861131-5	25
James Madison. House of Representatives, February 7, 1792, On the Cod Fishery Bill, granting Bounties.....	92
John Calvin, Institutes of the Christian Religion, bk. IV, chap. XX, para. Xiv.....	170
John Calvin, Institutes of the Christian Religion, bk. IV, chap. XX, para. Xiv. In the John Allen translation (Philadelphia: Presbyterian Board of Christina Education, 1936), II, 787 f.....	60
Justice Walker of New Jersey, in State v Linker, 1920.....	27
Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).....	33
Kleinknecht an Gutbrod, Law, p. 44	58
Kleinknecht an Gutbrod, Law,p. 125	58
Kleinknecht and Gutbrod, Law, p. 125	168
Kleinknecht and Gutbrod, Law, p. 44	168
Kline, Treaty of the Great King, p. 41.....	60, 170
Lawfully Avoiding Government Obligations Course, Form #12.040	100
Legal Deception, Propaganda, and Fraud, Form #05.014	80, 85, 87, 102, 116, 136, 162, 164
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 13	77
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.2	84
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 5	46
Legislative Branch.....	77
Mackeld. Rom. Law, § 265	50
Mao Tse-Tung	57
Mao Tse-Tung, The foolish Old Man Who Removed Mountains (Peking: Foreign Languages Press, 1966), p. 3	57, 167
Marcus Tullius Cicero, 106-43 B.C.	52, 78, 86
Meaning of the Word “Frivolous”, Form #05.027	84
Meredith G. Line, Treaty of the Great King, The Covenant Structure of Deuteronomy: Studies and Commentary (Grand Rapids: William B. Eerdmans, 1963), p. 16.....	59, 169
Merriam-Webster: “Presumption”.....	23
Montesquieu	77
Morris Raphael Cohen, Reason and Law (New York: Collier Books, 1961), p. 84 f	168
Morris Raphael Cohen, Reason and Law (New York: Collier Books, 1961), p. 84 f.	58
Natural Law, Chapter 1, Section IV, Lysander Spooner	79, 87
Non-Resident Non-Person Position, Form #05.020	75, 97
Non-Resident Non-Person Position, Form #05.020, Section 4	84
Non-Resident Non-Person Position, Form #05.020, Section 5.4	135
Notary Certificate of Default.....	164
Notice of Pseudonym Use and Unreliable IRS Records, Form #04.206.....	63
Novanglus Essays, No. 7, John Adams	92
Olaf Moe, “Law,” in James Hastings, ed., Dictionary of the Apostolic Church (New York: Charles Scribner’s Sons, 1919), I, 685	59, 169
On the Cod Fishery Bill, granting Bounties. House of Representatives, February 3, 1792	93
On the Cod Fishery Bill, granting Bounties. House of Representatives, February 7, 1792	94
Oreilly Factor, April 8, 2015–John Piper of the Oklahoma Wesleyan University	85
Originalism.....	77
Overcoming the World 2014 Conference: Against the World, Ligonier Ministries.....	85
Pard. Dr. Com. part 2, tit. 1, n. 1, 38 to 178	51
Pastor Tim Keller	68
Path to Freedom, Form #09.015, Section 2	75
Path to Freedom, Form #09.015, Section 5.6: Merchant or Buyer?	91
Paul Manafort.....	96
Philosophy of Law-Wikipedia.....	100

Philosophy of Liberty, Family Guardian Fellowship	40, 98
Playwright Jim Sherman	106
Political Jurisdiction, Form #05.004	31, 109, 120
President John F. Kennedy, at Yale University on June 11, 1962.....	28
President Ronald W. Reagan.....	136
Presumption, Form #09.048	164
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	49, 67, 83, 85, 99, 158
Problems with Atheistic Anarchism, Form #08.020	97
Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073	99
Proof That There Is a “Straw Man”, Form #05.042	83, 117
R.J. Rushdoony, “The Myth of Nature,” in The Mythology of Science (Nutley, N.J.: The Craig Press, 1967), pp. 96-98 ..	60, 170
Reading Law: The Interpretation of Legal Texts, Antonin Scalia and Bryan A. Garner, ISBN: 978-0314275554	77
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4.....	49, 79, 86, 116
Reasonable Belief About Income Tax Liability, Form #05.007.....	149, 164, 165
Rebuttal, Form #09.050.....	164
Rebutted version of the IRS pamphlet: “The Truth About Frivolous Tax Arguments”, Form #08.005.....	164
Registered Sex Offenders	56
Requirement for Consent, Form #05.003	91, 109, 123, 139
Requirement for Consent, Form #05.003, Section 7.4	116
Requirement for Consent, Form #05.003, Section 7: Things you CANNOT Lawfully Consent To.....	90
Requirement for Equal Protection and Equal Treatment, Form #05.033	22, 68, 100
Resignation of Compelled Social Security Trustee, Form #06.002.....	34, 114, 141, 143, 152
Restatement 2d, Contracts §174	57
Restatement, Second, Conflicts, §3	167
Roman Catholicism and the Battle Over Words, Ligonier Ministries	85
Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006	85, 160
S.R. Driver, “Law (In Old Testament),” in James Hastings, ed., A Dictionary of the Bible, vol. III (New York: Charles Scribner’s Sons, 1919), p. 64	58, 168
Samuel Johnson Rasselas, 1759	101
SEDM Disclaimer, Section 4: Meaning of Words	82, 89
SEDM Liberty University	164
Separation of Powers Doctrine.....	77, 83, 99
Sir William Blackstone, in his Commentaries on the Laws of England, 9th ed., book 4, chapter 27, p. 358 , 1783, reprinted 1978.....	26
Socialism: The New American Civil Religion, Form #05.016.....	109, 128, 158, 171
Socialism: The New American Civil Religion, Form #05.016, Section 11.2.2	62
Socialism: The New American Civil Religion, Form #05.016, Section 14.2.....	63
Socialism: The New American Civil Religion, Form #05.016, Section 4.2.....	46
Sovereignty Forms and Instructions Manual, Form #10.005	165
Sovereignty Forms and Instructions Online, Form #10.004.....	165
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “presumption”	39
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “State”	84
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “law”	100
Sovereignty, Chapter 22: What is Law?-Rousas John Rushdoony, p. 129.....	101
Sovereignty, Rousas John Rushdoony	100
State Department	90
State Income Tax, Form #05.031, Section 8	84
Story on Ag. Sec. 91.....	51
Story on Eq. Jur. Sec. 385 to 390	51
Substitute for Returns (involuntary assessments).....	140
Supreme Court of Canada, in R v Lifchus, 1997.....	27
Tacitus, Roman historian 55-117 A.D.....	71
Tax Deposition Questions, Form #03.016.....	150
Tax Form Attachment, Form #04.201	51, 85
Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group.....	148
The “Trade or Business” Scam, Form #05.001	64, 95, 97, 141, 152, 154

The Free Dictionary by Farlex: “Presumption”; Downloaded 9/20/18	23, 26
The Government Mafia, Clint Richardson	101
The Institutes of Biblical Law, Rousas John Rushdoony	100
The Institutes of Biblical Law, Rousas John Rushdoony, 1973	171
The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card Number 72-79485, pp. 4-5	61
The Keys to Freedom -Bob Hamp.....	85
The Law is No More, Pastor John Weaver.....	101
The Law, Frederic Bastiat	44, 45
The Law, Frederic Bastiat, 1850	43, 54, 55, 100
The Necessity of God’s Law in Society, Pastor John Weaver	101
The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10	79, 86
The Purpose of Law, Family Guardian Fellowship.....	100
The Social Contract or Principles of Political Right, Jean Jacques Rousseau, 1762, Book IV, Chapter 2.....	42
The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758.....	77, 136
The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758.....	47
The Truth About Frivolous Tax Arguments.....	126
The Unconstitutional Conditions Doctrine.....	56
Thomas Jefferson	2, 45
Thomas Jefferson to Isaac H. Tiffany, 1819, From: Thomas Jefferson on Politics and Government, Section 1.2	52
Thomas Jefferson: 1st Inaugural, 1801. ME 3:320.....	45
Thomas Jefferson: Opinion on National Bank, 1791. ME 3:148	93
Thomas Jefferson: Rights of British America, 1774. ME 1:209, Papers 1:134.....	42
Treasury Order 150-02	158
U.S. attorney.....	128
U.S. Supreme Court	33, 45, 56, 66, 108, 109, 110, 112, 121, 122, 126, 144, 145, 153, 162, 163, 175
U.S. Supreme Court Justice Scalia	77
Unalienable Rights Course, Form #12.038	50, 74, 83, 91
Uncommon Knowledge with Justice Antonin Scalia	77
USA Passport	90
Void for Vagueness Doctrine	108
W.J. Harrelson, “Law in the OT,” in The Interpreter’s Dictionary of the Bible, (New York: Abingdon Press, 1962), III, 77	58, 168
Webster’s Dictionary.....	64
Webster’s Dictionary, 1828.....	25
Webster’s Dictionary, 1913.....	25
Westlaw Keycites Under Key 15AK417: Force of Law	101
What is “Justice”?, Form #05.050	100
What is “law”?, Form #05.048	39, 68, 71, 82
What is “law”?, Nike Insights	100
Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013	117
Why All Man-Made Law is Religious in Nature, Family Guardian.....	100
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002.....	49, 75, 90, 97, 117, 137, 144, 154
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 10.3	68
Why It is Illegal for Me To Request or Use a Taxpayer Identification Number, Form #04.205.....	34
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037.....	74, 83
Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015.....	84
Why the Government Can’t Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011	139
Why We Must Personally Learn, Follow, and Enforce the Law, SEDM.....	100
Why You are a “national”, “state national”, and Constitutional but Not Statutory Citizen, Form #05.006	34, 152
Why You are a “national”, “state national”, and Constitutional but Not Statutory Citizen, Form #05.006, Sections 4 and 584	116, 135
Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008	116, 135
Wikipedia topic: Equivocation, Downloaded 9/15/2015.....	47
Wikipedia topic: “Ipse dixit”, 10/24/2011	26
Wikipedia: Novanglus Essay No. 7.....	92
William Blackstone, Commentaries (1765)	50

William Penn (after whom Pennsylvania was named)	42
Wolff, Ins. Nat. part 1, SSSS 27-30	51
Word Crimes -Weird Al Yankovic.....	85
Words are Our Enemies' Weapons, Part 1, Sheldon Emry	85
Words are Our Enemies' Weapons, Part 2, Sheldon Emry	85
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.....	40, 76, 98
Your Rights as a Nontaxpayer, IRS Publication 1a.....	147

Scriptures

1 Cor. 11:25.....	60, 170
1 John 2:15-17.....	166
1 Sam. 15:22-23	166
2 Kings 17:5-23.....	61, 71
2 Peter 2:3	2
Acts 10:1-48.....	59
Amos 5:21-22.....	166
Book of Judges	28
Colossians 2:8	101
Deut. 17:12-13.....	119
Deut. 7:7 f.; 8:17; 9:4-6.....	59, 169
Deuteronomy 17:12-20.....	28
Deuteronomy 17:13.....	28
Devil.....	41
Eccl. 12:13-14	166
Ecclesiastes 7:7	31
Esther 3:8-9	42
Ex. xix. 5	59, 169
Ex. xx. 2	59, 169
Exodus 18:20.....	158
Exodus 23:32-33	41
Ezek. vii. 26.....	58, 168
Gal. 5:14.....	124
Gen. 1:26 ff.; 2:15-17	59, 169
Gen. 9:1-17.....	59, 169
Genesis 7:17	27
Heb. 9:16,17	170
Hebrews 9:16, 17.....	170
Hos. 12:7, 8	157
Hos. viii. 12	168
Hosea 4:6.....	158
Isa. 1:11-17.....	166
Isa. i. 10.....	168
Isa. xxx. 9	58, 168
Isa. xxx. 9 f.....	168
Isaiah 42:21-25	158
James 4:3-4.....	138
James 4:4.....	41
Jer. 2:26-28.....	1
Jesus	41, 58, 59, 60
John 10:1-9.....	105
Joshua 1:8-9	158
Judges 2:1-4	41
Judges 21:25	28
Lam. ii. 9	58, 168
Lev. 24:22	68
Luke 22:20	59, 169

Mal. ii. 4	58
Mal. ii. 4 ff.	168
Mark 14:24	59, 169
Matt. 26:28	59, 169
Matt. 4:8-11	41
Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1	157
Mt. 23:1-3	59, 169
Mt. 5:17	58, 168
New Covenant	168
Numbers 14:44	28
Numbers 15:20	27
Numbers 15:29	27
Numbers 15:30	27, 28, 119
Prov. 11:18-21	101
Prov. 15:27	31
Prov. 21:6	157
Prov. 26:28	28
Prov. 28:9	127
Prov. 3:30	44
Proverbs 12:24	33
Ps 50:18	138
Ps. 50:12-13	166
Psalms 119:122	27
Psalms 119:21	27
Psalms 119:69	27
Psalms 119:78	27
Psalms 119:85	27
Psalms 19	27
Psalms 19:12-13	28
Psalms 19:13	119
Psalms 50:16-23	61
Psalms 94:20-23	40, 112
Rev. 17:5	138
Revelation, Chapter 17	138
Romans 13:9-10	44
The Open Bible, New King James Version, Thomas Nelson Publishers, Copyright 1997, pp. 340-341	112

1 Introduction

The most prevalent technique used by corrupted judges and attorneys to unlawfully enlarge their jurisdiction and importance is to abuse presumption to injure your constitutionally protected rights.

"The power to create presumptions is not a means of escape from constitutional restrictions,"
[New York Times v. Sullivan, 376 U.S. 254 (1964)]

Understanding presumptions is important because when left unchallenged, they:

1. Are very injurious to your rights and liberty.
2. Violate the [separation of powers](#) by allowing otherwise constitutional courts to unlawfully entertain "political questions".
3. Cause a violation of [due process of law](#) because decisions are not based on legally admissible evidence. Instead, presumptions unlawfully and prejudicially turn beliefs into evidence in violation of [Federal Rule of Evidence 610](#) and the [Hearsay Rule, Federal Rule of Evidence 802](#).
4. Make political rulers rather than the one and only God into the object of "worship", obedience, allegiance, and idolatry.
5. Replace God's law with man's law and fire God as our civil protector.
6. Turn judges into "priests" of a [civil religion](#).
7. Turn legal pleadings into "prayers" to the priest.
8. Turn legal process into an act of religion.
9. Transform "attorneys" into deacons of a [state-sponsored religion](#).
10. Turn the courtroom into a church building.
11. Turn court proceedings into a "worship service" akin to that of a church.
12. Turn statutes into a state-sponsored bible upon which "worship services" are based.
13. Turn "taxes" into tithes to a state-sponsored church, if the controversy before the court involves taxation.

The most important thing you can do to protect and preserve your freedom and sovereignty is to develop the crucial skills of:

1. Understanding how presumptions work.
2. Understanding what a "conclusive presumption" is.
3. Understanding WHY all presumptions that prejudice or impair constitutionally guaranteed rights are unconstitutional and a violation of due process of law.
4. Identifying EXACTLY WHAT is the source of the government's authority to CREATE or ENFORCE conclusive presumptions.
5. Identifying WHEN conclusive presumptions are being made about your civil status by your opponent or the court in a legal or administrative setting.
6. Being able to explain why your rights are being injured by the conclusive presumption.
7. Being able to challenge all presumptions in a legal setting with appropriate legal authorities.
8. Being able to use YOUR authority to create presumptions to shift the burden of proof from YOU to the GOVERNMENT in defending yourself against illegal enforcement actions. See:

Government Burden of Proof, Form #05.025
<https://sedm.org/Forms/FormIndex.htm>

9. Asserting your EQUAL right to presume the *opposite* of the presumptions that are being made about you. If the government can presume something is "included" within a definition without any evidence, then you are equally entitled to presume that it is NOT "included". Any suggestions to the contrary violates your right to equal protection and equal treatment that is the foundation of the Constitution. See:

Requirement for Equal Protection and Equal Treatment, Form #05.033
<http://sedm.org/Forms/FormIndex.htm>

This memorandum of law will focus on the above goals.

2 Presumption defined and explained

2.1 Definition

Government officials operate on the “presumption of regularity.” That is, the government, in the eyes of its officers, is assumed to be acting lawfully and fulfilling its obligations in the absence of evidence to the contrary . . . but this is a “**delusive presumption**.”

Because State’s officers are flawed men, they are prone to error. You, therefore, have a right to challenge any command, any statement, and any assertion made by one of their employees. In fact, the first duty of a citizen is not to obey authority, but to question authority.

Dictionary definitions of Presumption:

“1 : [presumptuous](#) attitude or conduct : [audacity](#)

2 a : an attitude or belief dictated by probability : [assumption](#)

b : the ground, reason, or evidence lending probability to a belief

3 : a legal inference as to the existence or truth of a fact not certainly known that is drawn from the known or proved existence of some other fact.”

[Merriam-Webster: “Presumption”; SOURCE: <https://www.merriam-webster.com/dictionary/presumption>]

1. the act of presuming.

2. assumption of something as true.

3. belief on reasonable grounds or probable evidence.

[Dictionary.com: “Presumption”; SOURCE: <https://www.dictionary.com/browse/presumption?s=ts>]

“mass noun: The acceptance of something as true although it is not known for certain. ‘the presumption of innocence.’ Law : An attitude adopted in law or as a matter of policy towards an action or proposal in the absence of acceptable reasons to the contrary. Behaviour perceived as arrogant, disrespectful, and transgressing the limits of what is permitted or appropriate.”

[Oxford Living Dictionary: “Presumption”; SOURCE: <https://en.oxforddictionaries.com/definition/presumption>]

“A conclusion made as to the existence or nonexistence of a fact that must be drawn from other evidence that is admitted and proven to be true. A [Rule of Law](#). If certain facts are established, a judge or jury must assume another fact that the law recognizes as a logical conclusion from the proof that has been introduced. A presumption differs from an inference, which is a conclusion that a judge or jury may draw from the proof of certain facts if such facts would lead a reasonable person of average intelligence to reach the same conclusion.

A conclusive presumption is one in which the proof of certain facts makes the existence of the assumed fact beyond dispute. The presumption cannot be rebutted or contradicted by evidence to the contrary. For example, a child younger than seven is presumed to be incapable of committing a felony. There are very few conclusive presumptions because they are considered to be a substantive rule of law, as opposed to a rule of evidence.

A rebuttable presumption is one that can be disproved by evidence to the contrary. The [Federal Rules of Evidence](#) and most state rules are concerned only with rebuttable presumptions, not conclusive presumptions”

[The Free Dictionary by Farlex: “Presumption”; Downloaded 9/20/18; SOURCE: <https://legal-dictionary.thefreedictionary.com/presumption>]

Black’s Law Dictionary, Sixth Edition, defines “presumption” as follows:

presumption. An inference in favor of a particular fact. A presumption is a rule of law, statutory or judicial, by which finding of a basic fact gives rise to existence of presumed fact, until presumption is rebutted. *Van Wart v.*

Cook, Okl.App., 557 P.2d. 1161, 1163. A legal device which operates in the absence of other proof to require that certain inferences be drawn from the available evidence. Port Terminal & Warehousing Co. v. John S. James Co., D.C.Ga., 92 F.R.D. 100, 106.

A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.

In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. Federal Rule of Evidence 301.

See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a presumption.
[Black's Law Dictionary, Sixth Edition, p. 1185]

American Jurisprudence Legal Encyclopedia 2d (1999) defines "presumption" as follows:

American Jurisprudence 2d
Evidence, §181

A presumption is neither evidence nor a substitute for evidence.¹ Properly used, the term "presumption" is a rule of law directing that if a party proves certain facts (the "basic facts") at a trial or hearing, the factfinder must also accept an additional fact (the "presumed fact") as proven unless sufficient evidence is introduced tending to rebut the presumed fact.² In a sense, therefore, a presumption is an inference which is mandatory unless rebutted.³

The underlying purpose and impact of a presumption is to affect the burden of going forward.⁴ Depending upon a variety of factors, a presumption may shift the burden of production as to the presumed fact, or may shift both the burden of production and the burden of persuasion.⁵

A few states have codified some of the more common presumptions in their evidence codes.⁶ Often a statute will provide that a fact or group of facts is prima facie evidence of another fact.⁷ Courts frequently recognize this principle in the absence of an explicit legislative directive.⁸

Webster's Dictionary 1828:

PRESUMPTION, n. [L. proesumption.]

1. Supposition of the truth or real existence of something without direct or positive proof of the fact, but grounded on **circumstantial or probable** evidence which entitles it to belief. Presumption in law is of three sorts, violent or strong, probable, and light.

¹ Levasseur v. Field (Me), 332 A.2d. 765; Hinds v. John Hancock Mut. Life Ins. Co., 155 Me. 349, 155 A.2d. 721, 85 A.L.R.2d. 703 (superseded by statute on other grounds as stated in Poitras v. R. E. Glidden Body Shop, Inc. (Me) 430 A.2d. 1113); Connizzo v. General American Life Ins. Co. (Mo App) 520 S.W.2d. 661.

² Inferences and presumptions are a staple of our adversary system of factfinding, since it is often necessary for the trier of fact to determine the existence of an element of a crime—that is an ultimate or elemental fact—from the existence of one or more evidentiary or basic facts. County Court of Ulster County v. Allen, 442 U.S. 140, 60 L.Ed.2d. 777, 99 S.Ct. 2213.

³ Legille v. Dann, 178 U.S.App.DC. 78, 544 F.2d. 1, 191 U.S.P.Q. 529; Murray v. Montgomery Ward Life Ins. Co., 196 Colo. 225, 584 P.2d. 78; Re Estate of Borom (Ind App) 562 N.E.2d. 772; Manchester v. Dugan (Me), 247 A.2d. 827; Ferdinand v. Agricultural Ins. Co., 22 N.J. 482, 126 A.2d. 323, 62 A.L.R.2d. 1179; Smith v. Bohlen, 95 N.C. App 347, 382 S.E.2d. 812, affd 328 N.C. 564, 402 S.E.2d. 380; Martin v. Phillips, 235 Va. 523, 369 S.E.2d. 397.

⁴ Federal Rule of Evidence 301.

⁵ §198.

⁶ California Evidence Code §§ 621 et seq.; Hawaii Rules of Evidence, Rules 303, 304; Oregon Evidence Code, Rule 311.

⁷ California Evidence Code § 602; Alaska Rule of Evidence, Rule 301(b); Hawaii Rule of Evidence, Rule 305; Maine Rule of Evidence, Rule 301(b); Oregon Rule of Evidence, Rule 311(2); Vermont Rule of Evidence, Rule 301(b); Wisconsin Rule of Evidence, Rule 301.

⁸ American Casualty Co. v. Costello, 174 Mich.App. 1, 435 N.W.2d. 760; Glover v. Henry (Tex App Eastland) 749 S.W.2d. 502.

Next to positive proof, circumstantial evidence or the doctrine of presumptions must take place; for when the fact cannot be demonstratively evinced, that which comes nearest to the proof of the fact is the proof of such circumstances as either necessarily or usually attend such facts. These are called presumptions. Violent presumption is many times equal to full proof.

2. Strong probability; as in the common phrase, the presumption is that an event has taken place, or will take place.
[Webster's Dictionary, 1828]

Poor Webster made a critical error. Yes he did. In the paragraph above #2 He left out the word either. That makes the word Or, an And, in law. This is what is said:

OR, conj. A disjunctive particle used to express an alternative or to give a choice of one among two or more things. It is also used to clarify what has already been said, and in such cases, means "in other words," "to-wit," or "that is to say." Peck v. Board of Directors of Public Schools for Parish of Catahoula, 137 La. 334, 68 So. 629, 630; Travelers' Protective Ass'n v. Jones, 75 Ind. App. 29, 127 N.E. 783, 785.

Or is frequently misused; and courts will construe it to mean "and" where it was so used. State v. Circuit Court of Dodge County, 176 Wis. 198, 186 N.W. 732, 734; Northern Commercial Co. v. U. S., C.C.A. Alaska, 217 F. 33, 36; Spillman v. Succession of Spillman, 147 La. 47, 84 So. 489, 490; Smiley v. Lenane, 363 Ill. 66, 1 N.E.2d. 213, 216. However, where the word "or" is preceded by the word "either," it is never given a conjunctive meaning. Smith v. Farley, 155 App.Div. 813, 140 N.Y.S. 990, 992.
[Black's Law Dictionary, Fourth Edition, p. 1246]

Webster's Dictionary, 1913:

Pre*sump'tion [L. praesumptio: cf. F. présomption, OF. also presumption. See Presume.] The act of presuming, or believing upon probable evidence; the act of assuming or taking for granted; belief upon incomplete proof.

Ground for presuming; evidence probable, but not conclusive; strong probability; reasonable supposition; as, the presumption is that an event has taken place. That which is presumed or assumed; that which is supposed or believed to be real or true, on evidence that is probable but not conclusive.

Conclusive presumption. See under Conclusive. -- Presumption of fact (Law), an argument of a fact from a fact; an inference as to the existence of one fact not certainly known, from the existence of some other fact known or proved, founded on a previous experience of their connection; supposition of the truth or real existence of something, without direct or positive proof of the fact, but grounded on circumstantial or probable evidence which entitles it to belief.

Burrill. Best. Wharton. -- Presumption of law (Law), a postulate applied in advance to all cases of a particular class; e. g., the presumption of innocence and of regularity of records. Such a presumption is rebuttable or irrebuttable.
[Webster's Dictionary, 1913]

Supposition (supposition) n. Sup`po*si'tion [F. supposition, L. suppositio a placing under, a substitution, fr. supponere, suppositum, to put under, to substitute. The word has the meaning corresponding to suppose. See Sub-, and Position.] The act of supposing, laying down, imagining, or considering as true or existing, what is known not to be true, or what is not proved. That which is supposed; hypothesis; conjecture; surmise; opinion or belief without sufficient evidence.
[Webster's Dictionary, 1913]

A statement from a person in authority that is taken as fact but which is actually nothing more than a presumption is called "ipse dixit":

"Ipse dixit lipsy diks:: It! He himself said it; a bare assertion resting on the authority of an individual."
[Black's Law Dictionary, Sixth Edition, p. 828]

Ipse dixit is a Latin phrase meaning he himself said it. The term labels a dogmatic statement asserted but not proved, to be accepted on faith in the speaker.⁹ Usually from a person of standing or good reputation, such as Aristotle or even Plato; a dictum.

⁹ J.B. Sykes, ed (1982). *The concise Oxford dictionary of current English* (7th ed.). Oxford: Clarendon. ISBN 0-19-861131-5.

The legal and philosophical principle of "Ipse dixit" involves an unproven assertion, which is claimed to be authoritative because "[Latin 'he himself said it.'] It is asserted, but not proved, for example: "His testimony that she was a liar was nothing more than an ipse dixit."¹⁰
In the [Middle Ages](#), [scholars](#) often applied the term to justify arguments if they had been used by [Aristotle](#).¹¹
[Wikipedia topic: "Ipse dixit", 10/24/2011]

2.2 Conclusive v. Rebuttable presumptions¹²

A conclusive presumption is one in which the proof of certain facts makes the existence of the assumed fact beyond dispute. The presumption cannot be rebutted or contradicted by evidence to the contrary. For example, a child younger than seven is presumed to be incapable of committing a felony. There are very few conclusive presumptions because they are considered to be a substantive rule of law, as opposed to a rule of evidence.

A rebuttable presumption is one that can be disproved by evidence to the contrary. The [Federal Rules of Evidence](#) and most state rules are concerned only with rebuttable presumptions, not conclusive presumptions".

2.3 "Presumption of innocence" and burden of proof in criminal cases

In a criminal case, the prosecutor must prove guilt beyond a reasonable doubt.

The jury begins with a **presumption of innocence**. In the mind of the jury, the accused is innocent until proven guilty. They begin as doubters.

The claimant prosecutor FAILS to prove his case if he offers:

- (a) no evidence,
- (b) a scintilla of evidence,
- (c) reasonable suspicion of guilt,
- (d) probable cause why the accused committed the crime,
- (e) an abundance of evidence to tilt the scale that the accused is guilty — "a preponderance of evidence."
- (f) clear and convincing evidence¹³ the accused is guilty. Even if the prosecutor fulfills a "burden of production" of clear and convincing evidence coupled with **the art of persuasion** fulfilling the "burden of persuasion" the jury must declare the accused NOT GUILTY!

The government prosecutor must present the **kind of facts** that overcome the "presumption of innocence" in the mind of a reasonable person – those **quality of facts**¹⁴ that convince him with moral certainty the accused is indeed guilty of the crime in which he has been accused.

"For the law holds, that it is better that ten guilty persons escape, than that one innocent suffer"
[Sir William Blackstone, in his *Commentaries on the Laws of England*, 9th ed., book 4, chapter 27, p. 358, 1783, reprinted 1978]

"That it is better 100 guilty Persons should escape than that one innocent Person should suffer"

¹⁰ Garner, Brian A., Ed., ed (1999). *Black's Law Dictionary* (7th ed.). St. Paul, MN: West. p. 833.

¹¹ Aristotle for Armchair Theologians.

¹² *The Free Dictionary by Farlex*: "Presumption"; Downloaded 9/20/18; SOURCE: <https://legal-dictionary.thefreedictionary.com/presumptions>

¹³ According to the Supreme Court in [Colorado v. New Mexico](#), 467 U.S. 310 (1984), "clear and convincing" means that the [evidence](#) is highly and substantially more likely to be true than untrue; the [fact finder](#) must be convinced that the contention is highly probable.

¹⁴ Fact: a truth (an actual event) known by actual experience or observation; something known to be true as opposed to hints, presumption, imagination, myth, a lie, and make-believe.

[Benjamin Franklyn, letter to Benjamin Vaughan, March 14, 1785.—The Writings of Benjamin Franklin, ed. Albert H. Smyth, vol. 9, p. 293 (1906)]

In 1920, Justice Walker of New Jersey, in *State v Linker*, wrote:

“Reasonable doubt is not mere possible doubt. ”

“It is that state of the case which, after the entire comparison and consideration of all the evidence leaves the minds of the jurors in that condition that they cannot say they feel an abiding conviction to a moral certainty of the truth of the charge. ”

In 1997, the Supreme Court of Canada, in *R v Lifchus*, suggested this explanation:

“The accused enters these proceedings presumed to be innocent. That presumption of innocence remains throughout the case until such time as the Crown has on the evidence put before you satisfied you beyond a reasonable doubt that the accused is guilty.

“What does the expression beyond a reasonable doubt mean? The term beyond a reasonable doubt has been used for a very long time and is a part of our history and traditions of justice. It is so engrained in our criminal law that some think it needs no explanation, yet something must be said regarding its meaning.

“A reasonable doubt is not an imaginary or frivolous doubt. It must not be based upon sympathy or prejudice. Rather, it is based on reason and common sense. It is logically derived from the evidence or absence of evidence.

“Even if you believe the accused is probably guilty or likely guilty, that is not sufficient. In those circumstances you must give the benefit of the doubt to the accused and acquit because the Crown has failed to satisfy you of the guilt of the accused beyond a reasonable doubt. On the other hand you must remember that it is virtually impossible to prove anything to an absolute certainty and the Crown is not required to do so. Such a standard of proof is impossibly high.

“In short if, based upon the evidence before the court, you are sure that the accused committed the offence you should convict since this demonstrates that you are satisfied of his guilt beyond a reasonable doubt.” [Source: <http://www.duhaime.org/LegalDictionary/R/ReasonableDoubt.aspx>]

The criminal justice system seeks to present a case to jury where the facts in the case lead to a guilty verdict beyond reasonable doubt. **No court requires evidence that removes ALL DOUBT!**

Thus, the job of the defendant is to challenge all evidence presented to show they do not rise to the level of evidence that can remove the reasonable doubt or, if necessary, provide evidence, beyond reasonable doubt, that he is not guilty.

2.4 Meaning of word “presumption” in the Bible

The English word "presumption" (rum) is hard to get a handle on in the Biblical text. In Numbers 15:30, the Hebrew word is a qal participle meanings "shooting with the hand" or "lifting up with the hand". It is translated "offer up" in Numbers 15:29 and "heave" in Numbers 15:20. Young translated it "doeth ought with a high hand." In relation to the flood, it refers to the Ark being lifted above the earth by the waters (Genesis 7:17). If taken literally, it means some defiant gesture with the hand (like flipping the bird). If it is taken figuratively, it refers to an action whereby the Israelite or sojourner attempts to usurp the authority of God or challenge His authority or overthrow His authority. Apparently, "presumption" in the Biblical sense, refers to a self-ruled person who acts outside the authority of Biblical Law and in defiance of God's authority.

In Psalm 19, the word "presumption" is in the emphatic position in the prayer. It is consistently translated "proud" except in this verse where "zed" or "zadem" is translated "presumptuous" sins. Zadem is plural and could be translated "presumptions." And, it is an adjective. But what does it modify? Sins is not in the text but could be inferred from the noun "transgressions", the last word in the verse. Apparently, the translator inserted "sins" from the context. Apparently, the zadem were lawbreakers (Psalm 119:21) and liars (Psalm 119:69) and perverted (Psalm 119:78) involved in entrapment of the innocent (Psalm 119:85) in order to oppress them (Psalm 119:122).

2.5 Presumption is a Biblical Sin

*"The greatest enemy of the truth is very often not the lie - deliberate, contrived and dishonest - but the myth - persistent, persuasive and unrealistic."
[President John F. Kennedy, at Yale University on June 11, 1962]*

The Bible has some very convicting things to say about presumption that every Christian ought to teach their children, and which should also be part of the jury instructions that every jury hears:

*"Who can understand his errors? Cleanse me from secret faults. Keep back Your servant also from presumptuous sins; Let them not have dominion over me. Then I shall be blameless, and I shall be innocent of great transgression."
[Psalm 19:12-13, Bible, NKJV]*

Evidently, being presumptuous is a sin for which God takes offense. Our King James Bible has a footnote under the above passage that says: "The right response to God's revelation is to pray for His help with errors, faults, and sins." That same passage above under the word "presumptuous" then points to Num. 15:30, which tells the rest of the very telling story on this subject:

*"But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the Lord, and he shall be cut off from among his people."
[Numbers 15:30, Bible, NKJV]*

So evidently, we're dealing with very serious sin here, folks. Presumption evidently is a very big offense to the Lord. If you further research the meaning of "presumptuous", you will find in Numbers 14:44 that it means defiance and disobedience to God's laws, the Bible, His commandments, and His will revealed to us by the Holy Spirit, and through His prophets.

Let us study closely the qualifications for civil rulers from God's Book in Deuteronomy 17:12-20 to also see how the biblical prohibition against presumption impacts God's design for civil government.

*"And all the people shall hear, and fear, and do no more presumptuously."
[Deuteronomy 17:13, Bible, NKJV]*

The verb *presumptuously* in the passage above means to act without authority, to rebel, to boil up and act subjectively. When an individual or a ruler acts without proper written authority, he commits the sin of presumption. When a person oversteps his authority, he commits an ultra vires act. The Hebrew verb is a *hiphil* verb (causative) intensifying the instruction; that is, "the people shall cause themselves to no longer act arbitrarily or presumptuously." During the wilderness journey, Israelites followed their gut instincts and corrupted their ways. In order to have godly leaders, the people themselves must have no other standard than the Word of God for their civil rulers. Following "gut feelings" leads to political disaster!! Which is what we have in this country today. The Book of Judges in the Bible focuses primarily upon all the consequences of a society choosing to do what "feels good" or what is "politically correct" rather than what is objectively "good" according to God's word:

*"In those days there was no king in Israel; everyone did what was right in his own eyes."
[Judges 21:25, Bible, NKJV]*

The purpose of lying by corrupt rulers is to develop in the hearts and minds of the hearers a *false presumption*. The more ignorant and unwise and godless the hearers, the more likely they are to believe this false presumption. Those who promote such lies and false presumptions will do so for selfish reasons but ultimately their purposes are harmful and hateful.

*"A lying tongue hates those who are crushed by it, and a flattering mouth works ruin."
[Prov. 26:28, Bible, NKJV]*

Most frequently, we also acquire false presumptions by less dishonest or more casual means. For instance, we acquire false presumptions mainly from the media and our associates in our normal interactions. This method is the most popular technique used by our government to brainwash the sheeple, I mean people. When our government does it, it is called "propaganda". The reason more informal techniques such as this are most successful is that we just accept what people say without thinking critically about it and without questioning it. We are among people and organizations that we supposedly love or trust and so our intellectual defenses are down. In effect, we are intellectually lazy and don't bother to process or analyze or question new ideas or look what God's word says about them before we commit them to our memory banks as *truth*.

Another very popular propaganda tool for creating false presumptions are the public schools which are run by our government. Good parents will take the time to counteract the myths and false presumptions that liberal teachers will try to program our children with, but Satan still gets his foot in the door because many children grow up in single parent families where the one parent who is present doesn't have the energy to counteract the government brainwashing on a regular basis.

A people who have been trained and encouraged in the public school system to engage in presumption are ripe to be exploited and enslaved by the deceptions of corrupt rulers.

2.6 All Presumptions that Prejudice or Injure Protected Rights are a Violation of Due Process of Law that Result in a Void Judgment

Black's Law Dictionary defines "due process" as follows:

Due process of law.** Law in its regular course of administration through courts of justice. Due process of law in each particular case means such an exercise of the powers of the government as the settled maxims of law permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe for the class of cases to which the one in question belongs. A course of legal proceedings according to those rules and principles which have been established in our systems of jurisprudence for the enforcement and protection of private rights. To give such proceedings any validity, there must be a tribunal competent by its constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit; and, if that involves merely a determination of the personal liability of the defendant, he must be brought within its jurisdiction by service of process within the state, or his voluntary appearance. *Pennoy v. Neff*, 95 U.S. 714, 24 L.Ed. 565. Due process of law implies the right of the person affected thereby to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard, by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on the question of right in the matter involved. **If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.

*An orderly proceeding wherein a person with notice, actual or constructive, and has an opportunity to be heard and to enforce and protect his rights before a court having the power to hear and determine the case. *Kazubowski v. Kazubowski*, 45 Ill.2d. 405, 259 N.E.2d. 282, 290. Phrase means that no person shall be deprived of life, liberty, property or of any right granted him by statute, unless matter involved first shall have been adjudicated against him upon trial conducted according to established rules regulating judicial proceedings, and it forbids condemnation without a hearing. *Pettit v. Penn*, LaApp., 180 So.2d. 66, 69. The concept of "due process of law" as it is embodied in the Fifth Amendment demands that a law shall not be unreasonable, arbitrary, or capricious and that the means selected shall have a reasonable and substantial relation to the object being sought. *U.S. v. Smith*, D.C.Iowa, 249 F.Supp. 515, 516. Fundamental requisite of "due process of law" is the opportunity to be heard, to be aware that a matter is pending, to make an informed choice whether to acquiesce or contest, and to assert before the appropriate decision-making body the reasons for such choice. *Trinity Episcopal Corp. v. Romney*, D.C.N.Y., 387 F.Supp. 1044, 1084. Aside from all else, "due process" means fundamental fairness and substantial justice. *Vaughn v. State*, 3 Tenn.Crim.App. 54, 456 S.W.2d. 879, 883.*

*Embodied in the due process concept are the basic rights of a defendant in criminal proceedings and the requisites for a fair trial. These rights and requirements have been expanded by Supreme Court decisions and include, timely notice of a hearing or trial which informs the accused of the charges against him or her; the opportunity to confront accusers and to present evidence on one's own behalf before an impartial jury or judge; the presumption of innocence under which **guilt must be proven by legally obtained evidence** and the verdict must be supported by the evidence presented; rights at the earliest stage of the criminal process; and the guarantee that an individual will not be tried more than once for the same offence (double jeopardy). [Black's Law Dictionary, Sixth Edition, p. 500]*

The elements of due process from above that we want to emphasize are the following:

1. The accused is presumed to be innocent until **proven guilty with evidence.**

***The presumption of innocence plays a unique role in criminal proceedings.** As Chief Justice Burger explained in his opinion for the Court in *Estelle v. Williams*, **425 U.S. 501** (1976): [507 U.S. 284]:*

***The presumption of innocence, although not articulated in the Constitution, is a basic component of a fair trial under our system of criminal justice.** Long ago this Court stated:*

*The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic and elementary, and its enforcement lies at the foundation of the administration of our criminal law. *Coffin v. United States*, 156 U.S. 432, 453 (1895).*

To implement the presumption, courts must be alert to factors that may undermine the fairness of the factfinding process. In the administration of criminal justice, courts must carefully guard against dilution of the principle that guilt is to be established by probative evidence and beyond a reasonable doubt. In re Winship, [397 U.S. 358, 364](#) (1970). [425 U.S. 501, 504]
[Delo v. Lashely, 507 U.S. 272 (1993)]

2. Only evidence and facts can convict a person.

“guilt must be proven by legally obtained evidence”

3. A “presumption” is not evidence, but simply a belief akin to a religion.

A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. **A presumption is not evidence.** A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.

In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. Federal Evidence Rule 301.

See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a presumption.
[Black’s Law Dictionary, Sixth Edition, p. 1185]

4. Beliefs and opinions are NOT admissible as evidence in any court.

Federal Rules of Evidence
Rule 610. Religious Beliefs or Opinions

Evidence of the beliefs or opinions of a witness on matters of religion is not admissible for the purpose of showing that by reason of their nature the witness’ credibility is impaired or enhanced.
[SOURCE: <http://www.law.cornell.edu/rules/fre/rules.htm#Rule610>]

5. Presumptions may not be imposed if they injure rights protected by the Constitution:

(1) [8:4993] **Conclusive presumptions affecting protected interests:**

A conclusive presumption may be defeated where its application would impair a party’s constitutionally-protected liberty or property interests. In such cases, conclusive **presumptions have been held to violate a party’s due process and equal protection rights.** [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]
[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]

6. Presumptions are the OPPOSITE of “due process” of law and undermine and destroy it:

“If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.”

Presumptions can invade legal process at many distinct points. Every point they are allowed by a judge to invade constitutes a violation of due process:

1. During the writing of the law, whereby the law itself creates a presumption of guilt and thereby removes the ascertainment of guilt from the discretion of the judge or jury:

Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process Clauses of the Fifth and Fourteenth Amendments. In *Heiner v. Donnan*, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed. 772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive presumption that gifts made within two years prior to the donor’s death were made in contemplation of death, thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it

had 'held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment.' *Id.*, at 329, 52 S.Ct., at 362. See, e.g., *Schlesinger v. Wisconsin*, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); *Hooper v. Tax Comm'n*, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931). See also *Tot v. United States*, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943); *Leary v. United States*, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969). Cf. *Turner v. United States*, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970). [*Vlandis v. Kline*, 412 U.S. 441 (1973)]

2. During the initial investigation and gathering of evidence, fact finders can presume that the accused is guilty. They purposefully gather witnesses who have biased "beliefs" (presumptions) against the defendant.
 3. During pre-trial motions, whereby the judge excludes all the evidence of the accused, and leaves nothing for the jury to discuss other than the "policy" of the people assembled in the room, all of whom have a conflict of interest because:
 - 3.1. They are "taxpayers" who don't want to have to pay the defendant's share of the burden.
 - 3.2. They are recipients of federal benefits" derived from the tax that is the subject of the proceeding. In that sense, they are "tax consumers" hearing a trial involving those who don't want to personally subsidize their lifestyle and activities.
- All of the above are a civil violation of 28 U.S.C. §144, 28 U.S.C. §455 and a criminal violation of 18 U.S.C. §201 and 18 U.S.C. §208. They are also a violation of the Bible:

"And **you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous.**"
[*Exodus 23:8*, Bible, NKJV]

"He who is greedy for gain troubles his own house,
But he who hates bribes will live."
[*Prov. 15:27*, Bible, NKJV]

"Surely oppression destroys a wise man's reason.
And **a [compelled] bribe [called an income tax] debases the heart.**"
[*Ecclesiastes 7:7*, Bible, NKJV]

4. During the trial:
 - 4.1. When the judge excludes discussing the law in the courtroom, leaving nothing but belief, superstition, ignorance, and self-interest to rule the proceedings. This turns the courtroom into the equivalent of a policy board and a constitutional convention:

"A vague law [or NO LAW AT ALL!] impermissibly delegates basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application." (Footnotes omitted.)
[*Sewell v. Georgia*, 435 U.S. 982 (1978)]

- 4.2. When witnesses are allowed to make prejudicial statements of their beliefs about the accused. This violates Federal Rule of Evidence 610 and causes the court to engage in "political questions" that are beyond its jurisdiction and thereby violate the separation of powers doctrine. See:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

5. In the court's order, when the order contains statements about the accused that are not supported by evidence in the record of the proceeding and therefore constitute nothing more than beliefs and presumptions that are inadmissible as evidence. This is an abuse of the legal process for political purposes that violates the separation of powers doctrine.

Whenever due process has been violated, the result is a judgment that is null, void, and unenforceable:

"A judgment rendered in violation of due process is void in the rendering State and is not entitled to full faith and credit elsewhere. *Pennoy v. Neff*, 95 U.S. 714, 732-733 (1878)."
[*World-Wide Volkswagen Corp. v. Woodson*, 444 U.S. 286 (1980)]

The goal of all the above judicial and government abuses is to exceed the authority delegated by the constitution by abusing presumptions and beliefs, and thereby creating the equivalent of a state sponsored religion that destroys equal protection by making the judge and the government and the prosecutor "superior beings" and the object of pagan idol worship:

"The power to create presumptions is not a means of escape from constitutional restrictions,"
[*New York Times v. Sullivan*, 376 U.S. 254 (1964)]

1 There are only four cases where presumptions which injure constitutionally protected rights are permissible, and those
2 conditions are:

3 1. You are domiciled on federal territory where there are no constitutional rights to violate.

4 “Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform
5 to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or
6 conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every
7 state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the
8 definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and
9 is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the
10 territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,
11 Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing
12 a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative
13 power either in a governor and council, or a governor and judges, to be appointed by the President. It was not
14 until they had attained a certain population that power was given them to organize a legislature by vote of the
15 people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress
16 thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that
17 the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of
18 habeas corpus, as well as other privileges of the bill of rights.”
19 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

20 2. You consent to the presumption and all of its consequences. Anything you consent to cannot form the basis for an injury
21 in a court of law:

22 “Volunt non fit injuria.
23 He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

24 Consensus tollit errorem.
25 Consent removes or obviates a mistake. Co. Litt. 126.

26 Melius est omnia mala pati quam malo consentire.
27 It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

28 Nemo videtur fraudare eos qui sciunt, et consentiunt.
29 One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.”
30 [Bouvier’s Maxims of Law, 1856;
31 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

32 3. You acquiesce to the presumptions being made, which indirectly means that you consented.

33 “SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of
34 consent”
35 [Black’s Law Dictionary, Fourth Edition, p. 1593]

36 “Qui tacet consentire videtur.
37 He who is silent appears to consent. Jenk. Cent. 32.”
38 [Bouvier’s Maxims of Law, 1856;
39 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

41 4. You are CONSENSUALLY engaged in a government franchise. All franchises destroy or undermine rights by
42 exchanging them for government privileges or benefits. The terms of franchise often entitle the government grantor of
43 the franchise to engage in certain presumptions as part of the “consideration” you bestow upon them in consenting to the
44 franchise. The term “public right” as used in the U.S. Supreme Court ruling below is a synonym for a franchise.

45 “The distinction between public rights and private rights has not been definitively explained in our precedents.¹⁵
46 Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a

¹⁵ [Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 \(1932\)](#), attempted to catalog some of the matters that fall within the public-rights doctrine:

“Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans.” [Id.](#), at 51, 52 S.Ct., at 292 (footnote omitted).

1 minimum arise “between the government and others.” *Ex parte Bakelite Corp.*, *supra*, at 451, 49 S.Ct., at 413.¹⁶
2 In contrast, “the liability of one individual to another under the law as defined,” *Crowell v. Benson*, *supra*, at 51,
3 *52 S.Ct.*, at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the
4 former category may be removed from Art. III courts and delegated to legislative courts or administrative
5 agencies for their determination. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430
6 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); *Crowell v. Benson*, *supra*, 285 U.S., at 50-
7 51, 52 S.Ct., at 292. See also Katz, *Federal Legislative Courts*, 43 Harv.L.Rev. 894, 917-918 (1930).FN24
8 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.”

9 [. . .]

10 Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights,
11 such a distinction underlies in part Crowell’s and Raddatz’ recognition of a critical difference between rights
12 created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us
13 to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected
14 in Art. III. The constitutional system of checks and balances is designed to guard against “encroachment or
15 aggrandizement” by Congress at the expense of the other branches of government. *Buckley v. Valeo*, 424 U.S.,
16 at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a “privilege” in this case, such as a “trade
17 or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of
18 proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before
19 particularized tribunals created to perform the specialized adjudicative tasks related to that right.FN35 Such
20 provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress’ power to
21 define the right that it has created. No comparable justification exists, however, when the right being adjudicated
22 is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally
23 been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress’ power to
24 define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial
25 power of the United States, which our Constitution reserves for Art. III courts.
26 [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

27 Note the underlined statement above

28 “But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it
29 clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe
30 remedies; it may also provide that persons seeking to vindicate that right must do so before particularized
31 tribunals created to perform the specialized adjudicative tasks related to that right.”
32 [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

33 The U.S. Supreme Court is admitting that if you apply for ANY government benefit, Congress has “the right to define
34 presumptions” in such a way that the loss of any one of your rights may become the “consideration” that they require in
35 exchange for the benefit. Don’t EVER sign up for government franchises because they always write or REWRITE the
36 franchise agreement in such a way that eventually you will get the raw end of the deal and end up with no rights. Consenting
37 to government franchises amounts to the equivalent of a blank check because the only party to the franchise agreement that
38 can rewrite it without the consent of the other party is the government.

39 “The hand of the diligent will rule,
40 But the lazy [or irresponsible] man will be put to forced labor.”
41 [Proverbs 12:24, Bible, NKJV]

42 “The more you want, the more the world can hurt you.”
43 [Confucius]

44 If you challenge the prejudicial presumptions in federal court, the most important thing you can do to ensure that the challenge
45 cannot be defeated is to:

- 46 1. Provide evidence proving that you are not engaged in any public right or government franchise. If that evidence goes
47 unchallenged, it becomes conclusive and binding. This means:

¹⁶ Congress cannot “withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty.” *Murray’s Lessee v. Hoboken Land & Improvement Co.*, 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing “private rights” from “public rights.” And it is also clear that even with respect to matters that arguably fall within the scope of the “public rights” doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok*, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 (opinion of Harlan, J.). See also Currie, *The Federal Courts and the American Law Institute*, Part 1, 36 U.Chi.L.Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.

1.1. You do not have a Social Security Number or Taxpayer Identification Number. See:

Why It is Illegal for Me To Request or Use a Taxpayer Identification Number, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>

1.2. You are not enrolled in Social Security and terminated any illegal participation. See:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

2. Provide evidence that you are not domiciled on federal territory and therefore have not forfeited your rights. This means you cannot claim to be a statutory “U.S. citizen”, statutory “resident” (alien). See:

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

3. Provide evidence that you are domiciled on land protected by the Constitution. For an example of how to do this, see:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>

We have drafted a simple form you can attach to all your pleadings in federal court which satisfies all the criteria above to provide maximum protection for your rights from the prejudicial presumptions of others. That form is available below:

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>

2.7 Rationale for making legal presumptions¹⁷

Most presumptions are based at least in part on the high probability that if the basic facts exist, the presumed fact also exists; the presumed fact is so likely to follow from the basic fact that in the absence of rebutting evidence merely permitting the factfinder to infer the presumed fact does not adequately reflect the substantial likelihood that the presumed fact is true.¹⁸

Presumptions are sometimes created to offset one party's advantage or disadvantage with regard to availability of proof; for instance, evidence that the shipper delivered the freight in good condition to the first of several carriers triggers a presumption that the damage was caused by the last carrier.¹⁹ Similarly, in certain securities fraud actions, once plaintiffs prove omissions or misrepresentations by the defendants, a presumption exists that plaintiff relied on these omissions and misrepresentations to its detriment.²⁰

Presumptions sometimes serve the purpose of facilitating the resolution of factual disputes that otherwise might not be capable of decision; for instance, the presumption that someone who has not been seen nor heard of for seven years is dead.²¹

Courts and legislatures also create statutory presumptions to implement social policy by assisting one class of litigants against another.²² In all cases, these statutory presumptions, if the prejudice constitutional rights, are unconstitutional. This is covered later in section 7.5.

¹⁷ Adapted from Am.Jur.2d., Evidence, §185.

¹⁸ Swain v. Neeld, 28 N.J. 60, 145 A.2d. 320.

¹⁹ Chicago & N. R. Co. v. C. C. Whitnack Produce Co., 258 U.S. 369, 66 L.Ed. 665, 42 S.Ct. 328.

²⁰ Lewis v. McGraw (CA2 NY) 619 F.2d. 192, CCH Fed Secur L Rep ¶ 97344, cert den 449 U.S. 951, 66 L.Ed.2d. 214, 101 S.Ct. 354; Sharp v. Coopers & Lybrand (CA3 Pa) 649 F.2d. 175, CCH Fed Secur L Rep ¶ 97971, 71 OGR 555, cert den 455 U.S. 938, 71 L.Ed.2d. 648, 102 S.Ct. 1427 and (criticized on other grounds by Re Atlantic Financial Management, Inc. (CA1 Mass) 784 F.2d. 29, CCH Fed Secur L Rep ¶ 92482) and (criticized on other grounds by Kersh v. General Council of the Assemblies of God (CA9 Cal) 804 F.2d. 546, CCH Fed Secur L Rep ¶ 93000) and (ovrld on other grounds by Re Data Access Systems Secur. Litigation (CA3 NJ) 843 F.2d. 1537, CCH Fed Secur L Rep ¶ 93703) as stated in McCarter v. Mitcham (CA3 Pa) 883 F.2d. 196, CCH Fed Secur L Rep ¶ 94547.

²¹ 22A American Jurisprudence 2d, Death §§ 551 et seq. (1999)

²² Keyes v. School Dist., 413 U.S. 189, 37 L.Ed.2d. 548, 93 S.Ct. 2686, reh den 414 U.S. 883, 38 L.Ed.2d. 131, 94 S.Ct. 27, on remand (DC Colo) 368 F.Supp. 207, later proceeding (DC Colo) 380 F.Supp. 673, affd in part and revd in part on other grounds (CA10 Colo) 521 F.2d. 465, cert den 423 U.S. 1066, 46 L.Ed.2d. 657, 96 S.Ct. 806, later proceeding (DC Colo) 439 F.Supp. 393, later proceeding (DC Colo) 474 F.Supp. 1265, later proceeding (DC Colo) 540 F.Supp. 399, later proceeding (DC Colo) 576 F.Supp. 1503, later proceeding (DC Colo) 609 F.Supp. 1491, later proceeding (DC Colo) 653 F.Supp. 1536, later proceeding (DC Colo) 670 F.Supp. 1513, affd, in part, remanded (CA10 Colo) 895 F.2d. 659, cert den 498 U.S. 1082, 112 L.Ed.2d. 1040, 111 S.Ct. 951 and (disapproved on other grounds by Price v. Austin Independent School Dist. (CA5 Tex) 945 F.2d. 1307) and (disapproved on other

2.8 How presumptions affect choice of law in Court²³

States have taken a variety of approaches to applying choice of law principles to burdens and presumptions. The traditional approach to choice of law issues applies the law of the forum state in all procedural matters while applying applicable foreign law as to substantive matters; because presumptions and burdens of proof are perceived as procedural rather than substantive, they are governed by the law of the forum.²⁴

When the law of a foreign state on burdens of proof or presumptions is inseparably connected to the substantive right in question, or is intended to affect the substantive rights of the parties,²⁵ and does not violate the public policy of the forum state, the law of the foreign state, rather than that of the forum, governs.²⁶

The contact approach applies the law of the state which is the most interested in the outcome of the particular question of law.²⁷

grounds by *Daly v. Hill* (CA4 NC) 790 F.2d. 1071) and (among conflicting authorities noted in *Lujan v. Franklin County Bd. of Education* (CA6 Tenn) 766 F.2d. 917, 38 BNA FEP Cas 9, 37 CCH EPD ¶ 35337).

²³ Adapted from Am.Jur.2d., Evidence, §186: Choice of Law (1999) (1999).

²⁴ *Sun Oil Co. v. Wortman*, 486 U.S. 717, 100 L.Ed.2d. 743, 108 S.Ct. 2117, 101 OGR 1; *Sylvania Electric Products, Inc. v. Barker* (CA1 Mass) 228 F.2d. 842, cert den 350 U.S. 988, 100 L.Ed. 854, 76 S.Ct. 475; *Re Medico Associates, Inc.* (BC DC Mass) 23 B.R. 307; *Computerized Radiological Services, Inc. v. Syntex Corp.* (ED NY) 595 F.Supp. 1495, 40 UCCRS 49, affd in part and revd in part (CA2 NY) 786 F.2d. 72, 42 UCCRS 1656; *Jackson v. Coggan* (SD NY) 330 F.Supp. 1060; *Maryland Casualty Co. v. Williams* (CA5 Miss), 377 F.2d. 389, 35 ALR3d 275; *Estepp v. Norfolk & W. R. Co.* (CA6 Ky), 192 F.2d. 889; *Alexander v. Inland Steel Co.* (CA8 Mo) 263 F.2d. 314; *State Mut. Life Assur. Co. v. Wittenberg* (CA8 Ark) 239 F.2d. 87; *United Air Lines, Inc. v. Wiener* (CA9 Cal) 335 F.2d. 379, 8 F.R.Serv.2d. 49b.42, Case 1, cert dismd 379 U.S. 951, 13 L.Ed.2d. 549, 85 S.Ct. 452; *Weber v. Continental Casualty Co.* (CA10 Okla) 379 F.2d. 729; *Amerada Hess Pipeline Corp. v. Alaska Public Utilities Com.* (Alaska) 711 P.2d. 1170; *Marquis v. St. Louis S. F. R. Co.* (2nd Dist) 234 Cal.App.2d. 335, 44 Cal.Rptr. 367; *Chasse v. Albert*, 147 Conn 680, 166 A.2d. 148; *Miller & Long Co. v. Shaw* (Dist Col App), 204 A.2d. 697 (disapproved on other grounds by *Myers v. Gaither* (Dist Col App), 232 A.2d. 577); *Holt Service Co. v. Modlin*, 163 Ga.App. 283, 293 S.E.2d. 741; *Mudd v. Goldblatt Bros., Inc.* (1st Dist) 118 Ill.App.3d. 431, 73 Ill.Dec. 657, 454 N.E.2d. 754; *Tietloff v. Lift-A-Loft Corp.* (Ind App) 441 N.E.2d. 986; *Vernon v. Aubinoe*, 259 Md. 159, 269 A.2d. 620; *Joffre v. Canada Dry Ginger Ale, Inc.*, 222 Md. 1, 158 A.2d. 631; *Finch v. Hughes Aircraft Co.*, 57 Md.App. 190, 469 A.2d. 867, cert den 300 Md. 88, 475 A.2d. 1200, reconsideration den 301 Md. 41, 481 A.2d. 801 and cert den 469 U.S. 1215, 84 L.Ed.2d. 336, 105 S.Ct. 1190, reh den 471 U.S. 1049, 85 L.Ed.2d. 341, 105 S.Ct. 2043, later proceeding (CA FC) 926 F.2d. 1574, 17 USPQ2d 1914 and (criticized on other grounds by *Newell v. Richards*, 83 Md.App. 371, 574 A.2d. 370) and (criticized on other grounds by *Newell v. Richards* (Md App) 1990 Md.App. LEXIS 133); *Leventhal v. American Airlines, Inc.*, 347 Mass. 766, 196 N.E.2d. 924; *Stuart v. State Farm Mut. Auto. Ins. Co.* (Mo App) 699 S.W.2d. 450; *Arnold v. Ray Charles Enterprises, Inc.*, 264 N.C. 92, 141 S.E.2d. 14; *McDougall v. Glenn Cartage Co.*, 169 Ohio.St. 522, 9 Ohio.Ops.2d. 12, 160 N.E.2d. 266; *Sloniger v. Enterline*, 400 Pa. 457, 162 A.2d. 397; *Vicars v. Atlantic Discount Co.*, 205 Va. 934, 140 S.E.2d. 667.

²⁵ *Kabo v. Summa Corp.* (ED Pa), 523 F.Supp. 1326 (where the burden of proof has such a substantive impact as to affect the decision of the case, or is intertwined with the statutory remedy, the burden of proof is deemed substantive, and should be determined according to the otherwise applicable law).

²⁶ *Cardell v. Morrison* (DC Mass) 138 F.Supp. 817; *New York C. R. Co. v. Monroe* (SD NY) 188 F.Supp. 826, 15 Ohio.Ops.2d. 31; *Melville v. American Home Assur. Co.* (CA3 Pa) 584 F.2d. 1306, 3 Fed.Rules.Evid.Serv. 756; *Sanders v. Glenshaw Glass Co.* (CA3 Pa), 204 F.2d. 436, cert den 346 U.S. 916, 98 L.Ed. 411, 74 S.Ct. 278; *Lachman v. Pennsylvania Greyhound Lines, Inc.* (CA4 Va) 160 F.2d. 496; *Maryland Casualty Co. v. Williams* (CA5 Miss), 377 F.2d. 389, 35 ALR3d 275; *Pilot Life Ins. Co. v. Boone* (CA5 Ala) 236 F.2d. 457; *Jupiter v. United States* (ED La), 181 F.Supp. 294, affd (CA5 La) 287 F.2d. 388; *Thompson v. Boswell* (CA6 Tenn) 166 F.2d. 106; *Maurer v. United States* (ED Wis), 219 F.Supp. 253; *Keeshin Motor Express Co. v. Park Davis Lines, Inc.* (DC Mo), 119 F.Supp. 561; *Knight v. Handley Motor Co.* (Dist Col App) 198 A.2d. 747 (disapproved on other grounds by *Myers v. Gaither* (Dist Col App), 232 A.2d. 577); *Valleroy v. Southern R. Co.* (Mo) 403 S.W.2d. 553; *Gordon's Transports, Inc. v. Bailey*, 41 Tenn App 365, 294 S.W.2d. 313; *De Santis v. Wackenhut Corp.* (Tex App Houston (14th Dist)) 732 S.W.2d. 29, writ granted (Tex) 31 Tex. Sup Ct Jour 137 and affd in part and revd in part on other grounds (Tex) 31 Tex. Sup Ct Jour 616, op withdrawn, substituted op, on reh (Tex) 793 S.W.2d. 670, 5 BNA IER Cas 739, 1990-2 CCH Trade Cases ¶ 69147, reh overr (Sep 12, 1990) and cert den 498 U.S. 1048, 112 L.Ed.2d. 775, 111 S.Ct. 755, 6 BNA IER Cas 128; *Buhler v. Maddison*, 109 Utah 267, 176 P.2d. 118, 168 A.L.R. 177; *Goldman v. Beaudry*, 122 Vt. 299, 170 A.2d. 636.

²⁷ *Melville v. American Home Assur. Co.* (CA3 Pa) 584 F.2d. 1306, 3 Fed.Rules.Evid.Serv. 756 (in a diversity action brought in Pennsylvania by insured against insurance company located in New York, the court applied Delaware law regarding the presumption with respect to suicide, because insured was a Delaware resident and had purchased the policy in Delaware, and the accident occurred in Delaware); *Headen v. Pope & Talbot, Inc.* (CA3 Pa) 252 F.2d. 739 (law of the state where parties were married did not control as to presumptions concerning validity of marriage); *Patten v. General Motors Corp., Chevrolet Motor Div.* (WD Okla) 699 F.Supp. 1500 (in a wrongful death and products liability action brought in Oklahoma against businesses located in Michigan, Ohio, and Florida concerning an accident in Colorado, Oklahoma's interest in compensating the survivors justified application of Oklahoma law on burden of persuasion, because the van was put into the stream of commerce in Oklahoma, plaintiffs and decedents were Oklahoma residents, and defendants did business in Oklahoma); *Sadberry v. Griffiths* (4th Dist) 191 Cal.App.2d. 610, 12 Cal.Rptr. 773 (in holding that California law applied as to a presumption of motor vehicle ownership, the court gave some consideration to the fact that California was the state in which plaintiffs were injured as well as the state in which the forum was located); *Myers v. Gaither* (Dist Col App), 232 A.2d. 577, remanded 131 U.S.App.DC. 216, 404 F.2d. 216 (contacts with the District of Columbia were superior to those of any other jurisdiction such that District of Columbia law governed).

A third approach provides that the forum will apply its own local law in determining which party has the burden of persuading the trier of fact on a particular issue unless the primary purpose of the relevant rule of the state of the otherwise applicable law is to affect the decision of the issue rather than to regulate the conduct of the trial.²⁸

Regardless of a state's approach to choice of law, courts as a rule recognize that conclusive presumptions affect the substantive rights of the parties; thus, where the substantive law is supplied by a foreign state, the forum state will apply the former's conclusive presumptions.²⁹

2.9 Presumptions in civil litigation³⁰

Because a presumption is a procedural rule that, at most, imposes the burden of persuasion, presumptions in civil litigation generally do not raise constitutional issues; accordingly, whenever a legislature may enact legislation directly imposing liability on proof of certain facts, it may instead provide that those facts create a presumption which shifts the burden of persuasion on the ultimate issue.³¹

Where a presumption intrudes upon a significant liberty interest, however, it may violate due process of law.³² Barring special circumstances, however, all that is required is that there be some rational connection between the basic fact and the presumed fact.³³

A court assessing a constitutional challenge to a conclusive presumption assesses the adequacy of the fit between the classification and the policy that the classification serves. Thus, its constitutionality is measured by the same standards as are substantive rules of law generally.³⁴

2.10 Rebutting presumed facts³⁵

Courts have expressed the burden of proof that the adversely affected party must satisfy in order to avoid an instruction that if the jury finds the basic fact it must also find the presumed fact, in a variety of ways: the evidence rebutting a presumption

²⁸ Computerized Radiological Services, Inc. v. Syntex Corp. (ED NY) 595 F.Supp. 1495, 40 UCCRS 49, affd in part and revd in part (CA2 NY) 786 F.2d. 72, 42 UCCRS 1656; Melville v. American Home Assur. Co. (CA3 Pa) 584 F.2d. 1306, 3 Fed.Rules.Evid.Serv. 756; Amerada Hess Pipeline Corp. v. Alaska Public Utilities Com. (Alaska) 711 P.2d. 1170; Holt Service Co. v. Modlin, 163 Ga.App. 283, 293 S.E.2d. 741; Babcock v. Chesapeake & O. R. Co. (1st Dist) 83 Ill.App.3d. 919, 38 Ill.Dec. 841, 404 N.E.2d. 265; Tietloff v. Lift-A-Loft Corp. (Ind App) 441 N.E.2d. 986; Finch v. Hughes Aircraft Co., 57 Md.App. 190, 469 A.2d. 867, cert den 300 Md. 88, 475 A.2d. 1200, reconsideration den 301 Md. 41, 481 A.2d. 801 and cert den 469 U.S. 1215, 84 L.Ed.2d. 336, 105 S.Ct. 1190, reh den 471 U.S. 1049, 85 L.Ed.2d. 341, 105 S.Ct. 2043, later proceeding (CA FC) 926 F.2d. 1574, 17 USPQ2d 1914 and (criticized on other grounds by Newell v. Richards, 83 Md.App. 371, 574 A.2d. 370) and (criticized on other grounds by Newell v. Richards (Md App) 1990 Md.App. LEXIS 133).

²⁹ Maryland Casualty Co. v. Williams (CA5 Miss), 377 F.2d. 389, 35 ALR3d 275; Kowalski v. Wojtkowski, 19 N.J. 247, 116 A.2d. 6, 53 A.L.R.2d. 556 (disapproved on other grounds by B. v. O., 50 N.J. 93, 232 A.2d. 401); Buhler v. Maddison, 109 Utah 267, 176 P.2d. 118, 168 A.L.R. 177.

³⁰ Adapted from Am.Jur.2d., Evidence, §190: Civil litigation (1999)

³¹ Usery v. Turner Elkhorn Mining Co., 428 U.S. 1, 49 L.Ed.2d. 752, 96 S.Ct. 2882, 1 Fed.Rules.Evid.Serv. 243 (superseded on other grounds by statute as stated in Freeman United Coal Mining Co. v. Office of Workers' Compensation Program (CA7) 999 F.2d. 291); Ferry v. Ramsey, 277 U.S. 88, 72 L.Ed. 796, 48 S.Ct. 443.

³² Stanley v. Illinois, 405 U.S. 645, 31 L.Ed.2d. 551, 92 S.Ct. 1208, holding unconstitutional violation of the due process clause of the Fourteenth Amendment a statutory presumption that unmarried fathers are unsuitable and neglectful parents.

³³ Usery v. Turner Elkhorn Mining Co., 428 U.S. 1, 49 L.Ed.2d. 752, 96 S.Ct. 2882, 1 Fed.Rules.Evid.Serv. 243 (superseded on other grounds by statute as stated in Freeman United Coal Mining Co. v. Office of Workers' Compensation Program (CA7) 999 F.2d. 291); Dick v. New York Life Ins. Co., 359 U.S. 437, 3 L.Ed.2d. 935, 79 S.Ct. 921; Mobile, J. & K. C. R. Co. v. Turnipseed, 219 U.S. 35, 55 L.Ed. 78, 31 S.Ct. 136; Pizza v. Wolf Creek Ski Dev. Corp. (Colo) 711 P.2d. 671, 55 A.L.R.4th. 607 (criticized on other grounds by Tri-Aspen Constr. Co. v. Johnson (Colo) 714 P.2d. 484).

³⁴ Michael H. v. Gerald D., 491 U.S. 110, 105 L.Ed.2d. 91, 109 S.Ct. 2333, reh den 492 U.S. 937, 106 L.Ed.2d. 634, 110 S.Ct. 22 and reh den 499 U.S. 984, 113 L.Ed.2d. 739, 111 S.Ct. 1645 and motion den (US) 118 L.Ed.2d. 538, 112 S.Ct. 1931, later proceeding (App Div, 2d Dept) 604 NYS2d 573.

³⁵ Am.Jur.2d., Evidence, §199.

1 must be substantial,³⁶ credible,³⁷ positive,³⁸ or must be sufficient to raise an issue of fact for the jury³⁹ or put the issue
2 in equilibrium.⁴⁰ Other courts have held that any evidence having a tendency to support the nonexistence of the presumed
3 fact will suffice.⁴¹ With regard to a typical presumption, therefore, to avoid a directed verdict as to the presumed fact, the
4 party adversely affected by the presumption must offer sufficient evidence to permit a rational factfinder to find the
5 nonexistence of the presumed fact by a preponderance of the evidence.⁴²

6 Once the party adversely affected by the presumption offers sufficient evidence rebutting the presumption to avoid a directed
7 verdict as to the presumed fact, the presumption drops out of the case and the burden of persuasion as to the presumed fact
8 remains with the party who had that burden at the outset of the trial.⁴³

9 **2.11 Rules of Presumption**

10 A number of rules govern the use of “presumptions”, some of which are described above. These “laws or rules of
11 presumption” will be further explained throughout the rest of this document:

- 12 1. In any legal proceeding, the moving party has the burden of proving, with evidence, the truth of his claim. It may not be
13 presumed that his allegations are true unless and until he presents evidence in support of the claim.

³⁶ New York Life Ins. Co. v. Gamer, 303 U.S. 161, 82 L.Ed. 726, 58 S.Ct. 500, 114 A.L.R. 1218; O'Brien v. Equitable Life Assur. Soc. (CA8 Mo) 212 F.2d. 383, cert den 348 U.S. 835, 99 L.Ed. 658, 75 S.Ct. 57; Harlem Taxicab Ass'n v. Nemesh, 89 U.S.App.DC. 123, 191 F.2d. 459; Union Cent. Life Ins. Co. v. Sims, 208 Ark 1069, 189 S.W.2d. 193; Carroll v. Carroll (Ky) 251 S.W.2d. 989; Anderson v. Minneapolis, 258 Minn 221, 103 N.W.2d. 397; Shell Oil Co. v. Kapler, 235 Minn 292, 50 N.W.2d. 707; Holloway v. Holloway, 189 Miss 723, 198 So 738; Di Paoli v. Prudential Ins. Co. (Mo App) 384 S.W.2d. 861; Re Will of Blake, 21 N.J. 50, 120 A.2d. 745; People v. Richetti, 302 NY 290, 97 N.E.2d. 908; Carson v. Metropolitan Life Ins. Co., 165 Ohio.St. 238, 59 Ohio.Ops. 310, 135 N.E.2d. 259; Shepherd v. Midland Mut. Life Ins. Co., 152 Ohio.St. 6, 39 Ohio.Ops. 352, 87 N.E.2d. 156, 12 A.L.R.2d. 1250; Mulroy v. Co-operative Transit Co., 142 W Va. 165, 95 S.E.2d. 63.

³⁷ Schenck v. Minolta Office Sys., Inc. (Colo App), 802 P.2d. 1131, cert den (Colo) 1990 Colo. LEXIS 889, later proceeding (Colo App) 17 Brief Times Rep 1613, reh den (Nov 26, 1993); Greene v. Willey, 147 Me. 227, 86 A.2d. 82; Johnson v. White, 154 Mich.App. 425, 397 N.W.2d. 555, app gr 428 Mich 857, 399 N.W.2d. 396, reh gr, in part 428 Mich 871, 401 N.W.2d. 615 and revd on other grounds 430 Mich 47, 420 N.W.2d. 87; Carson v. Metropolitan Life Ins. Co., 165 Ohio.St. 238, 59 Ohio.Ops. 310, 135 N.E.2d. 259; Waters v. New Amsterdam Casualty Co., 393 Pa. 247, 144 A.2d. 354; Johnson v. Atlantic C. L. R. Co., 217 S.C. 190, 60 S.E.2d. 226; Mulroy v. Co-operative Transit Co., 142 W Va. 165, 95 S.E.2d. 63; McNamer v. American Ins. Co., 267 Wis. 494, 66 N.W.2d. 342 (ovrld on other grounds by Wells v. Dairyland Mut. Ins. Co., 274 Wis. 505, 80 N.W.2d. 380).

³⁸ Johnson v. White, 154 Mich.App. 425, 397 N.W.2d. 555, app gr 428 Mich 857, 399 N.W.2d. 396, reh gr, in part 428 Mich 871, 401 N.W.2d. 615 and revd on other grounds 430 Mich 47, 420 N.W.2d. 87; Empire Gas & Fuel Co. v. Muegge, 135 Tex. 520, 143 S.W.2d. 763.

³⁹ Callahan v. Van Galder, 3 Wis.2d. 654, 89 N.W.2d. 210.

⁴⁰ Employers' Liability Assur. Corp. v. Maes (CA10 NM) 235 F.2d. 918; Hinds v. John Hancock Mut. Life Ins. Co., 155 Me. 349, 155 A.2d. 721, 85 A.L.R.2d. 703 (superseded on other grounds by statute as stated in Poitras v. R. E. Glidden Body Shop, Inc. (Me) 430 A.2d. 1113) (adopting the formulation that a presumption persists until the contrary evidence persuades the factfinder that the balance of probability is in equilibrium or, stated otherwise, until the evidence satisfies the jury or factfinder that it is as probable that the presumed fact does not exist as that it does exist); Re Guardianship of Breece, 173 Ohio.St. 542, 20 Ohio.Ops.2d. 155, 184 N.E.2d. 386 (the production of evidence disputing or contrary to the presumption causes the presumption to disappear where such evidence to the contrary either counterbalances the presumption or even when it is only sufficient to leave the case in equipoise); Carson v. Metropolitan Life Ins. Co., 156 Ohio.St. 104, 45 Ohio.Ops. 103, 100 N.E.2d. 197, 28 A.L.R.2d. 344.

⁴¹ Re O'Connor's Estate, 74 Ariz 248, 246 P.2d. 1063; Jodoin v. Baroody, 95 N.H. 154, 59 A.2d. 343 (a presumption is not evidence and its sole function is to take the place of evidence, so that when the latter appears if only to the extent that an inference may be drawn from it, the presumption vanishes); Schlichting v. Schlichting, 15 Wis.2d. 147, 112 N.W.2d. 149 (the presumption of decedent's due care disappears from the case when any evidence is introduced tending to establish negligence).

⁴² Henderick v. Uptown Safe Deposit Co. (1st Dist) 21 Ill.App.2d. 515, 159 N.E.2d. 58; Firkus v. Murphy, 311 Minn 85, 246 N.W.2d. 864; Re Estate of Swan, 4 Utah.2d. 277, 293 P.2d. 682; Bates v. Bowles White & Co., 56 Wash.2d. 374, 353 P.2d. 663.

⁴³ Texas Dept. of Community Affairs v. Burdine, 450 U.S. 248, 67 L.Ed.2d. 207, 101 S.Ct. 1089, 25 BNA FEP Cas 113, 25 CCH EPD ¶ 31544, 9 Fed.Rules.Evid.Serv. 1, on remand (CA5 Tex) 647 F.2d. 513, 25 BNA FEP Cas 1746, 26 CCH EPD ¶ 31898 and (not followed on other grounds by Burton v. Ohio, Adult Parole Authority (CA6 Ohio) 798 F.2d. 164, 41 BNA FEP Cas 1799, 41 CCH EPD ¶ 36544) and (criticized on other grounds by Saint Mary's Honor Ctr. v. Hicks (US) 125 L.Ed.2d. 407, 113 S.Ct. 2742, 93 CDOS 4747, 93 Daily Journal DAR 8057, 62 BNA FEP Cas 96, 61 CCH EPD ¶ 42322, 37 Fed.Rules.Evid.Serv. 581, 7 FLW Fed S 553); Panduit Corp. v. All States Plastic Mfg. Co. (CA FC), 744 F.2d. 1564, 223 U.S.P.Q. 465 (disapproved on other grounds by Richardson-Merrell, Inc. v. Koller, 472 U.S. 424, 86 L.Ed.2d. 340, 105 S.Ct. 2757); Pennsylvania, Dept. of Transp. v. United States, 226 Ct.Cl. 444, 643 F.2d. 758, 7 Fed.Rules.Evid.Serv. 1157, cert den 454 U.S. 826, 70 L.Ed.2d. 101, 102 S.Ct. 117; Lynn v. Cepurneek, 352 Pa.Super. 379, 508 A.2d. 308, later proceeding 373 Pa.Super. 479, 541 A.2d. 771; Martin v. Phillips, 235 Va. 523, 369 S.E.2d. 397.

2. Presumptions may not be used as evidence or as a substitute for evidence. A corollary to this rule is that a presumption may act only temporarily as a substitute evidence, until the party who is making it can introduce evidence that proves the point they are presuming.⁴⁴

This court has never treated a presumption as any form of evidence. See, e.g., A.C. Aukerman Co. v. R.L. Chaides Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992) (“[A] presumption is not evidence.”); see also Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) (“[A presumption] cannot acquire the attribute of evidence in the claimant's favor.”); New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) (“[A] presumption is not evidence and may not be given weight as evidence.”). Although a decision of this court, Jensen v. Brown, 19 F.3d. 1413, 1415 (Fed.Cir.1994), dealing with presumptions in Va. law is cited for the contrary proposition, the Jensen court did not so decide. [Ruten v. West, 142 F.3d. 1434 C.A.Fed.,1998]

3. There are two types of presumptions: Conclusive and rebuttable. Every rebuttable presumption is either:
- 3.1. A presumption affecting the burden of producing evidence or
- 3.2. A presumption affecting the burden of proof. Calif.Evid.Code, §600.
4. Presumptions which prejudice Constitutionally guaranteed rights are unconstitutional and may not be employed. *Vlandis v. Kline*, 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 (1973); *Cleveland Bd. of Ed. v. LaFleur*, 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215 (1974).
5. Presumptions which would otherwise prejudice constitutionally guaranteed rights are only permissible in the following cases:
- 5.1. Those who are not protected by the Bill of Rights because they maintain a domicile within the exclusive jurisdiction of the federal government on territory of the United States.

*“The idea prevails with some, indeed it has found expression in arguments at the bar, that **we have in this country substantially two national governments; one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to.** I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution.”*
[Downes v. Bidwell, 182 U.S. 244 (1901)]

5.2. Persons who have voluntarily engaged in a federal franchise, “public right”, or privilege.

Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against “encroachment or aggrandizement” by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct. at 683. But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right.FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.
[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]

For further information on the above, see:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

6. A Court is abusing its discretion if it employs, rewards, or encourages presumption to relieve either party to a suit from having to actually prove the truth of the fact being presumed.

⁴⁴ Black's Law Dictionary, Sixth Edition, p. 1185, presumption.

7. If the party who prejudiced rights using presumptions was a government or state actor or entity, there is standing to sue the offender personally under 42 U.S.C. §1983 for “deprivation of rights under the color of law”. The burden of proof rests on the person filing the suit to prove that the discrimination results from “state action”. See *National Collegiate Athletic Assn. v. Tarkanian*, 488 U.S. 179, 193, n. 13 (1988); *Jackson v. Metropolitan Edison Co.*, 419 U.S. 345, 349 (1974).
8. The purpose of due process is to completely eliminate all presumptions from any legal proceeding which might impair or injure Constitutionally guaranteed rights. See Black’s Law Dictionary definition of “due process”, which says:

“If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.”
[Black’s Law Dictionary, Sixth Edition, p. 500]

9. In the field of criminal law, a defendant must be “presumed” to be innocent until proven guilty beyond a reasonable doubt. [Delo v. Lashely, 507 U.S. 272 \(1993\)](#)
10. A common way to hide one’s presumptions is to cite a case as authority to act within a legal pleading and to choose a case which does not match the circumstances of your case. This is a way of imposing presumptions against a party without having to justify or prove them with evidence. This is a common tactic used by the government against those not educated in the law who are litigating “pro per” or “pro se”. We call this “encrypting” or “concealing” presumptions by abusing case law. Every case cited as authority must exactly replicate the circumstances that it is being applied to or it is useless as authority. It is a reckless and irresponsible abuse of case law as “propaganda” to cite a case as authority or “stare decisis” without at least explaining why it fits the circumstances that it is being applied to.
11. Under [1 U.S.C. §204](#), those titles of the U.S. Code which are not enacted into positive law are considered “prima facie evidence” of the enacted positive law. “Prima facie” is a fancy way to say that they are simply “presumed” to be law until challenged or proven otherwise. It is presumptuous, irresponsible, and a violation of due process of law to cite a section from a code that is not enacted into positive law. Examples of Titles of the U.S. Code that are NOT enacted into positive law include:
- 11.1. Title 26: Internal Revenue Code. Subtitle A of the Internal Revenue Code imposes no obligation on anyone unless and until the section of code being cited as authority is definitively proven with evidence that it is positive law.
- 11.2. Title 42: The Public Health and Welfare. Social Security is in this title. It is not positive law and therefore imposes no obligation upon anyone who does not volunteer to be subject to it.
- 11.3. Title 50: War and National Defense. The draft laws we have are not positive law and therefore are not enforceable in states of the Union.
12. A statute which imposes a presumption that prejudices constitutionally guaranteed rights is unconstitutional.

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

If you would like to read more authorities on the subject of “presumption”, see:

[Sovereignty Forms and Instructions Online](http://famguardian.org/TaxFreedom/CitesByTopic/presumption.htm), Form #10.004, Cites by Topic: “presumption”
<http://famguardian.org/TaxFreedom/CitesByTopic/presumption.htm>

3 What is “law”??: The government is systematically LYING to you about what it means⁴⁵

“Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; the Lord our God shall cut them off.”
[Psalm 94:20-23, Bible, NKJV]

“Law” as legally defined ISN’T everything the legislature passes, but only a VERY small subset. You are being systematically LIED to by your public servants about this HUGELY IMPORTANT subject. Wise up! Don’t drink their “Kool-Aide”.

⁴⁵ Derived from: *What is “law”?*, Form #05.048; <http://sedm.org/Forms/FormIndex.htm>.

3.1 Introduction

A VERY important thing to learn is what is the LEGAL definition of “law” and what classifies as “law” generally? This memorandum of law contains some authorities on this subject derived from many different places on the Sovereignty Education and Defense Ministry (SEDM) website.

To summarize the requirements to qualify as “law” in a governmental sense:

1. It must apply equally to ALL. It cannot compel INEQUALITY of treatment between any man or class of men.
2. It cannot do collectively what people individually cannot NATURALLY do. In other words, in the words of [Frederic Bastiat](#), it aggregates the individual right of self-defense into a collective body so that it can be delegated. A single human CANNOT delegate a right he does not individually ALSO possess, which indirectly implies that no GROUP of men called “government” can have any more COLLECTIVE rights under the collective entity rule than a single human being. See the following video on the subject.

Philosophy of Liberty, Family Guardian Fellowship

<https://sedm.org/liberty-university/liberty-university-2-2-philosophy-of-liberty/>

3. It cannot punish a citizen for an innocent action that was not a crime or not demonstrated to produce measurable harm. The ability to PROVE such harm with evidence in court is called “standing”.
4. It cannot compel the redistribution of wealth between two private parties. This is ESPECIALLY true if it is called a “tax”.
5. It cannot interfere with or impair the right of contracts between PRIVATE parties. That means it cannot compel income tax withholding unless one or more of the parties to the withholding are ALREADY public officers in the government.
6. It cannot interfere with the use or enjoyment or CONTROL over private property, so long as the use injures no one. Implicit in this requirement is that it cannot FAIL to recognize the right of private property or force the owner to donate it to a PUBLIC USE or PUBLIC PURPOSE. In the common law, such an interference is called a “trespass”.
7. The rights it conveys must attach to LAND rather than the CIVIL STATUS (e.g. “taxpayer”, “citizen”, “resident”, etc.) of the people ON that land. One can be ON land within a PHYSICAL state WITHOUT being legally “WITHIN” that state (a corporation) as an [officer of the government or corporation \(Form #05.042\)](#) called a “citizen” or “resident”.
See:
 - 7.1. [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#).
 - 7.2. [Foundations of Freedom Course, Form #12.021, Video 4](#) covers how LAND and STATUS are deliberately confused through equivocation in order to [KIDNAP people's identity \(Form #05.046\)](#) and transport it illegally to federal territory.
(*“It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it.” [Balzac v. Porto Rico, 258 U.S. 298 (1922)]*)
8. It must provide a remedy AFTER an injury occurs. It may not PREVENT injuries before they occur. Anything that operates in a PREVENTIVE rather than CORRECTIVE mode is a franchise. There is no standing in a REAL court to sue WITHOUT first demonstrating such an injury to the PRIVATE or NATURAL rights of the Plaintiff or VICTIM.
9. It cannot acquire the “force of law” from the consent of those it is enforced against. In other words, it cannot be an agreement or contract. All franchises and licensing, by the way, are types of contracts.
10. It does not include compacts or contracts between private people and governments. Rights that are INALIENABLE cannot be contracted away, even WITH consent. See [Form #05.003](#).
11. It cannot, at any time, be called “voluntary”. Congress and even the U.S. Supreme Court call the IRC Subtitle a “income tax” voluntary.
12. It does not include franchises, licenses, or civil statutory codes, all of which derive ALL of their force of law from your consent in choosing a [civil domicile \(Form #05.002\)](#).

Any violation of the above rules is what the Bible calls “devises evil by law” in Psalm 94:20-23 as indicated at the beginning of the previous section.

The ONLY thing we are aware of that satisfies ALL of the above criteria is:

1. The criminal law.
2. The common law, which is based on EQUITY AND EQUALITY of all parties.

1 Everything else only applies to a SUBSET of the society or class within society, and therefore does NOT apply equally to
2 all.

3 "If the court sanctions the power of discriminating taxation, and nullifies the uniformity mandate of the
4 Constitution," as said by one who has been all his life a student of our institutions, "it will mark the hour when
5 the sure decadence of our present government will commence." [...] The legislation, in the discrimination it
6 makes, is class legislation. Whenever a distinction is made in the burdens a law imposes or in the benefits it
7 confers on any citizens by reason of their birth, or wealth, or religion, it is class legislation, and leads inevitably
8 to oppression and abuses, and to general unrest and disturbance in society [e.g. wars, political conflict,
9 violence, anarchy]."
10 [Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (Supreme Court 1895)]

11 "Where do wars and fights come from among you? Do they not come from your desires for pleasure [unearned
12 money or "benefits", privileges, or franchises, from the government] that war in your members [and your
13 democratic governments]? You lust [after other people's money] and do not have. You murder [the unborn to
14 increase your standard of living] and covet [the unearned] and cannot obtain [except by empowering your
15 government to STEAL for you!]. You fight and war [against the rich and the nontaxpayers to subsidize your
16 idleness]. Yet you do not have because you do not ask [the Lord, but instead ask the deceitful government]. You
17 ask and do not receive, because you ask amiss, that you may spend it on your pleasures. Adulterers and
18 adulteresses! Do you not know that friendship [statutory "citizenship"] with the world [for the governments of
19 the world] is enmity with God? Whoever therefore wants to be a friend [STATUTORY "citizen", "resident",
20 "inhabitant", "person" franchisee] of the world [or the governments of the world] makes himself an enemy of
21 God."
22 [James 4:4, Bible, NKJV]

23 All of your freedom and autonomy derives from EQUALITY [between YOU and the government in court], and therefore the only thing
24 that can be "law" in a truly and perfectly free society is the CRIMINAL law. We cover this extensively in Form #05.033 and Video 1
25 of our Foundations of Freedom Course, Form #12.021. Everything that produces INEQUALITY MUST be voluntary AND God
26 FORBIDS CHRISTIANS from volunteering in relation to governments or civil rulers!

27 "I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and
28 I said, 'I will never break My covenant with you. And you shall make no covenant [contract or franchise or
29 agreement of ANY kind] with the inhabitants of this [corrupt pagan] land; you shall tear down their
30 [man/government worshipping socialist] altars.' But you have not obeyed Me. Why have you done this?"

31 "Therefore I also said, 'I will not drive them out before you; but they will become as thorns [terrorists and
32 persecutors] in your side and their gods will be a snare [slavery!] to you.'"

33 So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up
34 their voices and wept.
35 [Judges 2:1-4, Bible, NKJV]

36
37 "You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan
38 government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by
39 becoming a "resident" or domiciliary in the process of contracting with them], lest they make you sin against Me
40 [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely be a
41 snare to you."
42 [Exodus 23:32-33, Bible, NKJV]

43 SATAN'S MAIN SOURCE OF STRENGTH is tempting people to GIVE UP EQUALITY and rights in exchange for
44 privileges, franchises, or "benefits". That's what the serpent did in the garden and that's what every government since then
45 has made a BUSINESS out of called a "franchise".

46 "Again, the devil took Him [Jesus] up on an exceedingly high [civil/legal status above all other humans]
47 mountain, and showed Him all the kingdoms of the world and their glory. And he said to Him, "All these things
48 ["BENEFITS"] I will give You if You will fall down [BELOW Satan but ABOVE other humans] and worship
49 [serve as a PUBLIC OFFICER] me."

50 Then Jesus said to him, "Away with you, Satan! For it is written, 'You shall worship the Lord your God, and
51 Him only you shall serve.'"

52 Then the devil left Him, and behold, angels came and ministered to Him."
53 [Matt. 4:8-11, Bible, NKJV]

1 If you want a dramatization of the above temptation, watch the following video on our site:

[Devil's Advocate: Lawyers, SEDM](http://sedm.org/what-we-are-up-against/)
<http://sedm.org/what-we-are-up-against/>

2 All civil societies are based on compact and therefore contract. Since Christians cannot contract with secular governments or civil rulers,
3 they cannot become subject to man's [pagan civil franchise statutes](#) and may be governed only by the common law and God's law:

4 ***"Our government is founded upon compact. Sovereignty was, and is, in the people. It was entrusted by them,***
5 ***as far as was necessary for the purpose of forming a good government, to the Federal Convention; and the***
6 ***Convention executed their trust, by effectually separating the Legislative, Judicial, and Executive powers; which,***
7 ***in the contemplation of our Constitution, are each a branch of the sovereignty. The well-being of the whole***
8 ***depends upon keeping each department within its limits."***
9 *[Glass v. The Sloop Betsey, 3 U.S. 6, 3 Dall. 6, 1 L.Ed. 485 (1794)]*

10 ***"There is but one law which, from its nature, needs unanimous consent. This is the social compact; for civil***
11 ***association is the most voluntary of all acts. Every man being born free and his own master, no one, under any***
12 ***pretext whatsoever, can make any man subject without his consent. To decide that the son of a slave is born a***
13 ***slave is to decide that he is not born a man."***
14 *[The Social Contract or Principles of Political Right, Jean Jacques Rousseau, 1762, Book IV, Chapter 2]*

15 ***"Then Haman said to King Ahasuerus, "There is a certain people [the Jews, who today are the equivalent of***
16 ***Christians] scattered and dispersed among the people in all the provinces of your kingdom; their [CIVIL] laws***
17 ***are different from all other people's [because they are God's laws!], and they do not keep the king's [unjust]***
18 ***laws. Therefore it is not fitting for the king to let them remain. If it pleases the king, let a decree be written that***
19 ***they be destroyed, and I will pay ten thousand talents of silver into the hands of those who do the work, to bring***
20 ***it into the king's treasuries."***
21 *[Esther 3:8-9, Bible, NKJV]*

22 ***"Those people who are not governed [ONLY] by GOD and His laws will be ruled by tyrants."***
23 *[William Penn (after whom Pennsylvania was named)]*

24 ***"A free people [claim] their rights as derived from the laws of nature [God and His laws], and not as the gift of***
25 ***[the civil franchise statutes enforced by] their chief magistrate [or any government law]."***
26 *[Thomas Jefferson: Rights of British America, 1774. ME 1:209, Papers 1:134]*

27 **3.2 Law is a Delegation of authority from the true sovereign: The People⁴⁶**

28 What is the purpose of law? First, let's define it:

29 ***Law. That which is laid down, ordained, or established. A rule or method according to which phenomenon or***
30 ***actions co-exist or follow each other. Law, in its generic sense, is a body of rules of action or conduct prescribed***
31 ***by controlling authority [the "sovereign"], and having binding legal force. United States Fidelity and Guaranty***
32 ***Co. v. Guenther, 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683. That which must be obeyed and followed by citizens***
33 ***subject to sanctions or legal consequences is a law. Law is a solemn expression of the will of the supreme***
34 ***[sovereign] power of the State. Calif. Civil Code, §22.***

35 ***The "law" of a state is to be found in its statutory and constitutional enactments, as interpreted by its courts, and,***
36 ***in absence of statute law, in rulings of its courts. Dauer's Estate v. Zabel, 9 Mich.App. 176, 156 N.W.2d. 34, 37.***
37 *[Black's Law Dictionary, Sixth Edition, p. 884]*

38 In other words, the "sovereign" within any nation or state is the ruler of that state and makes all the rules and laws with the
39 explicit intention to provide the most complete protection for his, her, or their rights to life, liberty, and property. Different
40 political systems have different sovereigns. In England, which is a monarchy, the sovereign is the King so all laws are enacted
41 by Parliament by or through his delegated authority. In America, the "sovereign" is the People both individually and
42 collectively, "We the People", who created government to protect their collective and individual rights to life, liberty and
43 property. Here is how the Supreme Court describes it:

44 ***"Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while***
45 ***sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by***
46 ***whom and for whom all government exists and acts."***
47 *[Yick Wo v. Hopkins, 118 U.S. 356; 6 S.Ct. 1064 (1886)]*

⁴⁶ Derived from: [Great IRS Hoax](#), Form #11.302, Section 3.3; <http://sedm.org/Forms/FormIndex.htm>.

1 Because the People in America are the sovereigns, because we are all equal under the law, and because we have no kings or
2 rulers above us, and because all people have a natural, God given, inviolable right to contract, then the Constitution was used
3 as the vehicle by which the people got together to exercise their sovereignty and power to contract in order to delegate very
4 limited and specific authority to the federal government. Any act done and any law passed by the federal government which
5 is not authorized by the Constitution is unlawful, because it is not authorized by the written contract called the Constitution
6 that is the source of ALL of their delegated authority. Again, here is how the Supreme Court describes our system of
7 government, which it says is based on “compact”.

8 “In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly acquired
9 by force or fraud, or both...In America, however the case is widely different. Our government is founded upon
10 compact [consent expressed in a written contract called a Constitution or in positive law]. Sovereignty was,
11 and is, in the people.”
12 [Glass v. The Sloop Betsey, 3 (U.S.) Dall 6]

13 Below is the legal definition of “compact” to prove our point that the Constitution and all federal law written in furtherance
14 of it are indeed a “contract”:

15 “**Compact**, n. An agreement or contract between persons, nations, or states. Commonly applied to working
16 agreements between and among states concerning matters of mutual concern. A contract between parties, which
17 creates obligations and rights capable of being enforced and contemplated as such between the parties, in their
18 distinct and independent characters. A mutual consent of parties concerned respecting some property or right
19 that is the object of the stipulation, or something that is to be done or forborne. See also Compact clause;
20 Confederacy; Interstate compact; Treaty.”
21 [Black’s Law Dictionary, Sixth Edition, p. 281]

22 Enacting a mutual agreement into positive law and which takes the form of a Constitution, then, becomes the vehicle for
23 proving the fact that the People collectively agreed and directly consented to allow the government to pass laws that will
24 protect their rights. When our federal government then passes laws or “acts”, the Congressional Record becomes the legal
25 evidence or proof of all of the elected representatives who consented to the agreement. Since we sent these representatives
26 to Washington D.C. to represent our interests, then the result is that we indirectly consented to allow them to bind us to any
27 new agreements or contracts (called statutes) written in furtherance of our interests. If the statute or law passed by Congress
28 will have an adverse impact on our rights, it can then be said that indirectly we consented or agreed to any adverse impact,
29 because the majority voted in favor of their elected representatives.

30 Public servants then, are just the apparatus or tool or machinery that the sovereign People use for protecting their life, liberty,
31 and property and thereby governing themselves. It is ironic that the most important single force that law is there to protect
32 from is disobedient public servants who want to usurp authority from the people. Our federal government essentially is
33 structured as an independent contractor to the sovereign states, and the contract is the Constitution. The Contract delegated
34 authority or jurisdiction only over foreign affairs and foreign commerce. There are a few very minor exceptions to this
35 general rule which we will discuss subsequently. As the definition above shows, the apparatus and machinery of government
36 is simply the “rudder” that steers the ship, but the Captain of the ship is the People individually and collectively. In a true
37 Republican Form of Government, the REAL government is the people individually and collectively, and not their public
38 servants.

39 Law is therefore the contractual method used by the sovereign for delegating his authority to those under him and for
40 governing and ruling the nation. Frederic Bastiat in his book The Law, further helps us define and understand the purpose of
41 law:

42 We must remember that law is force, and that, consequently, the proper functions of the law cannot lawfully
43 extend beyond the proper functions of force. When law and force keep a person within the bounds of justice, they
44 impose nothing but a mere negation. They oblige him only to abstain from harming others. They violate neither
45 his personality, his liberty nor his property. They safeguard all of these. They are defensive; they defend equally
46 the rights of all.⁴⁷

47 So we can see that law is force and that it must apply equally to all if liberty is to be protected. If it applies unequally to one
48 class of persons over another, then it turns from being an instrument of liberty to an instrument of oppression and tyranny.

⁴⁷ The Law, Frederic Bastiat, 1850.

Many people think the purpose of law is to promote public policy. According to Bastiat, the purpose of law is to remedy injustice after it occurs, and there is a world of difference between these two opposing views. The law, in fact, is only there for public protection, but NOT for public advocacy of what some bureaucrat “thinks” would be good. Law is a negative concept and not a positive concept. Law is there to provide remedy for harm AFTER an injury occurs, not to encourage or mandate some FUTURE good. Even the Bible agrees with this conclusion, where the Apostle Paul says:

For the commandments, “You shall not commit adultery,” “You shall not murder,” “You shall not steal,” “You shall not bear false witness,” “You shall not covet,” and if there is any other commandment, are all summed up in this saying, namely, “You shall love your neighbor as yourself.”

Love does no harm to a neighbor; therefore love is the fulfillment of the law.
[Romans 13:9-10, Bible, NKJV]

“Do not strive with a man without cause, if he has done you no harm.”
[Prov. 3:30, Bible, NKJV]

Our interpretation of what the above scriptures are saying is that you should not confront, interfere with, strive, or oppose a man unless he has done you some personal harm or is about to cause you harm and you want to prevent it. Your legal rights define and circumscribe the boundary over which he cannot cross without doing you harm. The act of him doing you harm is referred to as “evil”. The law is the vehicle for rebuking and correcting the evil and harm under such circumstances and that is its only legitimate purpose. As we made plain in the introduction to Chapter 1, Christians are commanded in Eccl. 12:13-14 to “fear the Lord”, and “fearing the Lord” is defined in Prov. 8:13 as “hating evil”, which means eliminating and opposing it at every opportunity. The process of acquiring knowledge about what is evil and hating evil is called “morality”, and it is the purpose of parenting and every good government to develop and encourage morality in everyone in society.

“Of all the dispositions and habits which lead to political prosperity, Religion and morality are indispensable supports. In vain would that man claim the tribute of Patriotism who should labour to subvert these great Pillars of human happiness, these firmest props of the duties of Men and citizens. The mere politician, equally with the pious man, ought to respect and to cherish them. A volume could not trace all their connections with private and public felicity. Let it simply be asked, “where is the security for property, for reputation, for life, if the sense of religious obligation desert the oaths which are the instruments of investigation in courts of justice?” And let us with caution indulge the supposition that morality can be maintained without religion. Whatever may be conceded to the influence of refined education on minds of peculiar structure, reason and experience both forbid us to expect that national morality can prevail in exclusion of religious principle.”

[George Washington in his Farewell Address; SOURCE:
<http://famguardian.org/Subjects/LawAndGovt/History/GWashingtonFarewell.htm> ; See also George Washington’s Farewell Address Presented by Pastor Garrett Lear,
<https://www.youtube.com/watch?v=6emyK7umXGg>]

Consequently, the purpose of the law from a spiritual and legal perspective is only to provide remedy for harm AFTER an injury occurs, not to encourage or mandate some FUTURE good, “benefit”, or even civil political objective. Here is another excerpt from Bastiat’s book, The Law, that explains this assertion:

Law Is a Negative Concept

The harmlessness of the mission performed by law and lawful defense is self-evident; the usefulness is obvious; and the legitimacy cannot be disputed.

As a friend of mine once remarked, this negative concept of law is so true that the statement, the purpose of the law is to cause justice to reign, is not a rigorously accurate statement. It ought to be stated that the purpose of the law is to prevent injustice from reigning. In fact, it is injustice, instead of justice, that has an existence of its own. Justice is achieved only when injustice is absent.

But when the law, by means of its necessary agent, force, imposes upon men a regulation of labor, a method or a subject of education, a religious faith or creed - then the law is no longer negative; it acts positively upon people. It substitutes the will of the legislator for their own initiatives. When this happens, the people no longer need to discuss, to compare, to plan ahead: the law does all this for them. Intelligence becomes a useless prop for the people; they cease to be men; they lose their personality, their liberty, their property.

Try to imagine a regulation of labor imposed by force that is not a violation of liberty; a transfer of wealth imposed by force that is not a violation of property. If you cannot reconcile these contradictions, then you must conclude that the law cannot organize labor and industry without organizing injustice.
[The Law, Frederic Bastiat, 1850; SOURCE: <https://famguardian.org/Publications/TheLaw/TheLaw.htm>]

Thomas Jefferson, one of our founding fathers, agreed with this philosophy when he said:

"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another [prevent injustice, NOT promote justice], shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities."
[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

The purpose of the law also *cannot* be to promote charity, because charity and force are incompatible. Promoting charity with the law is promoting INjustice, which cannot be the proper role of law. Law should only be used to prevent injustice. Here is Bastiat's perspective from The Law again:

The Law and Charity

You say: "There are persons who have no money," and you turn to the law, but the law is not a breast that fills itself with milk. Nor are the lacteal veins of the law supplied with milk from a source outside the society. Nothing can enter the public treasury for the benefit of one citizen or one class unless other citizens and other classes have been forced to send it in. If every person draws from the treasury the amount that he has put in it, it is true that the law then plunders nobody. But this procedure does nothing for the persons who have no money. It does not promote equality of income. The law can be an instrument of equalization only as it takes from some persons and gives to other persons. When the law does this, it is an instrument of plunder.
[The Law, Frederic Bastiat, 1850; SOURCE: <https://famguardian.org/Publications/TheLaw/TheLaw.htm>]

Another word for plunder is theft. Whenever the government or the people use the law as an instrument of theft, and the government as a Robinhood, then the purpose of government turns from preventing injustice to:

1. Punishing success by making people who work harder and earn more pay a higher percentage of their income in taxes. This discourages a proper work ethic.
2. Robbing the rich to give to those who have the most votes. This causes democracies to devolve into "mobocracies" eventually, as low income persons vote for persons who will rob the rich and give them something for nothing. (We already have this, in that older people vote consistently for politicians who will expand and protect their social security benefits, which aren't a trust fund at all, but instead are a Ponzi scheme paid for by younger workers, moving money from hand-to-mouth)."
3. An agent of organized extortion and lawlessness.
4. A destabilizing force in society that undermines public trust and encourages political apathy (voter participation is the lowest it has been in years.. ever wonder why).

Here is what the Supreme Court had to say about this type of plunder:

"To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on favored individuals.. is none the less 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."
[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 [tax] 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 U.S. Supreme Court in the landmark case of Pollock v. Farmers' Loan and Trust Co., 157 U.S. 429 (1895) said the following regarding what happens when the government becomes a Robinhood and tries to promote equality of result rather than equality of opportunity. We end up with class warfare in society done using the force of law and a mobocracy mentality:

"The present assault upon capital is but the beginning. It will be but the stepping stone to others larger and more sweeping, until our political contest will become war of the poor against the rich; a war of growing intensity and bitterness.

...

1 *The legislation, in the discrimination it makes, is class legislation. Whenever a distinction is made in the burdens*
2 *a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or religion, it is class*
3 *legislation, and leads inevitably to oppression and abuses, and to general unrest and disturbance in society."*

4 Routine use of government as a means to plunder and rob from its people through taxation is the foundation of socialism.
5 Socialism, therefore, is a form of institutionalized or organized crime. Socialism is also incompatible with Christianity, as
6 discussed in *Socialism: The New American Civil Religion*, Form #05.016, Section 4.2. Social Security, Medicare,
7 Unemployment taxes and other government entitlement programs are examples of socialist programs which amount to
8 organized crime to the extent that participation in them is compulsory or mandatory. For all practical purposes in today's
9 society, participation in these programs is mandatory for the average employee. Therefore, our government has become an
10 organized crime ring that can and should be prosecuted under RICO laws ([18 U.S.C. §225](#)) for racketeering and extortion.

11 **3.3 How law protects the sovereign people: By limiting government power**⁴⁸

12 The main purpose of law is to limit government power in order to protect and preserve, freedom, choice, and the sovereignty
13 of the people.

14 *"When we consider the nature and theory of our institutions of government, the principles upon which*
15 *they are supposed to rest, and review the history of their development, we are constrained to conclude*
16 *that they do not mean to leave room for the play and action of purely personal and arbitrary power.*
17 *Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our*
18 *system, while sovereign powers are delegated to the agencies of government, sovereignty itself*
19 *remains with the people, by whom and for whom all government exists and acts. And the law is the*
20 *definition and limitation of power.*
21 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

22 An important implication of the use of law to limit government power is the following inferences unavoidably arising from
23 it:

- 24 1. The purpose of law is to define and thereby limit government power.
- 25 2. All law acts as a delegation of authority order upon those serving in the government.
- 26 3. You cannot limit government power without definitions that are limiting.
- 27 4. A definition that does not limit the thing or class of thing defined is no definition at all from a legal perspective and
28 causes anything that depends on that definition to be political rather than legal in nature. By political, we mean a
29 function exercised ONLY by the LEGISLATIVE or EXECUTIVE branch.
- 30 5. Where the definitions in the law are clear, judges have no discretion to expand the meaning of words. Therefore the
31 main method of expanding government power and creating what the supreme court calls "arbitrary power" is to use
32 terms in the law that are vague, undefined, "general expressions", or which don't define the context implied.
- 33 6. We define "general expressions" as those which:
 - 34 6.1. The speaker is either not accountable or [REFUSES to be accountable](#) for the accuracy or truthfulness or definition
35 of the word or expression.
 - 36 6.2. Fail to recognize that there are multiple contexts in which the word could be used.
 - 37 6.2.1. CONSTITUTIONAL (States of the Union).
 - 38 6.2.2. STATUTORY (federal territory).
 - 39 6.3. Are susceptible to two or more CONTEXTS or interpretations, one of which the government representative
40 interpreting the context stands to benefit from handsomely. Thus, "equivocation" is undertaken, in which they
41 TELL you they mean the CONSTITUTIONAL interpretation but after receiving your form or pleading, interpret
42 it to mean the STATUTORY context.

43 [equivocation](#)

44 *EQUIVOCATION*, n. Ambiguity of speech; the use of words or expressions that are susceptible of a double
45 signification. Hypocrites are often guilty of equivocation, and by this means lose the confidence of their fellow
46 men. *Equivocation is incompatible with the Christian character and profession.*
47 [SOURCE: <http://1828.mshaffer.com/d/search/word/equivocation/>]

⁴⁸ Source: *Legal Deception, Propaganda, and Fraud*, Form #05.014, Section 5; <http://sedm.org/Forms/FormIndex.htm>.

Equivocation ("to call by the same name") is an [informal logical fallacy](#). It is the misleading use of a term with more than one [meaning](#) or [sense](#) (by glossing over which meaning is intended at a particular time). It generally occurs with [polysemic](#) words (words with multiple meanings).

Albeit in common parlance it is used in a variety of contexts, when discussed as a fallacy, equivocation only occurs when the arguer makes a word or phrase employed in two (or more) different senses in an argument appear to have the same meaning throughout.

It is therefore distinct from (semantic) [ambiguity](#), which means that the context doesn't make the meaning of the word or phrase clear, and [amphiboly](#) (or syntactical ambiguity), which refers to ambiguous sentence structure due to [punctuation](#) or [syntax](#).
[Wikipedia topic: Equivocation, Downloaded 9/15/2015; SOURCE: <https://en.wikipedia.org/wiki/Equivocation>]

- 6.4. [PRESUME](#) that all contexts are equivalent, meaning that CONSTITUTIONAL and STATUTORY are equivalent.
- 6.5. Fail to identify the specific context implied.
- 6.6. Fail to provide an actionable definition for the term that is useful as evidence in court.
- 6.7. Government representatives actively interfere with or even penalize efforts by the applicant to define the context of the terms so that they can protect their right to make injurious presumptions about their meaning.
7. Any attempt to assert any authority by anyone in government to add anything they want to the definition of a thing in the law unavoidably creates a government of UNLIMITED power.
8. Anyone who can add anything to the definition of a word in the law that does not expressly appear SOMEWHERE in the law is exercising a LEGISLATIVE and POLITICAL function of the LEGISLATIVE branch and is NOT acting as a judge or a jurist.
9. The only people in government who can act in a LEGISLATIVE capacity are the LEGISLATIVE branch under our system of three branches of government: LEGISLATIVE, EXECUTIVE, and JUDICIAL.
10. Any attempt to combine or consolidate any of the powers of each of the three branches into the other branch results in tyranny.

"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner."

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?]."

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."

[. . .]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."

[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758 ;
SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

3.4 Two methods of creating "obligations" clarify the definition of "law"

The legal definition of "law" can be easily discerned by examining HOW "obligations" are created. The California Civil Code, Section 1427 defines what an obligation or duty is:

Civil Code - CIV

DIVISION 3. OBLIGATIONS [1427 - 3272.9]

(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)

PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] (Part 1 enacted 1872.)

TITLE 1. DEFINITION OF OBLIGATIONS [1427 - [1428.]] (Title 1 enacted 1872.)

1427. An obligation is a legal duty, by which a person is bound to do or not to do a certain thing.

(Enacted 1872.)

The California Civil Code and California Code of Civil Procedure then describe how obligations may lawfully be created. Section 22.2 of the California Civil Code (“CCC”) shows that the common law shall be the rule of decision in all the courts of this State. CCC section 1428 establishes that obligations are legal duties arising either from contract of the parties, or the operation of law (nothing else). CCCP section 1708 states that the obligations imposed by operation of law are only to abstain from injuring the person or property of another, or infringing upon any of his or her rights.

Civil Code - CIV

DEFINITIONS AND SOURCES OF LAW

(Heading added by Stats. 1951, Ch. 655, in conjunction with Sections 22, 22.1, and 22.2)

22.2. The common law of England, so far as it is not repugnant to or inconsistent with the Constitution of the United States, or the Constitution or laws of this State, is the rule of decision in all the courts of this State. (Added by Stats. 1951, Ch. 655.)

Civil Code – CIV

DIVISION 3. OBLIGATIONS [1427 - 3272.9]

(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)

PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] (Part 1 enacted 1872.)

TITLE 1. DEFINITION OF OBLIGATIONS [1427 - [1428.]] (Title 1 enacted 1872.)

[1428.] Section Fourteen Hundred and Twenty-eight. An obligation arises either from:

One — The contract of the parties; or,

Two — The operation of law. An obligation arising from operation of law may be enforced in the manner provided by law, or by civil action or proceeding.

(Amended by Code Amendments 1873-74, Ch. 612.)

Civil Code – CIV

DIVISION 3. OBLIGATIONS [1427 - 3272.9]

(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)

PART 3. OBLIGATIONS IMPOSED BY LAW [1708 - 1725]

(Part 3 enacted 1872.)

1708. Every person is bound, without contract, to abstain from injuring the person or property of another, or infringing upon any of his or her rights.

(Amended by Stats. 2002, Ch. 664, Sec. 38.5. Effective January 1, 2003.)

The phrase “operation of law” uses the word “law” and therefore implies REAL law. REAL law in turn consists of ONLY the common law and the Constitution, as we prove in this document.

Based on the above provisions of the California Civil Code, when anyone from the government seeks to enforce a “duty” or “obligation”, such as in tax correspondence, they have the burden of proof to demonstrate.

1. That you expressly consented to a contract with them. This would include:

1.1. Written agreements.

1.2. Trusts.

1.3. Statutory franchises.

This class of obligations is what we call “private law” or “special law” throughout this document. It is NOT “law” in a classical sense.

2. That “operation of law” is involved. In other words, that:

2.1. You injured a specific, identified flesh and blood person and

2.2. The injured party has standing to sue in a civil or common law action.

2.3. The party against whom the enforcement action is imposed DOES NOT consent.

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.017, Rev. 10-16-2008

48 of 175

EXHIBIT: _____

THIS is what we refer to as “PUBLIC law” or “law” in this document.

They must meet the above burden of proof with legally admissible evidence and may not satisfy that burden with either a belief or a presumption. Pursuant to Federal Rule of Evidence 610, neither beliefs or opinions constitute legally admissible evidence. Likewise, a presumption is not legally admissible evidence for the same reason. We cover why presumptions are not evidence in:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<https://sedm.org/Forms/FormIndex.htm>

In practice, they NEVER can meet the above burden of proof and consequently, you will always win when they send you a tax collection notice if you know what you are doing and have read this document! That is PRECISELY why we claim and can prove that the present government is DE FACTO rather than DE JURE, as described in:

De Facto Government Scam, Form #05.043
<https://sedm.org/Forms/FormIndex.htm>

The first option above, contracts, is described in:

Government Instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/FormIndex.htm>

The first option, meaning contracts, is EXCLUDED from the definition of “law” based on the following.

Municipal law, thus understood, is properly defined to be “a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong.”

[. . .]

It is also called a rule to distinguish it from a compact or agreement; for a compact is a promise proceeding from us, law is a command directed to us. The language of a compact is, “I will, or will not, do this”; that of a law is, “thou shalt, or shalt not, do it.” It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all. Upon these accounts law is defined to be “a rule.”
[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]

Real “law” is what the above refers to as “a rule of civil conduct”. By that definition, it can only refer to the common law. Why? Because domicile is a prerequisite to enforcing civil STATUTES and it is voluntary and requires consent in some form, as we prove in the following document:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<https://sedm.org/Forms/FormIndex.htm>

Any enforcement action that does NOT satisfy the burden of proof or proceeds upon PRESUMPTION in satisfying the above is, by definition:

1. An “injustice”, because it violates your right to be left alone.
2. A violation of due process of law because it is NOT proceeding with evidence. PRESUMPTIONS are NOT “evidence” or a substitute for evidence. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<https://sedm.org/Forms/FormIndex.htm>

3. A purely private commercial transaction. As such, if the Plaintiff or the enforcer claim to be a “government”, they:
 - 3.1. Are subject to the Clearfield Doctrine. See [United States v. Winstar Corp. 518 U.S. 839 \(1996\)](#).
 - 3.2. Are “purposefully availing themselves” of commerce in an otherwise legislatively but not constitutionally foreign jurisdiction. Hence they waive sovereign, official, and judicial immunity.
 - 3.3. Waive sovereign, official, and judicial immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.

<https://www.law.cornell.edu/uscode/text/28/part-IV/chapter-97>

4. A non-governmental function. REAL government PROTECTS absolutely owned private property rather than making a business or “trade or business” out of converting it to PUBLIC property or property CONTROLLED by the public.

"For the principal aim of society is to protect individuals in the enjoyment of those absolute rights, which were vested in them by the immutable laws of nature; but which could not be preserved in peace without the mutual assistance and intercourse, which is gained by the institution of friendly and social communities. Hence it follows, that the first and primary end of human laws is to maintain and regulate these absolute rights of individuals."

"By the absolute rights of individuals we mean those which are so in their primary and strictest sense; such as would belong to their persons merely in a state of nature, and which every man is entitled to enjoy whether out of society or in it." - Ibid.
[William Blackstone, Commentaries (1765)]

"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925."
[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

"The rights of the individuals are restricted only to the extent that they have been voluntarily surrendered by the citizenship to the agencies of government."
[City of Dallas v Mitchell, 245 S.W. 944]

"Life, faculties, production— in other words individuality, liberty, property— that is man. And in spite of the cunning of artful political leaders, these three gifts from God precede all human legislation, and are superior to it."
[Frederic Bastiat (b. 1801 - d. 1850), The Law; <http://famguardian.org/Publications/TheLaw/TheLaw.htm>]

[More at: [Unalienable Rights Course](#), Form #12.038; <https://sedm.org/LibertyU/UnalienableRights.pdf>]

5. A request by the Plaintiff and the GOVERNMENT court or administrative enforcer to procure absolutely owned private property.
- 5.1. That property is, at minimum, the “services” needed to respond to the ILLEGAL and even UNCONSTITUTIONAL enforcement action.
- 5.2. The property might also include any and all property or services that might be awarded as a consequence of the enforcement proceeding.
6. An attempt to make you into a Merchant under U.C.C. §2-104(1) who is SELLING absolutely owned private property to the Plaintiff or GOVERNMENT administrative enforcer.
7. A request or OFFER by the Plaintiff or GOVERNMENT administrative enforcer to become a Buyer under U.C.C. §2-103(1)(a) of your absolutely owned private property.
8. A request for you to specify any and all CONDITIONS you want to attach to the use, custody, or control of your absolutely owned private property.
- 8.1. As the absolute owner, you have a PRIVATE and CONSTITUTIONAL right to dictate any and ALL conditions you wish to attach to the use of your property.

“PROPERTY. Rightful dominion over external objects; ownership; the *unrestricted and exclusive right to a thing; the right to dispose of the substance of a thing in every legal way, to possess it, to use it and to exclude every one else from interfering with it. Mackeld. Rom. Law, § 265.*

Property is the highest right a man can have to anything; being used for that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy. Jackson ex dem. Pearson v. Housel, 17 Johns. 281, 283.

A right imparting to the owner a power of indefinite user, capable of being transmitted to universal successors by way of descent, and imparting to the owner the power of disposition, from himself and his successors per universitatem, and from all other persons who have a spes successions under any existing concession or disposition, in favor of such person or series of persons as he may choose, with the like capacities and powers as he had himself, and under such conditions as the municipal or particular law allows to be annexed to the dispositions of private persons. Aust. Jur. (Campbell's Ed.) § 1103.

The right of property is that sole and despotic dominion which one man claims and exercises over the external things of the world, in total exclusion of the right of any other individual in the universe. It consists in the free use, enjoyment and disposal of all a person's acquisitions, without any control or diminution save only by the laws of the land. 1 Bl.Comm. 138; 2 Bl.Comm. 2, 15.

The word is also commonly used to denote any external object over which, the right of property is exercised. In this sense it is a very wide term, and includes every class of acquisitions which a man can own or have an interest in. See *Scranton v. Wheeler*, 179 D.S. 141, 21 Sup.Ct. 48, 45 L.Ed. 126; *Lawrence v. Hennessey*, 165 Mo. 659, 65 S.W. 717; *Boston & L. R. Corp. v. Salem & L. R. Co.*, 2 Gray (Mass.), 35; *National Tel. News Co. v. Western Union Tel. Co.*, 119 Fed. 294, 56 C.C.A. 198, 60 L.R.A. 805; *Hamilton v. Rathbone*, 175 U.S. 414, 20 Sup.Ct. 155, 44 L.Ed. 219; *Stanton v. Lewis*, 26 Conn. 449; *Wilson v. Ward Lumber Co.* (C. C.) 67 Fed. 674.

—Absolute property. In respect to chattels personal property is said to be "absolute" where a man has, solely and exclusively, the right and also the occupation of any movable chattels, so permanent, but may at some times subsist and not at other times; such for example, as the property a man may have in wild animals which he has caught and keeps, and which are his only so long as he retains possession of them. 2 BL Comm. 389.—Real property. A general term for lands, tenements, and hereditaments; property which, on the death of the owner intestate, passes to his heir. Real property is either corporeal or incorporeal. See Code N. Y. § 462 — Separate property. The separate property of a married woman is that which she owns in her own right, which is liable only for her own debts, and which she can incumber and dispose of at her own will.—Special property. Property of a qualified, temporary, or limited nature; as distinguished from absolute, general, or unconditional property. Such is the property of a bailee in the article bailed, of a sheriff in goods temporarily in his hands under a levy, of the finder of lost goods while looking for the owner, of a person in wild animals which he has caught. *Stief v. Hart*, 1 N.Y. 24; *Moulton v. Witherell*, 52 Me. 242; *Eisendrath v. Knauer*, 64 Ill. 402; *Phelps v. People*, 72 N.Y. 357.

[*Black's Law Dictionary*, Second Edition, p. 955]

8.2. If you fail to specify the terms and conditions of the GRANT or LOAN of your absolutely owned private property to the opposing party, you are PRESUMED to DONATE the property to the Plaintiff or GOVERNMENT enforcer.

CONSENT. An agreement to something proposed, and differs from assent. (q.v.) Wolff, *Ins. Nat. part 1*, SSSS 27-30; *Pard. Dr. Com. part 2*, tit. 1, n. 1, 38 to 178. Consent supposes,

1. a physical power to act; 2. a moral power of acting; 3. a serious, determined, and free use of these powers. *Fonb. Eq. B*; 1, c. 2, s. 1; *Grot. de Jure Belli et Pacis*, lib. 2, c. 11, s. 6.

2. Consent is either express or implied. Express, when it is given viva voce, or in writing; implied, when it is manifested by signs, actions, or facts, or by inaction or silence, which raise a presumption that the consent has been given.

[. . .]

8. - 6. **Courts of equity have established the rule, that when the true owner of property stands by, and knowingly suffers a stranger to sell the same as his own, without objection, this will be such implied consent as to render the sale valid against the true owner.** Story on Ag. Sec. 91, Story on Eq. Jur. Sec. 385 to 390. And courts of law, unless restrained by technical formalities, act upon the principles of justice; as, for example, when a man permitted, without objection, the sale of his goods under an execution against another person. 6 Adolph. & El 11. 469; 9 Barn. & Cr. 586; 3 Barn. & Adolph. 318, note. [*Bouvier's Law Dictionary*, Fourth Edition, 1848]

To ensure that you are NEVER victimized by the ILLEGAL or UNCONSTITUTIONAL enforcement actions of especially government or de facto government enforcement actions, we recommend the following resources and/or examples to use in your defense. These documents identify YOU as the Merchant, the enforcer as the Buyer, and specify powerful "default terms and conditions" to the loan of your absolutely owned private property to them:

1. Tax Form Attachment, Form #04.201
<https://sedm.org/Forms/FormIndex.htm>
2. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<https://sedm.org/Forms/FormIndex.htm>
3. Injury Defense Franchise and Agreement, Form #06.027
<https://sedm.org/Forms/FormIndex.htm>

3.5 Authorities on "law"

"True Law is right reason in agreement with Nature, it is of universal application, unchanging and everlasting; it summons to duty by its commands and averts from wrong-doing by its prohibitions. And it does not lay its commands or prohibitions upon good men in vain, although neither have any effect upon the wicked. It is a sin to try to alter this law, nor is it allowable to try to repeal a part of it, and it is impossible to abolish it entirely. We cannot be freed from its obligations by Senate or People, and we need not look outside ourselves for an expounder

1 or interpreter of it. And there will not be different laws at Rome or at Athens, or different laws now and in the
2 future, but one eternal and unchangeable law will be valid for all times and all nations, and there will be one
3 master and one rule, that is God, for He is the author of this law, its promulgator, and its enforcing judge.”
4 [Marcus Tullius Cicero, 106-43 B.C.; SOURCE: <http://sedm.org/disclaimer.htm>]

5 “Power and law are not synonymous. In truth, they are frequently in opposition and irreconcilable. There is
6 God’s Law from which all equitable laws of man emerge and by which men must live if they are not to die in
7 oppression, chaos and despair. Divorced from God’s eternal and immutable Law, established before the founding
8 of the suns, man’s power is evil no matter the noble words with which it is employed or the motives urged when
9 enforcing it. Men of good will, mindful therefore of the Law laid down by God, will oppose governments whose
10 rule is by men, and if they wish to survive as a nation they will destroy the [de facto] government which attempts
11 to adjudicate by the whim of venal judges.”
12 [Marcus Tullius Cicero, 106-43 B.C.; SOURCE: <http://sedm.org/disclaimer.htm>]

13 “Of liberty I would say that, in the whole plenitude of its extent, it is unobstructed action according to our will.
14 But rightful liberty is unobstructed action according to our will within limits drawn around us by the equal rights
15 of others [Form #05.033]. I do not add ‘within the limits of the law,’ because law is often but the tyrant’s will,
16 and always so when it violates the [PRIVATE] right of an individual.”
17 [Thomas Jefferson to Isaac H. Tiffany, 1819, From: Thomas Jefferson on Politics and Government, Section 1.2;
18 SOURCE: <http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff0100.htm>]

19 “I cannot subscribe to the omnipotence of a State Legislature, or that it is absolute and without control; although
20 its authority should not be expressly restrained by the Constitution, or fundamental law, of the State. The people
21 of the United States erected their Constitutions, or forms of government, to establish justice, to promote the
22 general welfare, to secure the blessings of liberty; and to protect their persons and property from violence. The
23 purposes for which men enter into society will determine the nature and terms of the social compact; and as they
24 are the foundation of the legislative power, they will decide what are the proper objects of it: The nature, and
25 ends of legislative power will limit the exercise of it. This fundamental principle flows from the very nature of our
26 free Republican governments, that no man should be compelled to do what the laws do not require; nor to refrain
27 from acts which the laws permit. There are acts which the Federal, or State, Legislature cannot do, without
28 exceeding their authority. There are certain vital principles in our free Republican governments, which will
29 determine and over-rule an apparent and flagrant abuse of legislative power; as to authorize manifest injustice
30 by positive law; or to take away that security for personal liberty, or private property, for the protection whereof
31 of the government was established. An ACT of the Legislature (for I cannot call it a law) contrary to the great
32 first principles of the social compact, cannot be considered a rightful exercise of legislative authority. The
33 obligation of a law in governments established on express compact, and on republican principles, must be
34 determined by the nature of the power, on which it is founded. A few instances will suffice to explain what I
35 mean. A law that punished a citizen for an innocent action, or, in other words, for an act, which, when done,
36 was in violation of no existing law; a law that destroys, or impairs, the lawful private contracts of citizens; a
37 law that makes a man a Judge in his own cause; or a law that takes property from A. and gives it to B: It is
38 against all reason and justice, for a people to entrust a Legislature with SUCH powers; and, therefore, it cannot
39 be presumed that they have done it. The genius, the nature, and the spirit, of our State Governments, amount to
40 a prohibition of such acts of legislation; and the general principles of law and reason forbid them. The Legislature
41 may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of conduct for all its
42 citizens in future cases; they may command what is right, and prohibit what is wrong; but they cannot change
43 innocence into guilt; or punish innocence as a crime; or violate the right of an antecedent lawful private contract;
44 or the right of private property. To maintain that our Federal, or State, Legislature possesses such powers, if
45 they had not been expressly restrained; would, in my opinion, be a political heresy, altogether inadmissible in
46 our free republican governments.”
47 [*Calder v. Bull*, 3 U.S. 386 (1798)]

48
49 “To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow
50 it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery
51 because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under
52 legislative forms.

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

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

1
2
3 *"Law. That which is laid down, ordained, or established. A rule or method according to which phenomenon or*
4 *actions co-exist or follow each other. Law, in its generic sense, is a body of rules of action or conduct prescribed*
5 *by controlling authority, and having binding legal force. United States Fidelity and Guaranty Co. v. Guenther,*
6 *281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683. That which must be obeyed and followed by citizens subject to sanctions*
7 *or legal consequences is a law. Law is a solemn expression of the will of the supreme power of the State.*
Calif.Civil Code, §22.

8
9 *The "law" of a state is to be found in its statutory and constitutional enactments, as interpreted by its courts, and,*
10 *in absence of statute law, in rulings of its courts. Dauer's Estate v. Zabel, 9 Mich.App. 176, 156 N.W.2d. 34, 37."*
11 *[Black's Law Dictionary, Sixth Edition, p. 884; SOURCE:*
<http://famguardian.org/TaxFreedom/CitesByTopic/law.htm>]

12 13 **What Is Law?**

14 *What, then, is law? It is the collective organization of the individual right to lawful defense.*

15 *Each of us has a natural right – from God – to defend his person, his liberty, and his property. These are the three*
16 *basic requirements of life, and the preservation of any one of them is completely dependent upon the preservation*
17 *of the other two. For what are our faculties but the extension of our individuality? And what is property but an*
18 *extension of our faculties?*

19 *If every person has the right to defend – even by force – his person, his liberty, and his property, then it follows*
20 *that a group of men have the right to organize and support a common force to protect these rights constantly.*
21 *Thus the principle of collective right – its reason for existing, its lawfulness – is based on individual right. And*
22 *the common force that protects this collective right cannot logically have any other purpose or any other mission*
23 *than that for which it acts as a substitute. Thus, since an individual cannot lawfully use force against the person,*
24 *liberty, or property of another individual, then the common force – for the same reason – cannot lawfully be used*
25 *to destroy the person, liberty, or property of individuals or groups.*

26 *Such a perversion of force would be, in both cases, contrary to our premise. Force has been given to us to defend*
27 *our own individual rights. Who will dare to say that force has been given to us to destroy the equal rights of our*
28 *brothers? Since no individual acting separately can lawfully use force to destroy the rights of others, does it not*
29 *logically follow that the same principle also applies to the common force that is nothing more than the organized*
30 *combination of the individual forces?*

31 *If this is true, then nothing can be more evident than this: The law is the organization of the natural right of lawful*
32 *defense. It is the substitution of a common force for individual forces. And this common force is to do only what*
33 *the individual forces have a natural and lawful right to do: to protect persons, liberties, and properties; to*
34 *maintain the right of each, and to cause justice to reign over us all.*

35 **The Complete Perversion of the Law**

36 *But, unfortunately, law by no means confines itself to its proper functions. And when it has exceeded its proper*
37 *functions, it has not done so merely in some inconsequential and debatable matters. The law has gone further*
38 *than this; it has acted in direct opposition to its own purpose. The law has been used to destroy its own objective:*
39 *It has been applied to annihilating the justice that it was supposed to maintain; to limiting and destroying rights*
40 *which its real purpose was to respect. The law has placed the collective force at the disposal of the unscrupulous*
41 *who wish, without risk, to exploit the person, liberty, and property of others. It has converted plunder into a right,*
42 *defense into a crime, in order to punish lawful defense.*

43 *How has this perversion of the law been accomplished? And what have been the results?*

44 *The law has been perverted by the influence of two entirely different causes: stupid greed and false philanthropy.*
45 *Let us speak of the first.*

46 **A Fatal Tendency of Mankind**

47 *Self-preservation and self-development are common aspirations among all people. And if everyone enjoyed the*
48 *unrestricted use of his faculties and the free disposition of the fruits of his labor, social progress would be*
49 *ceaseless, uninterrupted, and unending.*

50 *But there is also another tendency that is common among people. When they can, they wish to live and prosper*
51 *at the expense of others. This is no rash accusation. Nor does it come from a gloomy and uncharitable spirit. The*

annals of history bear witness to the truth of it: the incessant wars, mass migrations, religious persecutions, universal slavery, dishonesty in commerce, and monopolies. This fatal desire has its origin in the very nature of man – in that primitive, universal, and insuppressible instinct that impels him to satisfy his desires with the least possible pain.

Property and Plunder

Man can live and satisfy his wants only by ceaseless labor, by the ceaseless application of his faculties to natural resources. This process is the origin of property.

But it is also true that a man may live and satisfy his wants by seizing and consuming the products of the labor of others. This process is the origin of plunder.

Now since man is naturally inclined to avoid pain – and since labor is pain in itself – it follows that men will resort to plunder whenever plunder is easier than work. History shows this quite clearly. And under these conditions, neither religion nor morality can stop it.

When, then, does plunder stop? It stops when it becomes more painful and more dangerous than labor.

It is evident, then, that the proper purpose of law is to use the power of its collective force to stop this fatal tendency to plunder instead of to work. All the measures of the law should protect property and punish plunder.

But, generally, the law is made by one man or one class of men. And since law cannot operate without the sanction and support of a dominating force, this force must be entrusted to those who make the laws.

This fact, combined with the fatal tendency that exists in the heart of man to satisfy his wants with the least possible effort, explains the almost universal perversion of the law. Thus it is easy to understand how law, instead of checking injustice, becomes the invincible weapon of injustice. It is easy to understand why the law is used by the legislator to destroy in varying degrees among the rest of the people, their personal independence by slavery, their liberty by oppression, and their property by plunder. This is done for the benefit of the person who makes the law, and in proportion to the power that he holds.

[*The Law*, Frederic Bastiat, 1850; SOURCE: <http://famguardian.org/Publications/TheLaw/TheLaw.htm>]

“No man in this country is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives,” 106 U.S., at 220. “Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property by force, his estate seized and converted to the use of the government **without any lawful authority, without any process of law, and without any compensation,** because the president has ordered it and his officers are in possession? **If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights.**” 106 U.S., at 220, 221.

[*United States vs. Lee*, 106 U.S. 196, 1 S. Ct. 240 (1882); SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/law.htm>]

We must remember that law is force, and that, consequently, the proper functions of the law cannot lawfully extend beyond the proper functions of force. When law and force keep a person within the bounds of justice, they impose nothing but a mere negation. **They oblige him only to abstain from harming others. They violate neither his personality, his liberty nor his property. They safeguard all of these. They are defensive; they defend equally the rights of all.**

[*The Law*, Frederic Bastiat, 1850; SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/law.htm>]

Law Is a Negative Concept

The harmlessness of the mission performed by law and lawful defense is self-evident; the usefulness is obvious; and the legitimacy cannot be disputed.

As a friend of mine once remarked, this negative concept of law is so true that the statement, the purpose of the law is to cause justice to reign, is not a rigorously accurate statement. It ought to be stated that **the purpose of**

1 *the law is to prevent injustice from reigning. In fact, it is injustice, instead of justice, that has an existence of its*
2 *own. Justice is achieved only when injustice is absent.*

3 *But when the law, by means of its necessary agent, force, imposes upon men a regulation of labor, a method*
4 *or a subject of education, a religious faith or creed – then the law is no longer negative; it acts positively upon*
5 *people. It substitutes the will of the legislator for their own initiatives. When this happens, the people no longer*
6 *need to discuss, to compare, to plan ahead; the law does all this for them. Intelligence becomes a useless prop*
7 *for the people; they cease to be men; they lose their personality, their liberty, their property.*

8 *Try to imagine a regulation of labor imposed by force that is not a violation of liberty; a transfer of wealth*
9 *imposed by force that is not a violation of property. If you cannot reconcile these contradictions, then you must*
10 *conclude that the law cannot organize labor and industry without organizing injustice.*
11 *[The Law, Frederic Bastiat, 1850; SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/law.htm>]*

12 **3.6 CORRECTIVE (past) or PREVENTIVE (future) Remedy?**

13 The type of remedy that a so-called “law” provides determines whether it is law that applies equally to all or merely a
14 voluntary franchise that only applies to those who have personally consented.

- 15 1. If it provides a remedy for a demonstrated past injury, then it is “law” in a classical sense. We call this CORRECTIVE
16 justice. An example of CORRECTIVE justice would be a murder conviction.
- 17 2. If it provides a remedy for a future injury that hasn’t yet occurred, it is a voluntary franchises. We call this
18 PREVENTIVE justice. An example of PREVENTIVE justice would be an injunction or restraining order.

19 The above assertions are a product of the legal definition of “standing”. It is a fact that you cannot sue in a court of law
20 without “standing” and if you don’t have it, your case will be dismissed under Federal Rule of Civil Procedure 12(b)(6).
21 Therefore, you cannot sue in court, whether under statutes or under the common law, without STANDING.

22 *“STANDING TO SUE DOCTRINE. Doctrine that in action in federal constitutional court by citizen against a*
23 *government officer, complaining of alleged unlawful conduct there is no iusticiable controversy unless citizen*
24 *shows that such conduct invades or will invade a private substantive legally protected interest of plaintiff citizen.*
25 *Associated Industries of New York State v. Ickes, C.C.A.2, 134 F.2d 694, 702.”*
26 *[Black’s Law Dictionary, Fourth Edition, p. 1577]*

27 The seminal case on standing is [Lujan v. Defenders of Wildlife, 504 U.S. 555 \(1992\)](#). It establishes that burden of proof to
28 establish elements of standing include three elements, according to the U.S. Supreme Court:

- 29 1. The plaintiff must have suffered an “injury in fact”—an invasion of a legally protected interest which is (a) concrete
30 and particularized, see *id.*, at 756; [Warth v. Seldin, 422 U. S. 490, 508 \(1975\)](#); [Sierra Club v. Morton, 405 U. S. 727,](#)
31 [740-741, n. 16 \(1972\)](#);^[1] and (b) “actual or imminent, not ‘conjectural’ or ‘hypothetical,’ ” [Whitmore, supra, at 155](#)
32 (quoting [Los Angeles v. Lyons, 461 U. S. 95, 102 \(1983\)](#)).
- 33 2. There must be a causal connection between the injury and the conduct complained of—the injury has to be “fairly. . .
34 trace[able] to the challenged action of the defendant, and not . . . th[e] result [of] the independent action of some third
35 party not before the court.” [Simon v. Eastern Ky. Welfare 561*561 Rights Organization, 426 U. S. 26, 41-42 \(1976\)](#).
- 36 3. It must be “likely,” as opposed to merely “speculative,” that the injury will be “redressed by a favorable decision.” *Id.*,
37 at 38, 43.

38 The party invoking federal jurisdiction bears the burden of establishing the above three elements. See [FW/PBS, Inc. v. Dallas,](#)
39 [493 U. S. 215, 231 \(1990\)](#); [Warth, supra, at 508](#).

40 It is a fact that you cannot demonstrate an injury unless the injury ALREADY happened in the PAST. It is also a fact, that
41 there is no way to prove an injury with evidence that hasn’t yet happened. Therefore, anything that acts upon the future or
42 deals with injuries that haven’t yet happened is not “law” in a classical sense and requires consent in some form to implement.
43 Anything that requires consent is what we call a franchise. Franchises are described in the following resources on our site:

- 44 1. [Government Franchises Course](#), Form #12.012
45 <https://sedm.org/Forms/FormIndex.htm>
- 46 2. [Government Instituted Slavery Using Franchises](#), Form #05.030
47 <https://sedm.org/Forms/FormIndex.htm>

An example of something that would not be “law” in a classical sense but a voluntary franchise is the case of Registered Sex Offenders. After sex offenders are convicted and enter the jail, they are told that they will either not be released or will not be released EARLY UNLESS they consent to register their name whenever they move to a new place IN THE FUTURE. Those who manifest that consent are called “Registered Sex Offenders”. Those who don’t consent never get out of jail or take forever to get out of jail. In effect, the sex offender is being compelled to surrender their PRIVATE constitutional right of privacy under the Fourth Amendment and the right to not incriminate themselves under the Fifth Amendment in exchange for the PUBLIC PRIVILEGE of being liberated from jail. This is a violation of what the U.S. Supreme Court calls “The Unconstitutional Conditions Doctrine”, which we describe at length in the following source:

Government Instituted Slavery Using Franchises, Form #05.030, Section 28.2
<https://sedm.org/Forms/FormIndex.htm>

If in fact rights protected the Constitution are INALIENABLE as the Declaration of Independence says, then you aren’t allowed to legally consent to give them away and any attempt to compel you to do so is an UNJUST and an INJURY:

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

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

Not only can the government NOT compel or coerce you to surrender CONSTITUTIONAL rights as they do with Registered Sex Offenders, they also cannot use your failure to sign up for a franchise or pay or receive the “benefits” of said franchise (such as Social Security) as a basis for an injury and standing to sue in court. The following case explains why:

“Men are endowed by their Creator with certain unalienable rights, ‘life, liberty, and the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations:

[1] 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 [e.g. SOCIAL SECURITY, Medicare, and every other public “benefit”];

[2] second, that if he devotes it to a public use, he gives to the public a right to control that use; and

*[3] 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)]*

The above paragraph establishes that the government cannot use a failure to participate as standing to sue for an injury:

[1] 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 [e.g. SOCIAL SECURITY, Medicare, and every other public “benefit”];

All franchises MUST be voluntary and participation cannot be economically or commercially coerced by the government. If it is, the participant is the target of illegal duress and they cannot be regarded as lawfully participating:

“An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.”⁴⁹ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,⁵⁰ and it is susceptible of

⁴⁹ Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

⁵⁰ Barnette v. Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.⁵¹ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.⁵² [American Jurisprudence 2d, Duress, §21 (1999)]

The inference is therefore inescapable that:

"In order to be "law" that applies equally to ALL, it must provide a remedy AFTER an injury occurs. It may not PREVENT injuries before they occur. Anything that operates in a PREVENTIVE rather than CORRECTIVE mode is a franchise. There is no standing in a REAL court to sue WITHOUT first demonstrating such an injury to the PRIVATE or NATURAL rights of the Plaintiff or VICTIM."

3.7 Why all man-made law is religious in nature⁵³

A fascinating book on the subject of Biblical Law entitled *The Institutes of Biblical Law* by Rousas John Rushdoony irrefutably establishes that all law is religious, and that it represents a covenant between man and God which is characterized as divine revelation. When we consider that government is founded exclusively on law, government itself then becomes a religion to implement or execute or enforce divine revelation. When government abuses the authority delegated by God through God's law, then it also becomes a false religious cult. This exposition will set the stage for section 3.9 later, which establishes that our present day government is nothing but a cult surrounding the false religion it created with its own unjust law because this law has become a vain substitute and an affront to God's Law found in the Bible. Here are some very insightful quotes from pp. 4-5 of that wonderful book:

Law is in every culture religious in origin. Because law governs man and society, because it establishes and declares the meaning of justice and righteousness, law is inescapably religious, in that it establishes in practical fashion the ultimate concerns of a culture. Accordingly, a fundamental and necessary premise in any and every study of law must be, first, a recognition of this religious nature of law.

Second, it must be recognized that in any culture the source of law is the god of that society. If law has its source in man's reason, then reason is the god of that society. If the source is an oligarchy, or in a court, senate, or ruler, then that source is the god of that system. Thus, in Greek culture law was essentially a religiously humanistic concept,

In contrast to every law derived from revelation, nomos for the Greeks originated in the mind (nous). So the genuine nomos is no mere obligatory law, but something in which an entity valid in itself is discovered and appropriated...It is "the order which exists (from time immemorial), is valid and is put into operation."⁵⁴

Because for the Greeks mind was one being with the ultimate order of things, man's mind was thus able to discover ultimate law (nomos) out of its own resources, by penetrating through the maze of accident and matter to the fundamental ideas of being. As a result, Greek culture became both humanistic, because man's mind was one with ultimacy, and also neoplatonic, ascetic, and hostile to the world of matter, because mind, to be truly itself, had to separate itself from non-mind.

Modern humanism, the religion of the state, locates law in the state and thus makes the state, or the people as they find expression in the state, the god of the system. As Mao Tse-Tung has said, "Our God is none other than the masses of the Chinese people."⁵⁵ In Western culture, law has steadily moved away from God to the people (or the state) as its source, although the historic power and vitality of the West has been in Biblical faith and law.

Third, in any society, any change of law is an explicit or implicit change of religion. Nothing more clearly reveals, in fact, the religious change in a society than a legal revolution. When the legal foundations shift from Biblical law to humanism, it means that the society now draws its vitality and power from humanism, not from Christian theism.

⁵¹ Faske v. Gersham, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n re (May 16, 1962)

⁵² Restatement 2d, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

⁵³ Source: Great IRS Hoax, Form #11.302, Section 4.4.9.

⁵⁴ Hermann Kleinknecht and W. Gutbrod, *Law* (London: Adam and Charles Black, 1962), p. 21

⁵⁵ Mao Tse-Tung, *The foolish Old Man Who Removed Mountains* (Peking: Foreign Languages Press, 1966), p. 3.

Fourth, no disestablishment of religion as such is possible in any society. A church can be disestablished, and a particular religion can be supplanted by another, but the change is simply to another religion. Since the foundations of law are inescapably religious, no society exists without a religious foundation or without a law-system which codifies the morality of its religion.

Fifth, there can be no tolerance in a law-system for another religion. Toleration is a device used to introduce a new law-system as a prelude to a new intolerance. Legal positivism, a humanistic faith, has been savage in its hostility to the Biblical law-system and has claimed to be an "open" system. But Cohen, by no means a Christian, has aptly described the logical positivists as "nihilists" and their faith as "nihilistic absolutism."⁵⁶ Every law-system must maintain its existence by hostility to every other law-system and to alien religious foundations or else it commits suicide.

In analyzing now the nature of Biblical law, it is important to note first that, for the Bible, law is revelation. The Hebrew word for law is torah which means instruction, authoritative direction.⁵⁷ The Biblical concept of law is broader than the legal codes of the Mosaic formulation. It applies to the divine word and instruction in its totality:

...the earlier prophets also use torah for the divine word proclaimed through them (Is. viii. 16, cf. also v. 20; Isa. xxx. 9 f.; perhaps also Isa. i. 10). Besides this, certain passages in the earlier prophets use the word torah also for the commandment of Yahweh which was written down: thus Hos. viii. 12. Moreover there are clearly examples not only of ritual matters, but also of ethics.

Hence it follows that at any rate in this period torah had the meaning of a divine instruction, whether it had been written down long ago as a law and was preserved and pronounced by a priest, or whether the priest was delivering it at that time (Lam. ii. 9; Ezek. vii. 26; Mal. ii. 4 ff.), or the prophet is commissioned by God to pronounce it for a definite situation (so perhaps Isa. xxx. 9).

Thus what is objectively essential in torah is not the form but the divine authority.⁵⁸

The law is the revelation of God and His righteousness. There is no ground in Scripture for despising the law. Neither can the law be relegated to the Old Testament and grace to the New:

The time-honored distinction between the OT as a book of law and the NT as a book of divine grace is without grounds or justification. Divine grace and mercy are the presupposition of law in the OT; and the grace and love of God displayed in the NT events issue in the legal obligations of the New Covenant. Furthermore, the OT contains evidence of a long history of legal developments which must be assessed before the place of law is adequately understood. Paul's polemics against the law in Galatians and Romans are directed against an understanding of law which is by no means characteristic of the OT as a whole.⁵⁹

There is no contradiction between law and grace. The question in James's Epistle is faith and works, not faith and law.⁶⁰ Judaism had made law the mediator between God and man, and between God and the world. It was this view of law, not the law itself, which Jesus attacked. As Himself the Mediator, Jesus rejected the law as mediator in order to re-establish the law in its God-appointed role as law, the way of holiness. He established the law by dispensing forgiveness as the law-giver in full support of the law as the convicting word which makes men sinners.⁶¹ The law was rejected only as mediator and as the source of justification.⁶² Jesus fully recognized the law, and obeyed the law. It was only the absurd interpretations of the law He rejected. Moreover,

We are not entitled to gather from the teaching of Jesus in the Gospels that He made any formal distinction between the Law of Moses and the Law of God. His mission being not to destroy but to fulfil the Law and the Prophets (Mt. 5:17), so far from saying anything in disparagement of the Law of Moses or from encouraging His disciples to assume an

⁵⁶ Morris Raphael Cohen, *Reason and Law* (New York: Collier Books, 1961), p. 84 f.

⁵⁷ Ernest F. Kevan, *The Moral Law* (Jenkintown, Penna.: Sovereign Grace Publishers, 1963) p. 5 f. S.R. Driver, "Law (In Old Testament)," in James Hastings, ed., *A Dictionary of the Bible*, vol. III (New York: Charles Scribner's Sons, 1919), p. 64.

⁵⁸ Kleinknecht an Gutbrod, *Law*, p. 44

⁵⁹ W.J. Harrelson, "Law in the OT," in *The Interpreter's Dictionary of the Bible*, (New York: Abingdon Press, 1962), III, 77.

⁶⁰ Kleinknecht an Gutbrod, *Law*, p. 125.

⁶¹ *Ibid.*, pp. 74, 81-91.

⁶² *Ibid.*, p. 95.

attitude of independence with regard to it, He expressly recognized the authority of the Law of Moses as such, and of the Pharisees as its official interpreters. (Mt. 23:1-3).⁶³

With the completion of Christ's work, the role of the Pharisees as interpreters ended, but not the authority of the Law. In the New Testament era, only apostolically received revelation was ground for any alteration in the law. The authority of the law remained unchanged.

St. Peter, e.g. required a special revelation before he would enter the house of the uncircumcised Cornelius and admit the first Gentile convert into the Church by baptism (acts 10:1-48) --a step which did not fail to arouse opposition on the part of those who "were of the circumcision" (cf. 11:1-18).⁶⁴

The second characteristic of Biblical law is that it is a treaty or covenant. Kline has shown that the form of the giving of the law, the language of the text, the historical prologue, the requirement of imprecations and benedictions, and much more, all point to the fact that the law is a treaty established by God with His people. Indeed, "the revelation committed to the two tables was rather a suzerainty treaty or covenant than a legal code."⁶⁵ The full covenant summary, the Ten Commandments, was inscribed on each of the two tables of stone, one table or copy of the treaty for each party in the treaty, God and Israel.⁶⁶

The two stone tables are not, therefore, to be likened to a stele containing one of the half-dozen or so known legal codes earlier than or roughly contemporary with Moses as though God had engraved on these tables a corpus of law. The revelation they contain is nothing less than an epitome of the covenant granted by Yahweh, the sovereign Lord of heaven and earth, to his elect and redeemed servant, Israel.

Not law, but covenant. That must be affirmed when we are seeking a category comprehensive enough to do justice to this revelation in its totality. At the same time, the prominence of the stipulations, reflect in the fact that "the ten words" are the element used as pars pro toto, signifies the centrality of law in this type of covenant. There is probably no clearer direction afforded the biblical theologian for defining with biblical emphasis the type of covenant God adopted to formalize his relationship to his people than that given in the covenant he gave Israel to perform, even "the ten commandments." Such a covenant is a declaration of God's lordship, consecrating a people to himself in a sovereignly dictated order of life.⁶⁷

This latter phrase needs re-emphasis: the covenant is "a sovereignly dictated order of life." God as the sovereign Lord and Creator gives His law to man as an act of sovereign grace. It is an act of election, of electing grace (Deut. 7:7 f.; 8:17; 9:4-6, etc.).

The God to whom the earth belongs will have Israel for His own property, Ex. xix. 5. It is only on the ground of the gracious election and guidance of God that the divine commands to the people are given, and therefore the Decalogue, Ex. xx. 2, places at its forefront the fact of election.⁶⁸

In the law, the total life of man is ordered: "there is no primary distinction between the inner and the outer life; the holy calling of the people must be realized in both."⁶⁹

The third characteristic of the Biblical law or covenant is that it constitutes a plan for dominion under God. God called Adam to exercise dominion in terms of God's revelation, God's law (Gen. 1:26 ff.; 2:15-17). This same calling, after the fall, was required of the godly line, and in Noah it was formally renewed (Gen. 9:1-17). It was again renewed with Abraham, with Jacob, with Israel in the person of Moses, with Joshua, David, Solomon (whose Proverbs echo the law), with Hezekiah and Josiah, and finally with Jesus Christ. The sacrament of the Lord's Supper is the renewal of the covenant: "this is my blood of the new testament" (or covenant), so that the sacrament itself re-establishes the law, this time with a new elect group (Matt. 26:28; Mark 14:24; Luke 22:20;

⁶³ Hugh H. Currie, "Law of God," in James Hastings, ed., *A Dictionary of Christ and the Gospels* (New York: Charles Scribner's Sons, 1919), I, 685.

⁶⁴ Olaf Moe, "Law," in James Hastings, ed., *Dictionary of the Apostolic Church* (New York: Charles Scribner's Sons, 1919), I, 685.

⁶⁵ Meredith G. Line, *Treaty of the Great King, The Covenant Structure of Deuteronomy: Studies and Commentary* (Grand Rapids: William B. Eerdmans, 1963), p. 16. See also J.A. Thompson: *The Ancient Near Eastern Treaties and the Old Testament* (London: The Tyndale Press, 1964).

⁶⁶ Kline, *op. cit.*, p. 19.

⁶⁷ *Ibid.*, p. 17.

⁶⁸ Gustave Friedrich Oehler, *Theology of the Old Testament* (Grand Rapids: Zondervan, 1883), p. 177.

⁶⁹ *Ibid.*, p. 182.

1 I Cor. 11:25). The people of the law are now the people of Christ, the believers redeemed by His atoning blood
2 and called by His sovereign election. Kline, in analyzing Hebrews 9:16, 17, in relation to the covenant
3 administration, observes:

4 ...the picture suggested would be that of Christ's children (cf. 2:13) inheriting his universal
5 dominion as their eternal portion (note 9:15b; cf. also 1:14; 2:5 ff.; 6:17; 11:7 ff.). And
6 such is the wonder of the messianic Mediator-Testator that the royal inheritance of his
7 sons, which becomes of force only through his death, is nevertheless one of co-regency
8 with the living Testator! For (to follow the typographical direction provided by Heb.
9 9:16,17 according to the present interpretation) Jesus is both dying Moses and succeeding
10 Joshua. Not merely after a figure but in truth a royal Mediator redivivus, he secures the
11 divine dynasty by succeeding himself in resurrection power and ascension glory.⁷⁰

12 The purpose of God in requiring Adam to exercise dominion over the earth remains His continuing covenant
13 word: man, created in God's image and commanded to subdue the earth and exercise dominion over it in God's
14 name, is recalled to this task and privilege by his redemption and regeneration.

15 The law is therefore the law for Christian man and Christian society. Nothing is more deadly or more derelict
16 than the notion that the Christian is at liberty with respect to the kind of law he can have. Calvin whose classical
17 humanism gained ascendancy at this point, said of the laws of states, of civil governments:

18 I will briefly remark, however, by the way, what laws it (the state) may piously use before
19 God, and be rightly governed by among men. And even this I would have preferred passing
20 over in silence, if I did not know that it is a point on which many persons run into dangerous
21 errors. For some deny that a state is well constituted, which neglects the polity of Moses,
22 and is governed by the common laws of nations. The dangerous and seditious nature of
23 this opinion I leave to the examination of others; it will be sufficient for me to have evinced
24 it to be false and foolish.⁷¹

25 Such ideas, common in Calvinist and Lutheran circles, and in virtually all churches, are still heretical nonsense.⁷²
26 Calvin favored "the common law of nations." But the common law of nations in his day was Biblical law, although
27 extensively denatured by Roman law. And this "common law of nations" was increasingly evidencing a new
28 religion, humanism. Calvin wanted the establishment of the Christian religion; he could not have it, nor could it
29 last long in Geneva, without Biblical law.

30 Two Reformed scholars, in writing of the state, declare, "It is to be God's servant, for our welfare. It must exercise
31 justice, and it has the power of the sword."⁷³ Yet these men follow Calvin in rejecting Biblical law for "the
32 common law of nations." But can the state be God's servant and by-pass God's law? And if the state "must exercise
33 justice," how is justice defined, by the nations, or by God? There are as many ideas of justice as there are
34 religions.

35 The question then is, what law is for the state? Shall it be positive law, after calling for "justice" in the state,
36 declare, "A static legislation valid for all times is an impossibility." Indeed!⁷⁴ Then what about the commandment,
37 Biblical legislation, if you please, "Thou shalt not kill," and "Thou shalt not steal"? **Are they not intended to valid**
38 **for all time and in every civil order? By abandoning Biblical law, these Protestant theologians end up in moral**
39 **and legal relativism.**

40 Roman Catholic scholars offer natural law. The origins of this concept are in Roman law and religion. For the
41 Bible, there is no law in nature, because nature is fallen and cannot be normative. Moreover the source of law is
42 not nature but God. There is no law in nature but a law over nature, God's law.⁷⁵

43 **Neither positive law [man's law] nor natural law can reflect more than the sin and apostasy of man: revealed**
44 **law [e.g. ONLY THE BIBLE] is the need and privilege of Christian society. It is the only means whereby man**

⁷⁰ Kline, *Treaty of the Great King*, p. 41.

⁷¹ John Calvin, *Institutes of the Christian Religion*, bk. IV, chap. XX, para. Xiv. In the John Allen translation (Philadelphia: Presbyterian Board of Christiana Education, 1936), II, 787 f.

⁷² See H. de Jongste and J.M. van Krimpen, *The Bible and the Life of the Christian*, for similar opinions (Philadelphia: Presbyterian and Reformed Publishing Co., 1968), p. 66 ff.

⁷³ *Ibid.*, p. 73.

⁷⁴ *Ibid.*, p. 75.

⁷⁵ The very term "nature" is mythical. See R.J. Rushdoony, "The Myth of Nature," in *The Mythology of Science* (Nutley, N.J.: The Craig Press, 1967), pp. 96-98.

1 *can fulfill his creation mandate of exercising dominion under God. Apart from revealed law [the BIBLE!],*
2 *man cannot claim to be under God but only in rebellion against God.*
3 *[The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog*
4 *Card Number 72-79485, pp. 4-5, Emphasis added]*

5 To summarize the findings of this section:

- 6 1. The purpose of law is to describe and codify the morality of a culture. Since only religion can define morality, then all
7 law is religious in origin.
- 8 2. In any culture, the source of law becomes the god of that society. If law is based on Biblical law, then the God of that
9 society is the true God. If it becomes the judges or the rulers, who are at war with God, then these rulers become the god
10 of that society.
- 11 3. In any society, any change of law is an explicit or implicit change of religion.
- 12 4. The disestablishment of religion in any society is an impossibility, because all civilizations are based on law and law is
13 religious in nature.
- 14 5. There can be no tolerance in a law system for another religion. All religious systems eventually seek to destroy their
15 competition for the sake of self-preservation. Consequently, governments tend eventually to try to control or eliminate
16 religions in order to preserve and expand their power.
- 17 6. The laws of our society must derive from Biblical law. Any other result leads to “humanism”, apostasy, and mutiny
18 against God, who is our only King and our Lawgiver.
- 19 7. Humanism is the worship of the “state”, which is simply a collection of people under a democratic form of government.
20 By “worship”, we mean obedience to the dictates and mandates of the collective majority. The United States is NOT a
21 democracy, it is a Republic based on individual rights and sovereignty, NOT collective sovereignty.
- 22 8. The consequence of humanism is moral relativism and disobedience to God’s laws, which is sin and apostasy and leads
23 to separation from God.

24 **3.8 The result of violating God’s laws or putting man’s laws above God’s laws is slavery,** 25 **servitude, and captivity**⁷⁶

26 The Bible vividly describes what happens when the people choose to disregard God’s laws and follow only the laws of men
27 or of governments made up of men. The result of disregarding God’s laws and substituting in their place man’s vain laws is
28 slavery, servitude, and captivity for any society that does this. The greater the conflict or deviation between man’s laws and
29 God’s laws, the more severe the punishment and oppression and wrath will be that God will inflict:

30 *But to the wicked, God says:*

31 ***“What right have you to declare My statutes [write man’s vain law], or take My covenant [the Bible] in your***
32 ***mouth, seeing you hate instruction and cast My words behind you?*** When you saw a thief, you consented with
33 *him, and have been a partaker with adulterers. You give your mouth to evil, and your tongue frames deceit. You*
34 *sit and speak against your brother; you slander your own mother’s son. These things you have done, and I kept*
35 *silent; you thought that I was altogether like you; but I will reprove you, and set them in order before your eyes.*
36 ***Now consider this, you who forget God, lest I tear you in pieces, and there be none to deliver: Whoever offers***
37 ***praise glorifies Me; and to him who orders his conduct aright I will show the salvation of God.***
38 *[Psalm 50:16-23, Bible, NKJV]*

39 Below is an excerpt from the Bible that illustrates the point we are trying to make in this section, found in 2 Kings 17:5-23.
40 The governments described below that violated God’s laws and thereby alienated themselves from God consisted of kings,
41 but today’s equivalent is our politicians, who by law should be servants but who through extortion under the color of law in
42 illegally enforcing income taxes, have made themselves into the equivalent of kings.

43 **Israel Carried Captive to Assyria**

44 ⁵ Now the king of Assyria went throughout all the land, and went up to Samaria and besieged it for three years.
45 ⁶ In the ninth year of Hoshea, the king of Assyria took Samaria and carried Israel away to Assyria, and placed
46 them in Halah and by the Habor, the River of Gozan, and in the cities of the Medes.

47 ⁷ **For so it was that the children of Israel had sinned against the LORD their God,** who had brought them up out
48 of [slavery in] the land of Egypt, from under the hand of Pharaoh king of Egypt; and they had feared other gods,

⁷⁶ Source: Great IRS Hoax, Form #11.302, Section 4.4.11.

⁸and had walked in the statutes of the nations whom the LORD had cast out from before the children of Israel, and of the kings of Israel, which they had made.⁹Also the children of Israel secretly did against the LORD their God things that were not right, and they built for themselves high places in all their cities, from watchtower to fortified city.¹⁰They set up for themselves sacred pillars and wooden images¹¹ on every high hill and under every green tree.¹²There they burned incense on all the high places, like the nations whom the LORD had carried away before them; and they did wicked things to provoke the LORD to anger,¹³for they served idols [governments and laws and kings], of which the LORD had said to them, "You shall not do this thing."

¹³Yet the LORD testified against Israel and against Judah, by all of His prophets, every seer, saying, "Turn from your evil ways, and keep My commandments and My statutes, according to all the law which I commanded your fathers, and which I sent to you by My servants the prophets."¹⁴Nevertheless they would not hear, but stiffened their necks, like the necks of their fathers, who did not believe in the LORD their God.¹⁵And they rejected His statutes and His covenant that He had made with their fathers, and His testimonies which He had testified against them; they followed idols, became idolaters, and went after the nations who were all around them, concerning whom the LORD had charged them that they should not do like them.¹⁶So they left all the commandments of the LORD their God, made for themselves a molded image and two calves, made a wooden image and worshiped all the host of heaven, and served Baal.¹⁷And they caused their sons and daughters to pass through the fire, practiced witchcraft and soothsaying, and sold themselves [through usurious taxes] to do evil in the sight of the LORD, to provoke Him to anger.¹⁸Therefore the LORD was very angry with Israel, and removed them from His sight; there was none left but the tribe of Judah alone.

¹⁹Also Judah did not keep the commandments of the LORD their God, but walked in the statutes of Israel which they made.²⁰And the LORD rejected all the descendants of Israel, afflicted them, and delivered them into the hand of plunderers, until He had cast them from His sight.²¹For He tore Israel from the house of David, and they made Jeroboam the son of Nebat king. Then Jeroboam drove Israel from following the LORD, and made them commit a great sin.²²For the children of Israel walked in all the sins of Jeroboam which he did; they did not depart from them,²³until the LORD removed Israel out of His sight, as He had said by all His servants the prophets. So Israel was carried away from their own land to Assyria, as it is to this day.

Therefore, the surest way to incur the wrath of God against you is to disregard or violate His Laws, or to put the commandments and laws and governments of men above obedience to His sacred laws. We must have our priorities straight or we may dishonor God and violate the first four commandments of the Ten Commandments, which require us to love and trust and honor God above and beyond any earthly government. If we put man's laws above God's laws on our priority list, then we are committing idolatry toward a man-made thing called government.

The Great IRS Hoax, Form #11.302, Section 4.17 describes a few examples where the modern day vain laws of our government conflict with God's laws. These conflicts of law force us into the circumstance where we must make a choice in our obedience and allegiance. The choice of which of those two we should obey when there is such a conflict ought to be quite evident to those who have read the passage above.

3.9 Abuse of Law as Religion⁷⁷

Religion is legally defined as follows:

"Religion. Man's relation to Divinity, to reverence, **worship**, obedience, and **submission to mandates and precepts** of supernatural or **superior beings**. In its broadest sense includes all forms of **belief in the existence of superior beings exercising power over human beings by volition, imposing rules of conduct, with future rewards and punishments.** Bond uniting man to God, and a virtue whose purpose is to **render God worship due him as source of all being and principle of all government of things.** Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663."
[Black's Law Dictionary, Sixth Edition, p. 1292]

According to the above definition, every system of religion is based on:

1. The existence of a superior being.
2. Faith in the superior being.
3. Obedience to the laws of that superior being. This is called "worship".
4. The nature of the superior being as the basis for the "government of all things".
5. Supreme allegiance to the will of the superior being.

⁷⁷ Adapted from: Socialism: The New American Civil Religion, Form #05.016, Section 11.2.2; <http://sedm.org/Forms/FormIndex.htm>.

Principles of law can be abused to create a counterfeit state-sponsored religion which imitates God's religion in every particular. To see the full extent of how this has been done and all the symptoms, see *Socialism: The New American Civil Religion*, Form #05.016, Section 14.2. Right now, we will summarize how the above elements of religion can be "simulated" through abuse of the legal system by your covetous public servants:

1. Government franchises can be created which make those in government superior in relation to everyone else for all those who participate. People are recruited to join the church by being compelled to participate in these franchises because they are deprived of basic necessities needed to survive if they don't.
2. "Presumption" can be used as a substitute for religious faith. A presumption is simply a belief that either is not or cannot be supported by legally admissible evidence.
3. Fear of punishments administered under the "presumed" but not actual authority of law can be used to ensure obedience toward and therefore "worship" of the superior being.
4. The superior being is the government, and thereby that superior being is the basis for the "government of all things".
5. Allegiance to the government is supreme because very strong punishments follow for those who refuse obedience because their OTHER God forbids it.

This section will focus on steps 1 and 2 above, which is how presumption and law are abused to create a religion that at least "appears" to most people to be a legitimate government function.

Before you can fool people using the process above, you must first dumb them down from a legal perspective. This is done by removing all aspects of legal education from the public school and junior college curricula so that only "priests" of a civil religion called "attorneys" will even come close to knowing the truth about what is going on. This will bring the population of people who know down to a small enough level that they can easily be targeted and controlled by those in the government who license and regulate them without the need for police power, guns, or military force. The legal field is so lucrative and most lawyers are so greedy that economic coercion alone is sufficient to keep the limited few who know the truth "gagged" from sharing it with others, lest their revenues dry up.

*"The mouth which eats does not talk."
[Chinese Proverb]*

After you have dumbed down the masses, the sheep in the general public are easy to control through carefully targeted deception and propaganda for which the speakers are insulated from liability for their LIES.

1. The IRS has given itself free reign to literally lie to the public with impunity in their publications:

*Internal Revenue Manual
Section 4.10.7.2.8 (05-14-1999)
IRS Publications*

*IRS Publications, issued by the Headquarters Office, explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include worksheets. **Publications are nonbinding on the Service and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be cited to sustain a position.***

2. IRS allows its agents to use pseudonyms other than their real legal name so that they are protected from accountability if they misrepresent the truth to the public. See:

Notice of Pseudonym Use and Unreliable IRS Records, Form #04.206
<http://sedm.org/Forms/FormIndex.htm>

3. Federal courts have given the IRS license to lie on their phone support, and in person. See:

Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its Own Written Procedures, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

4. Even the federal courts themselves routinely lie with impunity, because they are accountable to no one and the IRS doesn't even listen to the courts below the U.S. Supreme Court anyway: Judges control the selection of grand juries and they abuse this authority to choose sheep who will do what they are told and never indict the judge himself because they are too ignorant, lazy, and uneducated to think for themselves and take a risk.

*Internal Revenue Manual
4.10.7.2.9.8 (05-14-1999) Importance of Court Decisions*

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

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

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

Now that those in government who run the system have a license to lie with impunity, next you pass a “franchise code” that has the FORM and APPEARANCE of law, but which actually ISN’T law. The U.S. Supreme Court referred to such a “code”, when it said:

“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.”
[[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]

In that sense, franchise codes become a vehicle for propaganda focused solely on propagating false presumptions and beliefs about the liabilities of the average American toward the government. To the legal layman and the average American however, such a ruse will at least “look” like law, but those who advance it know or at least SHOULD know that it isn’t. If they don’t know, they are victims of propaganda and mental programming in law school and government publications. Only a select few “priests” of the civil religion at the top of the civil religion who set up the fraud know the truth, and these few people are so well paid that they keep their mouths SHUT.

There are many ways to create a state sponsored “bible” that looks like law and has the forms of law. For instance, you can:

1. Create a franchise agreement that “activates” or becomes legally enforceable only with your individual and explicit consent in some form. In that sense, the code which embodies this private law behaves just like a state sponsored bible: It only applies to those who BELIEVE they are subject to it. The self-serving deception and propaganda spread by the legal profession and the government are the main reason that anyone “believes” or “presumes” that they are subject to it.
2. Codify the codes pertaining to a subject into a single title in the U.S. Code and then REPEAL the whole darned thing, but surround the language with so much subtle legalese that the REPEAL will be undetectable to all but the most highly trained legal minds.
3. Enact the code into something *other* than “positive law”. This makes such a code “prima facie evidence”, meaning nothing more than a “presumption” that is NOT admissible as evidence of an obligation in a court of law.

“Prima facie. Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110. See also Presumption.”
[Black’s Law Dictionary, Sixth Edition, p. 1189]

Now let’s apply the above concepts to show how ALL THREE have been employed to create a civil religion of socialism using the Internal Revenue Code.

First, we establish that the Internal Revenue Code is an excise tax which applies to those engaged in an activity called a “trade or business”. 26 U.S.C. §7701(a)(26) defines this activity as “the functions of a public office”. The nature of this franchise is exhaustively described in the memorandum below:

The “Trade or Business” Scam, Form #05.001
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

Even the courts recognize that the Internal Revenue Code is a private law franchise agreement, when they said that it only pertains to franchisees called “taxpayers”:

“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...”
[Long v. Rasmussen, 281 F. 236 (1922)]

“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law.”
[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

Based on the above article, the nature of the Internal Revenue Code as a franchise and an excise tax is carefully concealed by both the IRS and the courts in order so that people will not know that their express consent is required and exactly how that consent was provided. If they knew that, they would all instantly abandon the activity and cease to be “taxpayers” or lawful subjects of IRS enforcement.

Next, we note that the entire Internal Revenue Code was REPEALED in 1939 and has never since been reenacted. You can see the amazing evidence for yourself right from the horse's mouth below:

Revenue Act of 1939, 53 Stat. 1, Exhibit #05.027
<http://sedm.org/Exhibits/ExhibitIndex.htm>

Below is the text of the repeal extracted from the above:

Internal Revenue Code of 1939, Chapter 2, 53 Stat 1

Sec. 4. Repeal and Savings Provisions.—(a) *The Internal Revenue Title, as hereinafter set forth, is intended to include all general laws of the United States and parts of such laws, relating exclusively to internal revenue, in force on the 2d day of January 1939 (1) of a permanent nature and (2) of a temporary nature if embraced in said Internal Revenue Title. In furtherance of that purpose, all such laws and parts of laws codified herein, to the extent they relate exclusively to internal revenue, are repealed, effective, except as provided in section 5, on the day following the date of enactment of this act.*

(b) Such repeal shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall any office, position, employment board, or committee, be abolished by such repeal, but the same shall continue under the pertinent provisions of the Internal Revenue Title.

(c) All offenses committed, and all penalties or forfeitures incurred under any statute hereby repealed, may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed.

Sec. 5. Continuance of Existing Law.—Any provision of law in force on the 2d day of January 1939 corresponding to a provision contained in the Internal Revenue Title shall remain in force until the corresponding provision under such Title takes effect.
[Revenue Act of 1939, 53 Stat. 1, Section 4, emphasis added]

The above repeal is also reflected in 26 U.S.C. §7851:

[TITLE 26 > Subtitle F > CHAPTER 80 > Subchapter B > § 7851](#)
[§ 7851. Applicability of revenue laws](#)

(a) General rules

Except as otherwise provided in any section of this title—

(1) Subtitle A

(A) Chapters 1, 2, 4,⁽¹⁾ and 6 of this title [these are the chapters that make up Subtitle A] shall apply only with respect to taxable years [basically calendar years] beginning after December 31, 1953, and ending after the

date of enactment of this title, and with respect to such taxable years, chapters 1 (except sections [143](#) and [144](#)) and 2, and section 3801, of the Internal Revenue Code of 1939 are hereby repealed.

Note the key word “and ending after the date of enactment of this title”. That word “and” means that the taxable year must both begin after December 31, 1953 AND end after enactment of the title into law. The Internal Revenue Code was enacted into law on August 16, 1954.

[Code of Federal Regulations]
[Title 26, Volume 1]
[Revised as of April 1, 2006]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR1.0-1]
[Page 5-9]
TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
PART 1 _INCOME TAXES--Table of Contents
Sec.1.0-1 Internal Revenue Code of 1954 and regulations.

(a) Enactment of law.

The Internal Revenue Code of 1954 which became law upon enactment of Public Law 591, 83d Congress, approved August 16, 1954, provides in part as follows: . . .

Therefore, only calendar years BOTH beginning after December 31, 1953 AND ending after August 16, 1954 are included, which means only in the calendar year 1954 is the Internal Revenue Code, Subtitle A enforceable. If they had meant otherwise and had meant the code to apply to all years beyond 1954, they would have said “OR” rather than “AND”.

Next, we will look at how the Internal Revenue Code consists of nothing more than simply a “presumption” that is not admissible as evidence in any legal proceeding. 1 U.S.C. §204 lists all of the titles within the U.S. Code. Of Title 26, it says that Title 26, the Internal Revenue Code, is “prima facie evidence”:

[1 U.S.C. §204: Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements](#)

Sec. 204. - Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements

In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each

State, Territory, or insular possession of the United States -

(a) United States Code. -

[1] The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together with the then current supplement, if any, establish prima facie [by presumption] the laws of the United States, general and permanent in their nature, in force on the day preceding the commencement of the session following the last session the legislation of which is included:

[2] Provided, however, That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States.

Of “prima facie”, Blacks’ Law Dictionary says:

“**Prima facie.** Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first disclosure; **presumably; a fact presumed to be true unless disproved by some evidence to the contrary.** State ex rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110. See also Presumption.”
[Black’s Law Dictionary, Sixth Edition, p. 1189]

1 U.S.C. §204 establishes a presumption and it is a statute. That means it establishes a “statutory presumption”. The U.S. Supreme Court has held that “statutory presumptions” are unconstitutional and that they are superseded by the presumption of innocence:

1 “The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic
2 and elementary, and its enforcement lies at the foundation of the administration of our criminal law.”
3 [Coffin v. United States, 156 U.S. 432, 453 (1895)]
4

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

10 Evidence that is “prima facie” means simply a presumption. The following rules apply to presumptions:

- 11 1. The accused is presumed to be innocent until proven guilty with evidence.
12 2. Only evidence and facts can convict a person.

13 “guilt must be proven by legally obtained evidence”

- 14 3. A “presumption” is not evidence, but simply a belief akin to a religion.

15 A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found
16 or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive or
17 rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence
18 or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.

19 In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of
20 Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with
21 evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of the
22 risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast. Federal
23 Evidence Rule 301.

24 See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a
25 presumption.
26 [Black’s Law Dictionary, Sixth Edition, p. 1185]

- 27 4. Beliefs and opinions are NOT admissible as evidence in any court.

28 Federal Rules of Evidence
29 Rule 610. Religious Beliefs or Opinions

30 Evidence of the beliefs or opinions of a witness on matters of religion is not admissible for the purpose of
31 showing that by reason of their nature the witness’ credibility is impaired or enhanced.
32 [SOURCE: <http://www.law.cornell.edu/rules/fre/rules.htm#Rule610>]

- 33 5. Presumptions may not be imposed if they injure rights protected by the Constitution:

34 (1) [8:4993] Conclusive presumptions affecting protected interests: A conclusive presumption may be defeated
35 where its application would impair a party’s constitutionally-protected liberty or property interests. In such
36 cases, conclusive presumptions have been held to violate a party’s due process and equal protection
37 rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974)
38 [414 US 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit
39 violates process]
40 [[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34](#)]

- 41 6. Presumptions are the OPPOSITE of “due process” of law and undermine and destroy it:

42 “If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not
43 due process of law.”

44 You can read more about the above in our memorandum below:

<p><u>Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction</u>, Form #05.017 FORMS PAGE: http://sedm.org/Forms/FormIndex.htm DIRECT LINK: https://sedm.org/Forms/05-MemLaw/Presumption.pdf</p>
--

Consequently, it is unconstitutional for a judge to allow any provision of the Internal Revenue Code to be cited as legal evidence of an obligation. The only thing that can be cited is the underlying revenue statutes from the Statutes At Large, because the code itself is a presumption. That approach doesn't work either, however, because 53 Stat. 1, Section 4 above repealed those statutes also. Therefore, there is no law to which is admissible as evidence of any obligation and therefore:

1. The entire Internal Revenue Code is nothing but a system of beliefs and presumptions unsupported by evidence.
- Any judge that elevates such a presumption to the level of evidence is enacting law into force, and no judge has legislative powers. This is a violation of the separation of powers doctrine.
- All judicial proceedings involving the Internal Revenue Code amount to nothing more than church worship services or inquisitions for those who "believe" the code applies to them.
- If the judge allows the government to cite a provision of the I.R.C. against a private litigant without providing legally admissible evidence from the Statutes at Large which ARE positive law, he is engaging in an act of religion and belief without any evidentiary support and which CANNOT be supported.
- Anyone criminally convicted under any provision of the Internal Revenue Code is nothing more than a political prisoner or a person who is a heretic against the state sponsored religion.

The mechanisms for the state sponsored religion are subtle, but all the elements are there. We will examine all of these elements in the following chapters because they are extensive.

The subject of the legal definition of "law" is further discussed in:

What is "law"?, Form #05.048
<https://sedm.org/Forms/FormIndex.htm>

3.10 Civil statutes are not "law" as defined in the Bible⁷⁸

In his wonderful course on justice and mercy that we highly recommend, Pastor Tim Keller analyzes the elements that make up "justice" from both a legal and a biblical perspective.

Doing Justice and Mercy-Pastor Tim Keller
<http://sedm.org/doing-justice-and-mercy-timothy-keller/>

At 19:00 he begins covering biblical justice and introduces the subject by quoting Lev. 24:22:

"You shall have the same law for the stranger and for one from your own country; for I am the LORD your God."
[Lev. 24:22, Bible, NKJV]

The above scripture may seem innocuous at first until you consider what a biblical "stranger" is. In legal terms, it means a "nonresident". A "nonresident", in turn, is a transient wanderer who is not domiciled in the physical place that he or she is physically located. To have the SAME law for both nonresident and domiciliary means they are BOTH treated equally by the government and the court. This scripture therefore advocates equality of protection and treatment between nonresidents and domiciliaries. We cover the subject of equality of protection and treatment in:

Requirement for Equal Protection and Equal Treatment, Form #05.033
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/EqualProtection.pdf>

The legal implications of Lev. 24:22 is the following:

1. A biblical "stranger" is called a "nonresident" in the legal field.
- A biblical stranger is therefore someone WITHOUT a civil domicile in the place he is physically located.
- The Bible says in Lev. 24:22 that you must have the SAME "law" for both the stranger and the domiciliary.
- The civil statutory code acquires the "force of law" only upon the consent of those who are subject to it. Hence, the main difference between the nonresident and the domiciliary is consent.

⁷⁸ Source: *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002, Section 10.3; <https://sedm.org/Forms/FormIndex.htm>.

- 1 5. The only type of “law” that is the SAME for both nonresidents and domiciliaries is the common law and the criminal
2 law, because:
3 5.1. Neither one of these two types of law requires consent of those they are enforced against.
4 5.2. Neither one requires a civil domicile to be enforceable. A mere physical or commercial presence is sufficient to
5 enforce EITHER.

6 The conclusion is therefore inescapable that the only way the nonresident and the domiciliary can be treated EXACTLY
7 equally in a biblical sense is if:

- 8 1. The only type of "law" God authorizes is the criminal law and the common law. This means that God Himself defines
9 “law” as NOT including the civil statutes or protection franchises.
10 2. Anything OTHER than the criminal law and common law is not "law" but merely a compact or contract enforceable
11 only against those who individually and expressly consent. Implicit in the idea of consent is the absence of duress,
12 coercion, or force of any kind. This means that the government offering civil statutes or “protection franchises”
13 MUST:
14 2.1. NEVER call these statutes “law” but only an offer to contract with those who seek their “benefits”.
15 2.2. Only offer an opportunity to consent to those who are legally capable of lawfully consenting. Those in states of
16 the Union whose rights are UNALIENABLE are legally incapable of consenting.
17 2.3. RECOGNIZE WHERE consent is impossible, which means among those whose PRIVATE or NATURAL rights
18 are unalienable in states of the Union.
19 2.4. RECOGNIZE those who refuse to consent.
20 2.5. Provide a way administratively to express and register their non-consent and be acknowledged with legally
21 admissible evidence that their withdrawal of consent has been registered..
22 2.6. PROTECT those who refuse to consent from retribution for not “volunteering”.
23 3. The civil statutory code may NOT be created, enacted, enforced, or offered against ANYONE OTHER than those who
24 LAWFULLY consented and had the legal capacity to consent because they were either abroad or on federal territory,
25 both of which are not protected by the Constitution. Why? Because it is a “protection franchise” that DESTROYS
26 equality of treatment of those who are subject to it. We cover this in Government Instituted Slavery Using Franchises,
27 Form #05.030.
28 4. Everyone in states of the Union MUST be conclusively presumed to NOT consent to ANY civil domicile and therefore
29 be EQUAL under ALL “laws” within the venue.
30 5. Both private people AND those in government, or even the entire government are on an equal footing with each other
31 in court. NONE enjoys any special advantage, which means no one in government may assert sovereign, official, or
32 judicial immunity UNLESS PRIVATE people can as well.
33 6. Anyone who tries to enact, offer, or enforce ANY civil statutory “codes” and especially franchises is attempting what
34 the U.S. Supreme Court calls “class legislation” that leads inevitably to strife in society:

35 ***“The income tax law under consideration is marked by discriminating features which affect the whole law. It***
36 ***discriminates between those who receive an income of \$4,000 and those who do not. It thus vitiates, in my***
37 ***judgment, by this arbitrary discrimination, the whole legislation.*** Hamilton says in one of his papers (the
38 *Continentalist*): ‘The genius of liberty reprobates everything arbitrary or discretionary in taxation. It exacts that
39 every man, by a definite and general rule, should know what proportion of his property the state demands;
40 whatever liberty we may boast of in theory, it cannot exist in fact while [arbitrary] assessments continue.’ I
41 *Hamilton’s Works* (Ed. 1885) 270. ***The legislation, in the discrimination it makes, is class legislation. Whenever***
42 ***a distinction is made in the burdens a law imposes or in the benefits it confers on any citizens by reason of***
43 ***their birth, or wealth, or religion, it is class legislation, and leads inevitably to oppression and abuses, and to***
44 ***general unrest and disturbance in society.*** It was hoped and believed that the great amendments to the
45 constitution which followed the late Civil War had rendered such legislation impossible for all future time.”
46 [*Pollock v. Farmers’ Loan and Trust Co.*, 157 U.S. 429 (1895)]

- 47 7. Any attempt to refer to the civil code as “law” in a biblical sense by anyone in the legal profession is a deception and a
48 heresy. They are LYING!
49 8. The only proper way to refer to the civil statutory code is as “PRIVATE LAW” or “SPECIAL LAW”, but not merely
50 “law”. Any other description leads to deception.

51 ***“Private law. That portion of the law which defines, regulates, enforces, and administers relationships among***
52 ***individuals, associations, and corporations. As used in contradistinction to public law, the term means all that***
53 ***part of the law which is administered between citizen and citizen, or which is concerned with the definition,***
54 ***regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person***
55 ***upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare Public***
56 ***Law.***”

[Black's Law Dictionary, Sixth Edition, p. 1196]

"special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is "special" when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A "special law" relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. *Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah*, 564 P.2d. 751, 754. A special law applies only to an individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. *Board of County Com'rs of Lemhi County v. Swensen, Idaho*, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill; Private law. Compare General law; Public law."
[Black's Law Dictionary, Sixth Edition, pp. 1397-1398]

9. Anyone who advocates creating, offering, or enforcing the civil statutory code in any society corrupts society, usually for the sake of the love of money. In effect, they seek to turn the civil temple of government into a WHOREHOUSE. Justice is only possible when those who administer it are impartial and have no financial conflict of interest. The purpose of all franchises is to raise government revenue, usually for the "benefit" mainly of those in the government, and not for anyone else.

"As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer."⁷⁹ **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts.**⁸⁰ **That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.**⁸¹ **and owes a fiduciary duty to the public.**⁸² **It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.**⁸³ Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.⁸⁴
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

⁷⁹ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

⁸⁰ Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

⁸¹ Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

⁸² United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed. 2d 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed. 2d 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass) 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

⁸³ Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

⁸⁴ Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

QUESTION FOR DOUBTERS: If the analysis in this section is NOT accurate, then why did God say the following about either rejecting or disobeying His commandments and law or replacing them with man-made commandments and statutes, such as we have today?:

Israel Carried Captive to Assyria

5 Now the king of Assyria went throughout all the land, and went up to Samaria and besieged it for three years. 6 In the ninth year of Hoshea, the king of Assyria took Samaria and carried Israel away to Assyria, and placed them in Halah and by the Habor, the River of Gozan, and in the cities of the Medes.

7 For so it was that the children of Israel had sinned against the Lord their God, who had brought them up out of the land of Egypt, from under the hand of Pharaoh king of Egypt; and they had feared other gods, 8 and had walked in the statutes of the nations whom the Lord had cast out from before the children of Israel, and of the kings of Israel, which they had made. 9 Also the children of Israel secretly did against the Lord their God things that were not right, and they built for themselves high places in all their cities, from watchtower to fortified city. 10 They set up for themselves sacred pillars and wooden images[a] on every high hill and under every green tree. 11 There they burned incense on all the high places, like the nations whom the Lord had carried away before them; and they did wicked things to provoke the Lord to anger, 12 for they served idols, of which the Lord had said to them, "You shall not do this thing."

13 Yet the Lord testified against Israel and against Judah, by all of His prophets, every seer, saying, "Turn from your evil ways, and keep My commandments and My statutes, according to all the law which I commanded your fathers, and which I sent to you by My servants the prophets." 14 Nevertheless they would not hear, but stiffened their necks, like the necks of their fathers, who did not believe in the Lord their God. 15 And they rejected His statutes and His covenant that He had made with their fathers, and His testimonies which He had testified against them; they followed idols, became idolaters, and went after the nations who were all around them, concerning whom the Lord had charged them that they should not do like them. 16 So they left all the commandments of the Lord their God, made for themselves a molded image and two calves, made a wooden image and worshiped all the host of heaven, and served Baal. 17 And they caused their sons and daughters to pass through the fire, practiced witchcraft and soothsaying, and sold themselves to do evil in the sight of the Lord, to provoke Him to anger. 18 Therefore the Lord was very angry with Israel, and removed them from His sight; there was none left but the tribe of Judah alone.

19 Also Judah did not keep the commandments of the Lord their God, but walked in the statutes of Israel which they made. 20 And the Lord rejected all the descendants of Israel, afflicted them, and delivered them into the hand of plunderers, until He had cast them from His sight. 21 For He tore Israel from the house of David, and they made Jeroboam the son of Nebat king. Then Jeroboam drove Israel from following the Lord, and made them commit a great sin. 22 For the children of Israel walked in all the sins of Jeroboam which he did; they did not depart from them, 23 until the Lord removed Israel out of His sight, as He had said by all His servants the prophets. So Israel was carried away from their own land to Assyria, as it is to this day.
[2 Kings 17:5-23, Bible, NKJV]

1 The above analysis is EXACTLY the approach we take in defining what "law" is in the following memorandum:

What is "law"?, Form #05.048
<http://sedm.org/Forms/FormIndex.htm>

2 **3.11 Too much law causes crime!**

3 "The more corrupt the state, the more numerous the laws."
4 [Tacitus, Roman historian 55-117 A.D.]

5 Yes, that's right. I, being of sound mind and aging body, do solemnly acclaim and justly affirm that I am a criminal. And, if
6 I do my job correctly, by the time you finish reading this you will realize that not only are you a criminal also, but that it is
7 almost impossible NOT to be a criminal in modern society; and, what you should do about it.

8 My premise is simply that government, not only at the federal level but in particular at the state and local level, has grown so
9 gorged and bloated that it has become virtually impossible for any of us to remain "law-abiding citizens." In order to be law-
10 abiding, one must first know and understand the law.

11 "All persons in the United States are chargeable with knowledge of the Statutes-at-Large....[I]t is well
12 established that anyone who deals with the government assumes the risk that the agent acting in the government's
13 behalf has exceeded the bounds of his authority,"
14 [Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093 (9th Cir. 1981)]

Now I ask you, in today's society how many people really know, let alone understand or even READ, "the law?" Moreover, how many policemen really know or, more importantly, understand the law? Do the lawyers and judges, who are charged with the protection of America's most sacred document, even understand the law? Judging from the number of appealed judgments these days, it would appear that even these "protectors of justice" are unable to effectively untangle the thicket of jurisprudence created by the endless loads of fertilizer produced by the various legislatures.

Just the number of laws one would have to read and familiarize themselves with in order to become adequately knowledgeable makes the task near to impossible. It would literally be a full time and lifetime job to read and learn ALL laws and there would be no time left to have a REAL life! Why, we would all have to go to law school just to get to a proper starting point of understanding the law. Last year, in North Carolina alone, 519 new laws were passed by the General ASSEMBLY. Sixty new laws took effect in the Old North State on January 1st of this year. Add these to the tens of thousands of laws already on the books and you begin to see the enormity of the endeavor to properly understand justice and how its principles are to be applied. And that is just in one state, folks. I wonder how many "new" laws have been instituted where you live this year?

Still skeptical? Take an afternoon and go to the nearest law library. Even the name "law library" should send a chill down any thinking person's spine. I am not talking about a corner of your local public library where you'll find a shelf or two stocked with reference books about a particular subject. No, I mean a whole library devoted to cataloging all the things you and I are not allowed to do. Whole rooms filled wall-to-wall and floor-to-ceiling with a seemingly endless array of laws, statutes, and regulations. Shelf next to shelf, volume upon volume, and page after page, creating a twisting, turning maze of decisions, rulings and appeals. This is where you go when you seek comprehension of the chains that fetter your pursuit of happiness. Have a seat and look around at what you must learn if you really want to be an honest, up-standing, law-abiding citizen.

"It poisons the blessing of liberty itself. It will be of little avail to the people, that the laws are made by men of their own choice, if the laws be so voluminous that they cannot be read, or so incoherent that they cannot be understood; if they be repealed or revised before they are promulgated, or undergo such incessant changes that no man, who knows what the law is to-day, can guess what it will be to-morrow. Law is defined to be a rule of action; but how can that be a rule, which is little known, and less fixed?"

"It has been frequently remarked, with great propriety, that a voluminous code of laws is one of the inconveniences necessarily connected with the advantages of a free government. To avoid an arbitrary discretion in the courts, it is indispensable that they should be bound down by strict rules [of statutory construction and interpretation] and precedents, which serve to define and point out their duty in every particular case that comes before them; and it will readily be conceived from the variety of controversies which grow out of the folly and wickedness of mankind, that the records of those precedents must unavoidably swell to a very considerable bulk, and must demand long and laborious study to acquire a competent knowledge of them."
[Federalist Paper No. 78, Alexander Hamilton]

Government has simply made it too easy to break the law for us not to be criminals. I mean, you are required to have a license or permit to do practically everything. That means that you must go to a bureaucrat somewhere and ask their permission before you proceed or you become a criminal. If you want to drive to work, you must first have a paper from the State that says you are allowed to operate a statutory "motor vehicle", meaning a vehicle used in interstate commerce to effect transportation for hire. If you want to improve your home, you are required to go downtown and stand before your elected rulers and beg their indulgence and literally pay them a bribe so that you can add that patio or finish your basement. If you want to get a job to support your family, you cannot do so without a number supplied by the benevolent nannies that soil the seats of CONgress. How long does this list have to be before you realize that if you have to ask permission to do everything, not only will you eventually slip up and become a criminal, but you have also ceased to be free? With every new law enacted another little piece of liberty dies.

The Thirteenth Amendment outlaws INVOLUNTARY servitude, meaning slavery. That means you own yourself.

"Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will..."
[The Antelope, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825)]

If in fact you own your own body and all the fruits of your labor, then they are PRIVATE property that cannot be licensed or regulated by the government without THEM getting YOUR permission. That is the legal definition of "ownership" itself. The fact that they DON'T ask for such permission can only be explained by the fact that you must have volunteered. But how?

Ownership. Collection of rights to use and enjoy property, including right to transmit it to others. Trustees of Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673. The complete dominion, title, or proprietary right in a thing or claim. The entirety of the powers of use and disposal allowed by law.

The right of one or more persons to possess and use a thing to the exclusion of others. The right by which a thing belongs to someone in particular, to the exclusion of all other persons. The exclusive right of possession, enjoyment, and disposal; involving as an essential attribute the right to control, handle, and dispose.

Ownership of property is either absolute or qualified. The ownership of property is absolute when a single person has the absolute dominion over it, and may use it or dispose of it according to his pleasure, subject only to general laws. The ownership is qualified when it is shared with one or more persons, when the time of enjoyment is deferred or limited, or when the use is restricted. Calif. Civil Code, §§678-680.

There may be ownership of all inanimate things which are capable of appropriation or of manual delivery; of all domestic animals; of all obligations; of such products of labor or skill as the composition of an author, the goodwill of a business, trademarks and signs, and of rights created or granted by statute. Calif. Civil Code, §655.

In connection with burglary, "ownership" means any possession which is rightful as against the burglar.

See also Equitable ownership; Exclusive ownership; Hold; Incident of ownership; Interest; Interval ownership; Ostensible ownership; Owner; Possession; Title.
[Black's Law Dictionary, Sixth Edition, p. 1106]

"PROPERTY. Rightful dominion over external objects; ownership; the *unrestricted and exclusive right to a thing; the right to dispose of the substance of a thing in every legal way, to possess it, to use it and to exclude every one else from interfering with it. Mackeld. Rom. Law, § 265.*

Property is the highest right a man can have to anything; being used for that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy. Jackson ex dem. Pearson v. Housel, 17 Johns. 281, 283.

A right imparting to the owner a power of indefinite user, capable of being transmitted to universal successors by way of descent, and imparting to the owner the power of disposition, from himself and his successors per universitatem, and from all other persons who have a spes successions under any existing concession or disposition, in favor of such person or series of persons as he may choose, with the like capacities and powers as he had himself, and under such conditions as the municipal or particular law allows to be annexed to the dispositions of private persons. Aust. Jur. (Campbell's Ed.) § 1103.

The right of property is that sole and despotic dominion which one man claims and exercises over the external things of the world, in total exclusion of the right of any other individual in the universe. It consists in the free use, enjoyment and disposal of all a person's acquisitions, without any control or diminution save only by the laws of the land. 1 Bl.Comm. 138; 2 Bl.Comm. 2, 15.

The word is also commonly used to denote any external object over which, the right of property is exercised. In this sense it is a very wide term, and includes every class of acquisitions which a man can own or have an interest in. See Scranton v. Wheeler, 179 D.S. 141, 21 Sup.Ct. 48, 45 L.Ed. 126; Lawrence v. Hennessey, 165 Mo. 659, 65 S.W. 717; Boston & L. R. Corp. v. Salem & L. R. Co., 2 Gray (Mass.), 35; National Tel. News Co. v. Western Union Tel. Co., 119 Fed. 294, 56 C.C.A. 198, 60 L.R.A. 805; Hamilton v. Rathbone, 175 U.S. 414, 20 Sup.Ct. 155, 44 L.Ed. 219; Stanton v. Lewis, 26 Conn. 449; Wilson v. Ward Lumber Co. (C. C.) 67 Fed. 674.

—Absolute property. In respect to chattels personal property is said to be "absolute" where a man has, solely and exclusively, the right and also the occupation of any movable chattels, so permanent, but may at some times subsist and not at other times; such for example, as the property a man may have in wild animals which he has caught and keeps, and which are his only so long as he retains possession of them. 2 Bl.Comm. 389.—Real property. A general term for lands, tenements, and hereditaments; property which, on the death of the owner intestate, passes to his heir. Real property is either corporeal or incorporeal. See Code N. Y. § 462 — Separate property. The separate property of a married woman is that which she owns in her own right, which is liable only for her own debts, and which she can incur and dispose of at her own will.—Special property. Property of a qualified, temporary, or limited nature; as distinguished from absolute, general, or unconditional property. Such is the property of a bailee in the article bailed, of a sheriff in goods temporarily in his hands under a levy, of the finder of lost goods while looking for the owner, of a person in wild animals which he has caught. Stief v. Hart, 1 N.Y. 24; Moulton v. Witherell, 52 Me. 242; Eisendrath v. Knauer, 64 Ill. 402; Phelps v. People, 72 N.Y. 357.

[Black's Law Dictionary, Second Edition, p. 955]

Why, then, do you need "permission" from anyone, including a government, to use property and exclude all others from using, controlling, or benefitting from the property, if you have absolute ownership over it? The answer is you don't, unless you are physically present **AND** domiciled where there are no constitutional rights, which means either abroad or on federal territory not within any constitutional state. See:

Unalienable Rights Course, Form #12.038

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

DIRECT LINK: <https://sedm.org/LibertyU/UnalienableRights.pdf>

Perhaps nothing exemplifies my point more so than a personal experience I had several years ago. I was invited by a friend to accompany him on a fishing expedition to one of the local lakes owned by the county where we both reside. Being the careful individual that I am, I researched the laws concerning wildlife management, as well as, the regulations adopted by the county. I found that if I only fished using live bait, the law did not require that I obtain a fishing license as long as I remained in the county of my residence. I was very pleased with myself that I had found a way to save a few bucks on what promised to be an enjoyable outing.

However, the day was not to go unspoiled. Not long after we had launched our boat and found what we thought looked like a promising spot, we were approached by a game warden. I remained unconcerned as we chatted and I proudly showed him that I was only using live bait and therefore required no state sanction. He asked for proof of my residence, which I supplied via business cards and a recent tax bill that I was going to pay on my way home. It was then that he informed me that I was in violation of state law. I was beginning to protest that I was in full compliance of the wildlife management code when the warden told me he was not referring to the wildlife code. It was then that I learned I was in violation of state law for appearing in public and not possessing a picture ID. At that moment, the veil was lifted from my eyes as my day of personal enlightenment dawned.

I realized that every time I set foot off of my own property, I became a criminal. I violate the law each and every time I take a leisurely stroll around my neighborhood. In almost half a century on this earth, I have never been arrested, much less convicted of a crime; and yet, all I have to do to become a criminal in the eyes of the State is leave home! Why? Because I do not have a snapshot of myself, taken by a state-sanctioned bureaucrat, in my pocket when I go out in public. I must ask you, am I really free? Are you really free? Are your papers in order? Are you a criminal? And even if you have such papers, don't they really evidence a public office that you don't lawfully serve in ANYWAY, so why do you need them? See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

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

DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

There are laws regulating everything from what color you can and cannot paint your house to what kind of sex in which two consenting adults are allowed to engage. Why is it like this? Crime is big business, that's why. In fact, **crime is government's biggest industry!**

Surprised to see me say that? It really isn't all that odd when you consider that the State derives revenue on both sides of the law. Remember, all those licenses and permits you are required to obtain are accompanied by fees. While on the flip side, every breach of the never-ending, self-perpetuating, always-growing bureaucracy carries a fine. You are forced to pay in order to abide by the law so you can avoid having to pay for breaking the law.

Therefore, as the beast has grown, it has become the State's own self-interest that drives legislators to constantly search for new sources of revenue. That's why 519 laws were passed in my home state last year. That is why 500 new laws will probably be passed this year, and again next year, and again the year after that. The only way a government can realize greater income than it does today is either by accelerating tax increases; or, by creating new ways for us to become criminals and providing the appropriately-priced bounties required to avoid becoming criminals. THAT, in FACT, is why they call every new "law" they pass a "bill": They want more money from you! That is also why, when they want to "accuse" you of a crime, they call it "charging you" with a crime: They want to "charge" you more money. Why not just call it "alleging" or "accusing" rather than "charging"? It's not a coincidence! So you see, every new law not only nibbles away at your freedom while further gorging an already bloated beast Bureaucracy, it also becomes a new source of revenue for the State.

So, we are left with the question, "What can be done about it?" Take my advice, do yourself a favor and educate yourself. Do a little digging and find out all the different options made available to you, by your friends in government, for becoming a

criminal. Then perhaps we will see the emergence of what is needed to reverse the encroachment of the law: Remove your domicile and politically and legally DISASSOCIATE with the state. Thomas Jefferson talked about why this is necessary and even made it your DUTY to do so in his famous Declaration of Independence:

"But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security."
[Declaration of Independence, Thomas Jefferson, 1776]

The procedure for LAWFULLY disassociating are found in:

<p><u>Path to Freedom</u>, Form #09.015, Section 2 DIRECT LINK: https://sedm.org/Forms/09-Procs/PathToFreedom.pdf FORMS PAGE: https://sedm.org/Forms/FormIndex.htm</p>

After you have legally and politically disassociated, you are absolved of:

1. Any and all attempts to enforce civil statutes against you.
2. The need to have a "residence".
3. The need to subsidize the state with income taxes or fines.
4. The need to carry FAKE permission from the state called an "ID" to leave your home as a public officer and do business as such state civil officer.

Those who exercise their First Amendment right to civilly, legally, and politically disassociate from "the collective" called "the state" are referred to in this capacity as any one of the following:

1. "non-resident non-persons"
2. "nonresidents".
3. "transient foreigners".
4. "stateless persons".
5. "in transitu".
6. "transient".
7. "sojourner".
8. "civilly dead".

After you civilly disassociate, then maybe they will begin to treat you with respect as the "customer" that you really are who has a right to NOT "do business" with them. That customer is called a STATUTORY "citizen" or "resident". For more details on "non-resident non-persons", see:

1. Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>
2. Non-Resident Non-Person Position, Form #05.020
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>

Finally, remember that the solution to this conundrum is NOT to run for political office and become further enfranchised in order to reform the system. This would only further expand the power of the state over you beyond the franchises you ALREADY ILLEGALLY participate in. See:

<p><u>Government Instituted Slavery Using Franchises</u>, Form #05.030 FORMS PAGE: https://sedm.org/Forms/FormIndex.htm DIRECT LINK: https://sedm.org/Forms/05-MemLaw/Franchises.pdf</p>

3.12 How judges unconstitutionally "make law"

Judges are not "legislators" and cannot therefore "make law". By "make law", we mean:

1. To add things to statutory definitions that do not expressly appear. This violates the following Rules of Statutory Construction and Interpretation:

"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)]

2. To refuse to enforce or dismiss efforts to enforce either the constitution or a statute, and thus to repeal it for a specific case.
3. To impute the "force of law" to that which has no force in the specific case at issue. This usually happens because:
- 3.1. Statutes are being enforced outside the territory they are limited to (extraterritorially) or against those not domiciled on said territory as required by Federal Rule of Civil Procedure 17(b).
- 3.2. A civil status and public office such as "taxpayer" is imputed or enforced against a party who does not lawfully occupy said office.⁸⁵
- Government actors are NOT allowed to create "jurisdiction" that doesn't lawfully exist. Jurisdiction should be forcefully challenged in such case using the following:
- Challenging Federal Jurisdiction Course, Form #12.010
<https://sedm.org/Forms/FormIndex.htm>
4. To impair the constitutional rights of a party protected by it, but to refuse to describe or even acknowledge WHEN or HOW those rights were voluntarily surrendered. This effectively repeals the Constitution. We cover this in:
- Separation Between Public and Private Course, Form #12.025
<https://sedm.org/Forms/FormIndex.htm>
5. To make presumptions about what the law requires that do not appear in the statutes. This imputes the "force of law" to the mere will of another. All presumptions violate due process of law and are unconstitutional.

*"When we consider the nature and the theory of our institutions of government, the principles upon which they are supposed 370*370 to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power. It is, indeed, quite true, that there must always be lodged somewhere, and in some person or body, the authority of final decision; and in many cases of mere administration the responsibility is purely political, no appeal lying except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion or by means of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts Bill of Rights, the government of the commonwealth "may be a government of laws and not of men." For, the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself."*
[Yick Wo v. Hopkins, 118 U.S. 356 1886]

6. To disregard or not enforce the domicile prerequisite for the enforcement of the civil statute as required by Federal Rule of Civil Procedure 17(b). This:
- 6.1. Causes the statute being enforced to be a purely private law or contract matter.

⁸⁵ See: Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008; <https://sedm.org/Forms/FormIndex.htm>.

- 6.2. Makes the activity NON-GOVERNMENTAL in character and subject to the Clearfield Doctrine.
- 6.3. Results in criminal identity theft and compelled contracting, as described in Government Identity Theft, Form #05.046.

The sole power to “make law” is vested with the Legislative Branch and that power may NOT be delegated to another branch of government. If it is delegated, a violation of the Separation of Powers Doctrine has occurred . The Separation of Powers Doctrine is the foundation of the Constitution. This violation of the doctrine is described in:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<https://sedm.org/Forms/FormIndex.htm>

The SOLE function of judges is to INTERPRET and APPLY “laws” written by the Legislative Branch (Congress) under the strict rules of statutory construction. Those rules are described in:

Legal Deception, Propaganda, and Fraud, Form #05.014, Section 13
<https://sedm.org/Forms/FormIndex.htm>

The architect of our three branch government, Montesquieu, described the effect of allowing judges to “make law” as follows:

“When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals.”

[. . .]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions.”

[*The Spirit of Laws*, Charles de Montesquieu, Book XI, Section 6, 1758;

SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

A major theme of what the legal field calls “Originalism” is the idea that judges cannot “make law”. Below are a few videos explaining this concept:

1. Uncommon Knowledge with Justice Antonin Scalia
<https://youtu.be/DaoLMW5AF4Y>
2. Interview with U.S. Supreme Court Justice Antonin Scalia about his book Reading Law, Exhibit #11.006
<https://sedm.org/Exhibits/ExhibitIndex.htm>

Unfortunately, proponents of Originalism such as now deceased U.S. Supreme Court Justice Scalia are not very good at identifying EXACTLY HOW judges “make law”. Scalia vainly attempted this task with his book on the subject but failed miserably as expected:

Reading Law: The Interpretation of Legal Texts, Antonin Scalia and Bryan A. Garner, ISBN: 978-0314275554
<https://www.amazon.com/Reading-Law-Interpretation-Legal-Texts/dp/031427555X>

A much more detailed analysis of how judges corruptly and even unconstitutionally “make law” is needed because you won’t EVER hear the truth about this subject coming from those in power such as Justice Scalia, who would have to piss in his own drinking water to do so. As we like to say:

Never ask a barber whether you need a haircut.

Also, expecting a lawyer, and especially YOUR OWN lawyer to describe these tactics would also take away most of his/her power and render his or her services less useful or even irrelevant. Therefore, a disinterested, unprivileged, and unlicensed NON-MEMBER of the legal profession guild must perform this analysis to produce an objective and complete result. That is the focus of this section.

Some of the tactics used by judges to “make law” include the following, listed in order of the frequency the tactic is used or abused. After each item, we list the places in our website where you can find further information about each illegal or unconstitutional tactic.

1. Calling something voluntary “law” rather than merely “private law”, and thus deceiving you into believing that your consent at some point is not required to enforce. We clarified this subject earlier in section 3.4, where we talked about the difference between “operation of law” and “contracts”. The judge is essentially treating you like you are a CONTRACTOR by making the contract LOOK like real law. We also clarify this concept in our Disclaimer:

SEDM Disclaimer

Section 4: Meaning of Words

The term “law” is defined as follows:

“True Law is right reason in agreement with Nature, it is of universal application, unchanging and everlasting; it summons to duty by its commands and averts from wrongdoing by its prohibitions. And it does not lay its commands or prohibitions upon good men in vain, although neither have any effect upon the wicked. It is a sin to try to alter this law, nor is it allowable to try to repeal a part of it, and it is impossible to abolish it entirely. We cannot be freed from its obligations by Senate or People, and we need not look outside ourselves for an expounder or interpreter of it. And there will not be different laws at Rome or at Athens, or different laws now and in the future, but one eternal and unchangeable law will be valid for all times and all nations, and there will be one master and one rule, that is God, for He is the author of this law, its promulgator, and its enforcing judge.”
[Marcus Tullius Cicero, 106-43 B.C.]

“Power and law are not synonymous. In truth, they are frequently in opposition and irreconcilable. There is God’s Law from which all equitable laws of man emerge and by which men must live if they are not to die in oppression, chaos and despair. Divorced from God’s eternal and immutable Law, established before the founding of the suns, man’s power is evil no matter the noble words with which it is employed or the motives urged when enforcing it. Men of good will, mindful therefore of the Law laid down by God, will oppose governments whose rule is by men, and if they wish to survive as a nation they will destroy the [de facto] government which attempts to adjudicate by the whim of venal judges.”
[Marcus Tullius Cicero, 106-43 B.C.]

“Law” is defined to EXCLUDE any and all civil statutory codes, franchises, or privileges in relation to any and all governments and to include ONLY the COMMON law, the CONSTITUTION (if trespassing government actors ONLY are involved), and the CRIMINAL law.

The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:

[. . .]

6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits. FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

FOOTNOTES:

FN7 Compare *Electric Co. v. Dow*, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; *Pierce v. Somerset Ry.*, 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; *Leonard v. Vicksburg, etc., R. Co.*, 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.
[*Ashwander v. Tennessee Valley Authority*, 297 U.S. 288, 56 S.Ct. 466 (1936)]

Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong."

[. . .]

It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding from us, law is a command directed to us.** The language of a compact is, "I will, or will not, do this"; that of a law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all.** Upon these accounts law is defined to be "a rule."
[*Readings on the History and System of the Common Law*, Second Edition, Roscoe Pound, 1925, p. 4]

"The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons or places **whereby a certain individual or class of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy some particular advantage or exemption."

[*The Privileges and Immunities of State Citizenship*, Roger Howell, PhD, 1918, pp. 9-10;
SOURCE:
http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf]

FOOTNOTES:

See *Magill v. Browne*, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in *Columbia University Studies in History, Economics, and Public Law*, vol. 54, p. 31.

"What, then, is **civil legislation**? It is an **assumption [presumption]** by one man, or body of men, of absolute, irresponsible dominion [because of abuse of **sovereign immunity** and the **act of "CONSENT"** by calling yourself a "citizen"] over all other men whom they call subject to their power. It is the assumption by one man, or body of men, of a right to subject all other men to their will and their service. It is the assumption by one man, or body of men, of a right to abolish outright all the natural rights, all the natural liberty of all other men; to make all other men their slaves; to arbitrarily dictate to all other men what they may, and may not, do; what they may, and may not, have; what they may, and may not, be. It is, in short, the assumption of a right to banish the **principle of human rights**, the **principle of justice itself**, from off the earth, and set up their own personal will [society of men and not law], pleasure, and interest in its place. All this, and nothing less, is involved in the very idea that there can be any such thing as **human [CIVIL] legislation** that is obligatory upon those upon whom it is imposed [and ESPECIALLY those who never expressly consented in writing]."

[*Natural Law*, Chapter 1, Section IV, Lysander Spooner;

SOURCE:

<http://famguardian.org/PublishedAuthors/Indiv/SpoonerLysander/NaturalLaw.htm>]

The above methods of REMOVING the protections of the common law and the constitution from the INALIENABLE rights [rights that CANNOT lawfully be given away, even WITH consent] that are protected by them has been described by the U.S. Congress as the ESSENCE of communism itself! This is especially true when you add games with legal words of art to remove even the STATUTORY limitations upon the conduct of the government. See Legal Deception, Propaganda, and Fraud, Form #05.014.

TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.
Sec. 841. - Findings and declarations of fact

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes", Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE government publications and statements that the government is not accountable for the accuracy of, Form #05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form #05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

The above corruption of our Constitutional Republic by the unconstitutional abuse of franchises, the violation of the rules of statutory construction, and interference with common law remedies was described by the U.S. Supreme Court as follows:

"These are words of weighty import. They involve consequences of the most momentous character. I take leave to say that if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will be the result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.

Although from the foundation of the Government this court has held steadily to the view that the Government of the United States was one of enumerated powers, and that no one of its branches, nor all of its branches combined, could constitutionally exercise powers not granted, or which were not necessarily implied from those expressly granted, Martin v. Hunter, 1 Wheat. 304, 326, 331, we are now informed that Congress possesses powers outside of the Constitution, and may deal with new territory, 380*380 acquired by treaty or conquest, in the same manner as other nations have been accustomed to act with

respect to territories acquired by them. In my opinion, Congress has no existence and can exercise no authority outside of the Constitution. Still less is it true that Congress can deal with new territories just as other nations have done or may do with their new territories. This nation is under the control of a written constitution, the supreme law of the land and the only source of the powers which our Government, or any branch or officer of it, may exert at any time or at any place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly acquired territories what this Government may not do consistently with our fundamental law. To say otherwise is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican institutions a colonial system such as exists under monarchical governments. Surely such a result was never contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the possibility of a result of that character it would never have been adopted by the People of the United States. The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the Constitution."

[Downes v. Bidwell, [182 U.S. 244](#) (1901), Justice Harlan, Dissenting]

Civil statutory codes, franchises, or privileges are referred to on this website as "private law", but not "law". The word "public" precedes all uses of "law" when dealing with acts of government and hence, refers only to COMMON law and CRIMINAL law that applies equally to everyone, regardless of [their consent](#). Involvement in any and all "[private law](#)" franchises or privileges offered by any government ALWAYS undermines and threatens sovereignty, autonomy, and [equality](#), turns government into an [unconstitutional civil religion](#), and [corrupts even the finest of people](#). This is explained in:



[Government Instituted Slavery Using Franchises, Form #05.030](#)

Any use of the word "law" by any government actor directed at us or any member, if not clarified with the words "private" or "public" in front of the word "law" shall constitute:

1. A criminal attempt and conspiracy to recruit us to be [a public officer called a "person", "taxpayer", "citizen", "resident", etc.](#)
2. A solicitation of [illegal bribes called "taxes"](#) to treat us "AS IF" we are a public officer.
3. A [criminal conspiracy to convert PRIVATE rights into PUBLIC rights](#) and to violate the Bill of Rights.

The protection of PRIVATE rights mandated by the Bill of Rights BEGINS with and requires:

1. ALWAYS keeping PRIVATE and PUBLIC rights separated and never mixing them together.
2. Using unambiguous language about the TYPE of "right" that is being protected: PUBLIC or PRIVATE in every use of the word "right". The way to avoid confusing PUBLIC and PRIVATE RIGHTS is to simply refer to PUBLIC rights as "privileges" and NEVER refer to them as "rights".
3. Only converting PRIVATE rights to PUBLIC rights with the express written consent of the HUMAN owner.
4. Limiting the conversion to geographical places where rights are NOT unalienable. This means the conversion occurred either abroad or on government territory not within the exclusive jurisdiction of a Constitutional state. Otherwise, the Declaration of Independence, which is organic law, would be violated.
5. Keeping the rules for converting PRIVATE to PUBLIC so simple, unambiguous, and clear that a child could understand them and always referring to these rules in every interaction between the government and those they are charged with protecting.
6. Ensuring that in every interaction (and ESPECIALLY ENFORCEMENT ACTION) between the government both administratively and in court, that any right the government claims to civilly enforce against, regulate, tax, or burden otherwise PRIVATE property is proven ON THE RECORD IN WRITING to originate from the rules documented in the previous step. This BURDEN OF PROOF must be met both ADMINISTRATIVELY and IN COURT BEFORE any enforcement action may be lawfully attempted by any government. It must be met by an IMPARTIAL decision maker with NO FINANCIAL interest in the outcome and not employed by the government or else a criminal financial conflict of interest will result. In other words, the government has to prove that it is NOT stealing before it can take property, that it is the lawful owner, and expressly HOW it became the lawful owner.
7. Enforcing the following [CONCLUSIVE PRESUMPTION](#) against [government jurisdiction](#) to enforce unless and until the above requirements are met:

"All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:

1 1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert
2 said property to PUBLIC property.

3 2. The owner was either abroad, domiciled on, or at least PRESENT on federal
4 territory NOT protected by the Constitution and therefore had the legal
5 capacity to ALIENATE a Constitutional right or relieve a public servant of the
6 fiduciary obligation to respect and protect the right. Those physically present
7 but not necessarily domiciled in a constitutional but not statutory state
8 protected by the constitution cannot lawfully alienate rights to a real, de jure
9 government, even WITH their consent.

10 3. If the government refuses to meet the above burden of proof, it shall be
11 CONCLUSIVELY PRESUMED to be operating in a PRIVATE, corporate
12 capacity on an EQUAL footing with every other private corporation and which
13 is therefore NOT protected by official, judicial, or sovereign immunity."

14 For a detailed exposition on the mandatory separation between PUBLIC and PRIVATE as indicated above, please
15 see the following course on our site:



16 [Separation Between Public and Private Course, Form #12.025](#)

17 For a detailed exposition of the legal meaning of the word "law" and why the above restrictions on its definition
18 are important, see:



19 [What is "law"?, Form #05.048](#)

20 [[SEDM Disclaimer](#), Section 4: Meaning of Words; SOURCE: <https://sedm.org/disclaimer.htm>]

- 21 2. Refusing to recognize or enforce the limitations of the Constitution upon the conduct of public servants. This
22 effectively repeals the Constitution for specific cases selected by judges who usually have a criminal financial conflict
23 of interest in violation of 28 U.S.C. §§144, 455 and 18 U.S.C. §208. The Legislative Branch of the government in 50
24 U.S.C. §841 defined this sort of behavior as the essence of communism itself.

25 [TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)
26 [Sec. 841. – Findings and declarations of fact](#)

27 The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and
28 a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy
29 to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by
30 the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in
31 collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges
32 [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the
33 Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by
34 the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through
35 public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs
36 to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are
37 secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes",
38 Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal
39 Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman
40 Trafficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike
41 members of political parties, members of the Communist Party are recruited for indoctrination [in the public
42 FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are
43 organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the
44 assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks
45 to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon
46 that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and
47 gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its
48 operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its
49 activities, and its dedication to the proposition that the present constitutional Government of the United States
50 ultimately must be brought to ruin by any available means, including resort to; force and violence [or using
51 income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve
52 and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the
53 security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via
54 identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information
55 returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE
56 government publications and statements that the government is not accountable for the accuracy of, Form
57 #05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form

#05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

The main method of REMOVING the protections of the constitution and the lawful circumstances when it can be invoked are described in:

Unalienable Rights Course, Form #12.038

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

3. Quoting or enforcing civil statutes against PRIVATE litigants who are not representing a public office and therefore not SUBJECT to the civil statutes. This is criminal identity theft. See:
 - 3.1. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<https://sedm.org/Forms/FormIndex.htm>
 - 3.2. Proof That There Is a "Straw Man", Form #05.042
<https://sedm.org/Forms/FormIndex.htm>
4. Treating litigants as public officers by enforcing civil statutes against them, but not treating them as public officers for ALL purposes. This effectively repeals the statutes relating to public officer conduct for select purposes. Examples of this phenomenon include:
 - 4.1. Treating members of the private sector as withholding agents and therefore public officers, but refusing to acknowledge they are public officers during litigation. This kind of "double-think" thus prevents the judge from having to force the government litigant to satisfy the burden of proof that the withholding agent was lawfully elected or appointed. Without such proof, due process is violated and the judge is acting in a political rather than legal capacity.
 - 4.2. Dismissing constitutional rights violations against private sector withholding agents as public officers who forced PRIVATE people who were not public officers to become statutory "taxpayers" by virtue of compelling them to submit withholding paperwork or misrepresent their status on the withholding documents. Thus, the constitution is REPEALED when public officers are acting against a party situated on land protected by it and who is NOT a public officer.
 - 4.3. Depriving private parties who are NOT statutory "taxpayer" public officers of the right to submit evidence in to the court record proving they are NOT public officers and yet enforcing civil statutes that only pertain to public officers against them. This violates the Public Records exception of the Hearsay Rule found in Federal Rule of Evidence 803(8). Thus, they are being treated as public officers for TAX LIABILITY purposes but receive none of the "benefit" of being such public officers such as admissibility of ALL records conducted in the conduct of the alleged but de facto "office" of "taxpayer". The inability to claim the "benefit" of the public office franchise thus results in them NOT being public officers. Contracts and franchises without consideration are not contracts.
5. Violating the "Choice of Law Rules" to apply statutes from a foreign jurisdiction to a nonresident. This has the effect of imputing "the force of law" to that which is merely political speech. Any statute enforced against a nonresident party situated in a legislatively foreign jurisdiction who has a foreign domicile causes the judge to act in a POLITICAL rather than LEGAL capacity, which the Separation of Powers Doctrine forbids. For example, citing federal civil statutes applicable only to those domiciled on federal territory within the exclusive jurisdiction of Congress to a state domiciled party. This is identity theft. See:
 - 5.1. Federal Jurisdiction, Form #05.018, Section 3
<https://sedm.org/Forms/FormIndex.htm>
 - 5.2. Flawed Tax Arguments to Avoid, Form #08.004, Section 3
<https://sedm.org/Forms/FormIndex.htm>
6. Making unwarranted "presumptions" about the civil status of the litigants. This imputes the "force of law" to a specific case in which statutes do not in fact have that force against the affected party. It essentially compels the party victimized by them to contract with the government, where the civil status is tied to a franchise contract or agreement. For instance, PRESUMING that the litigant is a statutory "taxpayer" and therefore "franchisee" because they quote or invoke the Internal Revenue Code, even though they may be "nontaxpayers" who are not subject. It is the crime if impersonating a public officer for a private American to quote or invoke any civil statutory remedy, and the judge is complicit and a co-conspirator in that crime if he allows such Americans to do so. See:
 - 6.1. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<https://sedm.org/Forms/FormIndex.htm>
 - 6.2. Government Instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/FormIndex.htm>
7. Quoting irrelevant case law from a foreign jurisdiction against a nonresident: This is identity theft. Like abuse of Choice of Law rules, quoting irrelevant case law from a legislatively foreign jurisdiction that the party is not domiciled within causes the judge to behave in a POLITICAL rather than LEGAL capacity and thus violate the Separation of Powers Doctrine. Case law that is quoted MUST derive from litigants who are "similarly situated". That means the

people who were the subject of the suit MUST have the SAME domicile and the SAME civil status, such as “taxpayer”, “resident”, driver, etc. If you are a “nontaxpayer” and non-franchisee, it’s identity theft to quote case law pertaining to statutory “taxpayers” against you. This creates the FALSE appearance that the cases cited have the “force of law” against you. See:

Government Identity Theft, Form #05.046, Section 9
<https://sedm.org/Forms/FormIndex.htm>

8. Abusing equivocation to confuse contexts: Abusing words that have multiple contexts as if both contexts are equivalent. This ultimately causes a civil franchise status to be imputed to those that it does not apply to and thus kidnaps their legal identity and compels them to be party to a franchise contract that they do not consent to and cannot even lawfully consent to as a party with “inalienable rights”. This includes:
 - 8.1. Confusing CONSTITUTIONAL and STATUTORY geographical terms. See:
 - 8.1.1. Citizenship Status v. Tax Status, Form #10.011, Section 6
<https://sedm.org/Forms/FormIndex.htm>
 - 8.1.2. Non-Resident Non-Person Position, Form #05.020, Section 4
<https://sedm.org/Forms/FormIndex.htm>
 - 8.2. Confusing “United States” the legal person and corporation with “United States” the geography. See:
 - 8.2.1. Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda
<https://sedm.org/Forms/FormIndex.htm>
 - 8.2.2. Government Identity Theft, Form #05.046, Section 8.6.3
<https://sedm.org/Forms/FormIndex.htm>
 - 8.3. Confusing “State” in the Constitutional context with statutory term “this State”, meaning federal enclaves within states of the Union. Nearly all statutory state franchises only apply within federal enclaves where state and federal jurisdictions overlap. See:
 - 8.3.1. Corporatization and Privatization of the Government, Form #05.024, Section 10.
<https://sedm.org/Forms/FormIndex.htm>
 - 8.3.2. State Income Tax, Form #05.031, Section 8.
<https://sedm.org/Forms/FormIndex.htm>
 - 8.3.3. Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “State”
<https://famguardian.org/TaxFreedom/CitesByTopic/State.htm>
 - 8.4. Confusing CONSTITUTIONAL citizens with STATUTORY citizens. They are NOT equivalent and DO NOT overlap. See:
 - 8.4.1. Why You are a “national”, “state national”, and Constitutional but Not Statutory Citizen, Form #05.006, Sections 4 and 5
<https://sedm.org/Forms/FormIndex.htm>
 - 8.4.2. Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015
<https://sedm.org/Forms/FormIndex.htm>
 - 8.4.3. Government Identity Theft, Form #05.046, Section 10
<https://sedm.org/Forms/FormIndex.htm>
9. Abusing the word “includes”: Expanding legal definitions to include things not expressly stated. See:
 - 9.1. Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.2
<https://sedm.org/Forms/FormIndex.htm>
 - 9.2. Government Identity Theft, Form #05.046, Section 8.4
<https://sedm.org/Forms/FormIndex.htm>
10. Accusing non-governmental litigants suing government actors of being “frivolous” or penalizing them for it without providing legal evidence proving that the position that is CALLED “frivolous” is incorrect or untruthful. The result is an unconstitutional “presumption” that violates due process of law. We cover this in:

Meaning of the Word “Frivolous”, Form #05.027
<https://sedm.org/Forms/FormIndex.htm>

In order to supervise judges in the proper execution of their duties as a vigilant American, you must therefore intimately understand all the above tactics and file criminal complaints against the judge immediately into the court record every time they are attempted. You can’t do this as an attorney without pissing off the judge and ILLEGALLY losing your license if you are litigating against a government actor. You MUST therefore be a private American when you do it. The tactics for dealing with the above abuses mostly appear in the following documents:

1. Government Identity Theft, Form #05.046
<https://sedm.org/Forms/FormIndex.htm>

- 1 2. *Tax Form Attachment*, Form #04.201
2 <https://sedm.org/Forms/FormIndex.htm>
- 3 3. *Rules of Presumption and Statutory Interpretation*, Litigation Tool #01.006
4 <https://sedm.org/Litigation/LitIndex.htm>
- 5 4. *Citizenship, Domicile, and Tax Status Options*, Form #10.003
6 <https://sedm.org/Forms/FormIndex.htm>
- 7 5. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001
8 <https://sedm.org/Forms/FormIndex.htm>
- 9 6. *Citizenship Status v. Tax Status*, Form #10.011
10 <https://sedm.org/Forms/FormIndex.htm>
- 11 7. *Federal Pleading/Motion/Petition Attachment*, Litigation Tool #01.002
12 <https://sedm.org/Litigation/LitIndex.htm>

13 For an entertaining video on the subject of this section, we highly recommend the following video:

<i>Courts Cannot Make Law</i> , Michael Anthony Peroutka Townhall https://sedm.org/courts-cannot-make-law/
--

14 **3.13 How to Prevent Abuses or Misuses of the Word “Law” by Government Workers**

15 This section is a defense against the following fraudulent tactics by those in government:

- 16 1. *Foundations of Freedom Course*, Form #12.021, Video 4: Willful Government Deception and Propaganda
17 https://www.youtube.com/watch?v=hPWMfa_oD-w
- 18 2. *Legal Deception, Propaganda, and Fraud*, Form #05.014
19 <http://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
- 20 3. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017
21 <http://sedm.org/Forms/05-MemLaw/Presumption.pdf>

22 The biblical reason for this section is explained in the following videos:

- 23 1. *Oreilly Factor*, April 8, 2015—John Piper of the Oklahoma Wesleyan University
24 [http://famguardian.org/Mirror/Famguardian/20150408_1958-The_O'Reilly_Factor-](http://famguardian.org/Mirror/Famguardian/20150408_1958-The_O'Reilly_Factor-Dealing%20with%20slanderous%20liberals%20biblically-Everett%20Piper.mp4)
25 [Dealing%20with%20slanderous%20liberals%20biblically-Everett%20Piper.mp4](http://famguardian.org/Mirror/Famguardian/20150408_1958-The_O'Reilly_Factor-Dealing%20with%20slanderous%20liberals%20biblically-Everett%20Piper.mp4)
- 26 2. *Overcoming the World 2014 Conference: Against the World* (OFFSITE LINK)-Ligonier Ministries. Click here for
27 original source, minutes 15-24.
28 <http://sedm.org/Media/Ligionier-OvercomingTheWorld2014-Against%20the%20World-15-24-Language.mp4>
- 29 3. *Words are Our Enemies' Weapons, Part 1* (OFFSITE LINK)-Sheldon Emry
30 <http://sheldonemrylibrary.famguardian.org/CassetteTapedMessages/1976/7603a.mp3>
- 31 4. *Words are Our Enemies' Weapons, Part 2* (OFFSITE LINK)-Sheldon Emry
32 <http://sheldonemrylibrary.famguardian.org/CassetteTapedMessages/1976/7603b.mp3>
- 33 5. *Roman Catholicism and the Battle Over Words* (OFFSITE LINK)-Ligonier Ministries
34 <https://youtu.be/uxmEK1RGJQc>
- 35 6. *The Keys to Freedom* (OFFSITE LINK)-Bob Hamp
36 <https://youtu.be/rYIDRxDU5mw>

37 The legal purpose of these definitions is to prevent [GOVERNMENT crime](#) using words:

<i>Word Crimes</i> -Weird Al Yankovic https://youtu.be/8Gv0H-vPoDc
--

38 [. . .]

39 **SEDM: DISCLAIMER/LICENSE AGREEMENT**

40 **4. MEANING OF WORDS**

1 The term “law” is defined as follows:

2 “True Law is right reason in agreement with Nature, it is of universal application, unchanging and everlasting;
3 it summons to duty by its commands and averts from wrong-doing by its prohibitions. And it does not lay its
4 commands or prohibitions upon good men in vain, although neither have any effect upon the wicked. It is a sin to
5 try to alter this law, nor is it allowable to try to repeal a part of it, and it is impossible to abolish it entirely. We
6 cannot be freed from its obligations by Senate or People, and we need not look outside ourselves for an expounder
7 or interpreter of it. And there will not be different laws at Rome or at Athens, or different laws now and in the
8 future, but one eternal and unchangeable law will be valid for all times and all nations, and there will be one
9 master and one rule, that is God, for He is the author of this law, its promulgator, and its enforcing judge.”
10 [Marcus Tullius Cicero, 106-43 B.C.]

11 “Power and law are not synonymous. In truth, they are frequently in opposition and irreconcilable. There is
12 God’s Law from which all equitable laws of man emerge and by which men must live if they are not to die in
13 oppression, chaos and despair. Divorced from God’s eternal and immutable Law, established before the founding
14 of the suns, man’s power is evil no matter the noble words with which it is employed or the motives urged when
15 enforcing it. Men of good will, mindful therefore of the Law laid down by God, will oppose governments whose
16 rule is by men, and if they wish to survive as a nation they will destroy the [de facto] government which attempts
17 to adjudicate by the whim of venal judges.”
18 [Marcus Tullius Cicero, 106-43 B.C.]

19 “Law” is defined to EXCLUDE any and all civil statutory codes, franchises, or privileges in relation to any and all
20 governments and to include ONLY the COMMON law, the CONSTITUTION (if trespassing government actors ONLY are
21 involved), and the CRIMINAL law.

22 The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules
23 under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for
24 decision. They are:

25 [. . .]

26 **6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself**
27 **of its benefits.** FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v.
28 Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting
29 Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

30 FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S.
31 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed.
32 1108.
33 [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

34 _____

35 Municipal law, thus understood, is properly defined to be “a rule of civil conduct prescribed by the supreme
36 power in a state, commanding what is right and prohibiting what is wrong.”

37 [. . .]

38 It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding**
39 **from us, law is a command directed to us.** The language of a compact is, “I will, or will not, do this”; that of a
40 law is, “thou shalt, or shalt not, do it.” It is true there is an obligation which a compact carries with it, equal in
41 point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves**
42 **determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without**
43 **ourselves determining or promising anything at all.** Upon these accounts law is defined to be “a rule.”
44 [Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]

45 _____

46 “The words “privileges” and “immunities,” like the greater part of the legal phraseology of this country, have
47 been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions
48 from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally
49 signified a peculiar right or private law conceded to particular persons or places **whereby a certain individual**
50 **or class of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon
51 any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to
52 enjoy some particular advantage or exemption. ”
53 [The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;
54 SOURCE:

http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf
]

See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31.

"What, then, is [civil] legislation? It is an assumption [presumption] by one man, or body of men, of absolute, irresponsible dominion [because of abuse of sovereign immunity and the act of "CONSENT" by calling yourself a "citizen"] over all other men whom they call subject to their power. It is the assumption by one man, or body of men, of a right to subject all other men to their will and their service. It is the assumption by one man, or body of men, of a right to abolish outright all the natural rights, all the natural liberty of all other men; to make all other men their slaves; to arbitrarily dictate to all other men what they may, and may not, do; what they may, and may not, have; what they may, and may not, be. It is, in short, the assumption of a right to banish the principle of human rights, the principle of justice itself, from off the earth, and set up their own personal will [society of men and not law], pleasure, and interest in its place. All this, and nothing less, is involved in the very idea that there can be any such thing as human [CIVIL] legislation that is obligatory upon those upon whom it is imposed [and ESPECIALLY those who never expressly consented in writing]."

[Natural Law, Chapter I, Section IV, Lysander Spooner;
SOURCE: <http://famguardian.org/PublishedAuthors/Indiv/SpoonerLysander/NaturalLaw.htm>]

The above methods of REMOVING the protections of the common law and the constitution from the INALIENABLE rights [rights that CANNOT lawfully be given away, even WITH consent] that are protected by them has been described by the U.S. Congress as the ESSENCE of communism itself! This is especially true when you add games with legal words of art to remove even the STATUTORY limitations upon the conduct of the government. See [Legal Deception, Propaganda, and Fraud, Form #05.014](#).

TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.
Sec. 841. – Findings and declarations of fact

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes", Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to; force and violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE government publications and statements that the government is not accountable for the accuracy of, Form #05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form #05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

The above corruption of our Constitutional Republic by the unconstitutional abuse of franchises, the violation of the rules of statutory construction, and interference with common law remedies was described by the U.S. Supreme Court as follows:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction

87 of 175

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.017, Rev. 10-16-2008

EXHIBIT: _____

“These are words of weighty import. They involve consequences of the most momentous character. I take leave to say that if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will be the result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.”

*Although from the foundation of the Government this court has held steadily to the view that the Government of the United States was one of enumerated powers, and that no one of its branches, nor all of its branches combined, could constitutionally exercise powers not granted, or which were not necessarily implied from those expressly granted, Martin v. Hunter, 1 Wheat. 304, 326, 331, we are now informed that Congress possesses powers outside of the Constitution, and may deal with new territory, 380*380 acquired by treaty or conquest, in the same manner as other nations have been accustomed to act with respect to territories acquired by them. In my opinion, Congress has no existence and can exercise no authority outside of the Constitution. Still less is it true that Congress can deal with new territories just as other nations have done or may do with their new territories. This nation is under the control of a written constitution, the supreme law of the land and the only source of the powers which our Government, or any branch or officer of it, may exert at any time or at any place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly acquired territories what this Government may not do consistently with our fundamental law. To say otherwise is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican institutions a colonial system such as exists under monarchical governments. Surely such a result was never contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the possibility of a result of that character it would never have been adopted by the People of the United States. The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the Constitution.”*

[Downes v. Bidwell, 182 U.S. 244 (1901), Justice Harlan, Dissenting]

Civil statutory codes, franchises, or privileges are referred to on this website as “private law”, but not “law”. The word “public” precedes all uses of “law” when dealing with acts of government and hence, refers only to COMMON law and CRIMINAL law that applies equally to everyone, regardless of [their consent](#). Involvement in any and all [“private law” franchises or privileges](#) offered by any government ALWAYS undermines and threatens sovereignty, autonomy, and [equality](#), turns government into an [unconstitutional civil religion](#), and [corrupts even the finest of people](#). This is explained in:

Government Instituted Slavery Using Franchises, Form #05.030
FORMS PAGE: <https://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Franchises.pdf>

Any use of the word “law” by any government actor directed at us or any member, if not clarified with the words “private” or “public” in front of the word “law” shall constitute:

1. A criminal attempt and conspiracy to recruit us to be [a public officer called a “person”, “taxpayer”, “citizen”, “resident”, etc.](#)
2. A solicitation of [illegal bribes called “taxes”](#) to treat us “AS IF” we are a public officer.
3. A [criminal conspiracy to convert PRIVATE rights into PUBLIC rights](#) and to violate the Bill of Rights.

The protection of PRIVATE rights mandated by the Bill of Rights BEGINS with and requires:

1. ALWAYS keeping PRIVATE and PUBLIC rights separated and never mixing them together.
2. Using unambiguous language about the TYPE of “right” that is being protected: PUBLIC or PRIVATE in every use of the word “right”. The way to avoid confusing PUBLIC and PRIVATE RIGHTS is to simply refer to PUBLIC rights as “privileges” and NEVER refer to them as “rights”.
3. Only converting PRIVATE rights to PUBLIC rights with the express written consent of the HUMAN owner.
4. Limiting the conversion to geographical places where rights are NOT unalienable. This means the conversion occurred either abroad or on government territory not within the exclusive jurisdiction of a Constitutional state. Otherwise, the Declaration of Independence, which is organic law, would be violated.
5. Keeping the rules for converting PRIVATE to PUBLIC so simple, unambiguous, and clear that a child could understand them and always referring to these rules in every interaction between the government and those they are charged with protecting.
6. Ensuring that in every interaction (and ESPECIALLY ENFORCEMENT ACTION) between the government both administratively and in court, that any right the government claims to civilly enforce against, regulate, tax, or burden otherwise PRIVATE property is proven ON THE RECORD IN WRITING to originate from the rules documented in

the previous step. This BURDEN OF PROOF must be met both ADMINISTRATIVELY and IN COURT BEFORE any enforcement action may be lawfully attempted by any government. It must be met by an IMPARTIAL decision maker with NO FINANCIAL interest in the outcome and not employed by the government or else a criminal financial conflict of interest will result. In other words, the government has to prove that it is NOT stealing before it can take property, that it is the lawful owner, and expressly HOW it became the lawful owner.

7. Enforcing the following CONCLUSIVE PRESUMPTION against government jurisdiction to enforce unless and until the above requirements are met:

"All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL statutory franchise codes unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:

1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.
2. The owner was either abroad, domiciled on, or at least PRESENT on federal territory NOT protected by the Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect and protect the right. Those physically present but not necessarily domiciled in a constitutional but not statutory state protected by the constitution cannot lawfully alienate rights to a real, de jure government, even WITH their consent.
3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and which is therefore NOT protected by official, judicial, or sovereign immunity."

For a detailed exposition on the mandatory separation between PUBLIC and PRIVATE as indicated above, please see the following course on our site:

Separation Between Public and Private Course, Form #12.025
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

[SEDM Disclaimer, Section 4: Meaning of Words; SOURCE: <http://sedm.org/disclaimer.htm>]

3.14 Summary of Criteria for determining whether an enactment is "law" or merely a private law franchise

Based on the previous discussion, below is a list that readers can use to determine whether an enactment being enforced against them is "law" or merely a private law franchise. If you find any of the characteristics below apply to the statute being enforced, then it is voluntary and private law and you can use it to circumvent enforcement:

Table 1: Characteristics that make an enactment private law

#	Characteristic	Reason	Example(s)
1	The government exempts itself from enforcement	Equal protection and equal treatment requirement. Statutes that don't apply equally to all are called "class legislation" and franchises are the main method to implement class legislation. See Form #05.030.	Can assert sovereign immunity to exempt self or has done so in the past.
2	The enactment only pertains to a specific class or group of people such as "taxpayers", "public officers", "citizens", "residents"	Equal protection and equal treatment requirement. Statutes that don't apply equally to all are called "class legislation" and franchises are the main method to implement class legislation. See Form #05.030.	The Internal Revenue Code only pertains to "taxpayers" per 26 U.S.C. §7701(a)(14) and not everyone is a statutory "taxpayer". Vehicle Code only pertains to "drivers" and you have to volunteer to become a "driver" to be subject to it.
3	Enforcement authority depends on civil domicile	Equal protection and equal treatment requirement. Domicile is voluntary and cannot be compelled. See Form #05.002.	Court cases involving the enactment are dismissed against nonresident parties who are physically present in the territory protected by the court.
4	The enactment generates revenues that the government redistributes to other private parties	Taxing powers cannot authorize wealth redistribution. Taxing authority requires tax revenues to be paid ONLY to the government and not private citizens or ordinary people. See <i>Loan Association v. Topeka</i> , 87 U.S. (20 Wall.) 655 (1874).	Social Security, Medicare, and the Income Tax all transfer wealth between people.

#	Characteristic	Reason	Example(s)
5	The enactment punishes an activity for which there is no injured party.	Law cannot punish innocence as a crime. Innocence means no injured party.	Seat belt tickets under the Vehicle Code. IRS penalties.
6	The statute abuses the police force to collect revenue.	Policemen cannot engage in civil enforcement, including penalty enforcement. All penalties are civil/penal. Revenue Collection or profiting from crime gives the police a criminal financial conflict of interest. See Form #12.022.	Speeding tickets.
7	Parties have unequal rights or privileges against each other under the terms of the enactment.	Equal protection and equal treatment requirement.	Government can collect "taxes" but citizens cannot collect fees for their services to the government that they also call "taxes" by the same enforcement mechanisms such as liens, levies, penalties, etc. They are put in jail if they attempt imitating the government's revenue collection techniques even if they follow the government's same procedures.
8	The enactment compels a surrender of some constitutionally protected right	Constitutional rights are unalienable, which means you ARE NOT ALLOWED by law to give them up, even with your consent. The is called the Unconstitutional Condition Doctrine by the U.S. Supreme Court. See Form #05.030.	State Department or Department of Motor Vehicles (D.M.V.) compel you to obtain a Social Security Number to get a USA Passport or Driver License respectively. DMV penalizes those not engaged in the use of the public roadways for hire to obtain a driver license. See Form #10.012 and Form #06.010 respectively
9	The enactment interferes with the right to contract of two parties by inserting the government into the middle of the contract or assigning a civil status to one or more of the parties that carries obligations.	Governments are established to protect your right to contract or not contract. If you can't remove the government from the contract or from involvement with EITHER or BOTH parties, then you don't have a right to contract.	Federal Investment in Real Property Transfer Act (FIRPTA) rules that turn the Buyer against the Seller for real estate sales. See Form #05.028. Financial institutes that compel you to choose a civil status under the tax code such as "U.S. person" or "foreign person" in order to open a PRIVATE account as a PRIVATE human. See Form #09.001.
10	The statute claims the right to compel you to do anything.	The Thirteenth Amendment prohibits involuntary servitude. Therefore, they must procure your consent and you must be physically located in a place NOT protected by the Constitution so that you were able to alienate an otherwise INALIENABLE right. See Form #12.038.	IRS fraudulently claims the authority to compel you to file a tax return or puts you in jail. See Form #05.009. The only place they can do this is on federal territory not protected by the Constitution.

On a bigger scale, remember that according to the Declaration of Independence all JUST powers derive from the CONSENT of the governed.

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

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

This means that:

1. You must FIRST consent to be CIVILLY governed by choosing a CIVIL domicile. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002

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

DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

2. Even those consenting to be civilly governed by choosing a civil domicile cannot alienate constitutionally protected rights that are unalienable. Hence, the waiver of constitutional rights cannot result from choice of civil domicile.⁸⁶
3. If the government claims that you alienated a constitutional right, then they have the burden of proving that:
 - 3.1. You were physically present where constitutional rights DO NOT apply, because all such rights attach to LAND,

⁸⁶ See: Requirement for Consent, Form #05.003, Section 7: Things you CANNOT Lawfully Consent To; <https://sedm.org/Forms/05-MemLaw/Consent.pdf>.

and not the status of the people ON the land.⁸⁷

3.2. You were either abroad or on federal territory not protected by the constitution at the time you consented.

4. Every instance where consent is procured, it must be done LAWFULLY. The presence of duress renders any attempt to procure consent INVALID. For details on what constitutes lawfully procured consent, see:

Requirement for Consent, Form #05.003

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

DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Consent.pdf>

5. If you indicate the existence of duress every time they try to enforce in your administrative record, then they have no enforcement authority and are usually committing crime as a consequence. See:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005

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

DIRECT LINK: <https://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>

6. In the presence of duress, they are acting outside the lawful delegated authority, and as such:

6.1. They are Buyers of your private property and your time.

6.2. As the Merchant SELLING your private property to them, you can place any condition and any price upon the sale.

6.3. To regulate THEIR conduct during the STEALING or procurement of your private property, all you have to do is produce legal evidence that they were noticed of the terms and conditions, and they instantly become enforceable under the U.C.C. against them as the BUYER.⁸⁸

6.4. To give them notice of the obligations attaching to the use or possession of your private property, you can use the following as an example:

Injury Defense Franchise and Agreement, Form #06.027

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

DIRECT LINK: <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

7. If they claim that you can't impose duties upon them by the method in the previous step, then under the concept of equal protection and equal treatment, then THEY can't offer or enforce their franchises EITHER. This mechanism is the SAME mechanism they use to recruit franchisees to begin with! Fight fire with fire! See:

Government Instituted Slavery Using Franchises, Form #05.030

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

DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

The presence of duress, penalties, or coercion renders any consent invalid and conveys no rights to the government. Likewise, any attempt to procure consent to alienate any inalienable right is unlawful and conveys no rights to the government. See:

1. *Unalienable Rights Course*, Form #12.038

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

2. *Enumeration of Inalienable Rights*, Form #10.002

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

It constitutes criminal financial conflict of interest for the government to do anything for profit, or to profit financially from crime. Any attempt to do so turns the government into a thief and a Robinhood and transforms the PUBLIC trust into a SHAM trust. The following video powerfully explains why:

[How Much Criminalization Will You Tolerate From Your Government-Freedom Taker](https://youtu.be/EZTMKfTP6P0)

<https://youtu.be/EZTMKfTP6P0>

3.15 What is “rule of law” in the context of the “law” defined here?

The U.S. Supreme Court in *Marbury v. Madison* famously declared our country “a government of laws, not men”:

⁸⁷ “It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it.” [*Balzac v. Porto Rico*, 258 U.S. 298 (1922)]

⁸⁸ See: *Path to Freedom*, Form #09.015, Section 5.6: Merchant or Buyer?; <https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>.

1 *"The government of the United States has been emphatically termed a government of laws, and not of men. It*
2 *will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested*
3 *legal right."*
4 *[Marbury v. Madison, 5 U.S. 137 (1803)]*

5 The phrase "government of laws, not men" was first coined by John Adams in his Novanglus Essays, No. 7 and later adopted
6 by the U.S. Supreme Court.⁸⁹ But what EXACTLY does this mean in the context of the way "law" is defined in this
7 document?

8 A "government of laws, not men" would include all the following components:

- 9 1. The main function of the written "law" is to CONSTRAIN government power.
10 1.1. True "law" may never use "consent" in a way that enlarges government power beyond ONLY what is
11 EXPRESSLY identified in the constitution, as all franchises are designed to do.
12 1.2. We proved this earlier in sections 3.2 and 3.3.
13 2. It is based on the idea that the government can ONLY do that which is EXPRESSLY allowed in the constitution. The
14 way the present "government" operates, it uses franchises to create any type of power it wants and only rules it
15 unconstitutional when the constitution EXPRESSLY prohibits it. This is a corruption of our system. Here is what one
16 the Founders said on this subject:

17 *"With respect to the words general welfare, I have always regarded them as qualified by the detail of powers*
18 *connected with them. To take them in a literal and unlimited sense would be a metamorphosis of the Constitution*
19 *into a character which there is a host of proofs was not contemplated by its creator."*

20 *"If Congress can employ money indefinitely to the general welfare, and are the sole and supreme judges of the*
21 *general welfare, they may take the care of religion into their own hands; they may appoint teachers in every*
22 *State, county and parish and pay them out of their public treasury; they may take into their own hands the*
23 *education of children, establishing in like manner schools throughout the Union; they may assume the*
24 *provision of the poor; they may undertake the regulation of all roads other than post-roads; in short, every*
25 *thing, from the highest object of state legislation down to the most minute object of police, would be thrown*
26 *under the power of Congress.... Were the power of Congress to be established in the latitude contended for, it*
27 *would subvert the very foundations, and transmute the very nature of the limited Government established by*
28 *the people of America."*

29 *"If Congress can do whatever in their discretion can be done by money, and will promote the general welfare,*
30 *the government is no longer a limited one possessing enumerated powers, but an indefinite one subject to*
31 *particular exceptions."*
32 *[James Madison. House of Representatives, February 7, 1792, On the Cod Fishery Bill, granting Bounties]*

33

34 *It has been urged and echoed, that the power "to lay and collect taxes, duties, imposts, and excises, to pay the*
35 *debts, and provide for the common defense and general welfare of the United States," amounts to an unlimited*
36 *commission to exercise every power which may be alleged to be necessary for the common defense or general*
37 *welfare. No stronger proof could be given of the distress under which these writers labor for objections, than*
38 *their stooping to such a misconstruction. Had no other enumeration or definition of the powers of the Congress*
39 *been found in the Constitution, than the general expressions just cited, the authors of the objection might have*
40 *had some color for it... For what purpose could the enumeration of particular powers be inserted, if these and*
41 *all others were meant to be included in the preceding general power? Nothing is more natural nor common than*
42 *first to use a general phrase, and then to explain and qualify it by a recital of particulars... But what would have*
43 *been thought of that assembly, if, attaching themselves to these general expressions, and disregarding the*
44 *specifications which ascertain and limit their import, they had exercised an unlimited power of providing for the*
45 *common defense and general welfare? (Federalists #41)*
46 *[Federalist #41. Saturday, January 19, 1788, James Madison]*

47

48 *Congress has not unlimited powers to provide for the general welfare, but only those specifically enumerated.*

49 *They are not to do anything they please to provide for the general welfare, but only to lay taxes for that purpose.*
50 *To consider the latter phrase not as describing the purpose of the first, but as giving a distinct and independent*
51 *power to do any act they please which may be good for the Union, would render all the preceding and subsequent*

⁸⁹ See: Wikipedia: Novanglus Essay No. 7; https://en.wikisource.org/wiki/Novanglus_Essays/No._7

enumerations of power completely useless. It would reduce the whole instrument to a single phrase, that of instituting a Congress with power to do whatever would be for the good of the United States; and as they would be the sole judges of the good or evil, it would be also a power to do whatever evil they please.... Certainly no such universal power was meant to be given them. It was intended to lace them up straightly within the enumerated powers and those without which, as means, these powers could not be carried into effect.

That of instituting a Congress with power to do whatever would be for the good of the United States; and, as they would be the sole judges of the good or evil, it would be also a power to do whatever evil they please.

[Thomas Jefferson: Opinion on National Bank, 1791. ME 3:148; SOURCE:
<http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff1020.htm> and
<http://thefederalistpapers.org/founders/jefferson/thomas-jefferson-opinion-on-national-bank-1791>]

Mr. GILES. The present section of the bill (he continued) appears to contain a direct bounty on occupations; and if that be its object, it is the first attempt as yet made by this government to exercise such authority; -- and its constitutionality struck him in a doubtful point of view; for in no part of the Constitution could he, in express terms, find a power given to Congress to grant bounties on occupations: the power is neither {427} directly granted, nor (by any reasonable construction that he could give) annexed to any other specified in the Constitution.

[On the Cod Fishery Bill, granting Bounties. House of Representatives, February 3, 1792]

Mr. WILLIAMSON. In the Constitution of this government, there are two or three remarkable provisions which seem to be in point. It is provided that direct taxes shall be apportioned among the several states according to their respective numbers. It is also provided that "all duties, imposts, and excises, shall be uniform throughout the United States;" and it is provided that no preference shall be given, by any regulation of commercial revenue, to the ports of one state over those of another. The clear and obvious intention of the articles mentioned was, that Congress might not have the power of imposing unequal burdens -- that it might not be in their power to gratify one part of the Union by oppressing another. It appeared possible, and not very improbable, that the time might come, when, by greater cohesion, by more unanimity, by more address, the representatives of one part of the Union might attempt to impose unequal taxes, or to relieve their constituents at the expense of the people. To prevent the possibility of such a combination, the articles that I have mentioned were inserted in the Constitution.

I do not hazard much in saying that the present Constitution had never been adopted without those preliminary guards on the Constitution. Establish the general doctrine of bounties, and all the provisions I have mentioned become useless. They vanish into air, and, like the baseless fabric of a vision, leave not a trace behind. The common defence and general welfare, in the hands of a good politician, may supersede every part of our Constitution, and leave us in the hands of time and chance. Manufactures in general are useful to the nation; they prescribe the public good and general welfare. How many of them are springing up in the Northern States! Let them be properly supported by bounties, and you will find no occasion for unequal taxes. The tax may be equal in the beginning; it will be sufficiently unequal in the end.

The object of the bounty, and the amount of it, are equally to be disregarded in the present case. We are simply to consider whether bounties may safely be given under the present Constitution. For myself, I would rather begin with a bounty of one million per annum, than one thousand. I wish that my constituents may know whether they are to put any confidence in that paper called the Constitution.

Unless the Southern States are protected by the Constitution, their valuable staple, and their visionary wealth, must occasion their destruction. Three short years has this government existed; it is not three years; but we have already given serious alarms to many of our fellow-citizens. Establish the doctrine of bounties; set aside that part of the Constitution which requires equal taxes, and demands similar distributions; destroy this barrier; -- and it is not a few fishermen that will enter, claiming ten or twelve thousand dollars, but all manner of persons; people of every trade and occupation may enter in at the breach, until they have eaten up the bread of our children.

Mr. MADISON. It is supposed, by some gentlemen, that Congress have authority not only to grant bounties in the sense here used, merely as a commutation for drawback, but even to grant them under a power by virtue of which they may do any thing which they may think conducive to the general welfare! This, sir, in my mind, raises the important and fundamental question, whether the general terms which have been cited are {428} to be considered as a sort of caption, or general description of the specified powers; and as having no further meaning, and giving no further powers, than what is found in that specification, or as an abstract and indefinite delegation of power extending to all cases whatever -- to all such, at least, as will admit the application of money -- which is giving as much latitude as any government could well desire.

I, sir, have always conceived -- I believe those who proposed the Constitution conceived -- it is still more fully known, and more material to observe, that those who ratified the Constitution conceived -- that this is not an

indefinite government, deriving its powers from the general terms prefixed to the specified powers -- but a limited government, tied down to the specified powers, which explain and define the general terms.

It is to be recollected that the terms "common defence and general welfare," as here used, are not novel terms, first introduced into this Constitution. They are terms familiar in their construction, and well known to the people of America. They are repeatedly found in the old Articles of Confederation, where, although they are susceptible of as great a latitude as can be given them by the context here, it was never supposed or pretended that they conveyed any such power as is now assigned to them. On the contrary, it was always considered clear and certain that the old Congress was limited to the enumerated powers, and that the enumeration limited and explained the general terms. I ask the gentlemen themselves, whether it was ever supposed or suspected that the old Congress could give away the money of the states to bounties to encourage agriculture, or for any other purpose they pleased. If such a power had been possessed by that body, it would have been much less impotent, or have borne a very different character from that universally ascribed to it.

The novel idea now annexed to those terms, and never before entertained by the friends or enemies of the government, will have a further consequence, which cannot have been taken into the view of the gentlemen. Their construction would not only give Congress the complete legislative power I have stated, -- it would do more; it would supersede all the restrictions understood at present to lie, in their power with respect to a judiciary. It would put it in the power of Congress to establish courts throughout the United States, with cognizance of suits between citizen and citizen, and in all cases whatsoever.

This, sir, seems to be demonstrable; for if the clause in question really authorizes Congress to do whatever they think fit, provided it be for the general welfare, of which they are to judge, and money can be applied to it, Congress must have power to create and support a judiciary establishment, with a jurisdiction extending to all cases favorable, in their opinion, to the general welfare, in the same manner as they have power to pass laws, and apply money providing in any other way for the general welfare. I shall be reminded, perhaps, that, according to the terms of the Constitution, the judicial power is to extend to certain cases only, not to all cases. But this circumstance can have no effect in the argument, it being presupposed by the gentlemen, that the specification of certain objects does not limit the import of the general terms. Taking these terms as an abstract and indefinite grant of power, they comprise all the objects of legislative regulations -- as well such as fall under the judiciary article in the Constitution as those falling immediately under the legislative article; and if the partial enumeration of objects in the legislative article does not, as these gentlemen contend, limit the general power, neither will it be limited by the partial enumeration of objects in the judiciary article.

{429} There are consequences, sir, still more extensive, which, as they follow dearly from the doctrine combated, must either be admitted, or the doctrine must be given up. If Congress can employ money indefinitely to the general welfare, and are the sole and supreme judges of the general welfare, they may take the care of religion into their Own hands; they may appoint teachers in every state, county, and parish, and pay them out of their public treasury; they may take into their own hands the education of children, establishing in like manner schools throughout the Union; they may assume the provision for the poor; they may undertake the regulation of all roads other than post-roads; in short, every thing, from the highest object of state legislation down to the most minute object of police, would be thrown under the power of Congress; for every object I have mentioned would admit of the application of money, and might be called, if Congress pleased, provisions for the general welfare.

The language held in various discussions of this house is a proof that the doctrine in question was never entertained by this body. Arguments, wherever the subject would permit, have constantly been drawn from the peculiar nature of this government, as limited to certain enumerated powers, instead of extending, like other governments, to all cases not particularly excepted. In a very late instance -- I mean the debate on the representation bill -- it must be remembered that an argument much used, particularly by gentlemen from Massachusetts, against the ratio of 1 for 30,000, was, that this government was unlike the state governments, which had an indefinite variety of objects within their power; that it had a small number of objects only to attend to; and therefore, that a smaller number of representatives would be sufficient to administer it.

Arguments have been advanced to show that because, in the regulation of trade, indirect and eventual encouragement is given to manufactures, therefore Congress have power to give money in direct bounties, or to grant it in any other way that would answer the same purpose. But surely, sir, there is a great and obvious difference, which it cannot be necessary to enlarge upon. A duty laid on imported implements of husbandry would, in its operation, be an indirect tax on exported produce; but will any one say that, by virtue of a mere power to lay duties on imports, Congress might go directly to the produce or implements of agriculture, or to the articles exported? It is true, duties on exports are expressly prohibited; but if there were no article forbidding them, a power directly to tax exports could never be deduced from a power to tax imports, although such a power might indirectly and incidentally affect exports.

In short, sir, without going farther into the subject. Which I should not have here touched at all but for the reasons already mentioned, I venture to declare it as my opinion, that, were the power of Congress to be established in the latitude contended for, it would subvert the very foundations, and transmute the very nature of the limited government established by the people of America; and what inferences might be drawn, or what consequences ensue, from such a step, it is incumbent on us all to consider.

[On the Cod Fishery Bill, granting Bounties. House of Representatives, February 7, 1792]

3. The “laws” a true de jure government enforces apply equally to ALL, regardless of whether they consented or not. Everyone who violates them the same way gets the same penalty.
4. No group or collective can have any more rights or powers than a SINGLE human being. You can’t personally delegate to a collective entity that which what you don’t personally and individually have:

*“Derivativa potestas non potest esse major primitive.
The power which is derived cannot be greater than that from which it is derived.”
[Bouvier’s Law Dictionary Unabridged, 8th Edition, pg. 2131]*

*“Quod per me non possum, nec per alium..
What I cannot do in person, I cannot do through the agency of another.”
[Bouvier’s Law Dictionary Unabridged, 8th Edition, pg. 2159]*

5. The “law” the government enforces is protective, meaning that it may only be enforced AFTER an injury occurs and in a way that remediates the harm done. This is called “malum in se”. True “law” cannot act in a PREVENTIVE manner, before the injury occurs, because this would be “malum prohibitum”. Malum prohibitum statutes work INJUSTICE, because they disturb your right to be left alone and protect NO party actually injured.
6. The ability to enforce real “law” does not depend on the consent or choice or discretion of anyone in the government. If it did depend on such discretion:
- 6.1. It would make a “government of men and not law”.
- 6.2. It would allow the Executive Branch to repeal a law it didn’t like by not enforcing it whenever it chooses. That would violate the separation of powers.
7. The government does not acquire the authority to enforce real “law” from the CONSENT of anyone. In other words:
- 7.1. It does not acquire the “force of law” from consent of any kind. Again, that would make it a “government of men and not law”.
- 7.2. It includes only the common law and the criminal law, neither of which depend on consent.
- 7.3. It is not a contract, compact, or franchise of any kind, all of which acquire their power to enforce from consent of at least TWO or more parties.
8. Everyone gets the same protection, and therefore pays EXACTLY the same amount to procure the protection. That is what direct taxes originally did: They were called a “capitation tax” and each human being was assessed the SAME amount of tax to get the same protection.
9. It produces NO commercial benefit from any government. The government cannot abuse its taxing powers to redistribute wealth. This would make the protection UNEQUAL.

*“To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on favored individuals.. is none the less 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.”
[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 [tax] 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)]*

10. Whatever the government can do is lawful for YOU to personally do. If they can collect a tax by using FRAUDULENT information returns to elect you into a public office without your consent, and collect a franchise tax upon you connected to the fraudulent and illegal office, then you should be able elect them into your OWN personal service without their express consent and collect by the same methods they do, including administrative notices of levy. See:

The “Trade or Business” Scam, Form #05.001
<https://sedm.org/Forms/FormIndex.htm>

11. The government cannot exempt itself from ANY part of the law by asserting sovereign, official, or judicial immunity.
- 11.1. Doing so would produced anarchy and make the government into an object of religious idolatry in violation of the First Amendment.
- 11.2. Examples of such anarchy include the following, from Section 4 of our Disclaimer (<https://sedm.org/disclaimer.htm>):
- 11.2.1. Are superior in any way to the people they govern UNDER THE LAW.
- 11.2.2. Are not directly accountable to the people or the law. They prohibit the PEOPLE from criminally prosecuting their own crimes, reserving the right to prosecute to their own fellow criminals. Who polices

the police? THE CRIMINALS.

- 11.2.3. Enact laws that exempt themselves. This is a violation of the Constitutional requirement for equal protection and equal treatment and constitutes an unconstitutional Title of Nobility in violation of Article 1, Section 9, Clause 8 of the United States Constitution.
- 11.2.4. Only enforce the law against others and NOT themselves, as a way to protect their own criminal activities by persecuting dissidents. This is called “selective enforcement”. In the legal field it is also called “professional courtesy”. Never kill the goose that lays the STOLEN golden eggs.
- 11.2.5. Break the laws with impunity. This happens most frequently when corrupt people in government engage in “selective enforcement”, whereby they refuse to prosecute or interfere with the prosecution of anyone in government. The Department of Justice (D.O.J.) or the District Attorney are the most frequent perpetrators of this type of crime.
- 11.2.6. Are able to choose which laws they want to be subject to, and thus refuse to enforce laws against themselves. The most frequent method for this type of abuse is to assert sovereign, official, or judicial immunity as a defense in order to protect the wrongdoers in government when they are acting outside their delegated authority, or outside what the definitions in the statutes EXPRESSLY allow.
- 11.2.7. Impute to themselves more rights or methods of acquiring rights than the people themselves have. In other words, who are the object of PAGAN IDOL WORSHIP because they possess “supernatural” powers. By “supernatural”, we mean that which is superior to the “natural”, which is ordinary human beings.
- 11.2.8. Claim and protect their own sovereign immunity, but refuse to recognize the same EQUAL immunity of the people from whom that power was delegated to begin with. Hypocrites.
- 11.2.9. Abuse sovereign immunity to exclude either the government or anyone working in the government from being subject to the laws they pass to regulate everyone ELSE’S behavior. In other words, they can choose WHEN they want to be a statutory “person” who is subject, and when they aren’t. Anyone who has this kind of choice will ALWAYS corruptly exclude themselves and include everyone else, and thereby enforce and implement an unconstitutional “Title of Nobility” towards himself. On this subject, the U.S. Supreme Court has held the following:

"No man in this country [including legislators of the government as a legal person] is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property by force, his estate seized and converted to the use of the government without any lawful authority, without any process of law, and without any compensation, because the president has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights," 106 U.S., at 220, 221.
[United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)]

- 11.2.10. Have a monopoly on anything, INCLUDING “protection”, and who turn that monopoly into a mechanism to force EVERYONE illegally to be treated as uncompensated public officers in exchange for the “privilege” of being able to even exist or earn a living to support oneself.
- 11.2.11. Can tax and spend any amount or percentage of the people’s earnings over the OBJECTIONS of the people.
- 11.2.12. Can print, meaning illegally counterfeit, as much money as they want to fund their criminal enterprise, and thus to be completely free from accountability to the people.
- 11.2.13. Deceive and/or lie to the public with impunity by telling you that you can’t trust anything they say, but force YOU to sign everything under penalty of perjury when you want to talk to them. 26 U.S.C. §6065.

At the end of highly publicized trials of famous figures, such as Paul Manafort, and General Flynn, the prosecutors stand up outside the courtroom and invariably open with the statement that “we are a government of laws, not men”. Now you know they are LYING, based on this document. They are LYING because they aren’t talking about REAL law as defined here. Below are a few reasons why:

1. Even though they started their investigation pursuing people for “Russian Collusion”, ultimately, they used the prosecution as an excuse MAINLY to pad their own pockets and make their activities “revenue neutral”. It’s all about the money. They could recover the money from their victim so they wouldn’t have to explain to their boss why the prosecution was so expensive.
2. The so-called “law” they are enforcing is really just a franchise that acquires the “force of law” from those

participating. You can't be a public officer without your consent and the tax is on the office:

The "Trade or Business" Scam, Form #05.001

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

3. The prosecutor was lying to call the income tax "law" rather than "private law" or "special law". If he had called it a "contract" as California Civil Code, Section 1428 does, then he would place the government in the position of having to prove that:

3.1. He expressly consented to the agreement or contract.

3.2. He was in a physical place not protected by the Constitution and therefore could consent to alienate an otherwise unalienable right. That means he was on federal territory or abroad.

4. They prosecuted Manafort for alleged "tax crimes" which in fact are not crimes, but infractions under a franchise agreement.

Government Instituted Slavery Using Franchises, Form #05.030, Section 16

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

3.16 Conclusions and Summary

Based on the evidence presented in this document, we can safely conclude the following facts:

1. Consent is the origin of ALL "just" authority of government, according to the Declaration of Independence, which is organic law enacted into law on the first page of the Statutes At Large. The Declaration is NOT a mere "policy statement" but in fact is enacted into real LAW.
2. You are being deceived by members of the legal profession about the meaning of "law". Most of what people think of as "law" in the phrase "society of law" is NOT in fact, "law", but a voluntary contract or agreement.
3. Everything that legislators are elected to pass other than the criminal law is in fact the terms of a "membership agreement" for those who voluntarily call themselves "public servants", "public officers", "citizens" and "residents". It is the equivalent of "club rules".
4. If you don't like the "club rules" or don't want to follow them, then leave the club by changing your domicile and becoming a "non-resident". Doing so is your RIGHT, and is protected by the First Amendment. See:

Non-Resident Non-Person Position, Form #05.020

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

5. It is not an act of "anarchy" to leave the "club" called the state to become a "non-resident". It instead is:

5.1. An exercise of your First Amendment right to politically DIS-ASSOCIATE.

5.2. A fulfillment of your biblical obligation to NOT contract with or associate with anyone in government. This is called "sanctification" in the Protestant Christianity. See:

Commandments About Relationship of Believers to the World, SEDM

<https://sedm.org/home/commandments-about-relationship-of-believers-to-the-world/>

5.3. An exercise of your right to NOT contract.

5.4. An exercise of your right over your absolutely owned PRIVATE property. The essence of that right is to exclude any and all others from using, benefitting from or controlling your property in any way, including using the "club rules" called the civil statutory code.

For a description of why those following the biblical prohibition against contracts or commerce with governments are not "anarchists", see:

Problems with Atheistic Anarchism, Form #08.020

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

6. There are two types of "law": Public law and private law.

6.1. "Public law" regulates conduct of public officers on official business and those committing crimes against the equal rights of others.

6.1.1. It controls ONLY public property and public officers.

6.1.2. It is implemented with statutes.

6.1.3. The rights it conveys are revocable privileges on temporary loan to the recipient.

6.1.4. It requires MEMBERSHIP in the "state" as a corporation or a criminal injury to an otherwise PRIVATE party to enforce.

6.1.5. If it is CIVIL in nature, it acquires its authority or "the force of law" from your voluntary choice of civil domicile. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002

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

- 6.2. "Private law" is implemented between private parties acting in a private capacity over absolutely owned private

property.

6.2.1. It is implemented mainly with contracts or agreements.

6.2.2. It is protected by the Common Law and the Constitution.

6.3. When the government contracts with private parties, it goes down to the level of “private” and must approach them in equity. This is called the “Clearfield Doctrine”. See United States v. Winstar Corp. 518 U.S. 839 (1996).

7. The following constraints define the limits of what a classical “law” is:

7.1. It must apply equally to ALL. It cannot compel INEQUALITY of treatment between any man or class of men.

7.2. It cannot do collectively what people individually cannot NATURALLY do. In other words, in the words of [Frederic Bastiat](#), it aggregates the individual right of self-defense into a collective body so that it can be delegated. A single human CANNOT delegate a right he does not individually ALSO possess, which indirectly implies that no GROUP of men called “government” can have any more COLLECTIVE rights under the collective entity rule than a single human being. See the following video on the subject.

[Philosophy of Liberty](#), Family Guardian Fellowship

<https://sedm.org/liberty-university/liberty-university-2-2-philosophy-of-liberty/>

7.3. It cannot punish a citizen for an innocent action that was not a crime or not demonstrated to produce measurable harm. The ability to PROVE such harm with evidence in court is called “standing”.

7.4. It cannot compel the redistribution of wealth between two private parties. This is ESPECIALLY true if it is called a “tax”.

7.5. It cannot interfere with or impair the right of contracts between PRIVATE parties. That means it cannot compel income tax withholding unless one or more of the parties to the withholding are ALREADY public officers in the government.

7.6. It cannot interfere with the use or enjoyment or CONTROL over private property, so long as the use injures no one. Implicit in this requirement is that it cannot FAIL to recognize the right of private property or force the owner to donate it to a PUBLIC USE or PUBLIC PURPOSE. In the common law, such an interference is called a “trespass”.

7.7. The rights it conveys must attach to LAND rather than the [CIVIL STATUS](#) (e.g. “taxpayer”, “citizen”, “resident”, etc.) of the people ON that land. One can be ON land within a PHYSICAL state WITHOUT being legally “WITHIN” that state (a corporation) as an [officer of the government or corporation \(Form #05.042\)](#) called a “citizen” or “resident”. See:

7.7.1. [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#).

7.7.2. [Foundations of Freedom Course, Form #12.021, Video 4](#) covers how LAND and STATUS are deliberately confused through equivocation in order to [KIDNAP people’s identity \(Form #05.046\)](#) and transport it illegally to federal territory.

(“It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it.” [Balzac v. Porto Rico, 258 U.S. 298 (1922)])

7.8. It must provide a remedy AFTER an injury occurs. It may not PREVENT injuries before they occur. Anything that operates in a PREVENTIVE rather than CORRECTIVE mode is a franchise. There is no standing in a REAL court to sue WITHOUT first demonstrating such an injury to the PRIVATE or NATURAL rights of the Plaintiff or VICTIM.

7.9. It cannot acquire the “force of law” from the consent of those it is enforced against. In other words, it cannot be an agreement or contract. All franchises and licensing, by the way, are types of contracts.

7.10. It does not include compacts or contracts between private people and governments. Rights that are INALIENABLE cannot be contracted away, even WITH consent. See [Form #05.003](#).

7.11. It cannot, at any time, be called “voluntary”. Congress and even the U.S. Supreme Court call the IRC Subtitle a “income tax” voluntary.

7.12. It does not include franchises, licenses, or civil statutory codes, all of which derive ALL of their force of law from your consent in choosing a [civil domicile \(Form #05.002\)](#).

8. The main reason for wanting to know the definition of “law” is in the context of challenging illegal government enforcement actions, and especially those that violate your private property or private rights.

8.1. All enforcement actions are based upon enforcing a usually “alleged” but not “actual” thing called an “obligation”.

8.2. Most enforcement actions are administrative in nature and operate ENTIRELY upon contract or agreement.

9. A simple test you can use to distinguish between a “law” and “private law” in court when challenging illegal government enforcement actions is found in California Civil Code, Section 1428. An alleged obligation is only lawful when it meets one of the following two criteria:

9.1. It involves an injury to PRIVATE property or rights to PRIVATE property under the common law.

9.2. It involves the enforcement of a contract whose terms have been violated and the violation results in an injury to

PRIVATE property or rights to PRIVATE property.

10. In all enforcement actions, the GOVERNMENT is always the moving party asserting an alleged obligation. As the moving party:

10.1. It ALWAYS has the burden of proof to show that the alleged “obligation” was validly acquired by you.

10.2. It must prove with evidence and not presumption that it either was injured or that a contract or agreement with it was violated.

Those wishing to FORCE the government to satisfy its burden of proof in court may use the following resource on our site:

Proof of Claim: Your Main Defense Against Government Greed and Corruption, Form #09.073

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

11. It is nearly impossible to prove a negative. Anyone who has such an obligation is an object of prejudice and discrimination. Therefore you as the object of all government enforcement actions cannot be expected to prove any of the following:

11.1. That you DID NOT injure the government.

11.2. That you DID NOT have a contract or agreement with the government.

Instead, the GOVERNMENT must prove that it was injured or produce a written contract signed by you. If they can’t produce evidence of either, the enforcement action must not only be enjoined, it must be PUNISHED as an injury to YOU.

12. In most government enforcement actions, the government unjustly tries to shift the burden of proof to YOU by a mere PRESUMPTION that you are a contractor who must obey their franchise agreement. The best way to challenge that corrupt and unjust approach is to:

12.1. Insist that all presumptions which impair private rights are unconstitutional and impermissible. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

12.2. Require them to satisfy the burden of proof that you lawfully consented to their contract or agreement IN WRITING.

12.3. Demand that you be treated as INNOCENT until proven GUILTY. That means you are a “nonresident” and a “nontaxpayer” until THEY prove you lawfully consented in writing to BECOME a person within a civil domicile within their exclusive jurisdiction or a franchisee such as a statutory “taxpayer”.

12.4. Use the same presumption of THEIR consent to YOUR franchise until THEY prove they rebut YOUR presumption that they did NOT consent the same way they try to do to you. This is based on the idea of the constitutional requirement for equality of treatment. See Form #06.027.

13. Judges may NOT act in a legislative capacity and if they do so, they are violating the Separation of Powers Doctrine.

14. Judges unconstitutionally “make law” by the following means:

14.1. To add things to statutory definitions that do not expressly appear by violating the rules of statutory construction and interpretation.

14.2. To refuse to enforce or dismiss efforts to enforce either the constitution or a statute, and thus to repeal it for a specific case.

14.3. To impute the “force of law” to that which has no force in the specific case at issue.

14.4. To impair the constitutional rights of a party protected by it, but to refuse to describe or even acknowledge WHEN or HOW those rights were voluntarily surrendered. This effectively repeals the Constitution.

14.5. To make presumptions about what the law requires that do not appear in the statutes. This imputes the “force of law” to the mere will of another.

14.6. To disregard or not enforce the domicile prerequisite for the enforcement of the civil statute as required by Federal Rule of Civil Procedure 17(b).

15. Governments are created to protect absolutely owned PRIVATE property and PRIVATE rights. The first step in that protection is to prevent your property from being converted to PUBLIC property or from being compelled to share ownership or control of your property with any government. If they won’t do that job, they have no right to insist that you have an obligation to pay them to protect you, because they are THIEVES. Would you hire a security guard for your property who insisted that you had to donate it to him or her or share ownership before he would protect it?

16. Every attempt by government to enforce has at its root the non-consensual conversion of PRIVATE property into PUBLIC property. To challenge illegal government enforcement actions, simply force them to prove that the property or rights they seek to STEAL from you were lawfully converted from ABSOLUTE ownership to QUALIFIED ownership shared with them. That conversion can ONLY occur where rights are lienable, which means it must occur on federal territory or abroad but not in a Constitutional state. If they can’t prove the conversion was lawful, then they are PRESUMED to be THIEVES engaged in a criminal conspiracy against your property and rights. The following presentation describes how to do this:

3.17 Resources for Further Research

1. *Lawfully Avoiding Government Obligations Course*, Form #12.040-how to apply the concepts in this document to lawfully avoiding alleged but not actual government “obligations”.
<http://sedm.org/Forms/FormIndex.htm>
2. *The Law, Frederic Bastiat, 1850*
<https://famguardian.org/Publications/TheLaw/TheLaw.htm>
3. *Why All Man-Made Law is Religious in Nature* (OFFSITE LINK) -Family Guardian
<http://famguardian.org/Subjects/LawAndGovt/ChurchVState/WhyAllManmadeLawRelig.htm>
4. *What is “law”?*, Nike Insights
<https://nikeinsights.famguardian.org/forums/topic/what-is-law/>
5. *What is “Justice”?*, Form #05.050 -the purpose of law is to effect “justice” as legally defined. Do YOU know what justice means?
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <https://sedm.org/Forms/05-MemLaw/WhatIsJustice.pdf>
6. *The Purpose of Law*-Family Guardian Fellowship
<https://famguardian.org/Subjects/LawAndGovt/Articles/PurposeOfLaw.htm>
7. *The Institutes of Biblical Law*, Rousas John Rushdoony-the most authoritative book ever written on the significance and impact of biblical law upon modern society. This is our FAVORITE book.
<https://chalcedon.edu/store/42255-the-institutes-of-biblical-law-set>
8. *Sovereignty*, Rousas John Rushdoony-describes the impact that God’s sovereignty and God’s law was intended to have on the daily affairs of the Christian and of modern society. This was the last book ever written by Rushdoony and he was writing it on the day he died. His son published it posthumously in 2007, six years after his death in 2001 and 4 years after SEDM was established in 2003. We found this book in 2017, and we find it AMAZING and even prophetic that the conclusions of this book follow EXACTLY the theme and mission of this ministry, which we forged 2 years after Rushdoony’s death and four years before the book was first published.
ORDER: <https://chalcedon.edu/store/39925-sovereignty>
READ FREE: <https://www.scribd.com/document/54737934/Sovereignty>
ORDER FOR LOGOS BIBLE SOFTWARE: <https://www.logos.com/product/22871/sovereignty>
9. *Famous Quotes About Rights and Liberty*, Form #08.001, Sections 4 and 16
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/08-PolicyDocs/FamousQuotes.pdf>
10. *Four Law Systems Course*, Form #12.039
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/LibertyU/FourLawSystems.pdf>
11. *Requirement for Equal Protection and Equal Treatment*, Form #05.033
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/EqualProtection.pdf>
12. *Government Instituted Slavery Using Franchises*, Form #05.030
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Franchises.pdf>
13. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “law”
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://famguardian.org/TaxFreedom/CitesByTopic/law.htm>
14. *Common Law Practice Guide*, Litigation Tool #10.013
<http://sedm.org/Litigation/LitIndex.htm>
15. *Authority and the Politics of Power* (OFFSITE LINK)-Nike Research
<http://nikeinsights.famguardian.org/forums/topic/authority-and-the-politics-of-power/>
16. *It’s an Illusion* -John Harris. The REAL meaning of what the de facto government calls “law”
<http://sedm.org/its-an-illusion-a-lecture-in-law-by-john-harris/>
17. *Why We Must Personally Learn, Follow, and Enforce the Law* -SEDM
<http://sedm.org/home/why-we-must-personally-learn-follow-and-enforce-the-law/>
18. *Philosophy of Law*-Wikipedia
https://en.wikipedia.org/wiki/Philosophy_of_law

19. *Sovereignty, Chapter 22: What is Law?*-Rousas John Rushdoony, p. 129
<https://www.scribd.com/document/54737934/Sovereignty>
20. *The Law is No More* (OFFSITE LINK) – Pastor John Weaver
<https://www.youtube.com/watch?v=5vQitQtqfA>
21. *The Necessity of God's Law in Society* (OFFSITE LINK) -Pastor John Weaver
<https://youtu.be/wA6Mo4Ewg74>
22. *How Much Criminalization Will You Tolerate From Your Government?*-Freedom Taker
<https://youtu.be/EZTMKfTP6P0>
23. *The Government Mafia* (OFFSITE LINK) -Clint Richardson
<https://sedm.org/government-mafia/>
24. *Illegal Everything* (OFFSITE LINK)-John Stossel
<https://www.youtube.com/watch?v=nBiJB8YuDBQ>
25. *Buried in Law* (OFFSITE LINK) -John Stossel, Fox News, 7-24/2014
<https://youtu.be/B-xjjNurU50>
26. *Westlaw Keycites Under Key 15AK417: Force of Law*-court cases demonstrating how to prove if a regulation has the force and effect of law
<https://famguardian.org/Subjects/LawAndGovt/ChallJurisdiction/ForceOfLaw-Keycite15AK417-20090122.pdf>

4 How Congress abuses presumption to destroy your Constitutional rights

4.1 "Words of Art": Using the Law to deceive and create false presumption

*"The wicked man does deceptive work,
But to him who sows righteousness will be a sure reward.
As righteousness leads to life,
So he who pursues evil pursues his own death.
Those who are of a perverse heart are an abomination to the Lord,
But such as are blameless in their ways are a delight.
Though they join forces, the wicked will not go unpunished;
But the posterity of the righteous will be delivered."
[Prov. 11:18-21, Bible, NKJV]*

*"Integrity without knowledge is weak and useless, and knowledge without integrity is dangerous and dreadful."
[Samuel Johnson Rasselas, 1759]*

*"Beware lest anyone cheat you through philosophy and empty deceit, according to the tradition of men, according to the basic principles of the world, and not according to Christ."
[Colossians 2:8, Bible, NKJV]*

Does anyone like politicians or the lawyers who write deceptive laws for them? After you read this section, you'll have even less reason to like them! The Internal Revenue Code ("IRC", also called 26 U.S.C.) is a masterpiece of deception designed by greedy and unscrupulous IRS lawyers to mislead Citizens into believing that they are subject to federal income tax. Most of the deception is perpetrated using specialized definitions of words. The Code contains a series of directory statutes using the word "shall", with provisions that are requirements for corporations, trusts, and other "legal fictions" but not for human beings (men and women such as you and I). Even members of Congress are generally unaware of the deceptive legal meanings of certain terms that are consistently used in the IRC. These terms have legal definitions for use in the IRC that are very different from the general understanding of the meaning of the words. Such terms are called "words of art". This situation is quite deliberate, and no accident at all.

Let's start this section by defining the term "definition":

definition: *A description of a thing by its properties; an explanation of the meaning of a word or term. The process of stating the exact meaning of a word by means of other words. Such a description of the thing defined, including all essential elements and excluding all nonessential, as to distinguish it from all other things and classes."*
[Black's Law Dictionary, Sixth Edition, p. 423]

Lack of knowledge of legal definitions used in the Internal Revenue Code causes false presumption by uninformed Americans who are confused as to the correct interpretation of both the IRC and the true meaning of the tricky wording in IRS instructional publications and news articles. However, when you understand the legal definitions of these terms, the deception and false presumption is easily recognized and the limited application of the Code becomes very clear. This understanding

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction

101 of 175

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.017, Rev. 10-16-2008

EXHIBIT: _____

will help you to see that filing income tax forms and paying income taxes must be voluntary acts for most Americans domiciled in states of the Union because the United States Constitution forbids the federal government to impose any tax directly upon individuals.

Most terms used within 26 U.S.C, which is the Internal Revenue Code, appear in Chapter 79, Section 7701. Anything having to do with employer withholding is defined in 26 U.S.C. §3401.

***WARNING!:* It is extremely important that you read and understand these definitions before you begin interpreting the tax codes! Deceiving definitions are the NUMBER ONE way that lawyers use to trick and enslave us so we should always question the meaning of words before we start trying to interpret the laws they write!**

Another popular lawyering technique is to use words which are undefined. This has the effect of encouraging uncertainty, conflict, and false presumption in the application of the law, which increases litigation, which in turn makes the legal profession more profitable for the lawyers who write the laws and judges who enforce the laws after they leave public office and go back into private practice. Doesn't that seem like a conflict of interest and an abuse of the public trust for private gain? It sure does to us!

For your edification, Family Guardian has prepared a library of definitions on their website in the [Sovereignty Forms and Instructions area](#) that you can and should refer to frequently at:

<http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>

Click on "Cites by Topic" in the upper left corner to see a library of carefully researched definitions. This will allow you to see clearly for yourself how the conniving lawyers inhabiting the District of Criminals (Washington, D.C.) enticed us into slavery in violation of the [Thirteenth Amendment](#) and [18 U.S.C. §1581](#) by using deceiving definitions. Then these evil lawyers tried to cover-up their trick by violating our [Fifth Amendment](#) right of due process by adding the word "includes" to those definitions that were most suspect, like the following:

1. Definition of the term "State" found in [26 U.S.C. §7701\(a\)\(10\)](#) and [4 U.S.C. §110](#).
2. Definition of the term "United States" found in [26 U.S.C. §7701\(a\)\(9\)](#)
3. Definition of the term "employee" found in [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#) Employee
4. Definition of the term "person" found in [26 C.F.R. §301.6671-1](#) (which governs who is liable for penalties under Internal Revenue Code)

What Congress did by defining the word "includes" the way they did was give the federal courts so much "wiggle" room and license that they could define the IRC and federal tax jurisdiction any way they want, which transformed our government from a society of laws to a society of men, in stark violation of the intent of our founding fathers and of the Fifth and Sixth Amendment, and the "void for vagueness" doctrine:

"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested legal right."
[Marbury v. Madison, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]

See the following resources if you would like to learn more about how they perpetrated this fraud and hoax with the word "includes":

1. [Legal Deception, Propaganda, and Fraud](#), Form #05.014
<http://sedm.org/Forms/FormIndex.htm>
2. [Great IRS Hoax](#), Form #11.302, Sections 3.9.1.8 and 5.10.6:
<http://sedm.org/Forms/FormIndex.htm>

1 The definitions found in the U.S. Code apply NOT ONLY to the U.S. Code, but also to the Code of Federal Regulations
2 (C.F.R.'s), which are the implementing regulations for the U.S. Code, and the IRS Publications, which are guidelines to
3 Americans that implement these regulations. The definitions in the U.S. Code in effect supersede and in some cases are
4 repeated or are modified and expanded by the Code of Federal Regulations and the IRS Publications. Incidentally, doesn't it
5 seem strange that the DEFINITIONS, which describe what all of the Code means, are almost at the END of the code, instead
6 of the beginning? Most other contracts and legal documents always START with the definitions first, and usually define ALL
7 words open to confusion to prevent misinterpretation. Not so with the I.R.C. They leave the word "individual" undefined,
8 for instance, because they don't want you knowing what "individual" is, since it appears on your 1040 income tax form.
9 Wonder why they do this instead of just calling you a "Citizen"? Could it possibly be that the slick lawyers in the congress
10 hope you won't wade through 9,500 pages of Code to get to the definitions and that you will run out of energy and interest
11 before you read them? Are they trying to HIDE something? It is important to note that proper and clear definitions of these
12 deceptive words never appear in any of the IRS publications, and this is part of the Great Deception we have talked about
13 throughout this document.

14 As you read through these masterfully crafty deceptions and definitions of IRS lawyers listed below and appearing in the Infernal
15 (written by Satan directly from hell?), I mean Internal Revenue Code (I.R.C. , 26 U.S.C), ask yourself the following questions
16 and critically consider the most truthful answers according the I.R.C. We compare the various definitions for each word to
17 show you how it has been abused to cause deceit. You are probably going to be mad as hell (like I was) when you find out
18 the trick these crafty IRS lawyers have played on you. Below are just a few examples of how these depraved, corrupt,
19 arrogant, and power-hungry lawyers have used "legalese" to deceive you. The answers we give in the third column assume
20 you are the average American domiciled in one of the 50 Union states and not one of the federal territories that are part of
21 the "federal zone", which is subsequently explained in section 4.5.3 of the Great IRS Hoax, Form #11.302:

22 **Table 2: Questions to Ask and Answer as You Read the Internal Revenue Code**

#	Question (using legal definitions)	Translation to everyday language ("non-legalese")	Answer (in most cases)
1	Am I an "employee"?	Do I hold a privileged federal "public office" that depends exclusively on rights and privileges granted to me by the citizens who elected or appointed me?	NO. Under the case of <i>Simms. v. Ahrens</i> , 271 S.W. 720, people with everyday skills, trades, or professions or who do not work for the federal government are not considered to be employees as per the I.R.C., and therefore are not subject to "withholding".
2	Do I have "gross income" or "taxable income"?	Do I as a corporation have profit subject to indirect excise ?	NO. See: 1. <i>Eisner v. Macomber</i> , 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920); 2. <i>Doyle v. Mitchell Brothers Co.</i> , 247 U.S. 179, 185, 38 S.Ct. 467 (1918); 3. <i>Stratton's Independence v. Howbert</i> , 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913);
3	What is an "individual" as indicated on my "1040 Individual Income Tax Return"?	What is an "individual" as indicated on my "1040 Individual Income Tax Return"?	One of the following: 1. A corporation, an association, a trust, etc. chartered in the District of Columbia with income subject to excise taxes . 2. A nonresident alien or alien as identified in 26 C.F.R. §1.1441-1(c)(3).

#	Question (using legal definitions)	Translation to everyday language ("non-legalese")	Answer (in most cases)
4	Am I a "taxpayer" under Subtitle A of the Internal Revenue Code?	Am I a person who is "liable" for paying income taxes as per the I.R.C Subtitle A?	NO. The only persons liable (under Section 1461) of Subtitle A of the I.R.C. for <u>anything</u> are withholding agents as defined in 26 U.S.C. §7701(a)(16). These withholding agents are transferees for U.S. government property under 26 U.S.C. §6901 and they are "returning" (hence the name "tax return") monies <u>already owned</u> by the U.S. Government and being paid out to nonresident aliens who are elected or appointed officers of the United States Government as part of a pre-negotiated and implied employment agreement. Because the monies they are withholding <u>already</u> belong to the U.S. government even after they are paid out, the withholding agent is liable to return these monies. For private individuals who are not nonresident aliens in receipt of pay as an elected or appointed officer of the U.S. government, all "taxes" falling under Subtitle A are voluntary, which is to say that they are <u>donations</u> and not taxes. However, if you "volunteer" by submitting a tax return or instituting voluntary withholding using a W-4 form, you are referred to as a "taxpayer" because you made yourself "subject to" the tax code voluntarily and therefore are "presumed" to be liable under 26 C.F.R. §31.3401(a)-3. This artificial liability is then created in your IRS Individual Master File (IMF) by IRS agents committing deliberate fraud during data entry into their IDRS computer system. See the Individual Master File Decoding Course, Form #12.005 for further details on how to expose this IMF fraud.
5	Am I a "tax payer"?	Have I unwittingly deceived the I.R.S. and the U.S. government, by my own ignorance and unknowing falsification on my 1040 income tax return, into thinking that I am a "taxpayer"?	YES. In most cases, people file and pay income taxes and erroneously label themselves as being "taxpayers" because of their own ignorance and the total lack of sources for truth about who are "taxpayers".
6	Am I am "employer"?	Am I someone who pays the salary and wages of an elected or appointed federal political officer?	NO
7	"Must" I pay income taxes.	1. Do I have the "IRS" permission to "volunteer" to pay income taxes, even though I don't have to. 2. "May" I pay income taxes I'm not obligated to pay, please?	Definitely!
8	Do I live in a "State" or the "United States"?	Do I live in the District of Columbia, Puerto Rico, Guam, the Virgin Islands, or any other U.S. federal territory or enclave within the boundaries of a <u>state</u> which the residents do NOT have constitutional protections of their rights (see <i>Downes v. Bidwell</i> , 182 U.S. 244 (1901)) and are therefore subject to federal income taxes?	NO
9	Do I make "wages" as an "employee"?	Do I receive compensation for "personal services" from the U.S. government as an elected or appointed political officer NOT practicing an occupation of common right?	NO
10	Am I a "withholding agent" per the tax code?	Do I pay income to an elected or appointed officer of the U.S. government who has requested withholding on their pay or to a nonresident alien or corporation with U.S (federal zone) . Source income?	NO
11	Am I a "citizen of the United States" or a resident of the United States?	Was I born or naturalized in the District of Columbia or other federal territory or enclave or do I live there now?	NO
12	Am I a common law "national" but not a statutory citizen of the "United States*" under 8 U.S.C. §1401?	Was I born in one of the 50 Union states outside of federal lands within those states?	YES

#	Question (using legal definitions)	Translation to everyday language ("non-legalese")	Answer (in most cases)
13	Do I conduct a "trade or business" in the "United States"?	Do I hold elected or appointed public office for the U.S. government in the federal United States or federal zone and thereby receive excise taxable privileges from the U.S. government?	NO
14	Do I make "gross income" derived from a "taxable source" as defined in 26 U.S.C. §§861 or 862?	Do I derive income from a privileged corporation that is registered and resident in the "federal zone" or from the U.S.** government as an elected or appointed political official or officer of a U.S.** Corporation?	NO
15	Do I perform "personal services"?	Am I an elected or appointed official of the U.S. government who receives a salary for my job?	NO

Jesus warned us that a thief would come to kill and hurt and destroy us by devious means, and this thief is our own government and the legal profession!:

*"Most assuredly, I say to you, **he who does not enter the sheepfold by the door, but climbs up some other way, the same is a thief and a robber.** But he who enters the door is the shepherd of the sheep.....**The thief does not come except to steal, and to kill, and to destroy.** I have come that they may have life, and that they may have it more abundantly."*
[John 10:1-9, Bible, NKJV]

James Madison, one of our Founding Fathers, also warned us of the above fraud in the Federalist Papers, when he wrote:

*"The internal effects of a mutable policy are still more calamitous. **It poisons the blessing of liberty itself. It will be of little avail to the people, that the laws are made by men of their own choice, if the laws be so voluminous that they cannot be read, or so incoherent that they cannot be understood; if they be repealed or revised before they are promulgated, or undergo such incessant changes that no man, who knows what the law is to-day, can guess what it will be to-morrow. Law is defined to be a rule of action; but how can that be a rule, which is little known, and less fixed?**"*

Another effect of public instability is the unreasonable advantage it gives to the sagacious, the enterprising, and the moneyed few over the industrious and uniformed mass of the people. Every new regulation concerning commerce or revenue, or in any way affecting the value of the different species of property, presents a new harvest to those who watch the change, and can trace its consequences; a harvest, reared not by themselves, but by the toils and cares of the great body of their fellow-citizens. This is a state of things in which it may be said with some truth that laws are made for the FEW, not for the MANY.

***In another point of view, great injury results from an unstable government. The want of confidence in the public councils damps every useful undertaking, the success and profit of which may depend on a continuance of existing arrangements. What prudent merchant will hazard his fortunes in any new branch of commerce when he knows not but that his plans may be rendered unlawful before they can be executed?** What farmer or manufacturer will lay himself out for the encouragement given to any particular cultivation or establishment, when he can have no assurance that his preparatory labors and advances will not render him a victim to an inconstant government? In a word, no great improvement or laudable enterprise can go forward which requires the auspices of a steady system of national policy."*

But the most deplorable effect of all is that diminution of attachment and reverence which steals into the hearts of the people, towards a political system which betrays so many marks of infirmity, and disappoints so many of their flattering hopes. No government, any more than an individual, will long be respected without being truly respectable; nor be truly respectable, without possessing a certain portion of order and stability.
[Federalist Paper #62, James Madison]

We hope that one of the lessons you will walk away with after you discover the kind of deceit above is that educating our young people to make them smart without giving them a moral or character or religious education causes major problems in our society like that above. Cheating in our schools is now rampant, and once these dishonest students enter the job market and become lawyers, politicians, and judges, their deceit is only magnified because of greed. It's no wonder that during the first half century of this country, you needed to just about have a divinity degree before you could think about studying to be a lawyer! No one with any sense of morality or decency or integrity would try to deceive the way the IRS lawyers have deceived us all with the tax code shown above. This also explains bible verses in which Jesus condemned lawyers. He did this for a reason and now we know why! Let me repeat His very words again for your benefit:

*"Woe to you lawyers! for **you have taken away the keys of knowledge**; you did not enter yourselves, and you hindered those who were entering."*
[Luke 11:52, Bible, NKJV]

1 How did lawyers take away the keys to knowledge? They did it by destroying or undermining the meaning of words, and
2 thereby robbing us of our liberty and our right of due process under the law. Because the law has been obfuscated, custody
3 of our liberty has been transferred from the law and our own understanding of the law to the arbitrary whims of judges, the
4 legal profession, and the courts, who we then are forced to rely upon to “interpret” the law and thereby tell us what our rights
5 are. These tactics have transformed us from a society of laws to a society of men, which eventually will be our downfall and
6 the means of totally corrupting our legal system if we don’t correct it soon. Confucius said it best:

7 “When words lose their meaning, people will lose their liberty.”
8 [Confucius, 500 B.C.]

9 Lastly, we’d like to offer you a funny anecdote to illustrate just what the affect has been in courtrooms all over the country
10 of the law profession’s “theft” of our words and distortion of our language. Playwright Jim Sherman wrote the script below
11 just after Hu Jintao was named chief of the Communist Party in China in 2002. The dialog was patterned after a similar
12 comedic exchange in the 1920's between the Abbott and Costello called "Who's On First?" The conversation depicted below
13 is between George Bush and his Assistant for National Security Affairs, Condoleezza Rice. To apply this metaphor to a tax
14 trial, imagine that George Bush is the jury and Condi is you, who are the accused person litigating to defend your rights.
15 Notice how much confusion there is over words in this interchange. You will then understand just how difficult it is to
16 explain to jurists that the most important words in the tax code don't conform to our everyday understanding of the human
17 language in most cases.

18 **HU'S ON FIRST**

19 *By James Sherman*

20 *(We take you now to the Oval Office.)*

21 *George: Condi! Nice to see you. What's happening?*

22 *Condi: Sir, I have the report here about the new leader of China.*

23 *George: Great. Lay it on me.*

24 *Condi: Hu is the new leader of China.*

25 *George: That's what I want to know.*

26 *Condi: That's what I'm telling you.*

27 *George: That's what I'm asking you. Who is the new leader of China?*

28 *Condi: Yes.*

29 *George: I mean the fellow's name.*

30 *Condi: Hu.*

31 *George: The guy in China.*

32 *Condi: Hu.*

33 *George: The new leader of China.*

34 *Condi: Hu.*

35 *George: The Chinaman!*

36 *Condi: Hu is leading China.*

37 *George: Now whaddya' asking me for?*

38 *Condi: I'm telling you Hu is leading China.*

1 George: Well, I'm asking you. Who is leading China?

2 Condi: That's the man's name.

3 George: That's who's name?

4 Condi: Yes.

5 George: Will you or will you not tell me the name of the new leader of China?

6 Condi: Yes, sir.

7 George: Yassir? Yassir Arafat is in China? I thought he was in the Middle East.

8 Condi: That's correct.

9 George: Then who is in China?

10 Condi: Yes, sir.

11 George: Yassir is in China?

12 Condi: No, sir.

13 George: Then who is?

14 Condi: Yes, sir.

15 George: Yassir?

16 Condi: No, sir.

17 George: Look, Condi. I need to know the name of the new leader of China. Get me the Secretary General of the

18 U.N. on the phone.

19 Condi: Kofi?

20 George: No, thanks.

21 Condi: You want Kofi?

22 George: No.

23 Condi: You don't want Kofi.

24 George: No. But now that you mention it, I could use a glass of milk. And then get me the U.N.

25 Condi: Yes, sir.

26 George: Not Yassir! The guy at the U.N.

27 Condi: Kofi?

28 George: Milk! Will you please make the call?

29 Condi: And call who?

30 George: Who is the guy at the U.N?

31 Condi: Hu is the guy in China.

32 George: Will you stay out of China?!

1 Condi: Yes, sir.

2 George: And stay out of the Middle East! Just get me the guy at the U.N.

3 Condi: Kofi.

4 George: All right! With cream and two sugars. Now get on the phone.

5 (Condi picks up the phone.)

6 Condi: Rice, here.

7 George: Rice? Good idea. And a couple of egg rolls, too. Maybe we should send some to the guy in China. And
8 the Middle East. Can you get Chinese food in the Middle East?

9 4.2 Vague laws

10 Another popular technique used by corrupted politicians and lawyers for encouraging false presumption is the writing of
11 vague laws. The U.S. Supreme Court explained the effect of vague laws using its “Void for Vagueness Doctrine”:

12 As we said in *Grayned v. City of Rockford*, [408 U.S. 104, 108](#) (1972):

13 “It is a basic principle of due process that an enactment is void for vagueness if its prohibitions are not clearly
14 defined. Vague laws offend several important values. First, because we assume that man is free to steer between
15 lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable
16 opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by
17 not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must
18 provide explicit standards for those who apply them. A vague law impermissibly delegates basic policy matters
19 to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of
20 arbitrary and discriminatory application.” (Footnotes omitted.)

21 See *al Papachristou v. City of Jacksonville*, [405 U.S. 156](#) (1972); *Cline v. Frink Dairy Co.*, [274 U.S. 445, 47 S.](#)
22 *Ct. 681* (1927); *Connally v. General Construction Co.*, [269 U.S. 385](#) (1926).
23 [*Sewell v. Georgia*, [435 U.S. 982](#) (1978)]

24 When politicians and legislators know they lack jurisdiction to implement a particular law, they typically will write in such
25 a vague manner that the courts will have to decide what it means. This, in effect, amounts to a license to the Judicial Branch
26 to expand federal jurisdiction. The two branches of government are supposed to be sovereign and separate and act as checks
27 on each other, but when they want to collude against the rights of Americans, vague laws are the method of choice. The U.S.
28 Supreme Court said the effect of vague laws is to turn judges and juries essentially into “policy boards” and political, rather
29 than judicial or legal, tribunals. Note the phrase above from the U.S. Supreme Court again:

30 “A vague law impermissibly delegates basic policy matters [political rather than legal choices] to policemen,
31 judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and
32 discriminatory application.”

33 You will note that Black’s law dictionary says that such “political questions” are completely outside of the jurisdiction of any
34 court:

35 “Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their
36 purely political character, or because their determination would involve an encroachment upon the executive or
37 legislative powers.

38 “Political questions doctrine” holds that certain issues should not be decided by courts because their resolution
39 is committed to another branch of government and/or because those issues are not capable, for one reason or
40 another, of judicial resolution. *Islamic Republic of Iran v. Pahlavi*, 116 Misc.2d. 590, 455 N.Y.S.2d. 987, 990.

41 A matter of dispute which can be handled more appropriately by another branch of the government is not a
42 “justiciable” matter for the courts. However, a state apportionment statute is not such a political question as to
43 render it nonjusticiable. *Baker v. Carr*, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663.
44 [Black’s Law Dictionary, Sixth Edition, pp. 1158-1159]

Therefore, codes or laws that are deliberately written in a vague manner, such as the Internal Revenue Code, have the effect of compelling Courts into the role of a political panel or policy board, rather than their legitimate, Constitutional role. Their de jure role is as a fact finder and judge, but vague laws compel them into a de facto role of being a political organization. See the article below for an exhaustive analysis of why they are not authorized to act in this role.

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

Judges in most Courts know that when it comes to “taxes”, they are really unlawfully acting in a de facto “political” rather than de jure “legal” capacity. That is why:

1. Federal judges will not allow “law” to be discussed in the Courtroom in the context of income taxes. See section 5.6 later.
2. Federal judges will insist, along with their buddy the U.S. Attorney, that all jurists are “taxpayers” and therefore federal “employees” who are subject to their jurisdiction.
3. Federal judges will not address the requirements of the law in their rulings, but instead simply state “policy” and use other Court rulings instead of the law itself as their authority.
4. Federal judges will not insist that the sections of the I.R.C. cited by the U.S. Attorney must be proven to be “positive law”, and therefore “law”. See:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court admitted that income taxation is largely a “political matter” rather than “legal matter” which is therefore beyond the jurisdiction of any court, when it said the following:

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."
[*Miller Brothers Co. v. Maryland*, 347 U.S. 340 (1954)]

Notice the phrase “*The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter*”. Well, the way our courts handle liability in a “Willful Failure to File” (under 26 U.S.C. §7203) trial, in fact, is also handled as a “political matter” or “political question”. The Constitution reserves all such “political questions” to the jurisdiction of the Legislative and Executive, and not Judicial Branches of the government. Therefore, our courts have become nothing less than angry lynch mobs of “taxpayers” who insist that others “pay their fair share”, rather than objective assemblies of impartial persons who have read, understand, and will apply the law consistent with what the Constitution says. This abuse of “democracy” to prejudice and injure rights is the heart of socialism, which has become “The New American Civil Religion” that is quickly supplanting the influence of Christianity in our culture.

"The very purpose of a Bill of Rights was to withdraw certain subjects from the vicissitudes of political controversy, to place them beyond the reach of majorities and officials and to establish them as legal principles to be applied by the courts. One's right to life, liberty, and property, to free speech, a free press, freedom of worship and assembly, and other fundamental rights may not be submitted to vote; they depend on the outcome of no elections."
[*West Virginia Bd. of Ed. v. Barnett*, 319 U.S. 624, 638 (1943)]

Please read our Memorandum of law entitled “Socialism: The New American Civil Religion” for exhaustive proof that the “state” has become the new pagan false god, and replaced the true God as the sovereign who rules from above, rather than serves from below, as our Constitution ordains.

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court also warned about the evil effects of allowing judges to become involved in “political matters” when it said the following prophetic words that exactly describe how tax matters are heard in federal courts all around the country, every day, and all day:

Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament of judges would be that, in such an event, all political privileges and rights would, in a dispute among the people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing their representatives to make laws and unmake them, and without our interference as to their principles or policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered by the State or the Union, commence their functions and may decide on the rights which conflicting parties can legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither. The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are per se questions of law, and are well suited to the education and habits of the bench. But the other disputed points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision by a political forum can often be peacefully corrected by new elections or instructions in a single month; and if the people, in the distribution of powers under the constitution, should ever think of making judges supreme arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead of controlling the people in political affairs, the judiciary in our system was designed rather to control individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves in their primary capacity as makers and amenders of constitutions."

[Luther v. Borden, 48 U.S. 1 (1849)]

When you remove law from its central role in the Courtroom and put people individually in charge of deciding cases based on “what feels good”, the only thing left to decide with are the following evil forces:

1. Ignorance
2. Prejudice
3. Conflict of interest
4. Bias on the part of the judge
5. The opinions of biased “experts” who are subject to IRS and judicial extortion.

The U.S. Supreme Court described the above travesty of justice by saying that when the liberty of someone is subject to the purely arbitrary will of another, then this is the very essence of slavery itself, when it said:

"When we consider the nature and the theory of our institutions of government, the principles on which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power. It is, indeed, quite true that there must always be lodged somewhere, and in some person or body, the authority of final decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth 'may be a government of laws and not of men.' For the very idea that one man may be compelled to hold his life, or

the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself."
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

Our founding fathers bequeathed to us a "society of law and not of men":

"The historic phrase 'a government of laws and not of men' epitomized the distinguishing character of our political society. When John Adams put that phrase into the Massachusetts Declaration of Rights, pt. 1, art. 30, he was not indulging in a rhetorical flourish. He was expressing the aim [330 U.S. 258, 308] of those who, with him, framed the Declaration of Independence and founded the Republic. 'A government of laws and not of men' was the rejection in positive terms of rule by fiat, whether by the fiat of governmental or private power.[for a judge or an arbitrary jury of ignorant Americans unjustly manipulated by a judge]. Every act of government may be challenged by an appeal to law, as finally pronounced by this Court. Even this Court has the last say only for a time. Being composed of fallible men, it may err. But revision of its errors must be by orderly process of law. The Court may be asked to reconsider its decisions, and this has been done successfully again and again throughout our history. Or, what this Court has deemed its duty to decide may be changed by legislation, as it often has been, and, on occasion, by constitutional amendment.

"But from their own experience and their deep reading in history, the Founders knew that Law alone saves a society from being rent by internecine strife or ruled by mere brute power however disguised. 'Civilization involves subjection of force to reason, and the agency of this subjection is law.' 1 The conception of a government by laws dominated the thoughts of those who founded this Nation and designed its Constitution, although they knew as well as the belittlers of the conception that laws have to be made, interpreted and enforced by men. To that end, they set apart a body of men, who were to be the depositories of law, who by their disciplined training and character and by withdrawal from the usual temptations of private interest may reasonably be expected to be 'as free, impartial, and independent as the lot of humanity will admit'. So strongly were the framers of the Constitution bent on securing a reign of law that they endowed the judicial office with extraordinary safeguards and prestige. No one, no matter how exalted his public office or how righteous [330 U.S. 258, 309] his private motive, can be judge in his own case. That is what courts are for. And no type of controversy is more peculiarly fit for judicial determination than a controversy that calls into question the power of a court to decide. Controversies over 'jurisdiction' are apt to raise difficult technical problems. They usually involve judicial presuppositions, textual doubts, confused legislative history, and like factors hardly fit for final determination by the self-interest of a party.
[United States v. United Mine Workers of America, 330 U.S. 258 (1947)]

The Bible also described the travesty of justice that occurs when we throw out this "society of laws" and replace it with a "society of men", which is chaos and injustice. Below is a direct quote from the Open Bible on this very subject:

The Book of Judges stands in stark contrast to Joshua. In Joshua an obedient people conquered the land through trust in the power of God. In Judges, however, a disobedient and idolatrous people are defeated time and time again because of their rebellion against God.

In seven distinct cycles of sin to salvation, Judges shows how Israel had set aside God's law and in its place substituted "what was right in his own eyes" (21:25). The recurring result of abandonment from God's law is corruption from within and oppression from without. During the nearly four centuries spanned by this book, God raises up military champions to throw off the yoke of bondage and to restore the nation to pure worship. But all too soon the "sin cycle" begins again as the nation's spiritual temperance grows steadily colder.

...

The Book of Judges could also appropriately be titled "The Book of Failure."

Deterioration (1:1-3:4). Judges begins with short-lived military successes after Joshua's death, but quickly turns to the repeated failure of all the tribes to drive out their enemies. The people feel the lack of a unified central leader, but the primary reasons for their failure are a lack of faith in God and lack of obedience to Him (2:1-2). Compromise leads to conflict and chaos. Israel does not drive out the inhabitants (1:21, 27, 29, 30); instead of removing the moral cancer [IRS, Federal Reserve?] spread by the inhabitants of Canaan, they contract the disease. The Canaanite gods [money, sex, covetousness] literally become a snare to them (2:3). Judges 2:11-23 is a microcosm of the pattern found in Judges 3-16.

Deliverance (3:5-16:31). In verses 3:5 through 16:31 of the Book of Judges, seven apostasies (fallings away from God) are described, seven servitudes, and seven deliverances. Each of the seven cycles has five steps: sin, servitude, supplication, salvation, and silence. These also can be described by the words rebellion, retribution, repentance, restoration, and rest. The seven cycles connect together as a descending spiral of sin (2:19). Israel vacillates between obedience and apostasy as the people continually fail to learn from their mistakes. Apostasy

grows, but the rebellion is not continual. The times of rest and peace are longer than the times of bondage. The monotony of Israel's sins can be contrasted with the creativity of God's methods of deliverance.

Depravity (17:1-21:25). Judges 17:1 through 21:25 illustrate (1) religious apostasy (17 and 18) and (2) social and moral depravity (19-21) during the period of the judges. Chapters 19-21 contain one of the worst tales of degradation in the Bible. Judges closes with a key to understanding the period: "everyone did what was right in his own eyes" (21:25) [a.k.a. "what FEELS good"]. The people are not doing what is wrong in their own eyes, but what is "evil in the sight of the Lord" (2:11).
[The Open Bible, New King James Version, Thomas Nelson Publishers, Copyright 1997, pp. 340-341]

So the question then becomes:

"Why are we allowing the Congress to compel the Courts to be used to effect slavery, and isn't this a violation of the Thirteenth Amendment prohibition against involuntary servitude? Why are we allowing Congress to use ambiguity of law to turn our Courts essentially into perpetual 'Constitutional conventions', and placing the decision makers at the mercy of the very source of injustice that the courts are supposed to be protecting us from, which is the IRS? Isn't this a violation of 28 U.S.C. §455 and a conflict of interest?"

The Bible also says that Christians cannot associate with or be part of this type of evil, when it said:

"Shall the throne of iniquity, which devises evil by law, have fellowship with You?" They gather together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; **the Lord our God shall cut them off.**
[Psalm 94:20-23, Bible, NKJV]

Who else but legislators and lawyers could "devise evil by law" as described above by using vague laws and "words of art" to deceive and entrap people? The "throne of iniquity" they are talking about is our political rulers and any judiciary that allows itself to rule on "political questions".

4.3 **Statutory Presumptions that Injure Rights are Unconstitutional**

A statutory presumption is a presumption which is mandated by a statute. Below is an example of such a presumption:

26 U.S.C. Sec. 7701(c) INCLUDES AND INCLUDING.

The terms 'include' and 'including' when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined."

What Congress is attempting to create in the above is the following false presumption:

"Any definition which uses the word 'includes' shall be construed to imply not only what is shown in the statute and the code itself, but also what is commonly understood for the term to mean or whatever any government employee deems is necessary to fulfill what he believes is the intent of the code."

We know that the above presumption is unconstitutional and if applied as intended, would violate the Void for Vagueness Doctrine described. It would also violate the rules of statutory construction that say:

1. The purpose for defining a word within a statute is so that its ordinary (dictionary) meaning is not implied or assumed by the reader.
2. When a term is defined within a statute, that definition is provided usually to supersede and not enlarge other definitions of the word found elsewhere, such as in other Titles or Codes.

The U.S. Supreme Court has ruled many times that statutory presumptions which prejudice or threaten constitutional rights are unconstitutional. Below are a few of its rulings on this subject to make the meaning perfectly clear:

"Legislation declaring that proof of one fact of group of facts shall constitute prima facie evidence of an ultimate fact in issue is valid if there is a rational connection between what is proved and what is to be inferred. A prima facie presumption casts upon the person against whom it is applied the duty of going forward with his evidence on the particular point to which the presumption relates. A statute creating a presumption that is arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process clause of the Fourteenth

Amendment. Legislative fiat may not take the place of fact in the judicial determination of issues involving life, liberty, or property. *Manley v. Georgia*, 279 U.S. 1, 49 S.Ct. 215, 73 L.Ed. -, and cases cited."
[Western and Atlantic Railroad v. Henderson, 279 U.S. 639 (1929)]

"[I]t is unconstitutional for a legislature to remove from the jury the assessment of facts that increase the prescribed range of penalties to which a criminal defendant is exposed. It is equally clear that such facts must be established by proof beyond a reasonable doubt."
[McMillan v. Pennsylvania, 477 U.S. 79 (1986)]

It has always been recognized that the guaranty of trial by jury in criminal cases means that the jury is to be the factfinder. This is the only way in which a jury can perform its basic constitutional function of determining the guilt or innocence of a defendant. See, e. g., *United States ex rel. Toth v. Quarles*, 350 U.S. 11, 15 -19; *Reid v. Covert*, 354 U.S. 1, 5 -10 (opinion announcing judgment). And of course this constitutionally established power of a jury to determine guilt or innocence of a defendant charged with crime cannot be taken away by Congress, directly or indirectly, in whole or in part. Obviously, a necessary part of this power, vested by the Constitution in juries (or in judges when juries are waived), is the exclusive right to decide whether evidence presented at trial is sufficient to convict. I think it flaunts the constitutional power of courts and juries for Congress to tell them what "shall be deemed sufficient evidence to authorize conviction." And if Congress could not thus directly encroach upon the judge's or jury's exclusive right to declare what evidence is sufficient to prove the facts necessary for conviction, it should not be allowed to do so merely by labeling its encroachment a "presumption." Neither *Tot v. United States*, 319 U.S. 463, relied [380 U.S. 63, 78] on by the Court as supporting this presumption, nor any case cited in *Tot* approved such an encroachment on the power of judges or juries. In fact, so far as I can tell, the problem of whether Congress can so restrict the power of court and jury in a criminal case in a federal court has never been squarely presented to or considered by this Court, perhaps because challenges to presumptions have arisen in many crucially different contexts but nevertheless have generally failed to distinguish between presumptions used in different ways, treating them as if they are either all valid or all invalid, regardless of the rights on which their use may impinge. Because the Court also fails to differentiate among the different circumstances in which presumptions may be utilized and the different consequences which will follow, I feel it necessary to say a few words on that subject before considering specifically the validity of the use of these presumptions in the light of the circumstances and consequences of their use.

In its simplest form a presumption is an inference permitted or required by law of the existence of one fact, which is unknown or which cannot be proved, from another fact which has been proved. The fact presumed may be based on a very strong probability, a weak supposition or an arbitrary assumption. The burden on the party seeking to prove the fact may be slight, as in a civil suit, or very heavy - proof beyond a reasonable doubt - as in a criminal prosecution. This points up the fact that statutes creating presumptions cannot be treated as fungible, that is, as interchangeable for all uses and all purposes. The validity of each presumption must be determined in the light of the particular consequences that flow from its use. When matters of trifling moment are involved, presumptions may be more freely accepted, but when consequences of vital importance to litigants and to the administration of justice are at stake, a more careful scrutiny is necessary. [380 U.S. 63, 79]

In judging the constitutionality of legislatively created presumptions this Court has evolved an initial criterion which applies alike to all kinds of presumptions: that before a presumption may be relied on, there must be a rational connection between the facts inferred and the facts which have been proved by competent evidence, that is, the facts proved must be evidence which is relevant, tending to prove (though not necessarily conclusively) the existence of the fact presumed. And courts have undoubtedly shown an inclination to be less strict about the logical strength of presumptive inferences they will permit in civil cases than about those which affect the trial of crimes. The stricter scrutiny in the latter situation follows from the fact that the burden of proof in a civil lawsuit is ordinarily merely a preponderance of the evidence, while in a criminal case where a man's life, liberty, or property is at stake, the prosecution must prove his guilt beyond a reasonable doubt. See *Morrison v. California*, 291 U.S. 82, 96 -97. The case of *Bailey v. Alabama*, 219 U.S. 219, is a good illustration of this principle. There *Bailey* was accused of violating an Alabama statute which made it a crime to fail to perform personal services after obtaining money by contracting to perform them, with an intent to defraud the employer. The statute also provided that refusal or failure to perform the services, or to refund money paid for them, without just cause, constituted "prima facie evidence" (i. e., gave rise to a presumption) of the intent to injure or defraud. This Court, after calling attention to prior cases dealing with the requirement of rationality, passed over the test of rationality and held the statute invalid on another ground. Looking beyond the rational-relationship doctrine the Court held that the use of this presumption by Alabama against a man accused of crime would amount to a violation of the Thirteenth Amendment to the Constitution, which forbids "involuntary [380 U.S. 63, 80] servitude, except as a punishment for crime." In so deciding the Court made it crystal clear that rationality is only the first hurdle which a legislatively created presumption must clear - that a presumption, even if rational, cannot be used to convict a man of crime if the effect of using the presumption is to deprive the accused of a constitutional right.
[United States v. Gainly, 380 U.S. 63 (1965)]

1 The reason a statutory presumption that injures rights is unconstitutional was also revealed in the Federalist Papers, which
2 say on the subject:

3 "No legislative act [including a statutory presumption] contrary to the Constitution can be valid. To deny this
4 would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the master;
5 that the representatives of the people are superior to the people; that men, acting by virtue of powers may do
6 not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be
7 supposed that the Constitution could intend to enable the representatives of the people to substitute their will
8 to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate
9 body between the people and the legislature, in order, among other things, to keep the latter within the limits
10 assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. A
11 Constitution is, in fact, and must be regarded by judges, as fundamental law. If there should happen to be an
12 irreconcilable variance between the two, the Constitution is to be preferred to the statute."
13 [Alexander Hamilton, Federalist Paper # 78]

14 The implication of the prohibition against statutory presumptions is that:

- 15 1. No human being (man or woman) who is domiciled within a state of the Union and protected by the Bill of Rights may
16 be victimized or injured in any way by any kind of statutory presumption.
- 17 2. Statutory presumptions may only lawfully be applied against legal "persons" who do not have Constitutional rights,
18 which means corporations or those human beings who are domiciled in the federal zone, meaning on land within
19 exclusive federal jurisdiction that is not protected by the First Ten Amendments to the United States Constitution. See
20 *Downes v. Bidwell*, 182 U.S. 244 (1901).
- 21 3. Any court which uses "judge made law" to do any of the following in the case of a human beings protected by the Bill
22 of Rights is involved in a conspiracy against rights:
- 23 3.1. Imposes a statutory or judicial presumption.
- 24 3.2. Extends or enlarges any definition in the Internal Revenue Code based on any arbitrary criteria.
- 25 3.3. Invokes an interpretation of a definition within a code which may not be deduced directly from language in the
26 code itself.

27 The above inferences help establish who the only proper audience for the Internal Revenue Code is, which is federal
28 corporations, agents, and employees and those domiciled within the federal zone, and excluding those within states of the
29 Union. The reason is that those domiciled in the federal zone are not protected by the Bill of Rights. The only exception to
30 this rule is that any human who is domiciled in a state of the Union but who is exercising agency of a federal corporation or
31 legal "person" which has a domicile within the federal zone also may become the lawful subject of statutory presumptions,
32 but only in the context of the agency he is exercising. For instance, this is demonstrated in the document below:

33 Resignation of Compelled Social Security Trustee, Form #06.002

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

35 that those participating in the Social Security program are deemed to be "agents", "employees", and "fiduciaries" of the
36 federal corporation called the United States, which has a "domicile" in the federal zone (District of Columbia) under 4 U.S.C.
37 §72. Therefore, unless and until they eliminate said agency using the above document, statutory presumptions may be used
38 against them without an unconstitutional result, but only in the context of the agency they are exercising.

39 **4.4 Law as propaganda**

40 In law, all presumptions against a party protected by the U.S. Constitution are a violation of due process of law. In some
41 cases such as taxation, Congress makes entire Titles of the U.S. code into nothing more than a presumption, which means
42 that even quoting them or using them in a court of law is a violation of due process of law. For instance, Title 26, the income
43 tax code, is NOT defined in 1 U.S.C. §204 as positive law, which means that it is "prima facie evidence".

44 [TITLE 1](#) > [CHAPTER 3](#) > § 204

1 [§ 204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of](#)
2 [Codes and Supplements](#)

3 *In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,*
4 *and of each State, Territory, or insular possession of the United States—*

5 *(a) United States Code.—The matter set forth in the edition of the Code of Laws of the United States current at*
6 *any time shall, together with the then current supplement, if any, establish prima facie the laws of the United*
7 *States, general and permanent in their nature, in force on the day preceding the commencement of the session*
8 *following the last session the legislation of which is included: Provided, however, That whenever titles of such*
9 *Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein*
10 *contained, in all the courts of the United States, the several States, and the Territories and insular possessions*
11 *of the United States.*

12 The above statute, which is “positive law”, establishes what is called a “statutory presumption”. The statute above creates
13 the notion of “prima facie” evidence. “Prima facie evidence” is defined below:

14 *“**Prima facie evidence.** Evidence good and sufficient on its face. Such evidence as, in the judgment of the law,*
15 *is sufficient to establish a given fact, or the group or chain of facts constituting the party's claim or defense, and*
16 *which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted,*
17 *is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by other*
18 *evidence. State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222.*

19 *That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other*
20 *evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all*
21 *the other probative evidence presented. Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547. Evidence which,*
22 *standing alone and unexplained, would maintain the proposition and warrant the conclusion to support which it*
23 *is introduced. An inference or presumption of law, affirmative or negative of a fact, in the absence of proof, or*
24 *until proof can be obtained or produced to overcome the inference. See also Presumptive evidence.”*
25 *[Black's Law Dictionary, Sixth Edition, p. 1190]*

26 That which is “prima facie” is a presumption. All presumptions violate due process of law and are impermissible against a
27 party protected by the Constitution.

28 *“The power to create presumptions is not a means of escape from constitutional restrictions.”*
29 *[Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215]*

30
31 **(1) [8:4993] Conclusive presumptions affecting protected interests:**

32 *A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected*
33 *liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due*
34 *process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland*
35 *Bed. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that*
36 *unmarried fathers are unfit violates process]*
37 *[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]*

38 Hence:

- 39 1. The Internal Revenue Code by itself is NOT legal evidence of any obligation on the part of anyone. Something in
40 ADDITION to the code itself is needed to make it legal evidence. In that sense, it behaves as an offer to contract,
41 whereby you consenting explicitly or implicitly gives it “the force of law”.
- 42 2. Any attempt to quote or use the Internal Revenue Code against a non-consenting party domiciled in a constitutional
43 state of the Union is:
- 44 2.1. A violation of due process of law.
- 45 2.2. An abuse of law as “propaganda” against those who are not subject to it.
- 46 3. The consent of the party who is the victim of the presumption is the only thing that can overcome the fact that it is an
47 unconstitutional presumption. This is because anything you consent to cannot form the basis for an injury in a court of
48 law.

49 *“Volunt non fit injuria.*
50 *He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.*

1 *Consensus tollit errorem.*
2 *Consent removes or obviates a mistake. Co. Litt. 126.*

3 *Melius est omnia mala pati quam malo consentire.*
4 *It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

5 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*
6 *One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145."*
7 *[Bouvier's Maxims of Law, 1856;*
8 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

- 9 4. Those who acquiesce to the above abuses without at LEAST being fully informed by the court and the government of
10 all the following facts are being deceived, abused, and NOT protected:

11 4.1. That the entire Title 26 is voluntary.

12 4.2. That they will PROTECT your right to NOT volunteer.

13 4.3. That they are not the statutory "person" or "taxpayer" spoken of in the code unless they lawfully held a public
14 office independent of their status as a "taxpayer". See:

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form
#05.008
<http://sedm.org/Forms/FormIndex.htm>

- 15 5. The only way to correctly or truthfully refer to the Internal Revenue Code is as a "franchise" or "compact" RATHER
16 than "law". Agreements or franchises are not "law" in a classical sense, which is why they are classified instead as
17 "compacts" and private law. Anyone that calls the Internal Revenue Code or ANY franchise LAW is committing a
18 FRAUD:

19 *Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme*
20 *power in a state, commanding what is right and prohibiting what is wrong."*

21 *[. . .]*

22 *It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding***
23 ***from us, law is a command directed to us.** The language of a compact is, "I will, or will not, do this"; that of a*
24 *law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in*
25 *point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves***
26 ***determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without***
27 ***ourselves determining or promising anything at all.** Upon these accounts law is defined to be "a rule."*
28 *[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]*

- 29 6. Even consent of the individual person cannot extend the powers of the national government delegated in the
30 Constitution and if an attempt is made to do so, the public officers offering the franchise or attempting to procure your
31 consent are violating their oath and fiduciary duty to protect your private property. See also:

Requirement for Consent, Form #05.003, Section 7.4
<http://sedm.org/Forms/FormIndex.htm>

32 For further details on the subject of this section refer to section 5.4 later.

33 **5 How Courts abuse presumption to Destroy Your Constitutional Rights**

34 **5.1 Overview of abusive techniques of courts and government prosecutors**

35 The abuse of presumption to injure your rights and transfer them to the government unlawfully is accomplished by the
36 following devious techniques by judges and lawyers in litigation against the government:

- 37 1. Making presumptions into evidence. Presumptions are NOT evidence and cannot serve as a substitute for evidence.
38 This essentially turns the court into a religious body, whereby presumption serves as a substitute for religious faith.
39 2. Using "words of art" in combination with the word "includes" and then violating the rules of statutory construction to
40 add things to definitions of words that aren't there in order to bring you within their jurisdiction. See:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

3. Presuming that you are engaged in some type of franchise based on the words they use to describe you. This violates the presumption which is the foundation of American jurisprudence, which is the presumption of innocence until proven guilty:

3.1. Addressing you as a “person”, “natural person”, or “individual”, all of whom are public officers in the government. See:

Proof That There Is a “Straw Man”, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>

3.2. Addressing you as a franchisee called a “taxpayer”. By doing this, they are presuming that you consented to the franchise agreement. See:

Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>

3.3. Addressing you as a “citizen” or “resident” who is therefore participating in the “protection franchise” called domicile and who is therefore within their jurisdiction. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/>

4. Presuming that a statute is public law that applies equally to everyone, including nonresidents and those who do not consent to participate. Most federal law, in fact, is private law that only applies to those who consent to participate in writing. For instance, the entire Internal Revenue Code, Subtitle A is private law that only applies to those domiciled in the District of Columbia and engaged in a public office in the government. All others are identified as a “foreign estate”, meaning not “exempt” but rather “not subject” to the franchise agreement.

[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—

(31) Foreign estate or trust

(A) Foreign estate

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

A judge or government prosecutor who cites or enforces any provision of a franchise agreement such as the Internal Revenue Code against a non-participant called a “nontaxpayer” is guilty of slavery and involuntary servitude.

“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...”
[Long v. Rasmussen, 281 F. 236 (1922)]

5. Presuming that the status of “exempt” on a government form is the only method for avoiding the liability described. In fact, one can be “not subject” without being “exempt”. A person in China would not be “exempt” but rather “not subject” to the Internal Revenue Code, Subtitle A if he was not domiciled in the “United States” and not doing business there. See Section 7.6 later.

6. Presuming that the fact that an appeal was denied means the higher court agreed with the lower court. Case cites that include the phrase “cert denied” fall in this category. There is absolutely no evidence to support the presumption that an appeal denied implies the higher court agreed. The higher court would have to say so if they did and few denied appeals do so. Denying an appeal simply and only means they chose to exercise their discretion not to hear the appeal. Chances are good that the reason they did so was because the issues raised would have compelled them to make a ruling that would jeopardize illegal enforcement activities which enlarge their jurisdiction and importance.

7. Not challenging the presumptions of the government as moving party in a case in court against you.

8. Interfering with your challenges to the presumptions of your opponent in litigation against the government.

5.2 How governments and courts EVADE fulfilling the requirement to PROVE their presumptions

Courts and government prosecutors routinely create LIES:

1. That you are a statutory “U.S. citizen” and therefore “subject”, domiciled on federal territory and a public officer of the mother corporation.
2. Present no evidence upon which to base this usually false presumption.
3. Try to evade the burden of proving their presumption by calling you frivolous for challenging jurisdiction at the outset of the proceeding.

They do the above using the legal concept of “Fiction”, and the beauty of this approach is that you cannot counter it because of what the maxim states in their law.

***FICTION.** Derived from Fictio in Roman Law, a fiction is defined as a false averment on the part of the Plaintiff which the defendant is not allowed to traverse, the object being to give the court jurisdiction. In the case of "Willful failure to File, "the Plaintiff and court invents the "fiction" that defendant is a "taxpayer." Motions and briefs which rely on precepts of law will thereafter be denied or found frivolous. This point was made clear in *Roberts v. Commissioner*, 176 F.2d. 221, 225 (9 C.A., 1949).
[Ballentine's Law Dictionary, 3rd Edition (1969), p. 468]*

So now you understand the reason why some patriots lose: Because the court they are in is an Article 4, Section 3, Clause 2 legislative franchise court within a private corporation that is a legal “fiction” and which forces the statutory status of a fictional “PERSON” upon you. That legal “person” is an officer and/or statutory “employee” of the private corporation. They win because:

1. You say you want the constitution enforced.
2. You are NOT party to the constitution, but rather the states are.
3. Only statutory franchisees called “persons” are parties to the constitution and you can’t be a “person” unless you are PART of the private corporate “State” mentioned in the Constitution.
4. You contradict yourself by insisting on “PRIVATE rights, by claiming you are a statutory but not constitutional “person”, which is a CONTRACT. Hence, you are a government contractor.
5. You FALSELY claim on your death bed to be a STATUTORY “U.S. citizen” per 8 U.S.C. §1401, 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c).
6. You sign any and everything locking you into their private corporation and Swear to it under penalties of perjury. See 28 U.S.C. §1746(2).
7. You submit to the jurisdiction of the court by making an “appearance”, not knowing that what you are submitting to is not even a “court” within the constitutional sense and that the court is in the Executive rather than Legislative branch of the court.

The more correct approach is to attack the Plaintiff and his court on **jurisdiction ONLY** at the outset of the proceeding. If you do NOT, you will lose.

2 "What constitutes "timely" objection?"

(a) Under state practice, D is usually required to file his motion to quash service of process before any other pleading. If he instead files a demurrer or answer (or asks for any other relief--even a continuance), he is deemed to have made a general appearance and submitted himself to the court's jurisdiction--even if he alleges lack of jurisdiction as a "defense" in his answer [84 Cal.App.2d. 229]

*(b) In federal practice, D must raise lack of personal jurisdiction by his initial pleading--in a motion to dismiss, or, if no such motion is filed, in his answer to the complaint. [FRCP 12(h)]
[Gilberts Law Summaries, p. 33, sections 207- 211]*

5.3 Purpose of Due Process: To completely remove “presumption” from legal proceedings

All presumption which prejudices a right guaranteed by the Constitution represents a violation of Constitutional Due Process. The only exception to this rule is if the Defendant is not covered by the Constitution because:

1. Domiciled in areas not covered by the Bill of Rights, such as federal territories, possessions, and the federal areas within the states. These areas are called the “federal zone” in this memorandum.
2. Exercising agency of a corporation that is domiciled in the federal zone.

The above is also confirmed by reading Federal Rule of Civil Procedure 17(b) , which says that the law to be applied in a civil case must derive either from the law of the parties’ domicile or from the domicile of the corporation they are acting as an agent for.

According to the Bible, “presumption” also happens to be a Biblical sin in violation of God’s law as well, which should result in the banishment of a person from his society, which in today’s terms would mean a prison sentence:

“But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the LORD, and he shall be cut off from among his people.”
[Numbers 15:30, Bible, NKJV]

*“Keep back Your servant also from **presumptuous** sins; Let them not have dominion over me. Then I shall be blameless, And I shall be innocent of great transgression.”*
[Psalm 19:13, Bible, NKJV]

“Now the man who acts presumptuously and will not heed the priest who stands to minister there before the LORD your God, or the judge, that man shall die. So you shall put away the evil from Israel. 13 And all the people shall hear and fear, and no longer act presumptuously.”
[Deut. 17:12-13, Bible, NKJV]

We have therefore established that “presumption” which can injure others is something we should try very hard to avoid, because it is a violation of both man’s law AND God’s law. The chief purpose of Constitutional “due process” is therefore to completely remove injurious bias and the presumption that produces it from every legal proceeding in a court of law. This is done by:

1. Preventing the application of any “statutory presumptions” that might prejudice the rights of the Defendant.
2. Insisting that every conclusion is based on physical and non-presumptive (not “prima facie”) evidence.
3. To apply the same rules of evidence equally against both parties.
4. Choosing jurists who are free from bias or prejudice during the voir dire (jury selection) process.
5. Choosing judges who are free from bias or prejudice during the voir dire process.
6. Counsel on both sides ensuring that all presumptions made by the opposing party are challenged in a timely manner at all phases of the litigation.

You can tell when presumptions are being prejudicially used in a legal proceeding in federal court, for instance, when:

1. The judge or either party uses any of the following phrases:
 - 1.1. “Everyone knows. . .”
 - 1.2. “You knew or should have known...”
 - 1.3. “A reasonable [presumptuous] person would have concluded otherwise...”
2. The judge does not exclude the I.R.C. from evidence in the case involving a person who:
 - 2.1. Is not domiciled in the federal zone.
 - 2.2. Has no employment, contracts, or agency with the federal government.
 - 2.3. Who has provided evidence of the same above.
3. The judge allows the Prosecutor to throw accusations at the Defendant in front of the jury without insisting on evidence to back it up.
4. The judge admits into evidence or cites a statutory presumption that prejudices your rights.

“It is apparent,’ this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) ‘that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.”
[Heiner v. Donnan, 285 U.S. 312 (1932); Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.]

5. A judge challenges your choice of domicile and/or citizenship. In such a case, the court is illegally involving itself in what actually are strictly political matters and what is called “political questions”. One’s choice of domicile is a political matter that may not be coerced or presumed to be anything other than what the subject himself has clearly and unambiguously stated, both orally and on government forms. See our free memorandum of law below:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

Unscrupulous government prosecutors will frequently make use of false presumption as their chief means of winning a tax case as follows:

1. They will choose a jury that is misinformed or under-informed about the law and legal process. This makes them into sheep who will follow anyone.
2. They will use the ignorance and prejudices and the presumptions of the jury as a weapon to manipulate them into becoming an angry “lynch mob” with a vendetta against the Defendant. This was the same thing that they did to Jesus. See the free Great IRS Hoax, Form #11.302, Section 5.4.6.5 entitled “Modern Tax Trials are religious ‘inquisitions’ and not valid legal processes” available at: <http://sedm.org/Forms/FormIndex.htm>.
3. They will make frequent use of “words of art” to deceive the jury into making false presumptions that will prejudice the rights of the defendant.

*“The power to create presumptions is not a means of escape from constitutional restrictions,”
[New York Times v. Sullivan, 376 U.S. 254 (1964)]*

Most of these “words of art” are identified in the free Great IRS Hoax, Form #11.302, Section 3.9.1 through 3.9.1.27 available at: <http://sedm.org/Forms/FormIndex.htm>

4. They will:
 - 4.1. Avoid defining the words they are using.
 - 4.2. Prevent evidence of the meaning of the words they are using from entering the court record or the deliberations.Federal judges will help them with this process by insisting that “law” may not be discussed in the courtroom.

A good judge will ensure that the above prejudice does not happen, because it is his primary duty to defend and protect the Constitutional rights of the parties consistent with his oath of office, which is as follows for federal judges:

“I, _____, do solemnly swear and affirm that I will administer justice without regard to persons and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all of the duties incumbent upon me as _____ under the Constitution and laws of the United States, and that I will support and defend the Constitution of the United States against all enemies foreign and domestic, that I will bear true faith and allegiance to the same, and that I take this obligation freely without any mental reservation or purpose of evasion, and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God.”

Judges must be especially vigilant of the requirements of the Constitution where the matter involves taxation and where there is no jury or where anyone in the jury is either a “taxpayer” or a recipient of government benefits. He must do so in order to avoid violation of 18 U.S.C. §597, which forbids bribing of voters, since jurists are a type of voter. However, as a practical matter, we have observed that there are not have many good judges who will be this honorable in the context of a tax trial because their pay and retirement, they think, depends on a vigorous illegal enforcement of the Internal Revenue Code in violation of 28 U.S.C. §455.

[TITLE 28 > PART I > CHAPTER 21 > § 455](#)
[§ 455. Disqualification of justice, judge, or magistrate judge](#)

(a) Any justice, judge, or magistrate judge of the United States shall disqualify himself in any proceeding in which his impartiality might reasonably be questioned.

(b) He shall also disqualify himself in the following circumstances:

[. . .]

(4) He knows that he, individually or as a fiduciary, or his spouse or minor child residing in his household, has a financial interest in the subject matter in controversy or in a party to the proceeding, or any other interest that could be substantially affected by the outcome of the proceeding;

Most of the injustice that occurs in federal courtrooms across the country relating to income taxation occurs primarily because the above statute is violated. This statute wasn't always violated. It was only in the 1930's that federal judges became "taxpayers". Before that, they were completely independent, which is why most people were not "taxpayers" before that. For details on this corruption of our judiciary, see:

Great IRS Hoax, Form #11.302, Sections 6.7.15, 6.7.18, 6.10.2 through 6.11.12
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court has declared that judges must be alert to prevent such unconstitutional encroachments upon the sacred Constitutional Rights of those domiciled in the states of the Union, when it gave the following warning, which has gone largely unheeded by federal circuit and district courts since then:

"It may be that it...is the obnoxious thing in its mildest and least repulsive form; but illegitimate and unconstitutional practices get their first footing in that way; namely, by silent approaches and slight deviations from legal modes of procedure. This can only be obviated by adhering to the rule that constitutional provisions for the security of person and property should be liberally construed. A close and literal construction deprives them of half their efficacy, and leads to gradual depreciation of the right, as if it consisted more in sound than in substance. It is the duty of the courts to be watchful for the constitutional rights of the citizens, and against any stealthy encroachments thereon. Their motto should be obsta principalis." [Mr. Justice Brewer, dissenting, quoting Mr. Justice Bradley in *Boyd v. United States*, 116 U.S. 616, 29 L.Ed. 746, 6 Sup.Ct.Rep. 524] [*Hale v. Henkel*, 201 U.S. 43 (1906)]

5.4 The Worst Presumption Of All: That "private law" is "law" for those not subject to it

Among the types of evidence that may be introduced in a court setting to establish guilt include quoting the enacted law itself. Evidence based upon "law" only becomes admissible when the law cited is "positive law".

"Positive law. Law actually and specifically enacted or adopted by proper authority for the government of an organized jural society. See also Legislation."
[*Black's Law Dictionary*, Sixth Edition, p. 1162]

Evidence that is NOT positive law, becomes "prima facie" evidence, which means that it is "presumed" to be evidence unless challenged or rebutted:

TITLE 1 > CHAPTER 3 > § 204
§204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements

In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each State, Territory, or insular possession of the United States—

*(a) United States Code.—The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together with the then current supplement, if any, establish prima facie the laws of the United States, general and permanent in their nature, in force on the day preceding the commencement of the session following the last session the legislation of which is included: **Provided, however, That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States.***

The above statute, which is "positive law", establishes what is called a "statutory presumption" that courts are obligated to observe. The statute above creates the notion of "prima facie" evidence. "Prima facie evidence" is defined below:

"Prima facie evidence. Evidence good and sufficient on its face. Such evidence as, in the judgment of the law, is sufficient to establish a given fact, or the group or chain of facts constituting the party's claim or defense, and which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted, is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by other evidence. *State v. Haremza*, 213 Kan. 201, 515 P.2d. 1217, 1222.

*That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all the other probative evidence presented. *Godesky v. Provo City Corp.*, Utah, 690 P.2d. 541, 547. Evidence which, standing alone and unexplained, would maintain the proposition and warrant the conclusion to support which it*

is introduced. An inference or presumption of law, affirmative or negative of a fact, in the absence of proof, or until proof can be obtained or produced to overcome the inference. See also Presumptive evidence.”
[Black’s Law Dictionary, Sixth Edition, p. 1190]

A “statutory presumption” is one that occurs in a court of law because it is mandated by a positive law statute. The U.S. Supreme Court has ruled that “statutory presumptions”, such as [1 U.S.C. §204](#) above, which prejudice constitution rights are forbidden:

“A rebuttable presumption clearly is a rule of evidence which has the effect of shifting the burden of proof, Mobile, J. & K. C. R. Co. v. Turnipseed, 219 U.S. 35, 43, 31 S.Ct. 136, 32 L. R. A. (N. S.) 226, Ann. Cas. 1912A, 463; and it is hard to see how a statutory rebuttable presumptions is turned from a rule of evidence into a rule of substantive law as the result of a later statute making it conclusive. In both cases it is a substitute for proof; in the one open to challenge and disproof, and in the other conclusive. However, whether the latter presumption be treated as a rule of evidence or of substantive law, it constitutes an attempt, by legislative fiat, to enact into existence a fact which here does not, and cannot be made to, exist in actuality, and the result is the same, unless we are ready to overrule the Schlesinger Case, as we are not; for that case dealt with a conclusive presumption, and the court held it invalid without regard to the question of its technical characterization. This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.

‘It is apparent,’ this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) ‘that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.’

“If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise of a rule of substantive law.”
[Heiner v. Donnan, 285 U.S. 312 (1932)]

The U.S. Supreme Court has also ruled that statutes like [1 U.S.C. §204](#) impose the burden of proof upon the party who cites that which is not “positive law” or which is “prima facie” evidence of law as authority in a case, in cases where constitutional rights are at issue. To wit:

“Legislation declaring that proof of one fact of group of facts shall constitute prima facie evidence of an ultimate fact in issue is valid if there is a rational connection between what is proved and what is to be inferred. A prima facie presumption casts upon the person against whom it is applied the duty of going forward with his evidence on the particular point to which the presumption relates. A statute creating a presumption that is arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process clause of the Fourteenth Amendment. Legislative fiat may not take the place of fact in the judicial determination of issues involving life, liberty, or property. Manley v. Georgia, 279 U.S. 1, 49 S.Ct. 215, 73 L.Ed. -, and cases cited.”
[Western and Atlantic Railroad v. Henderson, 279 U.S. 639 (1929)]

[1 U.S.C. §204](#) lists the Titles of the U.S. Code that are positive law. The Internal Revenue Code (I.R.C.) is not listed, and therefore, it is simply “presumed” to be law until challenged or proven otherwise. That challenge has to come from you, because it will NEVER come from the government. Who would look a gift horse in the mouth? The statutory “presumption” that the I.R.C. is “law” may not be used to prejudice or undermine the Constitutional rights of a person, as shown above. Therefore, it may only be cited in the case of persons who are “taxpayers”, which means persons who are subject to it. Those who are not subject to it because they are “nontaxpayers” may not have it cited against them without proof on the record that:

1. Proof appears on the record that the affected party performed some act that made them subject to it.
2. The section cited is “positive law”. This would require going back to the Statutes At Large from which the section derives and showing that this section is “positive law”.

Most people who are challenged by the government using a section of the I.R.C. as authority wrongfully “presume” that it is “law” or “positive law” without even challenging this fact. This has the effect of relieving the government from the burden of proving that the section they are citing is “positive law”, thereby prejudicing and destroying their Constitutional rights. We must remember that the I.R.C. is:

1. “Private law” and “special law” that only applies to parties who consent individually to it, either in writing or based on their behavior. In that sense, it behaves as a contract, and not a public law.
2. NOT “law” for a “nontaxpayer” and may not be cited against a “nontaxpayer”. See section 7.1 later for details.

The I.R.C. is as “foreign” as the laws of China are to an American if the subject is a “nontaxpayer”. It is just like the Criminal Laws in fact, which a party can only become subject to by committing a “crime” defined therein.

"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."
[Long v. Rasmussen, 281 F. 236 (1922)]

The Internal Revenue Code contains several statutory presumptions. Below is an example:

TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter E > § 7491
§ 7491. Burden of proof

(a) Burden shifts where taxpayer produces credible evidence

(1) General rule

If, in any court proceeding, a taxpayer introduces credible evidence with respect to any factual issue relevant to ascertaining the liability of the taxpayer for any tax imposed by subtitle A or B, the Secretary shall have the burden of proof with respect to such issue.

(2) Limitations

Paragraph (1) shall apply with respect to an issue only if—

(A) the taxpayer has complied with the requirements under this title to substantiate any item;

(B) the taxpayer has maintained all records required under this title and has cooperated with reasonable requests by the Secretary for witnesses, information, documents, meetings, and interviews; and

(C) in the case of a partnership, corporation, or trust, the taxpayer is described in section 7430 (c)(4)(A)(ii).

Subparagraph (C) shall not apply to any qualified revocable trust (as defined in section 645 (b)(1)) with respect to liability for tax for any taxable year ending after the date of the decedent's death and before the applicable date (as defined in section 645 (b)(2)).

(3) Coordination

Paragraph (1) shall not apply to any issue if any other provision of this title provides for a specific burden of proof with respect to such issue.

If you would like to learn more about the subjects in this section, please refer to our free memorandum of law below:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

5.5 Unconstitutional Judicial Presumptions Commonly Used in Federal Court

The bedrock of our system of jurisprudence is the fundamental presumption of “innocent until proven guilty beyond a reasonable doubt”.

The presumption of innocence, although not articulated in the Constitution, is a basic component of a fair trial under our system of criminal justice. Long ago this Court stated:

The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic and elementary, and its enforcement lies at the foundation of the administration of our criminal law.
[Coffin v. United States, 156 U.S. 432, 453 (1895)]

The Fifth Amendment to the U.S. Constitution then guarantees us a right of due process of law. Fundamental to the notion of due process of law is the absence of presumption of fact or law. Absolutely everything that is offered as proof or evidence of guilt must be demonstrated and revealed with evidence, and nothing can or should be based on presumption, or especially

1 false presumption. **The extent to which presumption is used to establish guilt absent evidence or as a substitute for evidence**
2 **is therefore the extent to which our due process rights have been violated.** Black's Law Dictionary, Sixth Edition, on page
3 500 under the term "due process" confirms these conclusions:

4 "If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due
5 process of law."
6 [Black's Law Dictionary, Sixth Edition, p. 500 under "due process"]

7 In our legal system, our Courts and judges go out of their way to create and perpetuate false presumptions to bias the legal
8 system in their favor, and in so doing, based on the above, they commit a grave sin and violation of God's laws and stare
9 decisis on the matter. The only reason they get away with this tyranny in most cases is because of our own legal ignorance
10 along with corrupted government judges and lawyers who allow and encourage and facilitate this kind of abuse of our due
11 process rights. Below are some examples of how they do this:

- 12 1. False presumptions that the Internal Revenue Code is law. The Internal Revenue Code has not been enacted into positive
13 law. It says that at the beginning of the Title. Any title not enacted into "positive law" is described as "prima facie
14 evidence" of law. That means it is "presumptive" evidence that is rebuttable:

15 "Prima facie. Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first
16 disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex
17 rel. Herbert v. Whims, 68 Ohio App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110. See also Presumption."
18 [Black's Law Dictionary, Sixth Edition, p. 1189]

19 Since Christians are not allowed to presume anything, then they can't be allowed to presume that the Internal Revenue
20 Code is "law" or that it even applies to them. Technically, the Internal Revenue Code can only be described as a "statute"
21 or "code", but not as "law". Here is the way the Supreme Court describes it:

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

26 Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or
27 property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed
28 by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479."
29 [[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]

30 Law is evidence of explicit consent by the people. For a statute to be enacted into positive law, a majority of the people
31 or their representatives must consent to it by voting in favor of it. When a statute is not enacted into positive law, this
32 simply means that the people never collectively and explicitly consented to the enforcement of it. Consequently, they
33 cannot be expected to accept any adverse impact on their rights that such legislation but not "law" might have on them.
34 In a system of government based only on consent of the governed such as we have, such "legislation" and "presumptive
35 evidence of law" is unenforceable and becomes mainly a political statement of public policy but not law. This is a polite
36 way of saying that the Internal Revenue Code is simply an unenforceable, state-sponsored federal voluntary religion that
37 has no force on the average American. Like the Bible itself, the Internal Revenue Code therefore only applies to people
38 who volunteer or choose to "believe" in or accept its terms. To treat the I.R.C. any other way is essentially to hurt your
39 neighbor and disrespect his sovereignty and his rights. Christians don't force things upon others who never consented.
40 People in the legal profession and the tax profession will readily and frequently sin all the time by making false
41 presumptions about the liability of people under Internal Revenue Code and they will falsely assume that the I.R.C. is
42 "law". Indirectly, they are falsely "presuming" that the target of the IRS enforcement action "consented", which is a
43 complete lie in most cases. This type of presumptuous behavior is forbidden to Christians under God's law because it
44 violates the second great commandment to love our neighbor and not hurt him (see Bible, Gal. 5:14). Consequently, the
45 Internal Revenue Code cannot be treated as "law" by Christians and shouldn't be treated as "law" by the courts either.
46 To do so would constitute sin and idolatry toward any judge that might try to coerce either jurists or the accused to make
47 such "presumptions". Since the I.R.C. is "presumptive evidence" of law, the easy way to disprove that it is law is to
48 demand evidence that the people consented to it. The Supreme Court said the Sixteenth Amendment didn't constitute
49 evidence of consent. The Congress cannot enact a law that applies in states of the Union without explicit evidence of
50 consent found in the Constitution, and there is none according to the Supreme Court. If you would like to know more
51 about the subject of the Internal Revenue Code not being "law", see sections 5.4.1 through 5.4.1.4 later.

2. Court jurisdiction presumptions. If you appear in front of a federal court that has no jurisdiction over you and you make a “general appearance” and do not challenge jurisdiction, you are “presumed” to voluntarily consent to the jurisdiction of the court, even though that court in most cases doesn’t have any jurisdiction whatsoever over you, including in personam or subject matter jurisdiction.

appearance. A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The voluntary submission to a court's jurisdiction.

In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his behalf. See e.g., Federal Rule of Criminal Procedure 43.

An appearance may be either general or special; the former is a simple and unqualified or unrestricted submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court. *Insurance Co. of North America v. Kunin*, 175 Neb. 260, 121 N.W.2d. 372, 375, 376. [Black's Law Dictionary, Sixth Edition, p. 97]

Your ignorant and/or greedy attorney won’t even tell you that you have the option to make a *special* appearance instead of a general appearance or to challenge jurisdiction because it would threaten his profits and maybe even his license to practice law. You have to know this, and what you don’t know will definitely hurt you! However, even some federal courts admit the real truth of this matter:

“There is a presumption against existence of federal jurisdiction; thus, party invoking federal court’s jurisdiction bears the burden of proof. 28 U.S.C.A. §§ 1332, 1332(c); Fed.Rules.Civ.Proc. rule 12(h)(3), 28 U.S.C.A.”

“If parties do not raise question of lack of jurisdiction, it is the duty of the federal court to determine the matter sua sponte. 28 U.S.C.A. §1332.”

“Lack of jurisdiction cannot be waived and jurisdiction cannot be conferred upon a federal court by consent, inaction, or stipulation. 28 U.S.C.A. §1332.”

“Although defendant did not present evidence to support dismissal for lack of jurisdiction, burden rested with plaintiffs to prove affirmatively that jurisdiction did exist. 28 U.S.C.A. §1332.”
[Basso v. Utah Power and Light Company, 495 F.2d. 906 (1974)]

3. Presumption of correctness of IRS assessments. The federal courts assume that the IRS’ assessments are correct, but the IRS must provide facts to support the assessment and it must appear on a 23C assessment form that is signed and certified by an assessment officer.

“The tax collector’s presumption of correctness has a Herculean muscularity of Goliathlike reach, but we strike an Achilles’ heel when we find no muscles, no tendons, no ligaments of fact.”
[Portillo v. C.I.R., 932 F.2d. 1128 (5th Cir. 1991)]

“Presumption of correctness which attends determination of Commissioner of Internal Revenue may be rebutted by showing that such determination is arbitrary or erroneous.”
[United States v. Hover, 268 F.2d. 657 (1959)]

However, the presumption of correctness is easily overcome by looking at the government’s own audits of the IRS. There are several documents on the Family Guardian website from the General Accounting Office (GAO) showing that the IRS is unable to properly account for its revenues or protect the security of its taxpayer records. Presenting these reports in court is a sure way to derail the presumption of correctness of any alleged assessment the IRS may say they have on you. You can examine these reports for yourself on the website at:

<http://famguardian.org/PublishedAuthors/Govt/GAO/GAO.htm>

4. U.S. Supreme Court “cert denied” presumptions. When a case is lost at the federal district or circuit court level, frequently it is appealed to the U.S. Supreme Court on what is called a “writ of certiorari”. When the Supreme Court doesn’t want to hear the case, they will “deny the cert”, which is often abbreviated “cert denied”. A famous and evil and unethical tactic by the IRS and DOJ is to cite as an authority a “cert denied” and then “presume” or “assume” that because the Supreme Court wouldn’t hear the appeal, then they agree with the findings of the lower court. An example of that tactic is found in the IRS’ famous document on their website entitled *The Truth About Frivolous Tax Arguments*, for instance, which is rebutted on the website at: http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax_rebuts.pdf. However, this fallacious logic simply is not a valid presumption or inference to make absent a detailed explanation from the Supreme Court *itself* of why they denied the cert, and frequently they won’t explain why they denied the appeal because it would be a public embarrassment for the government to do so! For instance, if a person declares themselves to be a “nontaxpayer” and a “nonresident alien”, does not file a return, and challenges the authority of the IRS and litigates his case all the way up to the Supreme Court to prove that the IRS has no assessment authority on him, do you think the Supreme Court is going to want most Americans to hear the truth by ruling in his favor and causing our income tax system to self-destruct? U.S. Supreme Court Rule 10 reveals *some*, but not *all* of the reasons why they might deny a cert., but there are a lot more reasons they don’t list, and the rule even admits that the reasons listed are incomplete. The bold-faced type emphasizes the point we are trying to make here:

Rule 10. Considerations Governing Review on Writ of Certiorari

*Review on a writ of certiorari is not a matter of right, but of judicial discretion. A petition for a writ of certiorari will be granted only for compelling reasons. The following, **although neither controlling nor fully measuring the Court’s discretion**, indicate the character of the reasons the Court considers:*

(a) a United States court of appeals has entered a decision in conflict with the decision of another United States court of appeals on the same important matter; has decided an important federal question in a way that conflicts with a decision by a state court of last resort; or has so far departed from the accepted and usual course of judicial proceedings, or sanctioned such a departure by a lower court, as to call for an exercise of this Court’s supervisory power;

(b) a state court of last resort has decided an important federal question in a way that conflicts with the decision of another state court of last resort or of a United States court of appeals;

(c) a state court or a United States court of appeals has decided an important question of federal law that has not been, but should be, settled by this Court, or has decided an important federal question in a way that conflicts with relevant decisions of this Court.

A petition for a writ of certiorari is rarely granted when the asserted error consists of erroneous factual findings or the misapplication of a properly stated rule of law.

In the above, DISCRETION=REASON. The above list of reasons, by the court’s own admission, is *incomplete*. Furthermore, there is no Supreme Court rule that says they have to list ALL their reasons for not granting a writ. This very defect, in fact, is how the government has transformed us into a society of men and no laws, in conflict with the intent of the founding fathers expressed in *Marbury v. Madison*, 5 U.S. 137 (1803):

“The Government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation if the laws furnish no remedy for the violation of a vested legal right.”
[Marbury v. Madison, 5 U.S. 137 (1803)]

So don’t let the IRS trick you into “assuming” that the supreme court agreed with them if an appeal was denied to it from a lower court that was ruled in the IRS’ favor. The lower courts are obligated to follow the precedents established by the Supreme Court but frequently they don’t. Rulings against gun ownership and the pledge of allegiance in 2002 coming from the radical and socialist Ninth Circuit Court of Appeals are good examples that contradict such a conclusion.

5. “U.S. citizen” presumptions. There is a very common misconception that we are all “U.S. citizens”. In most cases, judges will insist that the only way that you cannot be one is if you meet the burden of proving that you *aren’t*. This presumption is completely false and is undertaken to illegally pull you inside the corrupt jurisdiction of the federal courts in order to rape and pillage your liberty and your property.

"Unless the defendant can prove he is not a citizen of the United States, the IRS has the right to inquire and determine a tax liability."
[U.S. v. Slater, 545 Fed.Supp. 179,182 (1982)]

6. **Burden of proof presumptions.** Internal Revenue Code section 7491 places the burden of proving nonliability on the "taxpayer". Note that this section of the code never requires the government to first prove that a human being is a "taxpayer" BEFORE the burden of proof is shifted to the taxpayer. Here is the content of that section:

"If, in any court proceeding, a taxpayer introduces credible evidence with respect to any factual issue relevant to ascertaining the liability of the taxpayer for any tax imposed by subtitle A or B, the Secretary shall have the burden of proof with respect to such issue."
[26 U.S.C. §7491]

There are many other similar "presumptions" like those above that we haven't documented. We include these here only as examples so you can see how the scandal and violation of your rights and liberties is perpetrated by evil tyrants in our government who have transformed it into a socialist beast. Whatever the case, the Bible is very explicit about what we should do with those who act presumptuously: Rebuke and banish them from society. What does this mean in the case of juries and during court trials? It means that during the voir dire process of interviewing the jurors and the judges, they must both be asked about their presumptions and biases, and those who have such biases and presumptions should be banished from the jury and the case. If the judge has a bias or presumption in favor of the government's position, such as those listed above, then he too should be removed for conflict of interest under 28 U.S.C. §455 and bias and prejudice under 28 U.S.C. §144. Likewise, if you ever hear a government prosecutor use the phrase "everyone knows", then a BIG red flag should go up in your mind's eye because you are dealing with a presumption. When this happens in a courtroom, you ought to stand up and object to such nonsense immediately because your WICKED opponent is trying to frame you with presumptions and thereby violate your due process rights under the Fifth Amendment!

The reason this memorandum of law is so large and extensive in its research and authorities is because we have made a disciplined effort to avoid presumptions. We have, in fact, used evidence derived from the government's own laws, spokespersons, and courts to prove nearly every point we make in this book. This ensures that you don't have to "assume" anything and can examine the facts and evidence for yourself and reach your own independent conclusions about the truth of what we are saying. In effect, we have pretended that we are the prosecuting attorney and you are the jury and the "court" is the "court of public opinion". This provides excellent practice and preparation for a real trial, because we assume these materials will also be used in a real court to prosecute specific government servants for wrongdoing.

5.6 How corrupted judges encourage and reward presumptions by jurists in the courtroom

Federal judges have developed some rather effective and prevalent techniques for encouraging and rewarding the use of prejudicial presumption in federal courtrooms in the context of taxation so as to turn a legal proceeding essentially into a political proceeding, whereby the jury does the illegal lynching for him. Below are a few of the more common techniques:

1. Refusing to allow "law" to be discussed in the courtroom in front of a jury.
2. Refusing to allow jurists serving on jury duty to read the law.
3. Sanctioning and penalizing counsel who discuss the law during trials, under Federal Rule of Civil Procedure 11.

If you would like to read a real-life trial transcript whereby a judge did exactly the above, see:

<http://famguardian.org/Subjects/Taxes/CaseStudies/PhilRoberts/PhilRoberts.htm>

After law is removed from tax trials, the only thing that remains is presumption and ignorance as the means of decision, which will always produce injustice, prejudice, and unlawful decisions from jurists.

"One who turns his ear from hearing the law [God's law or man's law], even his prayer is an abomination."
[Prov. 28:9, Bible, NKJV]

5.7 How Presumption turns Courts into Federal Churches in violation of the First Amendment

"Presumption", when it is left to operate unchecked in a federal court proceeding:

1. Has all the attributes of religious “faith”. Religious faith is simply a belief in anything that can’t be demonstrated with physical evidence absent presumption.
2. Turns the courtroom into a federal “church”, and the judge into a “priest”.
3. Produces a “political religion” when exercised in the courtroom.
4. Corrupts the court and makes it essentially into a political, and not a legal tribunal.
5. Violates the separation of powers doctrine, which was put in place to protect our rights from such encroachments.

If you would like to investigate the fascinating matter further of how the abuse of presumption in federal courtrooms has the effect of creating a state-sponsored religion in violation of the First Amendment Establishment Clause, please consult:

1. Our free memorandum of law below:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

2. The free book below:

Great IRS Hoax, Form #11.302, Section 5.10
<http://sedm.org/Forms/FormIndex.htm>

We strongly encourage you to rebut the evidence contained in the above references and send us the rebuttal along with court-admissible evidence upon which it is based.

6 Prohibitions upon presumption in gathering court-admissible evidence

6.1 Rules of Evidence designed to completely remove presumption

The chief purpose of the Federal Rules of Evidence (Fed.Rule.Evid.) is to completely remove presumption from legal due process so as to remove bias or prejudice from the finders of fact and witnesses.

Federal Rules of Evidence
<http://www.law.cornell.edu/rules/fre/index.html>

The Federal Rules of Evidence indirectly agree with these conclusions when they explain their purpose:

Federal Rules of Evidence
Rule 102. Purpose and Construction

These rules shall be construed to secure fairness in administration, elimination of unjustifiable expense and delay, and promotion of growth and development of the law of evidence to the end that the truth may be ascertained and proceedings justly determined.

The statement above doesn’t define “fairness”, but the implication is that nothing can be fair which is based on an unsubstantiated assumption or presumption. They don’t tie “presumption” to the concept of fairness because they don’t want you to notice when the judge and U.S. attorney are abusing it to prejudice your Constitutional rights, which is most of the time.

This purpose of eliminating presumption from legal proceedings explains why the Federal Rules of Evidence:

1. Require all witnesses to have a *personal knowledge* of the facts that they are testifying about. Federal Rule of Evidence 602. Absence of personal knowledge would simply encourage and reward false or unsubstantiated presumption.
2. Prohibit “leading questions” to witnesses. Federal Rule of Evidence 611(c). A leading question is a question that contains a presupposition. Examples of such questions are found at the beginning of the next section.
3. Do not allow religious beliefs to be used to discredit or enhance the credibility of witnesses. Federal Rule of Evidence 610. Since religious beliefs cannot be substantiated with evidence, then they are themselves in effect “presumptions” on the part of the believer.
4. Exclude “hearsay” evidence from being admitted under Federal Rule of Evidence 802. Statements of third parties, which are called “hearsay”, are excluded under the “Hearsay Rule”. Such statements essentially amount to unsubstantiated opinions or presumptions that may not be used as evidence.

6.2 Abuse of Presumption As Part of Legal Discovery

Presumption is a favorite technique used by less than scrupulous attorneys in order to get answers or establish facts that they wish to establish during legal discovery. The presumptions are packaged essentially as “loaded questions” that presume a fact and, if not challenged but rather answered, establish the fact. For instance, below are a few such questions.

1. **“Have you stopped beating your wife yet?”**. Whether you answer “Yes” or “No” to the question, you still admit the premise of the question, which is that you are beating your wife. The only way to avoid admitting the premise is to respond by directly challenging the premise, such as by saying “I never have and never will beat my wife, ever.”
2. **“Have you always violated the law?”**. Whether you answer “Yes” or “No” to the question, you still admit the premise of the question, which is that you violated the law. The only way to avoid admitting the premise is to respond by directly challenging the premise, such as by saying “I never have and never will violate the law, ever.”
3. **“Do you _____ (verb)?”**. The blank part of this question contains a verb which the questioner refuses to define, and leaves it to you to presume the meaning of. If you do not ask for a definition, then you are essentially presuming or assuming that you agree with the questioner’s presumptions about what he thinks the word means, or that you know what he means, which in fact is rarely the case.
4. **“Isn’t this _____ (adjective)?”** When an adjective is used to describe a behavior whose definition is not established at the time of the question, then the witness essentially consents to accept or presume the truth of whatever definition the deposing counsel places upon the word later in the litigation. This gives a license to the deposing counsel to define the word prejudicially later, or to associate the admission with something that is prejudicial or presumptuously prejudicial.

Whenever the above tactics are employed, if the witness either refuses to answer the question or does not deny the question or does not ask for a definition of the presumptuous word or words that are being used, then he has created or at least rewarded and encouraged any one of the following types of presumptions”

1. If the witness refuses to answer the question, then it the questioner will assume that the answer is incriminating.
2. If the witness does not challenge the premise of the question, then he has admitted it and created a presumption that it is true.
3. If the witness does not ask for the definition of the adjective or verb used by the deposing counsel, he has essentially agreed to presume the definition of the word used by the deposing counsel later in the proceeding. You never want to hand to an opposing counsel an unrestricted license to control the definition of any word used in the proceeding and you never want to admit to anything that would be prejudicial to your interest because a negative adjective or verb is used to describe your behavior as a defendant.

A clue that “presumption” is being abused to establish the above types of bias and prejudice are the use of any of the following words in the question:

1. “Always”
2. “Never”
3. “Should”/”Ought”/”Must”
4. “Everyone”
5. “No one”
6. “You” or “your”
7. Cuss words

All of the above types of words have in common that they are dogmatic, bossy, and judgmental, and therefore abusive. A lawyer who is attempting to discover the objective truth and facts about a situation cannot and should not project their own interpretation or judgment upon a witness using any of the above types of words. In the legal field, this is called “Leading questions”, which violate the Federal Rule of Evidence 611(c) available at:

<http://www.law.cornell.edu/rules/fre/index.html><http://www.law.cornell.edu/rules/fre/index.html>

7 How the IRS and state revenue Agencies Abuse Presumption to Destroy Your Constitutional Rights

7.1 IRS Presumption Rules

Those responding to tax collection notices from the IRS must employ presumption rules appearing in IRS regulations in order to avoid becoming the target of illegal collection as statutory “nontaxpayers” and “nonresidents”. Those presumption rules are found in 26 C.F.R. §1.1441-1(b)(3):

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

(b)General rules of withholding -

(3)Presumptions regarding payee's status in the absence of documentation -

(i)General rules.

A withholding agent that cannot, prior to the payment, reliably associate (within the meaning of paragraph (b)(2)(vii) of this section) a payment of an amount subject to withholding (as described in § 1.1441-2(a)) with valid documentation may rely on the presumptions of this paragraph (b)(3) to determine the status of the person receiving the payment as a U.S. or a foreign person and the person's other relevant characteristics (e.g., as an owner or intermediary, as an individual, trust, partnership, or corporation). The determination of withholding and reporting requirements applicable to payments to a person presumed to be a foreign person is governed only by the provisions of chapters 3 and 4 of the Code and the regulations thereunder. For the determination of withholding and reporting requirements applicable to payments to a person presumed to be a U.S. person, see chapter 61 of the Code, section 3402, 3405, or 3406, and, with respect to the reporting requirements of a participating FFI or registered deemed-compliant FFI, see chapter 4 of the Code and the related regulations. A presumption that a payee is a foreign payee is not a presumption that the payee is a foreign beneficial owner. Therefore, the provisions of this paragraph (b)(3) have no effect for purposes of reducing the withholding rate if associating the payment with documentation of foreign beneficial ownership is required as a condition for such rate reduction. See paragraph (b)(3)(ix) of this section for consequences to a withholding agent that fails to withhold in accordance with the presumptions set forth in this paragraph (b)(3) or if the withholding agent has actual knowledge or reason to know of facts that are contrary to the presumptions set forth in this paragraph (b)(3). See paragraph (b)(2)(vii) of this section for rules regarding the extent to which a withholding agent can reliably associate a payment with documentation.

(ii)Presumptions of classification as individual, corporation, partnership, etc. -

(A)In general.

A withholding agent that cannot reliably associate a payment with a valid withholding certificate or that has received valid documentary evidence under §§ 1.1441-1(e)(1)(ii)(A)(2) and 1.6049-5(c)(1) or (4) but cannot determine a payee's classification from the documentary evidence must apply the rules of this paragraph (b)(3)(ii) to determine the payee's classification as an individual, trust, estate, corporation, or partnership. The fact that a payee is presumed to have a certain status under the provisions of this paragraph (b)(3)(ii) does not mean that it is excused from furnishing documentation if documentation is otherwise required to obtain a reduced rate of withholding under this section. For example, if, for purposes of this paragraph (b)(3)(ii), a payee is presumed to be a tax-exempt organization based on § 1.6049-4(c)(1)(ii)(B), the withholding agent cannot rely on this presumption to reduce the rate of withholding on payments to such person (if such person is also presumed to be a foreign person under paragraph (b)(3)(iii)(A) of this section) because a reduction in the rate of withholding for payments to a foreign tax-exempt organization generally requires that a valid Form W-8 described in § 1.1441-9(b)(2) be furnished to the withholding agent.

(B)No documentation provided. If the withholding agent cannot reliably associate a payment with a valid withholding certificate or valid documentary evidence, it must presume that the payee is an individual, a trust, or an estate, if the payee appears to be such person (e.g., based on the payee's name or information in the customer file). In the absence of reliable indications that the payee is an individual, a trust, or an estate, the withholding agent must presume that the payee is a corporation or one of the persons enumerated under § 1.6049-4(c)(1)(ii)(B) through (Q) if it can be so treated under § 1.6049-4(c)(1)(ii)(A)(1) or any one of the paragraphs under § 1.6049-4(c)(1)(ii)(B) through (Q) without the need to furnish documentation. If the withholding agent cannot treat a payee as a person described in § 1.6049-4(c)(1)(ii)(A)(1) through (Q), then the payee shall be presumed to be a partnership. If such a partnership is presumed to be foreign, it is not the beneficial owner of the income paid to it. See paragraph (c)(6) of this section. If such a partnership is presumed to be domestic, it is a U.S. non-exempt recipient for purposes of chapter 61 of the Code.

(C)Documentary evidence furnished for offshore obligation. If the withholding agent receives valid documentary evidence, as described in § 1.6049-5(c)(1) or (c)(4), with respect to an offshore obligation from an entity but the documentary evidence does not establish the entity's classification as a corporation, trust, estate, or partnership, the withholding agent may presume (in the absence of actual knowledge otherwise) that the entity is the type of person enumerated under § 1.6049-4 (c)(1)(ii)(B) through (Q) if it can be so treated under any one of those

paragraphs without the need to furnish documentation. If the withholding agent cannot treat a payee as a person described in § 1.6049-4(c)(1)(ii)(B) through (Q), then the payee shall be presumed to be a corporation unless the withholding agent knows, or has reason to know, that the entity is not classified as a corporation for U.S. tax purposes. If a payee is, or is presumed to be, a corporation under this paragraph (b)(3)(ii)(C) and a foreign person under paragraph (b)(3)(iii) of this section, a withholding agent shall not treat the payee as the beneficial owner of income if the withholding agent knows, or has reason to know, that the payee is not the beneficial owner of the income. For this purpose, a withholding agent will have reason to know that the payee is not a beneficial owner if the documentary evidence indicates that the payee is a bank, broker, intermediary, custodian, or other agent, or is treated under § 1.6049-4(c)(1)(ii)(B) through (Q) as such a person. A withholding agent may, however, treat such a person as a beneficial owner if the foreign person provides a statement, in writing and signed by a person with authority to sign the statement, that is attached to the documentary evidence and that states that the foreign person is the beneficial owner of the income.

(iii) Presumption of U.S. or foreign status.

A payment that the withholding agent cannot reliably associate with documentation is presumed to be made to a U.S. person, except as otherwise provided in this paragraph (b)(3)(iii), in paragraphs (b)(3)(iv) and (v) of this section, or in § 1.1441-5(d) or (e). A withholding agent must treat a payee that is presumed or known to be a trust but for which the withholding agent cannot determine the type of trust in accordance with the presumptions specified in § 1.1441-5(e)(6)(ii). In the case of a payment that is a withholdable payment, a withholding agent must apply the presumption rule under § 1.1471-3(f) for purposes of chapter 4.

(A) Payments to exempt recipients -

(1) In general. If a withholding agent cannot reliably associate a payment with documentation from the payee and the payee is an exempt recipient (as determined under the provisions of § 1.6049-4(c)(1)(ii) in the case of interest, or under similar provisions under chapter 61 of the Code applicable to the type of payment involved, but not including a payee that the withholding agent may treat as a foreign intermediary in accordance with paragraph (b)(3)(v) of this section), the payee is presumed to be a foreign person and not a U.S. person -

(i) If the withholding agent has actual knowledge of the payee's employer identification number and that number begins with the two digits "98";

(ii) If the withholding agent's communications with the payee are mailed to an address in a foreign country;

(iii) If the name of the payee indicates that the entity is the type of entity that is on the per se list of foreign corporations contained in § 301.7701-2(b)(8)(i) of this chapter (and, in the case of a name which contains the designation "corporation" or "company," the withholding agent has a document that reasonably demonstrates the payee was incorporated in the relevant jurisdiction);

(iv) If the payment is made with respect to an offshore obligation (as defined in paragraph (c)(37) of this section); or

(v) With respect to an account opened after July 1, 2014, if the withholding agent has a telephone number for the person outside of the United States.

(B) Scholarships and grants. A payment representing taxable scholarship or fellowship grant income that does not represent compensation for services (but is not excluded from tax under section 117) and that a withholding agent cannot reliably associate with documentation is presumed to be made to a foreign person if the withholding agent has a record that the payee has a U.S. visa that is not an immigrant visa. See section 871(c) and § 1.1441-4(c) for applicable tax rate and withholding rules.

(C) Pensions, annuities, etc. A payment from a trust described in section 401(a), an annuity plan described in section 403(a), a payment with respect to any annuity, custodial account, or retirement income account described in section 403(b), or a payment from an individual retirement account or individual retirement annuity described in section 408 that a withholding agent cannot reliably associate with documentation is presumed to be made to a U.S. person only if the withholding agent has a record of a Social Security number for the payee and relies on a mailing address described in the following sentence. A mailing address is an address used for purposes of information reporting or otherwise communicating with the payee that is an address in the United States or in a foreign country with which the United States has an income tax treaty in effect and the treaty provides that the payee, if an individual resident in that country, would be entitled to an exemption from U.S. tax on amounts described in this paragraph (b)(3)(iii)(C). Any payment described in this paragraph (b)(3)(iii)(C) that is not presumed to be made to a U.S. person is presumed to be made to a foreign person. A withholding agent making a payment to a person presumed to be a foreign person may not reduce the 30-percent amount of withholding required on such payment unless it receives a withholding certificate described in paragraph (e)(2)(i) of this section furnished by the beneficial owner. For reduction in the 30-percent rate, see §§ 1.1441-4(e) or 1.1441-6(b).

(D) Payments with respect to offshore obligations. A payment is presumed made to a foreign payee if the payment is made outside the United States (as defined in § 1.6049-5(e)) with respect to an offshore obligation (as defined in paragraph (c)(37) of this section) and the withholding agent does not have actual knowledge that the payee is a U.S. person. See § 1.6049-5(d)(2) and (3) for exceptions to this rule.

(E) Certain payments for services. A payment for services is presumed to be made to a foreign person if -

(1) The payee is an individual;

(2) The withholding agent does not know, or have reason to know, that the payee is a U.S. citizen or resident;

(3) The withholding agent does not know, or have reason to know, that the income is (or may be) effectively connected with the conduct of a trade or business within the United States; and

(4) All of the services for which the payment is made were performed by the payee outside of the United States.

(iv) **Grace period.**

A withholding agent may choose to apply the provisions of § 1.6049-5(d)(2)(ii) regarding a 90-day grace period for purposes of this paragraph (b)(3) (by applying the term withholding agent instead of the term payor) to amounts described in § 1.1441-6(c)(2) and to amounts covered by a Form 8233 described in § 1.1441-4(b)(2)(ii). Thus, for these amounts, a withholding agent may choose to treat the payee as a foreign person and withhold under chapter 3 of the Code (and the regulations thereunder) while awaiting documentation. For purposes of determining the rate of withholding under this section, the withholding agent must withhold at the unreduced 30-percent rate at the time that the amounts are credited to an account. For reporting of amounts credited both before and after the grace period, see § 1.1461-1(c)(4)(i)(A). The following adjustments shall be made at the expiration of the grace period:

(A) If, at the end of the grace period, the documentation is not furnished in the manner required under this section and the account holder is presumed to be a U.S. non-exempt recipient, then backup withholding only applies to amounts credited to the account after the expiration of the grace period. Amounts credited to the account during the grace period shall be treated as owned by a foreign payee and adjustments must be made to correct any underwithholding on such amounts in the manner described in § 1.1461-2.

(B) If, at the end of the grace period, the documentation is not furnished in the manner required under this section, or if documentation is furnished that does not support the claimed rate reduction, and the account holder is presumed to be a foreign person then adjustments must be made to correct any underwithholding on amounts credited to the account during the grace period, based on the adjustment procedures described in § 1.1461-2.

(v) **Special rules applicable to payments to foreign intermediaries -**

(A) Reliance on claim of status as foreign intermediary. The presumption rules of paragraph (b)(3)(v)(B) of this section apply to a payment made to an intermediary (whether the intermediary is a qualified or nonqualified intermediary) that has provided a valid withholding certificate under paragraph (e)(3)(ii) or (iii) of this section (or has provided documentary evidence described in paragraph (b)(3)(ii)(C) of this section that indicates it is a bank, broker, custodian, intermediary, or other agent) to the extent the withholding agent cannot treat the payment as being reliably associated with valid documentation under the rules of paragraph (b)(2)(vii) of this section. For this purpose, a U.S. person's foreign branch that is a qualified intermediary defined in paragraph (e)(5)(ii) of this section shall be treated as a foreign intermediary. A payee that the withholding agent may not reliably treat as a foreign intermediary under this paragraph (b)(3)(v)(A) is presumed to be a payee other than an intermediary whose classification as an individual, corporation, partnership, etc., must be determined in accordance with paragraph (b)(3)(ii) of this section to the extent relevant. In addition, such payee is presumed to be a U.S. or a foreign payee based upon the presumptions described in paragraph (b)(3)(iii) of this section. The provisions of paragraph (b)(3)(v)(B) of this section are not relevant to a withholding agent that can reliably associate a payment with a withholding certificate from a person representing to be a qualified intermediary to the extent the qualified intermediary has assumed primary withholding responsibility in accordance with paragraph (e)(5)(iv) of this section.

(B) Beneficial owner documentation or allocation information is lacking or unreliable. Except as otherwise provided in this paragraph (b)(3)(v)(B), any portion of a payment that the withholding agent may treat as made to a foreign intermediary (whether a nonqualified or a qualified intermediary) but that the withholding agent cannot treat as reliably associated with valid documentation under the rules of paragraph (b)(2)(vii) of this section is presumed made to an unknown, undocumented foreign payee. As a result, a withholding agent must deduct and withhold 30 percent from any payment of an amount subject to withholding. If a withholding certificate attached to an intermediary certificate is another intermediary withholding certificate or a flow-through withholding certificate, the rules of this paragraph (b)(3)(v)(B) (or § 1.1441-5(d)(3) or (e)(6)(iii)) apply by treating the portion of the payment allocable to the other intermediary or flow-through entity as if it were made directly to the other intermediary or flow-through entity. Any payment of an amount subject to withholding that

is presumed made to an undocumented foreign person must be reported on Form 1042-S. See § 1.1461-1(c). See § 1.6049-5(d) for payments that are not subject to withholding under chapter 3. However, in the case of a payment that is a withholdable payment made to a foreign intermediary, the presumption rules under § 1.1471-3(f)(5) shall apply.

(vi) **U.S. branches and territory financial institutions not treated as U.S. persons.**

The rules of paragraph (b)(3)(v)(B) of this section shall apply to payments to a U.S. branch or a territory financial institution described in paragraph (b)(2)(iv)(A) of this section that has provided a withholding certificate as described in paragraph (e)(3)(v) of this section on which it has not agreed to be treated as a U.S. person.

(vii) **Joint payees -**

(A) In general. Except as provided in paragraph (b)(3)(vii)(B) of this section and this paragraph (b)(3)(vii)(A), if a withholding agent makes a payment to joint payees and cannot reliably associate the payment with valid documentation from all payees, the payment is presumed made to an unidentified U.S. person. If, however, a withholding agent makes a payment that is a withholdable payment and any joint payee does not appear, by its name and other information contained in the account file, to be an individual, then the entire amount of the payment will be treated as made to an undocumented foreign person. See paragraph (b)(3)(iii) of this section for presumption rules that apply in the case of a payment that is a withholdable payment. However, if one of the joint payees provides a Form W-9 furnished in accordance with the procedures described in §§ 31.3406(d)-1 through 31.3406(d)-5 of this chapter, the payment shall be treated as made to that payee. See § 31.3406(h)-2 of this chapter for rules to determine the relevant payee if more than one Form W-9 is provided. For purposes of applying this paragraph (b)(3), the grace period rules in paragraph (b)(3)(iv) of this section shall apply only if each payee meets the conditions described in paragraph (b)(3)(iv) of this section.

(B) Special rule for offshore obligations. If a withholding agent makes a payment to joint payees and cannot reliably associate a payment with valid documentation from all payees, the payment is presumed made to an unknown foreign payee if the payment is made outside the United States (as defined in § 1.6049-5(e)) with respect to an offshore obligation (as defined in § 1.6049-5(c)(1)).

(viii) **Rebuttal of presumptions.**

A payee or beneficial owner may rebut the presumptions described in this paragraph (b)(3) by providing reliable documentation to the withholding agent or, if applicable, to the IRS.

(ix) **Effect of reliance on presumptions and of actual knowledge or reason to know otherwise -**

(A) General rule. Except as otherwise provided in paragraph (b)(3)(ix)(B) of this section, a withholding agent that withholds on a payment under section 3402, 3405, or 3406 in accordance with the presumptions set forth in this paragraph (b)(3) shall not be liable for withholding under this section even if it is later established that the beneficial owner of the payment is, in fact, a foreign person. Similarly, a withholding agent that withholds on a payment under this section in accordance with the presumptions set forth in this paragraph (b)(3) shall not be liable for withholding under section 3402 or 3405 or for backup withholding under section 3406 even if it is later established that the payee or beneficial owner is, in fact, a U.S. person. A withholding agent that, instead of relying on the presumptions described in this paragraph (b)(3), relies on its own actual knowledge to withhold a lesser amount, not withhold, or not report a payment, even though reporting of the payment or withholding a greater amount would be required if the withholding agent relied on the presumptions described in this paragraph (b)(3), shall be liable for tax, interest, and penalties to the extent provided under section 1461 and the regulations under that section. See paragraph (b)(7) of this section for provisions regarding such liability if the withholding agent fails to withhold in accordance with the presumptions described in this paragraph (b)(3).

(B) Actual knowledge or reason to know that amount of withholding is greater than is required under the presumptions or that reporting of the payment is required. Notwithstanding the provisions of paragraph (b)(3)(ix)(A) of this section, a withholding agent may not rely on the presumptions described in this paragraph (b)(3) to the extent it has actual knowledge or reason to know that the status or characteristics of the payee or of the beneficial owner are other than what is presumed under this paragraph (b)(3) and, if based on such knowledge or reason to know, it should withhold (under this section or another withholding provision of the Code) an amount greater than would be the case if it relied on the presumptions described in this paragraph (b)(3) or it should report (under this section or under another provision of the Code) an amount that would not otherwise be reportable if it relied on the presumptions described in this paragraph (b)(3). In such a case, the withholding agent must rely on its actual knowledge or reason to know rather than on the presumptions set forth in this paragraph (b)(3). Failure to do so and, as a result, failure to withhold the higher amount or to report the payment, shall result in liability for tax, interest, and penalties to the extent provided under sections 1461 and 1463 and the regulations under those sections.

(x) **Examples.**

The provisions of this paragraph (b)(3) are illustrated by the following examples:

Example 1.

A withholding agent, W, makes a payment of U.S. source interest with respect to a grandfathered obligation as described in § 1.1471-2(b) (and thus the payment is not a withholdable payment) to X, Inc. with respect to an account W maintains for X, Inc. outside the United States. W cannot reliably associate the payment to X, Inc. with documentation. Under § 1.6049-4(c)(1)(ii)(A)(1), W may treat X, Inc. as a corporation that is an exempt recipient under chapter 61. Thus, under the presumptions described in paragraph (b)(3)(iii) of this section as applicable to a payment to an exempt recipient that is not a withholdable payment, W must presume that X, Inc. is a foreign person (because the payment is made with respect to an offshore obligation). However, W knows that X, Inc. is a U.S. person who is an exempt recipient. W may not rely on its actual knowledge to not withhold under this section. If W's knowledge is, in fact, incorrect, W would be liable for tax, interest, and, if applicable, penalties, under section 1461. W would be permitted to reduce or eliminate its liability for the tax by establishing, in accordance with paragraph (b)(7) of this section, that the tax is not due or has been satisfied. If W's actual knowledge is, in fact, correct, W may nevertheless be liable for tax, interest, or penalties under section 1461 for the amount that W should have withheld based upon the presumptions. W would be permitted to reduce or eliminate its liability for the tax by establishing, in accordance with paragraph (b)(7) of this section, that its actual knowledge was, in fact, correct and that no tax or a lesser amount of tax was due.

Example 2.

A withholding agent, W, makes a payment of U.S. source interest with respect to a grandfathered obligation as described in § 1.1471-2(b) (and thus the payment is not a withholdable payment) to Y who does not qualify as an exempt recipient under § 1.6049-4(c)(1)(ii). W cannot reliably associate the payment to Y with documentation. Under the presumptions described in paragraph (b)(3)(iii) of this section, W must presume that Y is a U.S. person who is not an exempt recipient for purposes of section 6049. However, W knows that Y is a foreign person. W may not rely on its actual knowledge to withhold under this section rather than backup withhold under section 3406. If W's knowledge is, in fact, incorrect, W would be liable for tax, interest, and, if applicable, penalties, under section 3403. If W's actual knowledge is, in fact, correct, W may nevertheless be liable for tax, interest, or penalties under section 3403 for the amount that W should have withheld based upon the presumptions. Paragraph (b)(7) of this section does not apply to provide relief from liability under section 3403.

Example 3.

A withholding agent, W, makes a payment of U.S. source dividends to X, Inc. with respect to an account that X, Inc. opened with W after June 30, 2014. W cannot reliably associate the payment to X, Inc. with documentation but may treat X, Inc. as an exempt recipient for purposes of this section applying the rules of § 1.6042-3(b)(1)(vii). However, because the dividend payment is a withholdable payment and W did not determine the chapter 3 status of X, Inc. before July 1, 2014, W may treat X, Inc. as a U.S. person that is an exempt recipient only if W obtains documentary evidence supporting X, Inc.'s status as a U.S. person. See paragraph (b)(3)(iii)(A)(2) of this section.

Example 4.

A withholding agent, W, is a plan administrator who makes pension payments to person X with a mailing address in a foreign country with which the United States has an income tax treaty in effect. Under that treaty, the type of pension income paid to X is taxable solely in the country of residence. The plan administrator has a record of X's U.S. social security number. W has no actual knowledge or reason to know that X is a foreign person. W may rely on the presumption of paragraph (b)(3)(iii)(C) of this section in order to treat X as a U.S. person. Therefore, any withholding and reporting requirements for the payment are governed by the provisions of section 3405 and the regulations under that section.

So, 26 C.F.R. §1.1441-1(b)(3)(viii) contain the mechanism for rebutting the presumptions of the IRS about your status and your liability. This is why we call correspondence responding to IRS collection notices as “rebuttal letters”.

26 C.F.R. §1.1441-1(b)(3)(viii)

(viii) **Rebuttal of presumptions.**

A payee or beneficial owner may rebut the presumptions described in this paragraph (b)(3) by providing reliable documentation to the withholding agent or, if applicable, to the IRS.

The presumptions that should be challenged, according to 26 C.F.R. §1.1441-1(b)(3), relate to the CIVIL STATUS of the payee and/or the payor of a U.S. sourced payment. This presumption would relate to, for instance:

1. The following STATUTORY civil statuses:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.017, Rev. 10-16-2008

134 of 175

EXHIBIT: _____

- 1.1. "citizen of the United States**" or "citizen".
- 1.2. "individual". 26 C.F.R. §1.1441-1(c)(3).
- 1.3. "person". 26 U.S.C. §7701(a)(1).
- 1.4. "U.S. person". 26 U.S.C. §7701(a)(30).
- 1.5. "taxpayer". 26 U.S.C. §7701(a)(14).
- 1.6. "payee".
- 1.7. "payor".
2. The following geographical definitions used in combination with the above:
 - 2.1. "United States". 26 U.S.C. §7701(a)(9).
 - 2.2. "State". 26 U.S.C. §7701(a)(10).

Now you know why we spend so much time on the above definitions. We also cover the abuse or misuse of the above definitions to commit CRIMINAL identity theft in the following memorandum useful in court:

Government Identity Theft, Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

While we are on this subject of rebutting false government presumptions about your civil status, we know about these statuses and geographical terms the following:

1. The term "United States" and "State" are defined in 26 U.S.C. §7701(a)(9) and (a)(10) as follows:

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

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

(9) United States

The term "United States" when used in a geographical sense includes only the [States](#) and the District of Columbia.

(10): State

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

2. All statutory "individuals" are statutory "U.S.** citizens" or "U.S.** residents" abroad under 26 U.S.C. §911. They DO NOT include state nationals or Constitutional citizens anywhere in either the CONSTITUTIONAL United States*** (of America) or the STATUTORY "United States**" (federal territory). See 26 C.F.R. §1.1441-1(c)(3). See:

Non-Resident Non-Person Position, Form #05.020, Section 5.4
<http://sedm.org/Forms/FormIndex.htm>

3. If you are not a statutory "individual", then you CANNOT be a statutory "person", because statutory "individuals" are a SUBSET of statutory "persons" as indicated in 26 U.S.C. §7701(a)(1).
4. All statutory "taxpayers" who can be or are the target of IRS enforcement activity MUST be public officers on official business. If you are not a public officer, then you cannot be a statutory "taxpayer". See:
 - 4.1. Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
 - 4.2. Correcting Erroneous Information Returns, Form #04.001- proves that you MUST be a public officer in order to be the proper subject of all information return reports of "income", such as W-2, 1099, 1098, etc.
<http://sedm.org/Forms/FormIndex.htm>
5. The rules of statutory construction and interpretation FORBID expanding the above definitions to include anything not EXPRESSLY stated SOMEWHERE in the statutes.

"It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions."

[Bailey v. Alabama, 219 U.S. 219 (1911)]

“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)]

6. Judges are NOT legislators and are NOT in the legislative branch. Hence, they CANNOT by fiat extend statutory definitions to include anything they want. If they do, they are violating the separation of powers doctrine and committing a constitutional tort. Below is what the architect of the three branch system of government we have said about doing this:

“When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals.”

[. . .]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions.”

[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;

SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

If you want to know all the devious word games that corrupt government lawyers, prosecutors, and judges engage in to CRIMINALLY circumvent the above statutory definitions and limitations and unconstitutionally expand their power, see:

[Legal Deception, Propaganda, and Fraud](http://sedm.org/Forms/FormIndex.htm), Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

7.2 **“Taxpayer” v. “Nontaxpayer”: Which One Are You?**

“The taxpayer-- that’s someone who works for the federal government but doesn’t have to take the civil service examination.”

[President Ronald W. Reagan]

The word “taxpayer” is defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313 as someone who is “liable for” and “subject to” the income tax in Internal Revenue Code Subtitle A.

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

1 [§ 7701. Definitions](#)

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

4 (14) Taxpayer

5 The term "taxpayer" means any person subject to any internal revenue tax.

6 The "person" they are referring to above is further characterized as a "citizen of the United States" or "resident of the United
7 States" (alien). The tax is not on nonresident aliens, but on their INCOME, therefore they cannot lawfully be "taxpayers":

8 TITLE 26--INTERNAL REVENUE
9 CHAPTER 1--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
10 PART 1_INCOME TAXES--Table of Contents
11 [Sec. 1.1-1 Income tax on individuals.](#)

12 (a) General rule. (1) Section 1 of the Code imposes an income tax on the income of every individual who is a
13 citizen or resident of the United States and, to the extent provided by section 871(b) or 877(b), on the income of
14 a nonresident alien individual.

15 What statutory "U.S. citizens" and "U.S. residents" share in common is a domicile on federal territory that is no part of the
16 exclusive jurisdiction of any state of the Union. Collectively, they are called "U.S. persons" as defined in 26 U.S.C.
17 §7701(a)(30). Remember:

18 "U.S. person=domicile or residence on federal territory and not any state of the Union"

19 The "United States" they mean in the term "U.S. citizen" is defined as the "District of Columbia" in 26 U.S.C. §7701(a)(9)
20 and (a)(10) and nowhere includes any state of the Union because they are sovereign and foreign in respect to the federal
21 government. In that sense, income taxes are a franchise tax associated with the domicile/protection franchise.

22 **"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit**
23 **or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth**
24 **Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally**
25 **reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously**
26 **includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course, the situs of
27 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration
28 being a tax on realty laid by the state in which the realty is located."
29 [Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

30 **"domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and**
31 **principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith,**
32 **206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's**
33 **home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place**
34 **to which he intends to return even though he may actually reside elsewhere. A person may have more than one**
35 **residence but only one domicile. The legal domicile of a person is important since it, rather than the actual**
36 **residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise**
37 **the privilege of voting and other legal rights and privileges."**
38 [Black's Law Dictionary, Sixth Edition, p. 485]

39 Those who don't want to pay the tax or be "taxpayers" simply don't partake of the government protection franchise and
40 instead declare themselves as "nonresidents" with no "residence" or "permanent address" within the jurisdiction of the taxing
41 authority on every government form they fill out. That is why "nonresident aliens" cannot be "taxpayers". For further details,
42 see:

<p>Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002 http://sedm.org/Forms/FormIndex.htm</p>
--

43 The IRS refers to everyone as "taxpayers" because making this usually false presumption against innocent "nontaxpayers" is
44 how they recruit new "taxpayers". Here is the way one of our readers describes how he reacts to being habitually and falsely
45 called "taxpayer" by the IRS:

I refuse to allow any IRS or State revenue officer to call me or any client a "taxpayer". Just because I may look like one or have the attributes of one does not necessarily make me one. To one IRS lady, and I have no reason to doubt that she fits this category, I use the following example. "Miss you have all of the equipment to be a whore, but that does not make you one by presumption." Until it is proven by a preponderance of evidence I must assume you are a lady and you will be treated as such. Please have the same respect for me, and don't slander my reputation and defame my character by calling me a whore for the government, which is what a "taxpayer" is.
[Eugene Pringle]

Funny! But guess what? This is not a new idea. We refer you to the Bible book of Revelation, Chapter 17, which describes precisely who this whore or harlot is: Babylon the Great! Check out that chapter, keeping in mind that "Babylon the Great" is symbolic of the city full of all the ignorant and idolatrous people who have unwittingly made themselves into government whores by becoming surety for government debts in the pursuit of taxable government privileges and benefits they didn't need to begin with. The Bible describes these harlots and adulterers below:

"When thou sawest a thief [the IRS] then thou consentedst with him, and hast been partaker with adulterers."
[Ps 50:18]

"Where do wars and fights [and tyranny and oppression] come from among you? Do they not come from your desires for pleasure [pursuit of government "privileges"] that war in your members?You ask [from your government and its THIEF the IRS] and do not receive, because you ask amiss, that you may spend it on your own pleasures. Adulterers and adulteresses [and HARLOTS]! Do you not know that friendship with the world [as a "citizen", "resident", "taxpayer", etc] is enmity with God? Whoever therefore wants to be a friend of the world makes himself an enemy of God."
[James 4:3-4, Bible, NKJV]

These "taxpayer" and citizen government idolaters have made government their new god (neo-god), their friend, and their source of false man-made security. That is what the "Security" means in "Social Security". The bible mentions that there is something "mysterious" about "Babylon the Great Harlot":

"And on her forehead a name was written: MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE EARTH."
[Rev. 17:5, Bible, NKJV]

The mystery about this harlot/adulterous woman described in Rev. 17:5 is symbolic of the ignorance and apathy that these people have about the law and their government. For a fascinating read into this subject, we refer you to the free book on the internet below:

[Babylon the Great is Falling](http://www.babylonthegreatisfalling.net/), Jack D. Hook
<http://www.babylonthegreatisfalling.net/>

The IRS **DOES NOT** have the authority conferred by law under Subtitle A of the Internal Revenue Code to bestow the status of "taxpayer" on any human being who doesn't first volunteer for that "distinctive" title. Below are some facts confirming this:

1. There is no statute making anyone liable for the income tax. Therefore, the only way you can become subject is by volunteering. Subtitle A of the Internal Revenue Code is therefore "private law" and "special law" that only applies to those who individually consent by connecting their earnings to a "trade or business", which is a "public office" in the United States government. These people are referred to in the Treasury Regulations as "effectively connected with a trade or business". BEFORE they consent, they are called "nontaxpayers". AFTER they consent, they are called "taxpayers".

"To the extent that regulations implement the statute, they have the force and effect of law...The regulation implements the statute and cannot vitiate or change the statute..."
[Spreckles v. C.I.R., 119 F.2d, 667]

"...liability for taxation must clearly appear[from statute imposing tax]."
[Higley v. Commissioner of Internal Revenue, 69 F.2d. 160 (1934)]

"While Congress might have the power to place such a personal liability upon trust beneficiaries who did not renounce the trust, yet it would require clear expression of such intent, and it cannot be spelled out from language (as that here) which can be given an entirely natural and useful meaning and application excluding such intent."
[Higley v. Commissioner of Internal Revenue, 69 F.2d. 160 (1934)]

"A tax is a legal imposition, exclusively of statutory origin (37 Cyc. 724, 725), and, naturally, liability to taxation must be read in statute, or it does not exist."
[Bente v. Bugbee, 137 A. 552, 103 N.J. Law. 608 (1927)]

"...the taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability."
[Terry v. Bothke, 713 F.2d. 1405, at 1414 (1983)]

If you want to know more about this subject see:

1.1. Section 5.6.1 of the Great IRS Hoax, Form #11.302, which covers the subject of no liability in excruciating detail
<http://sedm.org/Forms/FormIndex.htm>

1.2. The following link:

<http://fanguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm>

1.3. Our memorandum of law Requirement for Consent, Form #05.003 proves that the Internal Revenue Code is "private law" and a private contract/agreement. Those who have consented are called "taxpayers" and those who haven't are called "nontaxpayers". This memorandum is available at:

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

2. The federal courts agree that the IRS cannot involuntarily make you into a "taxpayer" when they said the following:

"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..."

[Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]

3. IRS has no statutory authority to convert employment withholding taxes under I.R.C. Subtitle C into "income taxes" under I.R.C. Subtitle A. We show in section 5.6.8 of the Great IRS Hoax, Form #11.302 that employment withholding taxes deducted under the authority of Subtitle C of the Internal Revenue Code using a W-4 voluntary withholding agreement and that the IRS classifies them in IRS document 6209 as "Tax Class 5", which is "Estate and gift taxes". Therefore, they are gifts to the U.S. government, not taxes that may not be enforced. We also show in section 5.6.8 of the Great IRS Hoax, Form #11.302 that taxes paid under the authority of Subtitle A of the Internal Revenue Code are classified as Tax Class 2, "Individual Income Tax". We also exhaustively prove with evidence in section 5.6.16 of the Great IRS Hoax, Form #11.302 that IRS has no statutory or regulatory authority to convert what essentially amounts to a voluntary "gift" paid through withholding to a "tax". Only you can do that by assessing yourself. That is why the IRS Form 1040 requires that you attach the information returns to it, such as the W-2: So that the gift and the tax are reconciled and so that the accuracy of the W-2, which is unsigned hearsay evidence, is guaranteed by the penalty of perjury signature on the IRS Form 1040 itself.

The consequence of the IRS not having any lawful authority to make anyone into a "taxpayer" is that they cannot do a lawful Substitute For Return (SFR) or penalty assessment under I.R.C. Subtitle A, as you will learn later. This is also confirmed by the following document:

Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>

If you have been the victim of an involuntary IRS assessment and do a Freedom of Information Act (FOIA) request for assessment documents as we have, and you examine all of the documents returned, you will not see even one document signed by any IRS employee that purports to be an assessment and which has your name on it as the only subject of the assessment. The reason they won't sign the assessment document, such as the IRS Form 23C or the IRS R.A.C.S. 006 Report, under penalty of perjury is that no one is STUPID enough to accept legal liability for violating the Constitution and the rights of those they have done wrongful assessments against. The IRS knows these people are involved in wrongdoing, which is why they assign "pseudo names" (false names) to their employees: To protect them from lawsuits against them for their habitual violation of the law. The documents you will get back from the IRS in response to your FOIA include the following forms, none of which are signed by the IRS employee:

1. [IRS Form 886-A: Explanation of Terms](#)
2. [IRS Form 1040: Substitute For Return \(SFR\)](#)
3. [IRS Form 3198: Special Handling Notice](#)

4. [IRS Form 4549: Income Tax Examination Changes](#)
5. [IRS Form 4700: Examination Work Papers](#)
6. [IRS Form 5344: Examination Closing Record](#)
7. [IRS Form 5546: Examination Return Charge-Out](#)
8. [IRS Form 5564: Notice of Deficiency Waiver](#)
9. [IRS Form 5600: Statutory Notice Worksheet](#)
10. [IRS Form 12616: Correspondence Examination History Sheet](#)
11. [IRS Form 13496: IRC Section 6020\(b\) Certification](#)

If you want to look at samples of the above forms, see section 6 of the link below, under the column "Examples":

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

We have looked at hundreds of these assessment documents and *every one* of them is required by [26 U.S.C. §6065](#) to be signed under penalty of perjury by the IRS employee who prepared them but *none* are. As a matter of fact, the examination documents prepared by the IRS Examination Branch to do the illegal Substitute for Returns (involuntary assessments) purport to be a "proposal" rather than an involuntary assessment, have no signature of an IRS employee, and the only signature is from the "taxpayer", who must consent to the assessment in order to make it lawful. See, for instance, IRS Forms 4549 and 5564. What they do is procure the consent invisibly using a commercial default process by ignoring your responsive correspondence, and therefore "assume" that you consented. This, ladies and gentlemen, is constructive FRAUD, not justice. It is THEFT! The IRS Form 12616 above is the vehicle by which they show that the "taxpayer" consented to the involuntary assessment, because they can't do ANYTHING without his consent.

Furthermore, [28 U.S.C. §2201](#) also removes the authority of federal courts to declare the status of "taxpayer" on a sovereign American also!:

*United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 151 - DECLARATORY JUDGMENTS
Sec. 2201. Creation of remedy*

*(a) **In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of 1930), as determined by the administering authority, any court of the United States, upon the filing of an appropriate pleading, may declare the rights and other legal relations of any interested party seeking such declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and effect of a final judgment or decree and shall be reviewable as such.***

(b) For limitations on actions brought with respect to drug patents see section 505 or 512 of the Federal Food, Drug, and Cosmetic Act.

The federal courts themselves agree that they do not have the jurisdiction to bestow the status of "taxpayer" upon someone who is a "nontaxpayer":

*"And by statutory definition the term "taxpayer" includes any person, trust or estate **subject to** a tax imposed by the revenue act. ...Since the statutory definition of taxpayer is exclusive, the federal [and state] courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..."*
[C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d.18 (1939)]

26 U.S.C. §1461 is the only statute within the Internal Revenue Code, Subtitle A which creates an explicit liability or "legal duty". That duty is enforceable only against those subject to the I.R.C., who are "taxpayers" with "gross income" above the exemption amount identified in 26 U.S.C. §6012. All amounts reported by third parties on Information Returns, such as the W-2, 1042-S, 1098, and 1099, document receipt of "trade or business" earnings. All "trade or business" earnings, as defined in 26 U.S.C. §7701(a)(26), are classified as "gross income". A nonresident alien who has these information returns filed against him or her becomes his or her own "withholding agent", and must reconcile their account with the federal government annually by filing a tax return. This is a requirement of all those who are engaged in a "public office", which is a type of business partnership with the federal government. That business relationship is created through the operation of private

contract and private law between you, the human being, and the federal government. The method of consenting to that contract is any one of the following means:

1. Assessing ourselves with a liability shown on a tax return.
2. Voluntarily signing a W-4, which is identified in the regulations as an “agreement” to include all earnings in the context of that agreement as “gross income” on a 1040 tax return. See 26 C.F.R. §31.3402(p)-1(a). For a person who is not a “public official” or engaged in a “public office”, the signing of the W-4 essentially amounts to an agreement to procure “social services” and “social insurance”. You must bribe the Beast with over half of your earnings in order to convince it to take care of you in your old age.
3. Completing, signing, and submitting an IRS Form 1040 or 1040NR and indicating a nonzero amount of “gross income”. Nearly all “gross income” and all information returns are connected with an excise taxable activity called a “trade or business” pursuant to [26 U.S.C. §871\(b\)](#) and [26 U.S.C. §6041](#), which activity then makes you into a “resident”. See older versions of 26 C.F.R. §301.7701-5:
<http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>
4. Filing information returns on ourself or not rebutting information returns improperly filed against us, such as the W-2, 1042-S, 1098, and 1099. Pursuant to [26 U.S.C. §6041\(a\)](#), all of these federal forms associate all funds documented on them with the taxable activity called a “trade or business”. If you are not a federal “employee” or a “public officer”, then you can’t lawfully earn “trade or business” income. See the following for details:
 - 4.1. [26 U.S.C. §6041](#).
 - 4.2. *The “Trade or Business” Scam*, Form #05.001
<http://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>
 - 4.3. Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
 - 4.4. Correcting Erroneous IRS Form 1042’s, Form #04.003:
<http://sedm.org/Forms/FormIndex.htm>
 - 4.5. Correcting Erroneous IRS Form 1098’s, Form #04.004:
<http://sedm.org/Forms/FormIndex.htm>
 - 4.6. Correcting Erroneous IRS form 1099’s, Form #04.005:
<http://sedm.org/Forms/FormIndex.htm>
 - 4.7. Correcting Erroneous IRS Form W-2’s, Form #04.006:
<http://sedm.org/Forms/FormIndex.htm>
5. Allowing Currency Transaction Reports (CTR’s), IRS Form 8300, to be filed against us when we withdraw 10,000 or more in cash from a financial institution. The statutes at 31 U.S.C. §5331 and the regulation at 31 C.F.R. §103.30(d)(2) only require these reports to be filed in connection with a “trade or business”, and this “trade or business” is the same “trade or business” referenced in the Internal Revenue Code at 26 U.S.C. §7701(a)(26) and 26 U.S.C. §162. If you are not a “public official” or if you do not consent to be treated as one in order to procure “social insurance”, then banks and financial institutions are violating the law to file these forms against you. See:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
6. Completing and submitting the Social Security Trust document, which is the SS-5 form. This is an agreement that imposes the “duty” or “fiduciary duty” upon the human being and makes him into a “trustee” and an officer of a the federal corporation called the “United States”. The definition of “person” for the purposes of the criminal provisions of the Internal Revenue Code, codified in [26 U.S.C. §7343](#), incidentally is EXACTLY the same as the above. Therefore, all tax crimes require that the violator must be acting in a fiduciary capacity as a Trustee of some kind or another, whether it be as an Executor over the estate of a deceased “taxpayer”, or over the Social Security Trust maintained for the benefit of a living trustee/employee of the federal corporation called the “United States Government”. See the following for details:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

Unless and until we do any of the above, our proper title is “nontaxpayer”. The foundation of American Jurisprudence is the presumption that we are “innocent until proven guilty”, which means that we are a “nontaxpayer” until the government proves with court-admissible evidence signed under penalty of perjury that we are a “taxpayer” who is participating in government franchises that are subject to the excise tax upon a “trade or business” which is described in I.R.C. Subtitle A. For cases dealing with the term “nontaxpayer” see: *Long v. Rasmussen*, 281 F. 236, 238 (1922); *Rothensis v. Ullman*, 110 F.2d. 590(1940); *Raffaele v. Granger*, 196 F.2d. 620 (1952); *Bullock v. Latham*, 306 F.2d. 45 (1962); *Economy Plumbing & Heating v. United States*, 470 F.2d. 585 (1972); and *South Carolina v. Ragan*, 465 U.S. 367 (1984).

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

5 *"The distinction between persons and things within the scope of the revenue laws and those without is vital."*
6 *[Long v. Rasmussen, 281 F. 236, 238 (1922)]*

7 Since the above ruling, Congress has added new provisions to the I.R.C. which obtusely mention "nontaxpayers", but not by
8 name, because they don't want people to have a name to describe their proper status. The new provision is found in [26 U.S.C.](#)
9 [§7426](#), and in that provision of the I.R.C., "nontaxpayers" are referred to as "Persons other than taxpayers". So far as we
10 know, this is the ONLY provision within the I.R.C. that provides any remedy or standing to a "nontaxpayer".

11 The behavior of the IRS confirms the above conclusions. See the following IRS internal memo proving that a return that is
12 signed under penalty of perjury and saying "not liable" or words to that effect is treated as a non-return:

13 <http://famguardian.org/TaxFreedom/Evidence/Refunds/1998-053IRSMemoZeroRet.pdf>

14 Look what the above internal top secret IRS memo says (are they trying to hide something?.. cover-up and obstruction of
15 justice!). Pay particular attention to the use of the word "taxpayer" in this excerpt, by the way, which doesn't include most
16 people:

17 *"A taxpayer can also negate the penalties of perjury statement with an addition. In Schmitt v. U.S., 140 B.R. 571*
18 *(Bank W.D. Okl. 1992), the taxpayers filed a return with the following statement at the end of the penalties of*
19 *perjury statement, "SIGNED UNDER DURESS, SEE STATEMENT ATTACHED." In the addition, the taxpayers*
20 *denied liability for tax on wages. The Service argued that the statement, added to the "return", qualified the*
21 *penalties of perjury statement, thus making the penalties of perjury statement ineffective and the return a nullity.*
22 *Id. at 572.*

23 *In agreeing with the Service, the court pointed out that the voluntary nature of our tax system requires the Service*
24 *to rely on a taxpayer's self-assessment and on a taxpayer's assurance that the figures supplied are true to the*
25 *best of his or her knowledge. Id. Accordingly, the penalties of perjury statement has important significance in our*
26 *tax system. The statement connects the taxpayer's attestation of tax liability (by the signing of the statement) with*
27 *the Service's statutory ability to summarily assess the tax.*

28 *Similarly, in Sloan v. Comm'r, 53 F.3d. 799 (7th Cir. 1995), cert. denied, 516 U.S. 897 (1995), the taxpayers*
29 *submitted a return containing the words "Denial & Disclaimer attached as part of this form" above their*
30 *signatures. In the addition, the taxpayers denied liability for any individual income tax. In determining the effect*
31 *of the addition on the penalties of perjury statement, the court reasoned that it is a close question whether the*
32 *addition negates the penalties of perjury statement or not. The addition, according to the court, could be read*
33 *just to mean that the taxpayers reserve their right to renew their constitutional challenge to the federal income*
34 *tax law. However, the court concluded that the addition negated the penalties of perjury statement. Id. at 800.*

35 *In both Schmitt and Sloan the court questioned the purpose of the addition. Both courts found that the addition*
36 *of qualifying language was intended to deny tax liability. Accordingly, this effect rendered the purported returns*
37 *invalid."*

38 The reason is clear: If you are a "nontaxpayer" who is "not liable", then you essentially are outside their jurisdiction and
39 can't even ask for a refund of the money you paid in. All of your property is consequently classified as a "foreign estate", as
40 defined in 26 U.S.C. §7701(a)(31):

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

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

45 (31) Foreign estate or trust

46 (A) Foreign estate

47 The term "foreign estate" means an estate the income of which, from sources without the United States which is
48 not effectively connected with the conduct of a trade or business within the United States, is not includible in
49 gross income under subtitle A.

If you indeed are a “nontaxpayer” and act like one, the IRS will pretend like you don’t even exist, that is, until in their ignorance and greed they try years later to go after you wrongfully and unlawfully for willful failure to file, notice of deficiency, or some other contrived nonsense to terrorize you into paying and filing again. That’s how they make “nontaxpayers” “volunteer” into becoming “taxpayers”: with terrorism and treason against the rights of sovereign Americans, starting with “mailing threatening, false, and harassing communications” in violation of 18 U.S.C. §876. Lawyer hypocrites! Jesus was right!

“Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone.”
[Matt. 23:23, Bible]

Now that we understand the difference between “taxpayer” and a “nontaxpayer”, allow us to make a *very critical distinction* that is the Achilles Heel of the IRS fraud. Ponder for a moment in your mind the following very insightful question:

*“Is a person in law **always** either a ‘taxpayer’ or a ‘nontaxpayer’ as a **whole**? Can a person **simultaneously** be BOTH?”*

Once you understand the answer to this *crucial* question, you will understand how to get your money back in an IRS refund claim without litigating! The answer, by the way, is **YES!** Let us now explain why this is the case.

We said above that if you are a “nontaxpayer”, the IRS will basically try to completely ignore your refund claim and you are lucky if they even respond. At worst, they will illegally try to penalize you and at best, they will ignore you. We must remember, however, that it is “*taxable income*” that makes you a “*taxpayer*”. “Taxable income” is “gross income” minus “deductions”, as described in 26 U.S.C. §63(a). Therefore, we must earn “gross income” as legally defined in order to have “taxable income”. One cannot earn “gross income” unless they fit into one of the following categories:

1. **Domestic taxable activities:** Activities within the “United States”, which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia.

1.1. **Federal “Employees”, Agencies, and “Public Officials”** – meaning those who are federal “public officers”, federal “employees”, and elected officials of the national government. This is one reason why 26 U.S.C. §6331(a) lists only federal officers, federal employees, federal instrumentalities, and elected officials as ones who can be served with a levy upon their compensation, which is actually a payment from the federal government.

1.2. **Federal benefit recipients.** These people are receiving “social insurance” payments such as Medicare, Social Security, or Unemployment. These benefits are described as “gross income” in 26 U.S.C. §871(a)(3). When they signed up for these programs, they became “trustees”, “employees”, and instrumentalities of the U.S. government. They are described as “federal personnel” in the Privacy Act, 5 U.S.C. §552a(a)(13). Neither the Constitution nor the Social Security Act authorize these benefits to be offered to anyone domiciled outside of federal territories and possessions. For details on this scam, see:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

1.3. **Those who operate in a representative capacity in behalf of the federal government via contract.** This includes those who have a valid Taxpayer Identification Number, which constitutes a constructive trust contract with the federal government and use that federal property [number] as per 20 C.F.R. §422.103(d). They are identified as federal trustees and/or federal employees as referenced in 20 C.F.R. “Employee Benefits”. For details on this scam, see:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

2. **Foreign taxable activities:** Activities in the states of the Union or abroad.

2.1. **Domiciliaries of the federal zone abroad and in a foreign country pursuant to 26 U.S.C. §911 who are engaged in a “trade or business”:**

2.1.1. **Statutory “U.S. citizens”** - those are federal statutory creations of Congress and defined specifically at 8 U.S.C. §1401 to be those who were born in a U.S. territory or possession AND who have a legal domicile there.

2.1.2. **Statutory “Residents” (aliens).** These are foreign nationals who have a legal domicile within the District of Columbia or a federal territory or possession. They are defined in 26 U.S.C. §7701(b)(1)(A) and 8 U.S.C. §1101(a)(2).

If you would like to know more about why the above are the only foreign subjects of taxation, see:

2.2. States of the Union. Neither the IRS nor the Social Security Administration may lawfully operate outside of the federal zone. See:

2.2.1. 4 U.S.C. §72 limits all "public offices" to the District of Columbia. It says that the "public offices" that are the subject of the tax upon a "trade or business" must be exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by law.

2.2.2. 26 U.S.C. §7601 limits IRS enforcement to internal revenue districts. The President is authorized to establish internal revenue districts pursuant to 26 U.S.C. §7621, but he delegated that authority to the Secretary of the Treasury pursuant to Executive Order 10289. Treasury Order 150-02, signed by the Secretary of the Treasury, says that the only remaining internal revenue district is in the District of Columbia. It eliminated all the other internal revenue districts.

2.2.3. 26 U.S.C. §7701(a)(9) and (a)(10) define the term "United States" as the District of Columbia. Nowhere anyplace else is the tax described in Subtitle A expanded to include anyplace BUT the "United States".

2.2.4. The U.S. Supreme Court said Congress enjoys NO LEGISLATIVE JURISDICTION within states of the Union and the Internal Revenue Code is "legislation".

*"It is no longer open to question that **the general government, unlike the states**, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.**"*
[Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

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

2.2.5. The U.S. Supreme Court said Congress Cannot establish a "trade or business" in a state and tax it. A "trade or business" is the main subject of Subtitle A of the Internal Revenue Code. See the following court cite:

*"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce or domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*

Congress cannot authorize a trade or business 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)]

Based on options above, most people do not have "gross income" as legally defined, and they are actually deceiving the government if they put anything but zero on their income tax return. Because none of the earnings of the typical person who is employed in the private sector can legally be classified as either "income" or "gross income", what you put down for "gross income" on your tax return boils down to the question of:

"How much of my receipts do I want to 'volunteer' or 'elect' or 'choose' to call 'income' or 'gross income' for the purposes of federal taxes?"

How you choose to answer that question then determines the net "donation" (not "tax", but "donation") you are making to the federal government based on the tax rate schedule that your fictitious and fabricated "gross income" falls into. As the

Great IRS Hoax, Form #11.302 said at the beginning of chapter 5 section 5.1.6, the income tax is “voluntary” and it really meant it! Not only that, but the U.S. Supreme Court agrees with us!

“Our system of taxation is based upon voluntary assessment and payment, not distraint.”
[Flora v. U.S., [362 U.S. 145](#) (1960)]

Returning to our original question, then, “*Can a person be simultaneously BOTH a ‘taxpayer’ and a ‘nontaxpayer’?*”, the answer is **YES**. Why? Because so long as we as biological people aren’t “employees” (synonymous with elected or appointed officers of the U.S. government) any amount we put down for “gross income” on our tax return is a *voluntary choice* and not REAL “gross income” as legally defined. That amount, and ONLY that amount, which we volunteer to define as “gross income” on our tax return makes us into a “taxpayer”, but only for the specific *sources* of revenue we voluntarily identified as “gross income”! All other monies that we earned are, by definition and implication, *not taxable* and *not “gross income”*, which means that for those “sources” of revenue that are not “gross income”, we are a “nontaxpayer” and NOT a “taxpayer”.

So when someone asks you if you are a “taxpayer”, both the question and your answer must be put in the context of a *specific* source of income. You should respond by first asking: “for which revenue *source*?” The answer can seldom be a general “yes” or “no” for ALL RECEIPTS. Consequently, if we put down one cent for “gross income” on our tax return, then ONLY for *that source* of revenue do we become “taxpayers”. All other sources of revenue for us are, by implication, NOT either “gross income” or “taxable income”, which means that for *those revenues and receipts*, we are a “nontaxpayer”. Furthermore, once we make the determination of “gross income” and self-assessment on the tax return that only *we* can do on ourselves, the IRS has NO AUTHORITY to make us into a “taxpayer” or assess us an involuntary liability associated with any receipts other than those that we specifically identify as “gross income”:

“Our tax system is based on individual self-assessment and voluntary compliance”.
[Mortimer Caplin, Internal Revenue Audit Manual (1975)]

Remember, the only amount we are responsible for paying is the amount *we assess ourselves* that appears on a tax return that ONLY WE FILL OUT. The Internal Revenue Manual (I.R.M.), Section 5.1.11.6.8 confirms that the IRS is NOT AUTHORIZED to do a Substitute For Return (SFR) on our behalf for the IRS Form 1040 or any of its derivatives (e.g. 1040X, 1040EZ, 1040NR, etc). Furthermore, [26 C.F.R. §1.6151-1](#) confirms that you are *only* responsible for paying the amount shown on a *return* (because it says “shall pay”).

TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
Procedure and Administration--Table of Contents
[Sec. 1.6151-1 Time and place for paying tax shown on returns.](#)

(a) In general.
Except as provided in section 6152 and paragraph (b) of this section, **the tax shown on any income tax return shall, without assessment or notice and demand, be paid to the internal revenue officer with whom the return is filed at the time fixed for filing the return** (determined without regard to any extension of time for filing the return). For provisions relating to the time for filing income tax returns, see section 6072 and Secs. 1.6072-1 to 1.6072-4, inclusive. For provisions relating to the place for filing income tax returns, see section 6091 and Secs. 1.6091-1 to 1.6091-4, inclusive.

(b)(1) Returns on which tax is not shown.
If a taxpayer files a return and in accordance with section 6014 and the regulations thereunder, elects not to show the tax on the return, the amount of tax determined to be due shall be paid within 30 days after the date of mailing to the taxpayer a notice stating the amount payable and making demand upon the taxpayer therefor. However, if the notice is mailed to the taxpayer more than 30 days before the due date of the return, payment of the tax shall not be required prior to such due date.

[26 U.S.C. §6020](#)(b) does *not authorize* the IRS to do an assessment on you because *only you* (as the “sovereign”) can do an assessment on *yourself* for a voluntary donation program called the Internal Revenue Code Subtitle A. The only exception to this rule is under [26 U.S.C. §6014](#), where you can delegate to the IRS the authority to do a return on your behalf, which we don’t recommend. Are you beginning to see through the fog? It took us four years of diligent study to figure this scam out and we are trying to save you some time.

We wish to conclude this section by revealing some *very* important implications of being a “nontaxpayer” that we need to be *very* aware of in order to avoid jeopardizing our status and creating a false presumption that we are a “taxpayer”, which are summarized below:

1. You cannot quote any section of the Internal Revenue Code that requires you to be a "taxpayer" in order to claim its benefit. For instance, 26 U.S.C. §7433, which purports to allow anyone to file a suit against an IRS agent for wrongful collection actions, says the following:

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7433](#)
[§ 7433. Civil damages for certain unauthorized collection actions](#)

(a) In general

If, in connection with any collection of Federal tax with respect to a taxpayer, any officer or employee of the Internal Revenue Service recklessly or intentionally, or by reason of negligence, disregards any provision of this title, or any regulation promulgated under this title, such taxpayer may bring a civil action for damages against the United States in a district court of the United States. Except as provided in section 7432, such civil action shall be the exclusive remedy for recovering damages resulting from such actions.

Note the phrase above "with respect to a taxpayer", which are no accident. If you are a "nontaxpayer", then you have no recourse under the above statute. HOWEVER, you still have recourse under the constitution for deprivation of property without due process of law under the Fifth Amendment. If you filed a lawsuit against an IRS agent, your remedy would then have come from citing the Constitution and possibly also cite the criminal code, which is also positive law, but NOT any part of the I.R.C.

2. You cannot call the Internal Revenue Code "law" or a "statute", but only a "code" or a "title". It can only be "law" if you are a "taxpayer". What makes anything "law" is your consent, according to the Declaration of Independence, and calling the IRC "law" is an admission that you consent to its provisions and are subject to them. See section 5.4.1 through 5.4.6 of the [Great IRS Hoax](#), Form #11.302 for details on this scam.
3. You cannot fill out and submit any form that can only be used by "taxpayers" nor can you sign any form that uses the word "taxpayer" to identify you. Family Guardian has gone through and created substitute versions of most major IRS forms to remove such false presumptions from the forms at:
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>
4. When you get an IRS notice that either calls you a "taxpayer" or uses a "[Taxpayer Identification Number](#)" (TIN), then the notice is in error and you have a duty to bring this to the attention of the IRS. Only "[taxpayers](#)" can have a TIN.
5. You must include the following language in all your correspondence with the tax authorities in order to emphasize your status as a "nontaxpayer":

I look forward to being corrected promptly in anything you believe is inconsistent with reality found in this correspondence or any of its attachments. If you do not respond, I shall conclude that you believe I am a "nontaxpayer" who is neither subject to nor liable for any internal revenue tax.

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

*"The distinction between persons and things within the scope of the revenue laws and those without is vital."
[\[Long v. Rasmussen, 281 F. 236, 238 \(1922\)\]](#)*

I remind you that your own IRS mission statement says that you can only help "taxpayers" to understand their tax responsibilities and therefore, if you won't talk with me, the only thing I can logically conclude is that I must not be a "taxpayer" and instead am a "nontaxpayer" not subject to any provision within the I.R.C. In that case, thank you for confirming that I am person outside your jurisdiction and not "liable" for any internal revenue tax:

*Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)
IRS Mission and Basic Organization*

The IRS Mission: [Provide America's taxpayers top quality service](#) by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

6. Any IRS publication addressed to "taxpayers" isn't meant for you and you cannot rely upon it. For instance, [IRS Publication 1 is entitled Your Rights as a Taxpayer](#). The title of this publication is an oxymoron: Taxpayers don't have rights! A "nontaxpayer" cannot cite this pamphlet as authority for defending his rights. We called the IRS and

asked them if they have an equivalent pamphlet for “nontaxpayers” and they said no. Then we asked whether the rights mentioned in the pamphlet also apply to “nontaxpayers” and they reluctantly said “yes”. Someone wrote an “improved” version of this pamphlet below:

Your Rights as a Nontaxpayer, IRS Publication 1a
<http://sedm.org/LibertyU/NontaxpayerBOR.pdf>

7.3 Presumptions About Credibility of IRS Publications

Many people falsely “presume” that what appears in the IRS Publications is truthful and accurate, and that the IRS is just as accountable for what they put in those publications as what a person would put on their tax return. After all, isn’t this the very essence of “equal protection of the law”? Well, we have news for you: Everyone who believes this is making yet another false presumption. In fact, the federal courts and the IRS’ own Internal Revenue Manual address this issue quite forcefully, by saying that you not only cannot and should not trust ANYTHING THAT APPEARS IN ANY IRS PUBLICATION OR ON THE IRS WEBSITE, but that you can also be PENALIZED for relying on these sources. Ditto for anything an IRS or government representative individually says or writes. This may sound hard to believe, but our corrupt federal courts refuse to hold the IRS accountable for any of the following:

1. The content of their publications or even their forms. See Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999).
2. Following its own written procedures found in the [Internal Revenue Manual \(IRM\)](#)
3. Following the procedural regulations developed by the Secretary of the Treasury under [26 C.F.R. Part 601](#).
4. The oral agreements or statements that its representatives make, even when their delegation order authorizes them to make such agreements. Instead, most settlements and agreements must be reduced to writing or they are unenforceable.

For this determination, we rely on the following cases, downloaded from the VersusLaw website (<http://www.versuslaw.com>) and posted prominently on our website. Read the authorities for yourself. We have highlighted the most pertinent parts of these authorities:

Table 3: Things IRS is NOT responsible or accountable for

Not responsible for:	Controlling Case(s):
Following revenue rulings, handbooks, etc	CWT Farms Inc. v. Commissioner of Internal Revenue, 755 F.2d. 790 (11th Cir. 03/19/1985)
Following procedures in the Internal Revenue Manual (IRM)	U.S. v. Will, 671 F.2d. 963 (1982)
Following procedural regulations found in 26 C.F.R. Part 601	1. Einhorn v. Dewitt, 618 F.2d. 347 (5th Cir. 06/04/1980) 2. Luhring v. Glotzbach, 304 F.2d. 560 (4th Cir. 05/28/1962)
Oral agreements or statements	Boulez v. C.I.R., 258 U.S.App. D.C. 90, 810 F.2d. 209 (1987)

The most blatant and clear statement was made in the case of *CWT Farms, Inc.*, above, which ruled:

"It is unfortunately all too common for government manuals, handbooks, and in-house publications to contain statements that were not meant or are not wholly reliable. If they go counter to governing statutes and regulations of the highest or higher dignity, e.g. regulations published in the Federal Register, they do not bind the government, and persons relying on them do so at their peril. Caterpillar Tractor Co. v. United States, 589 F.2d. 1040, 1043, 218 Ct.Cl. 517 (1978) (A Handbook for Exporters, a Treasury publication). Dunphy v. United States [529 F.2d. 532, 208 Ct.Cl. 986 (1975)], supra (Navy publication entitled All Hands). In such cases it is necessary to examine any informal publication to see if it was really written to fasten legal consequences on the government. Dunphy, supra. See also Donovan v. United States, 139 U.S. App. D.C. 364, 433 F.2d. 522 (D.C.Cir.), cert. denied, 401 U.S. 944, 91 S.Ct. 955, 28 L.Ed.2d. 225 (1971). (Employees Performance Improvement Handbook, an FAA publication)(merely advisory and directory publications do not have mandatory consequences). Bartholomew v. United States, 740 F.2d. 526, 532 n. 3 (7th Cir. 1984)(quoting Fiorentino v. United States, 607 F.2d. 963, 968, 221 Ct.Cl. 545 (1979), cert. denied, 444 U.S. 1083, 100 S.Ct. 1039, 62 L.Ed.2d. 768 (1980).

*Lecroy's proposition that the statements in the handbook were binding is inapposite to the accepted law among the circuits that publications are not binding.*fn15 We find that the Commissioner did not abuse his discretion in promulgating the challenged regulations. First, Farms and International did not justifiably rely on the Handbook. Taxpayers who rely on Treasury publications, which are mere guidelines, do so at their peril. Caterpillar Tractor Co. v. United States, 589 F.2d. 1040, 1043, 218 Ct.Cl. 517 (1978). Further, the Treasury's*

position on the sixty-day rule was made public through proposed section 1.993-2(d)(2) in 1972, before the taxable years at issue. *Charbonnet v. United States*, 455 F.2d 1195, 1199- 1200 (5th Cir.1972). See also *Wendland v. Commissioner of Internal Revenue*, 739 F.2d 580, 581 (11th Cir.1984). Second, whatever harm has been suffered by Farms and International resulted from a lack of prudence. As even the *Lecroy*, 751 F.2d. at 127. See also 79 T.C. at 1069. "
[*CWT Farms Inc. v. Commissioner of Internal Revenue*, 755 F.2d. 790 (11th Cir. 03/19/1985)]

Even the IRS' own [Internal Revenue Manual \(IRM\)](#) warns you that you can't depend on their publications, which include all of their forms!:

"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 (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

After reading the above, additional conclusions and inferences can safely and soundly be drawn by implication:

1. If the IRS is not responsible for following its own internal regulations found in [26 C.F.R. Part 601](#), then it couldn't possibly be held liable for what it puts in its publications to the public EITHER. They could literally lie through their teeth and fool everyone into thinking they were "taxpayers" and not be held liable.
2. In the *Boulez* case above, an IRS representative who had explicit authority to make an agreement with the "taxpayer" still could not be held accountable for an oral agreement. This implies that all the phone advice given by IRS agents on their national 800 number cannot be relied upon as a basis for "good faith belief".
3. ONLY the Statutes at Large, as well as the regulations written by the Secretary of the Treasury found in [26 C.F.R. Part 1](#) and [26 C.F.R. Part 301](#), may be relied upon as having the "force of law", as the courts above described. Since [26 U.S.C.](#) (also called the Internal Revenue Code) was never enacted as positive law, it stands only as "prima facie evidence of law" which may be rebutted by citing the sections of the Statutes at Large from which it was compiled.

To put one last nail in the coffin of this issue, below is a quote from a book entitled *Tax Procedure and Tax Fraud*, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group:

p. 21: "As discussed in §2.3.3, the IRS is not bound by its statements or positions in unofficial pamphlets and publications."

p. 34: "6. IRS Pamphlets and Booklets. The IRS is not bound by statements or positions in its unofficial publications, such as handbooks and pamphlets."

p. 34: "7. Other Written and Oral Advice. Most taxpayers' requests for advice from the IRS are made orally. 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). In rare cases, however, the IRS has been held to be equitably estopped to take a position different from that stated orally to, and justifiably relied on by, the taxpayer. The Omnibus Taxpayer Bill of Rights Act, enacted as part of the Technical and Miscellaneous Revenue Act of 1988, gives taxpayers some comfort, however. It amended section 6404 to require the Service to abate any penalty or addition to tax that is attributable to advice furnished in writing by any IRS agent or employee acting within the scope of his official capacity. Section 6404 as amended protects the taxpayer only if the following conditions are satisfied: the written advice from the IRS was issued in response to a written request from the taxpayer; reliance on the advice was reasonable; and the error in the advice did not result from inaccurate or incomplete information having been furnished by the taxpayer. 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]

If the IRS isn't held accountable in a court of law for what they say or even what they write, then they are, by implication, totally unaccountable to the public that they were put into existence to "serve". The Internal Revenue SERVICE, therefore, only SERVES the interests of itself and not the public at large. Furthermore, we believe the same rules should apply to Americans submitting their tax returns as those that apply to the IRS: not liable or responsible for what is written on the return. For instance, the "I declare under penalty of perjury" should be replaced with "I declare that this return as accurate and trustworthy as the advice and writings of the IRS". That is equivalent to saying that it is untrue and NOT trustworthy, and that will get you off the hook and also point out the hypocrisy and lawlessness of the IRS! What is good for the goose is good for the gander. Any other approach would be to condone hypocrisy and lawlessness and tyranny on the part of our government. Why aren't IRS agents required to sign their correspondence under penalty of perjury like all of the communication coming from the "taxpayer" so they CAN be held accountable? Here is what the U.S. Supreme Court had to say about this kind of hypocrisy and lawlessness. You be the judge!:

1 *"Our government is the potent, the omnipresent teacher. For good or ill, it teaches the whole people by its*
2 *example. Crime is contagious. If the government becomes a lawbreaker [or a hypocrite with double standards],*
3 *it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare*
4 *that in the administration of the criminal law the end justifies the means...would bring terrible retribution. Against*
5 *that pernicious doctrine this Court should resolutely set its face."*
6 *[Justice Brandeis, Olmstead v. United States, 277 U.S. 438, 485. (1928)]*

7 If you would like to know more about what constitutes a "reasonable basis for belief" about one's tax liability, a free
8 memorandum of law is available on the subject at the address below:

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

9 The exhaustive analysis of all sources of law in the article above concludes that the only sources of information you can use
10 in forming a reasonable belief about tax liability are:

- 11 1. The Constitution.
- 12 2. Rulings of the Supreme Court and not lower Courts.
- 13 3. The Statutes at large after January 2, 1939.

14 The above article also concludes that no other resource of information, including the advice of a tax professional or the
15 Internal Revenue Code, are reasonable sources of authoritative belief that are useful in forming a reasonable belief that can
16 stand court scrutiny and survive a criminal prosecution.

17 **7.4 IRS authority and jurisdiction presumptions**

18 The Judicial Branch of the government isn't the only one that makes extensive use of presumption in its favor. The IRS and
19 state revenue agencies are notorious for this abusive and illegal tactic as well. Below are some examples of how they do this:

- 20 1. IRS authority to make assessments or to change your self-assessment presumptions. Because our income tax system is
21 based on voluntary self-assessment and payment, according to the Supreme Court in *Flora v. United States*, [362 U.S.](#)
22 [145](#) (1960) , then the only person who can assess you, a human being, with a liability under Subtitle A of the Internal
23 Revenue Code is YOU and only YOU and the only person who can file a return with your name on it is you. The IRS'
24 own Internal Revenue Manual, in section [5.1.11.6.10](#) clearly shows that Substitute For Returns (SFRs), which are
25 returns filed in place of those which "taxpayers" refuse to file, cannot be filed for any specie of IRS Form 1040s (1040,
26 1040A, 1040EZ, etc) and the reason is because the tax is voluntary, which is to say more properly that it is a
27 DONATION and not a TAX. Once you make this "assessment" as authorized by [26 U.S.C. §6201\(a\)\(1\)](#) and send it in,
28 the IRS has no lawful authority to change or adjust the assessment, even if they believe you made an error, without
29 your permission! You can search for implementing regulations under 26 C.F.R. 1.X until the cows come home and
30 you won't find a regulation that authorizes them to change your self-assessment! Your average misinformed
31 American, however, naturally "assumes" that the IRS has the authority to change it whether you want to or not. If the
32 IRS then finds that you did make an error, they will "presume" that they have the lawful authority to change it by
33 typically sending back a revised assessment and give you a certain amount of time to respond or protest it before it
34 becomes cast in stone. When they do this, they are basically asking you for permission to make the change, and your
35 silence or acquiescence constitutes implied consent to the change. This whole scheme works in the IRS' favor because
36 of the ignorance of the average American about what the law really says. It seems that too many people have been
37 relying on IRS publications rather than reading the law for themselves. BUT, you can shift this contemptible situation
38 completely around the other way in your favor by knowing the law! All you have to do is attach to your return specific
39 instructions stating specifically and clearly that the IRS:
 - 40 1.1. May NOT change or especially increase the amount of "income" on the return without invalidating
41 EVERYTHING on the return and causing you to withdraw your consent. This makes the return to be filed under
42 duress and inadmissible as evidence in court according to the Supreme Court in *Weeks v. United States*, 232 U.S.
43 383 (1914).
 - 44 1.2. May not rely on hearsay evidence of receipt of funds from employers in the form of W-2 or 1099 forms, because
45 they are not authenticated with a notary affidavit.
 - 46 1.3. May not file a Substitute for Return (SFR) in place of your return because there is no statute or implementing
47 regulation authorizing it and section [5.1.11.6.10](#) of the Internal Revenue Manual does not allow it either.

- 1.4. Should not assume that the form or ANY information on it is *accurate* if the form IN TOTAL is not accurate and acceptable AS SUBMITTED.
- 1.5. Is not authorized to “propose” any changes, only to file the return IN TOTAL in your administrative record and send you a letter explaining what they disagree with and the authorities (statutes and regulations and IRM sections and Supreme Court rulings) their determination is based on.
- 1.6. If they protest the amount of “income” on the return, must provide a definition of “income” that is consistent with the following web address and with the Constitutional definition made by the Supreme Court:
<http://famguardian.org/TaxFreedom/CitesByTopic/income.htm>
- 1.7. Any protests or disagreements they make must include a cite of the specific statutes AND implementing regulations AND the section from the Internal Revenue Manual which document and authorize their position or their position will be will presumed in the absence of evidence to the contrary to be illegal, unlawful, not authorized by law, null and void, and *frivolous*.
- 1.8. May not cite any court case below the Supreme Court as justification for their position, based on the content of their own [Internal Revenue Manual, section 4.10.7.2.9.8](#).
- 1.9. May not institute penalties because they violate the prohibition on Bills of Attainder under Article 1, Section 9, Clause 3 of the Constitution and because such penalties can only apply to employees of a corporation per 26 C.F.R. §301.6671-1(b), which you are not until proven otherwise, with EVIDENCE.

If you use the above tactics and file a return with a 1 cent “income” and ask for all your money back, that along with the above tactics will drive the average IRS agent bonkers and he simply won’t know what to do and he will have no choice but to give you your ALL your withheld tax back!

2. Legitimate authority presumptions: When an IRS agent or investigator contacts someone to investigate a tax matter, the average Joe six pack citizen “presumes” that they have authority to do what they are doing. After all, the agent will pull out a rather official looking “pocket commission” that makes it look like they are official. However, in most cases this pocket commission is an “Administrative” commission issued to administrative IRS employees who have no authority whatsoever to be doing any kind of enforcement actions such as investigations, seizures, liens, and levies. Administrative pocket commissions are easily recognizable because they have a serial number that begins with the letter “A”, indicating that they are Administrative rather than “E”, which means Enforcement. Enforcement Pocket Commissions are black instead of Red in color. This is also covered in section 5.4.9 of the *Great IRS Hoax*, Form #11.302. Whenever you talk with an IRS agent in person or on the phone, demand to see their pocket commission and get the serial number of their pocket commission for your records so you can sue the bastard if he illegally institutes collection actions in violation of 26 U.S.C. §7433 and 26 U.S.C. §7214. When they appear or call for questions, tell them you are really glad to see them and say that you will be cooperating fully with them AFTER they answer your questions first which will prove they have authority to be doing what they are doing. This amounts to a conditional acceptance and it will be very hard for them to argue with you. This is the way that you can “question authority” if you have an IRS agent breathing down your neck. Then when they start answering your questions about their authority to investigate, grill them on camera or using a tape recorder with witnesses present in the room using the following:

Tax Deposition Questions, Form #03.016
<http://sedm.org/Forms/FormIndex.htm>

3. Consent for withholding of Social Security Insurance Premiums presumption. If one is hired on to work for the government, then under [5 U.S.C. §8422](#), they are “deemed” to consent to the withholding of Social Security and Medicare and are never even asked whether they want to do so. Use of the word “deemed” is legalese for “presumed”. Below is the content of that section. Refer to section 5.11.7 of the *Great IRS Hoax*, Form #11.302 for further details on this conspiracy against your property rights:

[5 U.S.C. §8422](#) Deductions of OASDI for Federal Employees

(b) Each employee or Member is deemed to consent and agree to the deductions under subsection (a). Notwithstanding any law or regulation affecting the pay of an employee or Member, payment less such deductions is a full and complete discharge and acquittance of all claims and demands for regular services during the period covered by the payment, except the right to any benefits under this subchapter, or under subchapter IV or V of this chapter, based on the service of the employee or Member.

7.5 “Word of Art” Presumptions

We need to be very careful when corresponding with the government, and especially when filling out their forms.

1. “Taxpayer” presumptions. The IRS refers to everyone as “taxpayers”, creating a false presumption on everyone’s part that we indeed are. As you may also learn from reading *Great IRS Hoax*, Form #11.302, Section 5.6.1, there is no

statute making anyone liable for paying Subtitle A income taxes and without a liability statute, then no one is “subject to” that part of the Internal Revenue Code unless they volunteer to be. Great IRS Hoax, Form #11.302, Section 5.3.1 also shows that the only person who can lawfully identify you as a “taxpayer” is you, and that the government has no authority to use this word to describe you without your consent. In most tax trials, the judges or juries will seldom question the determinations of the IRS. Instead, the burden falls on the “taxpayer” to prove that the IRS’ determinations were *incorrect*. Then the IRS will refuse to provide evidence to this alleged “taxpayer” that is needed for him to prove that they are wrong. Here is how the Supreme Court describes this scandal in *Bull v. United States*, 295 U.S. 247 (1935):

Thus, the usual procedure for the recovery of debts is reversed in the field of taxation. Payment precedes defense, and the burden of proof, normally on the claimant, is shifted to the taxpayer.

The [tax] assessment supersedes the pleading, proof, and judgment necessary in an action at law, and has the force of such a judgment. The ordinary defendant stands in judgment only after a hearing. The taxpayer often is afforded his hearing after judgment and after payment, and his only redress for unjust administrative action is the right to claim restitution.⁹⁰

2. **Government form presumptions.** Filling out of most government forms is in most cases completely voluntary and unnecessary. Whenever you submit a government form, you are “presumed” to be in pursuit of a government “privilege” and consent to be bound by all laws of the government that produced that form, even if you would not otherwise be so! For instance:
 - 2.1. If you submit an IRS Form 1040, you are “presumed” to be a “taxpayer” who is “subject to” the Internal Revenue Code, even though if you had not done so, you would not be.
 - 2.2. The Department of State DS-11 form used for obtaining a U.S. passport has only one block for indicating your citizenship, which contains “U.S. citizen” and NO blocks for specifying that you are a “national”, creating a presumption that the only thing you can be in order to get a passport is a “U.S. citizen”.
 - 2.3. The IRS Form W-8BEN creates a presumption that you are a “beneficial owner”, which is then defined as someone who has to include ALL income as gross income on their tax return, even though the law says this is not required. All of these are major, very serious, and FALSE presumptions that significantly prejudice and abuse your rights.The government only gets away with this type of fraud and abuse because the people filling out the forms don’t question authority or challenge the presumptions on the form. We have successfully overcome most of these presumptions by modifying or redesigning the forms in original print to shift the presumption in our favor before we submit it. The modified forms then slip by inattentive and underpaid government clerks and we can then use this as evidence in our favor. Fight fire with fire!
3. **“residence” or “permanent residence” block on government forms presumption:** If you fill in any federal form that has a block named any of the following, you are declaring a legal “domicile” and agreeing to become a “taxpayer” within that jurisdiction:
 - 4.1. **“residence”:** “Residence” is equivalent to “domicile” for legal purposes. According to 26 C.F.R. §1.871-2, the only people who can have a “residence” are “aliens” and not “U.S. citizens” as defined under 8 U.S.C. §1401, “nonresident aliens” as defined under 26 U.S.C. §7701(b)(1)(B), or “nationals” but not “citizens” under 8 U.S.C. §1101(a)(21) . When you declare a “residence” on a government tax form, you are declaring TWO things, not one: (1) That you are an “alien”; (2) That you have a domicile in the place indicated. You don’t want to declare EITHER of these things on any government form, folks!
 - 4.2. **“permanent address”:** This is equivalent to “domicile”.
 - 4.3. **“domicile”.** A person’s domicile establishes where they are a “taxpayer”. For details, see the article entitled “Why ‘domicile’ and income taxes are voluntary” available at: <http://sedm.org/Forms/05-MemLaw/Domicile.pdf>
4. **Social Security Number presumptions.**
 - 4.1. The Treasury Regulations in 26 C.F.R. contain a presumption that if you have a Socialist Security Number, then you must be a “U.S. person” with a domicile in the District of Columbia:

[26 C.F.R. § 301.6109-1\(g\)](#)

(g) Special rules for taxpayer identifying numbers issued to foreign persons—

⁹⁰ U.S. v. Bull, 295 U.S. 247, 26 (1935), emphasis added.

(1) General rule—

(i) Social security number.

A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number.

You will note that “citizens” (under 8 U.S.C. § 1401) and “residents” (under 26 U.S.C. § 7701(b)(1)(A)) have in common a legal “domicile” in the “United States”, which is defined in 26 U.S.C. § 7701(a)(9) and (a)(10) as the District of Columbia and no part of any state of the Union.

- 4.2. Those who put a Social Security Number on any government form also create a presumption that they are federal “employees” or “public officers” on official federal government business in the context of whatever they attach the Social Security Number to. 20 C.F.R. § 422.104 describes the conditions under which SSNs may be issued. You will note that Title 20 of the C.F.R. says “EMPLOYEE BENEFITS”, which means federal employees and not private employees. This means that the number can only be issued to and therefore used by federal “employees” on official business. 20 C.F.R. § 422.103(d) furthermore says that “Social Security Numbers” are government property. Government property can only be issued to government employees on official business. It is a crime to use “public property” for a “private use”:

4.3.1. 18 U.S.C. § 641 makes it a crime to embezzle public property, including the SSN, and use it for private use.

4.3.2. 18 U.S.C. § 912 makes it a crime to impersonate a federal officer or employee.

4.3.3. 18 U.S.C. § 208 makes it a crime to perform any act with government property that affects a “private interest”.

5. Use of the word “resident” presumptions. There is a presumption that if you use the word “resident” on any government form, then you are an alien with a domicile in the District of Columbia. This is confirmed by the definition of “resident” found in 26 U.S.C. § 7701(b)(1)(A). This subject is exhaustively covered in the free article entitled “You’re Not a ‘resident’ under the Internal Revenue Code” available at:

<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>

6. Use of the word “U.S. citizen” presumptions: There is a presumption that if you describe yourself as “U.S. citizen”, then you are a statutory “U.S. citizen” defined under 8 U.S.C. § 1401 who maintains a domicile in a federal territory, possession, or area within a state and NOT within a state of the Union. Persons domiciled in a state of the Union are not statutory “U.S. citizens”, but rather “nationals” defined in 8 U.S.C. § 1101(a)(21). See the article below:

Why You are a “national”, “state national”, and Constitutional but Not Statutory Citizen, Form #05.006

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

7. Tax Return Presumptions: If you fill out a federal tax return, the IRS will make the following often false presumptions:

7.1. That you are a “U.S. person” as defined in 26 U.S.C. § 7701(a)(30) and who maintains a domicile in the District of Columbia under 26 U.S.C. § 7701(a)(9) and (a)(10). This is also confirmed by IRS Document 7130, which identifies the IRS Form 1040 for use only by “citizens” and “residents” of the “United States”, both of whom have in common a domicile in the District of Columbia.

7.2. That you are a “taxpayer” subject to the I.R.C. as defined in 26 U.S.C. § 7701(a)(14). After all, a “nontaxpayer” is not required to file tax returns and should at least theoretically have no reason to send in a form.

7.3. That the submitter has excise taxable earnings called “gross income” (defined under 26 U.S.C. § 61) which are “effectively connected with a trade or business” as defined in 26 U.S.C. § 7701(a)(26). In fact, the ONLY type of “income” that can go on the IRS Form 1040 is “trade or business” income from sources within the District of Columbia. This is confirmed by 26 U.S.C. § 864(c)(3). See the article below:

The “Trade or Business” Scam, Form #05.001

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

7.4. That if a Social Security Number appears on the form, then the submitter is acting as a Social Security Trustee, who is a federal “employee” on official business managing the Social Security Trust for the benefit of its Beneficiary, which is not the Trustee but the United States Government. See the following for proof of this scam:

Resignation of Compelled Social Security Trustee, Form #06.002

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

8. Authority of federal courts presumptions. The IRS will commonly cite irrelevant case law in its correspondence from the Circuit, District, and Tax Courts which its own Internal Revenue Manual says may NOT be cited. What this amounts to is a “presumption” of authority where none actually exists. This results in an abuse of due process if done

against a “nontaxpayer”. Below is the IRS’ own guidance on this subject to prove that they are violating their own rules:

Internal Revenue Manual
Section 4.10.7.2.9.8 (01-01-2006)

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

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

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

[SOURCE: http://www.irs.gov/irm/part4/irm_04-010-007.html]

7.6 “Exempt” presumptions on IRS Forms

Another devious technique frequently used on government forms to trick “nontaxpayers” into making an unwitting election to become “taxpayers” is:

1. Omit the “not subject” option.
2. Present the “exempt” option as the only method for avoiding the liability described.
3. Do one of the following:
 - 3.1. Statutorily define the term “exempt” to exclude persons who are “not subject”.
 - 3.2. PRESUME that the word “exempt” excludes persons who are “not subject” and hope you don’t challenge the presumption.

This form of abuse exploits the common false presumption among most Americans, which is the following:

“Government forms present ALL of the lawful options available to avoid the liability described.”

In fact, government is famous for limiting options in order to advantage or benefit them. In effect, they are constraining your options to compel you to select the lesser of evils and remove the ability to avoid all evil. This devious technique is also called an “adhesion contract”. In summary, they are violating the First Amendment by instituting compelled association in which you are coerced to engage in commercial activity with them and become subject to their pagan laws.

There are two ways that one can use to describe oneself on government forms:

1. “Exempt”. This is a person who is otherwise subject to the provision of law administering the form because they are an “individual” or “person” and yet who is expressly made exempt by a particular provision of the statutes forming the franchise agreement. This option appears on most government forms.
2. “Not subject”. This would be equivalent to a “nontaxpayer” who is not a “person” or franchisee within the meaning of the statute in question. You almost never see this option on government forms.

There is a world of difference between these two statuses and we MUST understand the difference before we can know whether or how to fill out a specific government form describing our status. In this section we will show you how to choose the correct status above and all the affects that this status has on how we fill out government forms.

On the subject of “exempt”, the U.S. Supreme Court has held the following:

*In imposing a tax, says Mr. Chief Justice Marshall, the legislature acts upon its constituents. "All subjects," he adds, "over which the power of a State extends are objects of taxation, but those over which it does not extend are, upon the soundest principles, exempt from taxation. This proposition *334 may almost be pronounced self-evident." McCulloch v. Maryland, 4 Wheat. 316, 428.*
[United States v. Erie R. Co., 106 U.S. 327 (1882)]

From the above, we can see that:

1. The civil laws enacted by the legislature act ONLY upon “constituents” and “subjects”. They DO NOT act upon “all people”, but only on “constituents” and “subjects”.
2. You have to VOLUNTEER to become a “constituent” or “subject”. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
3. “Constituents” and “subjects” include STATUTORY “citizens” pursuant to 8 U.S.C. §1401, 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c) and exclude CONSTITUTIONAL citizens, who are “non-citizen nationals” under statutory law. If you are not a STATUTORY citizen, which the court calls a “SUBJECT” or “constituent”, then you can’t be taxed. The court refers to those who can’t be taxed as “aliens”, and they can only mean STATUTORY aliens, not CONSTITUTIONAL aliens.
4. Federal tax liability is a CIVIL liability, and therefore, those who are not STATUTORY citizens domiciled on federal territory cannot have such a CIVIL liability.
5. Like most other legal “words of art”, there are TWO contexts in which the word “exempt” can be used:
 - 5.1. Statutory law. This includes people who are “subjects” or “constituents”, but who otherwise are granted a privilege or exemption by virtue of their circumstances. An example would be the “exempt individual” found in 26 U.S.C. §7701(b)(5).
 - 5.2. Common law. This implies people who never consented to be and therefore are NOT “subjects” or “constituents”. Those who are NOT “subjects”, are “not subject”.

We will begin our explanation with an illustration. If you are domiciled in California, you would describe yourself as “subject” to the laws in California. However, in relation to the laws of every other civil jurisdiction outside of California, you would describe yourself as:

1. “Not subject” to the civil laws of that place unless you are physically visiting that place.
2. Not ANYTHING described in the civil law that the government has jurisdiction over or may impose a “duty” upon, such as a “person”, “individual”, “taxpayer”, etc.
3. Not a “foreign person” because not a “person” under the civil law.
4. “foreign”.
5. A “nonresident”.
6. A “transient foreigner”.

A human being who is domiciled in California, for instance, would not be subject to the civil laws of China unless he was either visiting China or engaged in commerce within the legislative jurisdiction of China with people who were domiciled there and therefore protected by the civil laws there. He would not describe himself as being “exempt” from the laws of China, because one cannot be “exempt” without FIRST *also* being “subject” by having a domicile or residence within that foreign jurisdiction. Another way of stating this is that he would not be a “person” under the civil laws of China and would be “foreign” unless and until he either physically moved there or changed his domicile or residence to that place and thereby became a “protected person” subject to the civil jurisdiction of the Chinese government.

All income taxation within the United States of America takes the form of an excise tax upon an “activity” implemented by the civil law. In the case of the Internal Revenue Code, Subtitle A, that activity is called a “trade or business”. This fact exhaustively proven in the following amazing article:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

A “trade or business” is then defined in 26 U.S.C. §7701(a)(26) as follows:

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

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

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

Those who therefore lawfully engage in a public office in the U.S. government BEFORE they sign or submit any tax form are then described as a “franchisee” called a “taxpayer” under the terms of the excise tax or franchise agreement codified in Internal Revenue Code, Subtitle A. Those who are not “public officers” also cannot lawfully “elect” themselves into “public office” by signing or submitting a tax form either, because this would constitute impersonating an officer or employee of the government in violation of 18 U.S.C. §912. This is confirmed by 26 U.S.C. §7701(a)(31), which describes all those who are nonresident within the “United States” (District of Columbia) and not engaged in the “trade or business”/“public office” activity as being a “foreign estate”, which simply means “not subject”, to the Internal Revenue Code, Subtitle A franchise or excise tax:

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

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

(31) Foreign estate or trust

(A) Foreign estate

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

The entity or “person” described above would NOT be “exempt”, but rather simply “not subject”. The reason is that the term “exempt” has a specific legal definition that does not include the situation above. Notice that the term “exempt” is used along with the word “individual”, meaning that you must be a “person” and an “individual” BEFORE you can call yourself “exempt”:

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

(b)(5) **Exempt individual defined**

For purposes of this subsection -

(A) In general

An individual is an exempt individual for any day if, for such day, such individual is -

(i) a foreign government-related individual,

(ii) a teacher or trainee,

(iii) a student, or

(iv) a professional athlete who is temporarily in the United States to compete in a charitable sports event described in section 274(l)(1)(B).

(B) Foreign government-related individual

The term “foreign government-related individual” means any individual temporarily present in the United States by reason of -

(i) diplomatic status, or a visa which the Secretary (after consultation with the Secretary of State) determines represents full-time diplomatic or consular status for purposes of this subsection,

(ii) being a full-time employee of an international organization, or

(iii) being a member of the immediate family of an individual described in clause (i) or (ii).

(C) Teacher or trainee

The term "teacher or trainee" means any individual -

(i) who is temporarily present in the United States under subparagraph (J) or (Q) of section 101(15) of the Immigration and Nationality Act (other than as a student), and

(ii) who substantially complies with the requirements for being so present.

(D) Student

The term "student" means any individual -

(i) who is temporarily present in the United States -

(I) under subparagraph (F) or (M) of section 101(15) of the Immigration and Nationality Act, or

(II) as a student under subparagraph (J) or (Q) of such section 101(15), and (ii) who substantially complies with the requirements for being so present.

(E) Special rules for teachers, trainees, and students

(i) Limitation on teachers and trainees

An individual shall not be treated as an exempt individual by reason of clause (ii) of subparagraph (A) for the current year if, for any 2 calendar years during the preceding 6 calendar years, such person was an exempt person under clause (ii) or (iii) of subparagraph (A). In the case of an individual all of whose compensation is described in section 872(b)(3), the preceding sentence shall be applied by substituting "4 calendar years" for "2 calendar years".

(ii) Limitation on students

For any calendar year after the 5th calendar year for which an individual was an exempt individual under clause (ii) or (iii) of subparagraph (A), such individual shall not be treated as an exempt individual by reason of clause (iii) of subparagraph (A), unless such individual establishes to the satisfaction of the Secretary that such individual does not intend to permanently reside in the United States and that such individual meets the requirements of subparagraph (D)(ii).

The Internal Revenue Code itself does not and cannot regulate the conduct of those who are not "taxpayers".

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. 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)]

Consequently, all tax forms you fill out PRESUPPOSE that the person filling it out is a franchisee called a "taxpayer" who occupies a public office within the U.S. government and who is therefore a "person" or an "individual". Since the Internal Revenue Code is civil law, it also must presuppose that all "persons" or "individuals" described within it are domiciled on federal territory that is no part of a state of the Union. This is confirmed by the definition of "United States" found in 26 U.S.C. §7701(a)(9) and (a)(10), which is defined as the District of Columbia and not part of any state of the Union. If you do not lawfully occupy such a public office, it would therefore constitute fraud and impersonating a public officer in violation of 18 U.S.C. §912 to even fill such a form out. If a company hands a "nontaxpayer" a tax form to fill out, the only proper response is ALL of the following, and any other response will result in the commission of a crime:

1. To not complete or sign any provision of the form.
2. To line out the entire form.
3. To write above the line "Not Applicable".
4. To NOT select the "exempt" option within the form or select any status at all on the form. If you aren't subject to the Internal Revenue Code because you don't have a domicile on federal territory and don't engage in taxable activities, then you can't be described as a "person", "individual", "taxpayer", or anything else who might be subject to the I.R.C.

"The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate

power. 'All legislation is *prima facie territorial*.' *Ex parte Blain*, L. R. 12 Ch. Div. 522, 528; *State v. Carter*, 27 N. J. L. 499; *People v. Merrill*, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed."

[*American Banana Co. v. U.S. Fruit*, 213 U.S. 347 at 357-358]

5. To either not return the form to the person who asked for it or to return it with the modifications above.
6. If you return the form to the person who asked for it, to clarify on the form why you are not "exempt", but rather "not subject".
7. To attach the following form to the tax form:

Tax Form Attachment, Form #04.013
<http://sedm.org/Forms/FormIndex.htm>

Another alternative to all the above would be to simply add a "Not subject" option or to select "Exempt" and then redefine the word to add the "not subject" option to the definition. Then you could attach the Tax Form Attachment mentioned above, which also redefines words on the government form to immunize yourself from government jurisdiction.

If we had an honorable government that loved the people under its care and protection more than it loved deceiving you out of and stealing your money, then they would indicate at the top of the form in big bold letters EXACTLY what laws are being enforced and who the intended audience is so that those who are not required to fill it out would not do so. However, if they did that, hardly anyone would ever pay taxes again. Of this SCAM, the Bible and a famous bible commentary says the following:

"Getting treasures by a lying tongue [or by deliberate omission intended to deceive] is the fleeting fantasy of those who seek **death**."

[Prov. 21:6, Bible, NKJV]

"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can he expect that his devotion should be accepted; for, 1. **Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his delight.** He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."

[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

In the case of income tax forms, for instance, the warning described above would say the following:

1. This form is only intended for those who satisfy all the following conditions:
 - 1.1. "taxpayer" as defined in 26 U.S.C. §7701(a)(14):

"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)]

- 1.2. Lawfully engaged in a "public office" in the U.S. government, which is called a "trade or business" in the Internal Revenue Code, Subtitle A at 26 U.S.C. §7701(a)(26).

1.3. Exercising the public office ONLY within the District of Columbia as required by 4 U.S.C. §72, which is within the only remaining internal revenue district, as confirmed by Treasury Order 150-02.

2. If you do not satisfy all the requirements indicated above, then you DO NOT need to fill out this form, nor can you claim the status of “exempt”.
3. This form is ONLY for use by “taxpayers”. If you are a “nontaxpayer”, then we don’t have a form you can use to document your status. This is because our mission statement only allows us to help “taxpayers”. It is self-defeating to help “nontaxpayers” because it only undermines our revenue and importance. We are a business and we only focus our energies on things that make money for us, such as deceiving “nontaxpayers” into thinking they are “taxpayers”. That is why we don’t put a “nontaxpayer” or “not subject” option on our forms: Because we want to self-servingly and prejudicially presume that EVERYONE is engaged in our franchise and subject to our plunder and control.

*Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)
IRS Mission and Basic Organization*

*The IRS Mission: **Provide America’s taxpayers top quality service** by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.*

We hope that you have learned from this section that:

1. He who makes the rules or the forms always wins the game. The power to create includes the power to define.
2. All government forms are snares or traps designed to trap the innocent and ignorant into servitude to the whims of corrupted politicians and lawyers.

*“The Lord is well pleased for His righteousness’ sake; **He will exalt the law and make it honorable. But this is a people robbed and plundered!** [by the IRS] **All of them are snared in [legal] holes [by the sophistry of greedy IRS lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one says, “Restore!”**”*

***Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they would not walk in His ways, nor were they obedient to His law, therefore He has poured on him the fury of His anger and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he did not take it to heart.**”
[Isaiah 42:21-25, Bible, NKJV]*

3. The snare is the presumptions which they deliberately do not disclose on the forms and which are buried in the “words of art” contained in their void for vagueness codes. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

4. The main reason for reading and learning the law is to reveal all the presumptions and deceptive “words of art” that are hidden on government forms so that you can avoid them.

*“My [God’s] people are destroyed [and enslaved] for lack of knowledge [of God’s Laws and the lack of education that produces it].”
[Hosea 4:6, Bible, NKJV]*

*“And thou shalt teach them ordinances and laws [of both God and man], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do.”
[Exodus 18:20, Bible, NKJV]*

*“This **Book of the Law shall not depart from your mouth, but you shall meditate in it day and night, that you may observe to do according to all that is written in it.** For then you will make your way prosperous, and then you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the LORD your God is with you wherever you go.”
[Joshua 1:8-9, Bible, NKJV]*

5. Government forms deliberately do not disclose the presumptions that are being made about the proper audience for the form in order to maximize the possibility that they can exploit your legal ignorance to induce you to make a “tithe” to their state-sponsored civil religion and church of socialism. That religion is exhaustively described below:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

6. All government forms are designed to encourage you to waive sovereign immunity and engage in commerce with the government. Government does not make forms for those who refuse to do business with them such as “nontaxpayers”, “nonresidents”, or “transient foreigners”. If you want a form that accurately describes your status as a “nontaxpayer” and which preserves your sovereignty and sovereign immunity, you will have to design your own. Government is never going to make it easy to reduce their own revenues, importance, power, or control over you. Everyone in the government is there because they want the largest possible audience of “customers” for their services. Another way of saying this is that they are going to do everything within their power to rig things so that it is impossible to avoid contracting with or doing business with them. This approach has the effect of compelling you to contract with them in violation of Article 1, Section 10 of the Constitution, which is supposed to protect your right to NOT contract with the government.
7. The Thirteenth Amendment prohibits involuntary servitude. Consequently, the government cannot lawfully impose any duty, including the duty to fill out or submit a government form. Therefore, you should view every opportunity that presents itself to fill out a government form as an act of contracting away your rights.
8. In the case of government tax forms, the purpose of all government tax forms is to ask the following presumptuous and prejudicial question:

“What kind of ‘taxpayer’ are you?”

. . .rather than the question:

“Are you a ‘taxpayer’?”

The above approach results in what the legal profession refers to as a “leading question”, which is a question contaminated by a prejudicial presumption and therefore inadmissible as evidence. Federal Rule of Evidence 611(c) expressly forbids such leading questions to be used as evidence, which is also why no IRS form can really qualify as evidence that can be used against anyone: It doesn’t offer a “nontaxpayer” or a “foreigner” option. An example of such a question is the following:

“Have you always beat your wife?”

The presumption hidden within the above leading question is that you are a “wife beater”. Replace the word “wife beater” with “taxpayer” and you know the main method by which the IRS stays in business.

8 Using presumption to win against the government

8.1 Federal Pleading Attachment

Those litigating in federal court are sitting ducks in relation to the presumptions of government prosecutors and judges. Just about everything the government does to win focuses on the abuse of one or more forms of presumption. Their techniques, however, have an Achilles Heel. Their malicious and abusive techniques:

1. Depend on your omission in completely and truthfully characterizing your status in relation to the government. If you don’t characterize yourself as a person outside their jurisdiction, they are entitled to assume that you are until proven otherwise. You can’t participate in their protection franchise without being a protected person within their jurisdiction.
2. Are based on abuse of “words of art”.
3. Mainly attempt to add things to definitions that aren’t expressly there, in violation of the rules of statutory interpretation.

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

[Meese v. Keene, 481 U.S. 465, 484 (1987)]

***“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)]

4. All depend on the court acting in a political rather than legal capacity. You can call them on it by pointing out the limitations on their authority to do so.

We have developed a form to attach to your pleadings in federal court that will proactively prevent the most common forms of judicial and government prosecutor verbicide and abuse identified above. We normally attach it to the first pleading we file in any federal court in any action before the court. It is structured in such a way that it indicates that it also applies to all future pleadings filed in the action on both sides in order to prevent having to file it again. Below is the form:

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>

The above form uses the following techniques to counteract presumption and verbicide by your government opponent or the judge, who are usually in cahoots to destroy your rights:

1. Defines all key words of art in advance, so their meaning is not understood.
2. Establishes your citizenship and domicile to place you out of their jurisdiction and ensure that you are not part of their "protection franchise" as either a "citizen" or a "resident" of federal territory.
3. Specifically asks them to remain silent on everything they agree with and invokes Federal Rule of Civil Procedure 8(b)(6) as authority for an estoppel, laches, and nihil dicit judgment.

8.2 Rules of Presumption and Statutory Interpretation Form

If you want to go even further than the form in the previous section in carefully and exhaustively preventing their abuses of "words of art" and your citizenship and domicile status, we also recommend the following additional form be attached to your first filing in any action in federal court. This form is mandatory in all tax cases, whereas the form above is useful in all cases:

Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006
<http://sedm.org/Litigation/LitIndex.htm>

8.3 Using Presumption in your favor in Federal court pleadings

Federal Rule of Civil Procedure 8(b)(6) indicates that anything not specifically denied in any pleading requiring a response is automatically admitted:

Rule 8. General Rules of Pleading
(d) Effect of Failure To Deny.

Averments in a pleading to which a responsive pleading is required, other than those as to the amount of damage, are admitted when not denied in the responsive pleading. Averments in a pleading to which no responsive pleading is required or permitted shall be taken as denied or avoided.
[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule8.htm>]

This means that if you fill your legal pleadings with lots of affidavits and facts, and make them long, you impose an enormous burden of proof upon the responding party to rebut these facts, and if they don't, they have admitted them and created a presumption that what you said is true.

Another very effective litigation technique to employ at court hearings is to use the presumption of innocence in order to:

1. Trap the judge into admitting that the government prosecutor has such a high burden of proof that he couldn't possibly convict.
2. Admit that the court is engaging in prejudicial presumptions and effecting the equivalent of a religion that destroys your rights and sovereignty.

1 Below is an example court dialogue between a criminal defendant and the judge which demonstrates this technique in traffic
2 court.

- 3 1. Complete the form indicating your plea. Say that you are proposing a plea of guilty but don't sign it.
- 4 2. Wait in traffic court for your name to be called.
- 5 3. When you opportunity to be heard by the court occurs, follow the technique below:

6
7 Court: What is your plea?

8
9 You: Your honor, I propose a plea of guilty. I haven't signed my plea form until I understand the charges completely and
10 have had my rights read to me. I'm not a lawyer and I don't want a trial, but I'd like to understand the criminal
11 charges against me and have them explained to me by the court. I'd like to avoid this whole thing. I have a life and
12 a job and I'd like to get on with both. I don't understand all the ins and outs. As long as I can be informed, I'd be
13 more than happy to pay your fine.

14
15 Court: OK. Well, what are your questions?

16
17 You: Am I entitled to a fair trial?

18
19 Court: Yes. You are absolutely entitled to a fair trial. We're fair in this court.

20
21 You: That's great, your honor. Am I entitled to a meaningful hearing?

22
23 Court: Yes. Absolutely.

24
25 You: So if I ask questions, I can expect that you would be responsive?

26
27 Court: Yes.

28
29 You: If there is something I don't understand, you will do your best to explain it to me?

30
31 Court: Yes.

32
33 You: Great. Thank you. Am I presumed innocent of this alleged crime?

34
35 Court: Yes. Of course you are.

36
37 You: Good. Well, I guess I'm presumed innocent. Am I presumed innocent of *every element* of this alleged crime?

38
39 Court: You're presumed innocent of the charge, move on.

- 40 4. Beyond the above, the judge now has to be much more specific and apply the innocence to each fact that must be proved
41 with evidence. He has already said you are presumed innocent, and now he has to follow through with his part of the
42 bargain. The judge, however, usually won't be laughing because he is the one who must enforce the burden of proof
43 you have just established against the prosecutor. If there are other lawyers in the room, they will often be snickering and
44 laughing as you ask the above questions. They may say "Well how many elements do you think there are?" To that,
45 you say "I'll get to that, after this issue is directly addressed. That's not my burden to know how many elements there
46 are. That's the cop and the prosecutor's job."

47
48 You: Well your honor, no I can't do that. I don't understand. All I need is a response of yes or no, sir. Am I presumed
49 innocent of every element of this alleged crime?

- 50 5. At this point, the judge will often turn beat red. He wants to impose his presumptions upon you but he can't do it now
51 and you have just created a tremendous burden of proof for him that will make it extremely labor intensive for he and
52 the prosecutor to pick pocket you as a team.

53 Court: [gruffly] You are presumed innocent of the charge! Now move on!

You: Sir, with all due respect, I can't move on. I need a response of yes or no to my last question. Yes or no? Are you going to answer me or not? You just said you would answer my questions.

6. At this point, the judge usually calls in security and will have you hauled out. This looks REALLY bad to observers in the court who are watching, because all you are doing is engaging in discovery and the court is violating your right of discovery, and thereby violating your right to a fair and meaningful trial. He doesn't want others in the courtroom imitating this technique, and he doesn't want to make any more work for himself and the prosecutor than he has to. You have checkmated him into acting irrationally and denying you due process of law.

If you would like to know more about the above technique, we highly recommend the following YouTube video:

Adventures in Legal Land Video, Marc Stevens
<http://video.google.com/videoplay?docid=7238921269249750961>

8.4 Using favorable presumption to limit the adverse effect of vague definitions

As we said earlier in section 4.2, vague laws are the method of choice for the Legislative Branch of the government to unlawfully compel courts into a political or policymaking role. Most of the vagueness within the Internal Revenue Code surrounds the definitions of words. This is covered in the free pamphlet below:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

In order to limit the adverse effect of presumptions relating to the meaning of words, we can not only cite the above pamphlet as authority, but we can also cite what are called the "Rules of Statutory Construction", which govern the methods that judges and lawyers must abide by in interpreting the meaning of vague laws. Below is one important rule of statutory construction that works in our favor to limit government jurisdiction:

"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]

The U.S. Supreme Court repeated and reinforced this same rule of statutory construction and interpretation when it said:

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

"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)]

The above rule of statutory construction creates a "presumption" that a law doesn't apply to you unless you are specifically spelled out SOMEWHERE in the law as a person subject. For instance, the definition of "United States" for the purpose of the Internal Revenue Code, Subtitle A, is as follows:

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

(9) United States

The term "United States" when used in a geographical sense includes only the [States](#) and the District of Columbia.

(10): State

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

Under the rules of statutory construction, that which is not explicitly included may safely be presumed to be excluded by implication. There is no definition of the term "United States" above anywhere in Subtitle A of the Internal Revenue Code which would expand upon the above definition or apply it to states of the Union. Therefore, it does not apply there and the U.S. Supreme Court even admitted that it does not apply there, when it said:

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

"It is no longer open to question that **the general government, unlike the states,** *Hammer v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.**"
[*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

8.5 Using Estoppel in pais to create presumptions

All is not lost for those fighting for the protection of their Constitutional rights. Just like the government uses "presumption" to prejudice and destroy our constitutional rights, we too can use "presumption" to destroy their jurisdiction and legal standing in court. We call the technique for doing this the "Notary Certificate of Default". In the legal field, it is also called by any of the following names:

1. Estoppel in pais.
2. Equitable estoppel.
3. Default judgment

Below is a description of the principle from the American Jurisprudence 2d legal encyclopedia:

"Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where, because of something which he has done or omitted to do, a party is denied the right to plead or prove an otherwise important fact. 2 The term has also been variously defined, frequently by pointing out one or more of the elements of, or prerequisites to, 3 the application of the doctrine or the situations in which the doctrine is urged. 4 The most comprehensive definition of equitable estoppel or estoppel in pais is that it is the principle by which a party who knows or should know the truth is absolutely precluded, both at law and in equity, from denying, or asserting the contrary of, any material fact which, by his words or conduct, affirmative or negative, intentionally or through culpable negligence, he has induced another, who was excusably ignorant of the true facts and who had a right to rely upon such words or conduct, to believe and act upon them thereby, as a consequence reasonably to be anticipated, changing his position in such a way that he would suffer injury if such denial or contrary assertion was allowed. 5 In the final analysis, however, an equitable estoppel rests upon the facts and circumstances of the particular case in which it is urged, 6 considered in the framework of the elements, requisites, and grounds of equitable estoppel, 7 and consequently, any attempted definition usually amounts to no more than a declaration of an estoppel under those facts and circumstances. 8 The cases themselves must be looked to and applied by way of analogy rather than rule. 9"

[*American Jurisprudence 2d, Estoppel and Waiver*, §27: Definitions and Nature (1999)]

“The doctrine of estoppel is based upon the grounds of public policy, fair dealing, good faith, and justice, and its purpose is to forbid one to speak against his own act, representations, or commitments to the injury of one to whom they were directed and who reasonably relied thereon. 11 The doctrine of estoppel springs from equitable principles and the equities in the case. 12 It is designed to aid the law in the administration of justice where without its aid injustice might result. 13 Thus, the doctrine of equitable estoppel or estoppel in pais is founded upon principles of morality and fair dealing and is intended to subserve the ends of justice. 14 It always presupposes error on one side and fault or fraud upon the other and some defect of which it would be inequitable for the party against whom the doctrine is asserted to take advantage. 15 It concludes the truth in order to prevent fraud and falsehood and imposes silence on a party only when in conscience and honesty he should not be allowed to speak. 16

The proper function of equitable estoppel is the prevention of fraud, actual or constructive, 17 and the doctrine should always be so applied as to promote the ends of justice and accomplish that which ought to be done between man and man. 18 Such an estoppel cannot arise against a party except when justice to the rights of others demands it 19 and when to refuse it would be inequitable. 20 The doctrine of estoppel should be applied cautiously and only when equity clearly requires it to be done. 1 Hence, in determining the application of the doctrine, the counterequities of the parties are entitled to due consideration. 2 It is available only in defense of a legal or equitable right or claim made in good faith and can never be asserted to uphold crime, fraud, injustice, or wrong of any character. 3 Estoppel is to be applied against wrongdoers, not against the victim of a wrong, 4 although estoppel is never employed as a means of inflicting punishment for an unlawful or wrongful act. 5” [American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose (1999)]

In short, the method creates presumptions based on omission by the responding party. These presumptions are used to establish fact. For instance, you send the government a correspondence directly addressing why they have no lawful authority or standing to do what they are doing, you give them a time limit to respond, and you ask them for the help that the Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999) says they HAVE to provide in resolving the conflict. If they fail to respond by the time limit specified, you send them a “Notice of Default” letter identifying what they agreed to by their omission, and you do it certified mail with a Proof of Mailing so you have legally admissible proof that they agreed to your conclusions. This, by the way, is EXACTLY the same technique they use against you in collecting taxes, so we are in effect fighting fire with fire.

The detailed method for applying the Notary Certificate of Default technique is documented in a free article at the address below:

<http://famguardian.org/TaxFreedom/Instructions/0.5CommercialLaw.htm>

9 Resources for Further Study and Rebuttal

If you would like to study the subjects covered in this short pamphlet in further detail, may we recommend the following authoritative sources, and also welcome you to rebut any part of this pamphlet after you have read it and studied the subject carefully yourself just as we have:

Table 4: Resources for further study and rebuttal

#	Reference	Type	Available at:
1	<i>Presumption</i> , Form #09.048	Training on presumption	https://sedm.org/Forms/FormIndex.htm
2	<i>Rebuttal</i> , Form #09.050	Training on rebuttal of presumptions	https://sedm.org/Forms/FormIndex.htm
3	<i>Galileo Paradigm</i> , Form #11.303	Free downloadable book	http://famguardian.org/Publications/GalileoParadigm/TheGalileoParadigm.pdf
4	<i>Legal Deception, Propaganda, and Fraud</i> , Form #05.014	Free downloadable pamphlet	http://sedm.org/Forms/FormIndex.htm
5	<i>Rebutted version of the IRS pamphlet: “The Truth About Frivolous Tax Arguments”</i> , Form #08.005	Free downloadable pamphlet	https://sedm.org/Forms/FormIndex.htm
6	<i>Reasonable Belief About Income Tax Liability</i> , Form #05.007	Free memorandum of law	https://sedm.org/Forms/FormIndex.htm
7	SEDM Liberty University	Free educational materials for regaining your sovereignty as an entrepreneur or private person	http://sedm.org/LibertyU/LibertyU.htm
8	<i>Family Guardian Website</i> , Taxes page	Free website	http://famguardian.org/Subjects/Taxes/taxes.htm
9	<i>Great IRS Hoax</i> , Form #11.302	Free downloadable electronic book	http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm

#	Reference	Type	Available at:
10	<i>Sovereignty Forms and Instructions Online</i> , Form #10.004	Free references and tools to help those who want to escape federal slavery	https://sedm.org/Forms/FormIndex.htm
11	<i>Sovereignty Forms and Instructions Manual</i> , Form #10.005	Tools to help those who want to escape federal slavery	https://sedm.org/Forms/FormIndex.htm

10 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

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

1. Admit that “presumptions” may not be used as evidence or as a substitute for evidence.

American Jurisprudence 2d
Evidence, §181

*A presumption is neither evidence nor a substitute for evidence.*⁹¹ Properly used, the term “presumption” is a rule of law directing that if a party proves certain facts (the “basic facts”) at a trial or hearing, the factfinder must also accept an additional fact (the “presumed fact”) as proven unless sufficient evidence is introduced tending to rebut the presumed fact.⁹² In a sense, therefore, a presumption is an inference which is mandatory unless rebutted.⁹³
[American Jurisprudence 2d, Evidence, §181 (1999)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2. Admit that “presumption” which is not supported by authoritative evidence is the equivalent of “religious faith”, which is also based in most cases on belief that cannot be supported by evidence.

“Religion. Man’s relation to Divinity, to reverence, **worship**, obedience, and **submission to mandates and precepts** of supernatural or superior beings. In its broadest sense includes all forms of **belief in the existence of superior beings exercising power over human beings by volition, imposing rules of conduct, with future rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship due him as source of all being and principle of all government of things.** *Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek Catholic Church*, 142 Misc. 894, 255 N.Y.S. 653, 663.”
[Black’s Law Dictionary, Sixth Edition, p. 1292]

⁹¹ *Levasseur v. Field* (Me), 332 A.2d. 765; *Hinds v. John Hancock Mut. Life Ins. Co.*, 155 Me. 349, 155 A.2d. 721, 85 A.L.R.2d. 703 (superseded by statute on other grounds as stated in *Poitras v. R. E. Glidden Body Shop, Inc.* (Me) 430 A.2d. 1113); *Connizzo v. General American Life Ins. Co.* (Mo App) 520 S.W.2d. 661.

⁹² Inferences and presumptions are a staple of our adversary system of factfinding, since it is often necessary for the trier of fact to determine the existence of an element of a crime—that is an ultimate or elemental fact—from the existence of one or more evidentiary or basic facts. *County Court of Ulster County v. Allen*, 442 U.S. 140, 60 L.Ed.2d. 777, 99 S.Ct. 2213.

⁹³ *Legille v. Dann*, 178 U.S.App.DC. 78, 544 F.2d. 1, 191 U.S.P.Q. 529; *Murray v. Montgomery Ward Life Ins. Co.*, 196 Colo. 225, 584 P.2d. 78; *Re Estate of Borom* (Ind App) 562 N.E.2d. 772; *Manchester v. Dugan* (Me), 247 A.2d. 827; *Ferdinand v. Agricultural Ins. Co.*, 22 N.J. 482, 126 A.2d. 323, 62 A.L.R.2d. 1179; *Smith v. Bohlen*, 95 N.C. App 347, 382 S.E.2d. 812, affd 328 N.C. 564, 402 S.E.2d. 380; *Martin v. Phillips*, 235 Va. 523, 369 S.E.2d. 397.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that “presumption” which prejudices Constitutional rights to create unequal protection, has the effect of making the government into a “superior being” relative to the object of the presumption:

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that “worship” is defined as follows:

*worship, the attitude and acts of reverence to a deity. The term ‘worship’ in the OT translates the Hebrew word meaning ‘to bow down, prostrate oneself,’ a posture indicating reverence and homage given to a lord, whether human or divine. **The concept of worship is expressed by the term ‘serve.’ In general, the worship given to God was modeled after the service given to human sovereigns [government rulers]; this was especially prominent in pagan religions.** In these the deity’s image inhabited a palace (temple) and had servants (priests) who supplied food (offered sacrifices), washed and anointed and clothed it, scented the air with incenses, lit lamps at night, and guarded the doors to the house. Worshipers brought offerings and tithes to the deity, said prayers and bowed down, as one might bring tribute and present petitions to a king. Indeed the very purpose of human existence, in Mesopotamian thought, was to provide the gods with the necessities of life.*

*Although Israelite worship shared many of these external forms, even to calling sacrifices ‘the food of God’ (e.g., Lev. 21:6), its essence was quite different. As the prophets pointed out, **God could not be worshiped only externally. To truly honor God, it was necessary to obey his laws, the moral and ethical ones as well as ritual laws. To appear before God with sacrifices while flouting his demands for justice was to insult him** (cf. Isa. 1:11-17; Amos 5:21-22). God certainly did not need the sacrifices for food (Ps. 50:12-13); rather sacrifice and other forms of worship were offered to honor God as king. [Achtmeier, P. J., Harper & Row, P., & Society of Biblical Literature. 1985. Harper’s Bible dictionary. Includes index. (1st ed.). Harper & Row: San Francisco]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that “obedience” is the essence of “worship”, according to the Bible:

*“Has the LORD as great delight in burnt offerings and sacrifices,
As in obeying the voice of the LORD?
**Behold, to obey is better than sacrifice,
And to heed than the fat of rams.**
**For rebellion is as the sin of witchcraft,
And stubbornness is as iniquity and idolatry.**
**Because you have rejected the word of the LORD,
He also has rejected you from being king[and sovereign over your government].”**
[1 Sam. 15:22-23, Bible, NKJV]*

*“Do not love the world or the things in the world. **If anyone loves [is a “citizen”, “resident”, or “taxpayer” of] the world, the love of the Father is not in Him.** For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life--is not of the Father but is of the world. And the world is passing away, and the lust of it; but he who does the will of God abides forever.”
[1 John 2:15-17, Bible, NKJV]*

*“Let us hear the conclusion of this whole matter: Fear [respect] God and **keep [obey] His commandments, for this is man’s all.** For God will bring every work into judgment, including every secret thing, whether good or evil.”
[Eccl. 12:13-14, Bible, NKJV]*

YOUR ANSWER: ____Admit ____Deny

1 CLARIFICATION: _____

- 2 6. Admit that the purpose of Court is to compel “obedience”, and therefore to compel “worship” toward a higher being
3 called the “State” or the “Judge”.

4 **State.** *A people permanently occupying a fixed territory bound together by common-law habits and custom*
5 *into one body politic* exercising, through the medium of an organized government, independent sovereignty and
6 control over all persons and things within its boundaries, capable of making war and peace and of entering into
7 international relations with other communities of the globe. *United States v. Kusche*, D.C.Cal., 56 F.Supp. 201
8 207, 208. *The organization of social life which exercises sovereign power in behalf of the people.* *Delany v.*
9 *Moralitis*, C.C.A.Md., 136 F.2d. 129, 130. **In its largest sense, a “state” is a body politic or a society of men.**
10 *Beagle v. Motor Vehicle Acc. Indemnification Corp.*, 44 Misc.2d. 636, 254 N.Y.S.2d. 763, 765. **A body of people**
11 **occupying a definite territory and politically organized under one government.** *State ex re. Maisano v. Mitchell*,
12 155 Conn. 256, 231 A.2d. 539, 542. A territorial unit with a distinct general body of law. *Restatement, Second,*
13 *Conflicts*, §3. Term may refer either to body politic of a nation (e.g. *United States*) or to an individual government
14 unit of such nation (e.g. *California*).

15 [...]

16 **The people of a state, in their collective capacity,** considered as the party wronged by a criminal deed; the public;
17 as in the title of a cause, “*The State vs. A.B.*”
18 [*Black’s Law Dictionary, Sixth Edition, p. 1407*]

19 YOUR ANSWER: ____Admit ____Deny

20 CLARIFICATION: _____

- 21
22 7. Admit that the worship of the “State” as the supreme Sovereign, instead of the Individual, is the essence of socialism as
23 a political philosophy

24 **Law is in every culture religious in origin.** *Because law governs man and society, because it establishes and*
25 *declares the meaning of justice and righteousness, law is inescapably religious, in that it establishes in practical*
26 *fashion the ultimate concerns of a culture. Accordingly, a fundamental and necessary premise in any and*
27 *every study of law must be, first, a recognition of this religious nature of law.*

28 **Second, it must be recognized that in any culture the source of law is the god of that society. If law has its**
29 **source in man’s reason, then reason is the god of that society. If the source is an oligarchy, or in a court,**
30 **senate, or ruler, then that source is the god of that system.** Thus, in Greek culture law was essentially a
31 religiously humanistic concept,

32 *In contrast to every law derived from revelation, nomos for the Greeks originated in the*
33 *mind (nous). So the genuine nomos is no mere obligatory law, but something in which an*
34 *entity valid in itself is discovered and appropriated...It is “the order which exists (from time*
35 *immemorial), is valid and is put into operation.”⁹⁴*

36 *Because for the Greeks mind was one being with the ultimate order of things, man’s mind was thus able to discover*
37 *ultimate law (nomos) out of its own resources, by penetrating through the maze of accident and matter to the*
38 *fundamental ideas of being. As a result, Greek culture became both humanistic, because man’s mind was one with*
39 *ultimacy, and also neoplatonic, ascetic, and hostile to the world of matter, because mind, to be truly itself, had*
40 *to separate itself from non-mind.*

41 **Modern humanism, the religion of the state, locates law in the state and thus makes the state, or the people as**
42 **they find expression in the state, the god of the system.** As Mao Tse-Tung has said, “Our God is none other than
43 the masses of the Chinese people.”⁹⁵ In Western culture, law has steadily moved away from God to the people (or
44 the state) as its source, although the historic power and vitality of the West has been in Biblical faith and law.

45 **Third, in any society, any change of law is an explicit or implicit change of religion. Nothing more clearly**
46 **reveals, in fact, the religious change in a society than a legal revolution. When the legal foundations shift from**
47 **Biblical law to humanism, it means that the society now draws its vitality and power from humanism, not from**
48 **Christian theism.**

⁹⁴ Hermann Kleinknecht and W. Gutbrod, *Law* (London: Adam and Charles Black, 1962), p. 21.

⁹⁵ Mao Tse-Tung, *The foolish Old Man Who Removed Mountains* (Peking: Foreign Languages Press, 1966), p. 3.

Fourth, no disestablishment of religion as such is possible in any society. A church can be disestablished, and a particular religion can be supplanted by another, but the change is simply to another religion. Since the foundations of law are inescapably religious, no society exists without a religious foundation or without a law-system which codifies the morality of its religion.

Fifth, there can be no tolerance in a law-system for another religion. Toleration is a device used to introduce a new law-system as a prelude to a new intolerance. Legal positivism, a humanistic faith, has been savage in its hostility to the Biblical law-system and has claimed to be an "open" system. But Cohen, by no means a Christian, has aptly described the logical positivists as "nihilists" and their faith as "nihilistic absolutism."⁹⁶ Every law-system must maintain its existence by hostility to every other law-system and to alien religious foundations or else it commits suicide.

In analyzing now the nature of Biblical law, it is important to note first that, for the Bible, law is revelation. The Hebrew word for law is torah which means instruction, authoritative direction.⁹⁷ The Biblical concept of law is broader than the legal codes of the Mosaic formulation. It applies to the divine word and instruction in its totality:

...the earlier prophets also use torah for the divine word proclaimed through them (Is. viii. 16, cf. also v. 20; Isa. xxx. 9 f.; perhaps also Isa. i. 10). Besides this, certain passages in the earlier prophets use the word torah also for the commandment of Yahweh which was written down: thus Hos. viii. 12. Moreover there are clearly examples not only of ritual matters, but also of ethics.

Hence it follows that at any rate in this period torah had the meaning of a divine instruction, whether it had been written down long ago as a law and was preserved and pronounced by a priest, or whether the priest was delivering it at that time (Lam. ii. 9; Ezek. vii. 26; Mal. ii. 4 ff.), or the prophet is commissioned by God to pronounce it for a definite situation (so perhaps Isa. xxx. 9).

Thus what is objectively essential in torah is not the form but the divine authority.⁹⁸

The law is the revelation of God and His righteousness. There is no ground in Scripture for despising the law. Neither can the law be relegated to the Old Testament and grace to the New:

The time-honored distinction between the OT as a book of law and the NT as a book of divine grace is without grounds or justification. Divine grace and mercy are the presupposition of law in the OT; and the grace and love of God displayed in the NT events issue in the legal obligations of the New Covenant. Furthermore, the OT contains evidence of a long history of legal developments which must be assessed before the place of law is adequately understood. Paul's polemics against the law in Galatians and Romans are directed against an understanding of law which is by no means characteristic of the OT as a whole.⁹⁹

There is no contradiction between law and grace. The question in James's Epistle is faith and works, not faith and law.¹⁰⁰ Judaism had made law the mediator between God and man, and between God and the world. It was this view of law, not the law itself, which Jesus attacked. As Himself the Mediator, Jesus rejected the law as mediator in order to re-establish the law in its God-appointed role as law, the way of holiness. He established the law by dispensing forgiveness as the law-giver in full support of the law as the convicting word which makes men sinners.¹⁰¹ The law was rejected only as mediator and as the source of justification.¹⁰² Jesus fully recognized the law, and obeyed the law. It was only the absurd interpretations of the law He rejected. Moreover,

We are not entitled to gather from the teaching of Jesus in the Gospels that He made any formal distinction between the Law of Moses and the Law of God. His mission being not to destroy but to fulfil the Law and the Prophets (Mt. 5:17), so far from saying anything in disparagement of the Law of Moses or from encouraging His disciples to assume an

⁹⁶ Morris Raphael Cohen, *Reason and Law* (New York: Collier Books, 1961), p. 84 f.

⁹⁷ Ernest F. Kevan, *The Moral Law* (Jenkintown, Penna.: Sovereign Grace Publishers, 1963) p. 5 f. S.R. Driver, "Law (In Old Testament)," in James Hastings, ed., *A Dictionary of the Bible*, vol. III (New York: Charles Scribner's Sons, 1919), p. 64.

⁹⁸ Kleinknecht and Gutbrod, *Law*, p. 44.

⁹⁹ W.J. Harrelson, "Law in the OT," in *The Interpreter's Dictionary of the Bible*, (New York: Abingdon Press, 1962), III, 77.

¹⁰⁰ Kleinknecht and Gutbrod, *Law*, p. 125.

¹⁰¹ *Ibid.*, pp. 74, 81-91.

¹⁰² *Ibid.*, p. 95.

attitude of independence with regard to it, He expressly recognized the authority of the Law of Moses as such, and of the Pharisees as its official interpreters. (Mt. 23:1-3).¹⁰³

With the completion of Christ's work, the role of the Pharisees as interpreters ended, but not the authority of the Law. In the New Testament era, only apostolically received revelation was ground for any alteration in the law. The authority of the law remained unchanged.

St. Peter, e.g. required a special revelation before he would enter the house of the uncircumcised Cornelius and admit the first Gentile convert into the Church by baptism (acts 10:1-48) --a step which did not fail to arouse opposition on the part of those who "were of the circumcision" (cf. 11:1-18).¹⁰⁴

The second characteristic of Biblical law is that it is a treaty or covenant. Kline has shown that the form of the giving of the law, the language of the text, the historical prologue, the requirement of imprecations and benedictions, and much more, all point to the fact that the law is a treaty established by God with His people. Indeed, "the revelation committed to the two tables was rather a suzerainty treaty or covenant than a legal code."¹⁰⁵ The full covenant summary, the Ten Commandments, was inscribed on each of the two tables of stone, one table or copy of the treaty for each party in the treaty, God and Israel.¹⁰⁶

The two stone tables are not, therefore, to be likened to a stele containing one of the half-dozen or so known legal codes earlier than or roughly contemporary with Moses as though God had engraved on these tables a corpus of law. The revelation they contain is nothing less than an epitome of the covenant granted by Yahweh, the sovereign Lord of heaven and earth, to his elect and redeemed servant, Israel.

Not law, but covenant. That must be affirmed when we are seeking a category comprehensive enough to do justice to this revelation in its totality. At the same time, the prominence of the stipulations, reflect in the fact that "the ten words" are the element used as pars pro toto, signifies the centrality of law in this type of covenant. There is probably no clearer direction afforded the biblical theologian for defining with biblical emphasis the type of covenant God adopted to formalize his relationship to his people than that given in the covenant he gave Israel to perform, even "the ten commandments." Such a covenant is a declaration of God's lordship, consecrating a people to himself in a sovereignly dictated order of life.¹⁰⁷

This latter phrase needs re-emphasis: the covenant is "a sovereignly dictated order of life." God as the sovereign Lord and Creator gives His law to man as an act of sovereign grace. It is an act of election, of electing grace (Deut. 7:7 f.; 8:17; 9:4-6, etc.).

The God to whom the earth belongs will have Israel for His own property, Ex. xix. 5. It is only on the ground of the gracious election and guidance of God that the divine commands to the people are given, and therefore the Decalogue, Ex. xx. 2, places at its forefront the fact of election.¹⁰⁸

In the law, the total life of man is ordered: "there is no primary distinction between the inner and the outer life; the holy calling of the people must be realized in both."¹⁰⁹

The third characteristic of the Biblical law or covenant is that it constitutes a plan for dominion under God. God called Adam to exercise dominion in terms of God's revelation, God's law (Gen. 1:26 ff.; 2:15-17). This same calling, after the fall, was required of the godly line, and in Noah it was formally renewed (Gen. 9:1-17). It was again renewed with Abraham, with Jacob, with Israel in the person of Moses, with Joshua, David, Solomon (whose Proverbs echo the law), with Hezekiah and Josiah, and finally with Jesus Christ. The sacrament of the Lord's Supper is the renewal of the covenant: "this is my blood of the new testament" (or covenant), so that the sacrament itself re-establishes the law, this time with a new elect group (Matt. 26:28; Mark 14:24; Luke 22:20;

¹⁰³ Hugh H. Currie, "Law of God," in James Hastings, ed., *A Dictionary of Christ and the Gospels* (New York: Charles Scribner's Sons, 1919), I, 685.

¹⁰⁴ Olaf Moe, "Law," in James Hastings, ed., *Dictionary of the Apostolic Church* (New York: Charles Scribner's Sons, 1919), I, 685.

¹⁰⁵ Meredith G. Line, *Treaty of the Great King, The Covenant Structure of Deuteronomy: Studies and Commentary* (Grand Rapids: William B. Eerdmans, 1963), p. 16. See also J.A. Thompson: *The Ancient Near Eastern Treaties and the Old Testament* (London: The Tyndale Press, 1964).

¹⁰⁶ Kline, *op. cit.*, p. 19.

¹⁰⁷ *Ibid.*, p. 17.

¹⁰⁸ Gustave Friedrich Oehler, *Theology of the Old Testament* (Grand Rapids: Zondervan, 1883), p. 177.

¹⁰⁹ *Ibid.*, p. 182.

1 *I Cor. 11:25). The people of the law are now the people of Christ, the believers redeemed by His atoning blood*
2 *and called by His sovereign election. Kline, in analyzing Hebrews 9:16, 17, in relation to the covenant*
3 *administration, observes:*

4 *...the picture suggested would be that of Christ's children (cf. 2:13) inheriting his universal*
5 *dominion as their eternal portion (note 9:15b; cf. also 1:14; 2:5 ff.; 6:17; 11:7 ff.). And*
6 *such is the wonder of the messianic Mediator-Testator that the royal inheritance of his*
7 *sons, which becomes of force only through his death, is nevertheless one of co-regency*
8 *with the living Testator! For (to follow the typographical direction provided by Heb.*
9 *9:16,17 according to the present interpretation) Jesus is both dying Moses and succeeding*
10 *Joshua. Not merely after a figure but in truth a royal Mediator redivivus, he secures the*
11 *divine dynasty by succeeding himself in resurrection power and ascension glory.¹¹⁰*

12 *The purpose of God in requiring Adam to exercise dominion over the earth remains His continuing covenant*
13 *word: man, created in God's image and commanded to subdue the earth and exercise dominion over it in God's*
14 *name, is recalled to this task and privilege by his redemption and regeneration.*

15 *The law is therefore the law for Christian man and Christian society. Nothing is more deadly or more derelict*
16 *than the notion that the Christian is at liberty with respect to the kind of law he can have. Calvin whose classical*
17 *humanism gained ascendancy at this point, said of the laws of states, of civil governments:*

18 *I will briefly remark, however, by the way, what laws it (the state) may piously use before*
19 *God, and be rightly governed by among men. And even this I would have preferred passing*
20 *over in silence, if I did not know that it is a point on which many persons run into dangerous*
21 *errors. For some deny that a state is well constituted, which neglects the polity of Moses,*
22 *and is governed by the common laws of nations. The dangerous and seditious nature of*
23 *this opinion I leave to the examination of others; it will be sufficient for me to have evinced*
24 *it to be false and foolish.¹¹¹*

25 *Such ideas, common in Calvinist and Lutheran circles, and in virtually all churches, are still heretical nonsense.¹¹²*
26 *Calvin favored "the common law of nations." But the common law of nations in his day was Biblical law, although*
27 *extensively denatured by Roman law. And this "common law of nations" was increasingly evidencing a new*
28 *religion, humanism. Calvin wanted the establishment of the Christian religion; he could not have it, nor could it*
29 *last long in Geneva, without Biblical law.*

30 *Two Reformed scholars, in writing of the state, declare, "It is to be God's servant, for our welfare. It must exercise*
31 *justice, and it has the power of the sword."¹¹³ Yet these men follow Calvin in rejecting Biblical law for "the*
32 *common law of nations." But can the state be God's servant and by-pass God's law? And if the state "must exercise*
33 *justice," how is justice defined, by the nations, or by God? There are as many ideas of justice as there are*
34 *religions.*

35 *The question then is, what law is for the state? Shall it be positive law, after calling for "justice" in the state,*
36 *declare, "A static legislation valid for all times is an impossibility." Indeed!¹¹⁴ Then what about the*
37 *commandment, Biblical legislation, if you please, "Thou shalt not kill," and "Thou shalt not steal"? **Are they not***
38 ***intended to valid for all time and in every civil order? By abandoning Biblical law, these Protestant theologians***
39 ***end up in moral and legal relativism.***

40 *Roman Catholic scholars offer natural law. The origins of this concept are in Roman law and religion. For the*
41 *Bible, there is no law in nature, because nature is fallen and cannot be normative. Moreover the source of law is*
42 *not nature but God. There is no law in nature but a law over nature, God's law.¹¹⁵*

43 ***Neither positive law [man's law] nor natural law can reflect more than the sin and apostasy of man: revealed***
44 ***law [e.g. ONLY THE BIBLE] is the need and privilege of Christian society. It is the only means whereby man***

¹¹⁰ Kline, *Treaty of the Great King*, p. 41.

¹¹¹ John Calvin, *Institutes of the Christian Religion*, bk. IV, chap. XX, para. Xiv. In the John Allen translation (Philadelphia: Presbyterian Board of Christiana Education, 1936), II, 787 f.

¹¹² See H. de Jongste and J.M. van Krimpen, *The Bible and the Life of the Christian*, for similar opinions (Philadelphia: Presbyterian and Reformed Publishing Co., 1968), p. 66 ff.

¹¹³ *Ibid.*, p. 73.

¹¹⁴ *Ibid.*, p. 75.

¹¹⁵ The very term "nature" is mythical. See R.J. Rushdoony, "The Myth of Nature," in *The Mythology of Science* (Nutley, N.J.: The Craig Press, 1967), pp. 96-98.

1 *can fulfill his creation mandate of exercising dominion under God. Apart from revealed law [the BIBLE!],*
2 *man cannot claim to be under God but only in rebellion against God.*
3 *[The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog*
4 *Card Number 72-79485, pp. 4-5, Emphasis added]*

5 See:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

6 YOUR ANSWER: ____Admit ____Deny

7
8 CLARIFICATION:_____

- 9 8. Admit that an important purpose of “due process” is to remove presumption and the prejudice to rights that it effects,
10 from the legal process.

11 *“If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due*
12 *process of law.”*
13 *[Black’s Law Dictionary, Sixth Edition, p. 500]*

14 YOUR ANSWER: ____Admit ____Deny

15
16 CLARIFICATION:_____

- 17 9. Admit that statutory presumptions which might prejudice Constitutional rights are not permissible.

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

22 YOUR ANSWER: ____Admit ____Deny

23
24 CLARIFICATION:_____

- 25 10. Admit that misinterpretation of the use of the word “includes” as defined in 26 U.S.C. §7701(c) has the effect of
26 compelling a presumption that cannot be supported by the rules of statutory construction:

27 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one***
28 ***thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*
29 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***
30 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***
31 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
32 *of a certain provision, other exceptions or effects are excluded.”*
33 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

34 See also: Meaning of the words “includes” and “including”, <http://sedm.org/Forms/05-MemLaw/Includes.pdf>

35 YOUR ANSWER: ____Admit ____Deny

36
37 CLARIFICATION:_____

- 38 11. Admit that vague laws have the effect of compelling the Courts to make presumptions about the meaning of the law in
39 question.

40 *“It is a basic principle of due process that an enactment is void for vagueness if its prohibitions are not clearly*
41 *defined. Vague laws offend several important values. First, because we assume that man is free to steer between*
42 *lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable opportunity*
43 *to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by not providing*
44 *fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must provide explicit*
45 *standards for those who apply them. **A vague law impermissibly delegates basic policy matters to policemen,***

judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application."
[*Sewell v. Georgia*, 435 U.S. 982 (1978)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that vague laws written by the Legislative Branch of the government have the effect of compelling Courts to engage in "political matters" and make policy decisions:

A vague law impermissibly delegates basic policy matters [also called "political questions"] to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application."
[*Sewell v. Georgia*, 435 U.S. 982 (1978)]

"Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their purely political character, or because their determination would involve an encroachment upon the executive or legislative powers.

"Political questions doctrine" holds that certain issues should not be decided by courts because their resolution is committed to another branch of government and/or because those issues are not capable, for one reason or another, of judicial resolution. *Islamic Republic of Iran v. Pahlavi*, 116 Misc.2d. 590, 455 N.Y.S.2d. 987, 990.

A matter of dispute which can be handled more appropriately by another branch of the government is not a "justiciable" matter for the courts. However, a state apportionment statute is not such a political question as to render it nonjusticiable. *Baker v. Carr*, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663.
[*Black's Law Dictionary*, Sixth Edition, pp. 1158-1159]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that Courts are constitutionally barred from engaged in "political questions" because this violates the separation of powers doctrine, which requires that all "political questions" be handled by the political branches of government, which includes the Executive and the Legislative branches and excludes the Juridical branch.

Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament of judges would be that, in such an event, all political privileges and rights would, in a dispute among the people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing their representatives to make laws and unmake them, and without our interference as to their principles or policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered by the State or the Union, commence their functions and may decide on the rights which conflicting parties can legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is the law, ius dicere, we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither. The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are per se questions of law, and are well suited to the education and habits of the bench. But the other disputed points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision by a political forum can often be peacefully corrected by new elections or instructions in a single month; and if the people, in the distribution of powers under the constitution, should ever think of making judges supreme arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead

1 of controlling the people in political affairs, the judiciary in our system was designed rather to control
2 individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and
3 the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a
4 check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the
5 Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves
6 in their primary capacity as makers and amenders of constitutions."
7 [Luther v. Borden, 48 U.S. 1 (1849)]

8 YOUR ANSWER: ____ Admit ____ Deny

9
10 CLARIFICATION: _____

11 14. Admit that "prima facie" evidence is simply "presumed" to be evidence until challenged or rebutted:

12 "Prima facie Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the first
13 disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex.
14 Re. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 599, 22 O.O. 110. See also Presumption"
15 [Black's Law Dictionary, Sixth Edition, p. 1189]

16 YOUR ANSWER: ____ Admit ____ Deny

17
18 CLARIFICATION: _____

19 15. Admit that "prima facie" evidence that might otherwise prejudice Constitutional rights may only be used against a party
20 who either has no Constitutional rights or who has surrendered them through his right to contract.

21 YOUR ANSWER: ____ Admit ____ Deny

22
23 CLARIFICATION: _____

24 16. Admit that 1 U.S.C. §204, which is positive law, identifies the Internal Revenue Code as "prima facie" evidence of law,
25 which means that it is only "presumed" to be law but is not actually proven to be law.

26 1 U.S.C. §204: Codes and Supplements as evidence of the laws of United States and District of Columbia; citation
27 of Codes and Supplements

28 *In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,*
29 *and of each*

30 *State, Territory, or insular possession of the United States -*

31 *(a) United States Code. -*

32 [1] The matter set forth in the edition of the Code of Laws of the United States current at any time shall,
33 together with the then current supplement, if any, establish prima facie [by presumption] the laws of the United
34 States, general and permanent in their nature, in force on the day preceding the commencement of the session
35 following the last session the legislation of which is included:

36 [2] Provided, however, That whenever titles of such Code shall have been enacted into positive law the text
37 thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several
38 States, and the Territories and insular possessions of the United States.

39 YOUR ANSWER: ____ Admit ____ Deny

40
41 CLARIFICATION: _____

42 17. Admit that federal employees have no constitutional rights in relation to their "employer", the federal government
43 "corporation", while on official duty:

44 *"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*
45 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity*
46 *as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees.*

Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v. Johnson*, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. *O'Connor v. Ortega*, 480 U.S. 709, 723 (1987) (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. *Gardner v. Broderick*, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. *Connick v. Myers*, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public Workers v. Mitchell*, 330 U.S. 75, 101 (1947); *Civil Service Comm'n v. Letter Carriers*, 413 U.S. 548, 556 (1973); *Broadrick v. Oklahoma*, 413 U.S. 601, 616 -617 (1973)."
[*Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that persons resident on federal territory or in federal areas are not protected by the Constitution or the Bill of Rights, but instead are completely subject to the totalitarian legislative jurisdiction of Congress under Article 1, Section 8, Clause 17 of the Constitution.

"CONSTITUTIONAL RESTRICTIONS AND LIMITATIONS [Bill of Rights] WERE NOT APPLICABLE to the areas of lands, enclaves, territories, and possessions over which Congress had EXCLUSIVE LEGISLATIVE JURISDICTION"
[*Downes v. Bidwell*, 182 U.S. 244 (1901)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Based on the foregoing four questions, admit that the federal "employees" and persons domiciled on federal territory are among those against whom "presumptions" may be openly employed in federal court without violating Constitutionally guaranteed rights.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that persons domiciled in a state of the Union who have no contracts, employment, or agency with the federal government and who are litigating in a federal court may NOT lawfully become the subject of any presumptions by the Court or the jury which might prejudice rights guaranteed by the Constitution of the United States of America.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that a Court which "presumes" that a person is domiciled on federal territory or that he or she is an "employee" without insisting that there is evidence on the record of same is making an impermissible presumption which injures Constitutional rights if the person instead is domiciled in a state of the Union and has not agency, fiduciary duty, or employment with the federal government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

22. Admit that a population of jurists who are not educated in the law are far more likely to engage in prejudicial or unconstitutional "presumptions" than one that is.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

23. Admit that a majority of Americans receive NO LEGAL EDUCATION whatsoever in PUBLIC (meaning GOVERNMENT) grammar school, grade school, or high school.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

24. Admit that legal ignorance on the part of the average jurist makes them putty in the hands of a judge who wants to employ “presumption” as a means to prejudice the rights of a litigant who is fighting illegal actions by the government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

25. Admit that a trial where litigants are forbidden from discussing the law makes that proceeding into primarily a political, rather than a legal, proceeding subject to the whims, prejudices, ignorance, and bias instead of focused on strict adherence to the law and correct application of it to the circumstances of the Respondent or Defendant.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

Affirmation:

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

Name (print):_____

Signature:_____

Date:_____

Witness name (print):_____

Witness Signature:_____

Witness Date:_____