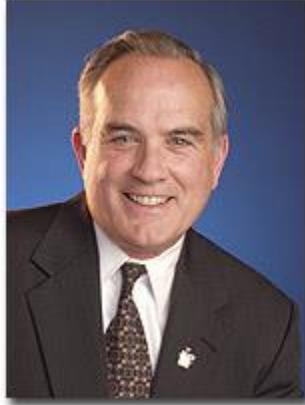


***AN HONEST ANSWER TO THE  
WE THE PEOPLE (WTP)  
PETITION FOR REDRESS OF GRIEVANCES  
(RELATING TO TAXATION)***



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1

2 **1 Introduction**

3 Bob Schulz of the We The People Foundation for Constitutional Education has devoted much of his life to working on  
4 restoring the Right to Petition the government for redress of grievances recognized in the First Amendment to the  
5 Constitution.

6 *First Amendment of the US Constitution -- Religion and Expression*  
7 *Religion And Free Expression*

8 *Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or*  
9 *abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to*  
10 *petition the Government for a redress of grievances.*

11 The First Amendment is part of the Bill of Rights, which consists of the first ten amendments to the United States  
12 Constitution. Every one of these rights is a right AGAINST government that imposes a corresponding, court enforceable  
13 obligation against the government. A right against the government without such a corresponding obligation on the part of  
14 that government is not a right, but a mere suggestion. It's not called the Bill of Suggestions, but the Bill of Rights.

15 Bob Schulz has approached the restoration of the constitutional right to petition from a political perspective through  
16 demonstrations and hunger fasts on the capitol steps, as well as through litigation. He has, in fact, litigated this issue all the  
17 way up to the U.S. Supreme Court.<sup>1</sup> Among the major events leading up to that litigation was the Truth in Taxation  
18 Hearing held in Washington, D.C. on February 27-28, 2002. You can view the questions and evidence used at the  
19 deposition, including videos, at:

- 20 1. [Tax Deposition CD](https://sedm.org/product/tax-deposition-cd/), Form #11.301  
21 <https://sedm.org/product/tax-deposition-cd/>  
22 2. [Tax Deposition Questions](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm), Form #03.016  
23 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

24 The above deposition was supposed to involve the Internal Revenue Service (IRS) as the Deponent, which had promised to  
25 attend as a condition of Bob Schulz ending his hunger fast on the steps of the capitol. Ultimately, the IRS backed out of  
26 attending the hearing after seeing the questions in advance. Therefore, Bob invited several tax experts to answer the  
27 questions in their stead, many of whom were ex IRS employees. Three ex IRS agents, a Tax Court attorney, and a  
28 constitutional attorney appeared to answer the questions.

29 The subject of Bob Schulz's petition was the illegal enforcement of the Internal Revenue Code within Constitutional states  
30 of the Union and a desire to stop it. Ultimately, the petition was not answered and Bob Schulz's approach beyond that  
31 point was never converted into a realistic or lawful method to Lawfully avoid paying income taxes. This memorandum of  
32 law focuses on tools and resources to effect the ultimate goal of that petition, which was to lawfully avoid paying income  
33 taxes for the average American in states of the Union using forms, statutes, and regulations published by the IRS that the  
34 IRS is mandated by law to follow and cannot criminally prosecute people for following.

35 The purpose of this memorandum is not to discredit or slander Bob Schulz or any of the people who participated in the  
36 above hearings or political demonstrations. Instead, the focus is to translate these efforts into a meaningful set of tools and  
37 procedures that will permit the average American to lawfully stop paying income tax.

38 We wish to begin this memorandum by taking the following position:

- 39 1. We STILL agree that the First Amendment conveys to all state nationals a right to petition the government for a redress  
40 of grievances involving violations of the constitution by public servants..  
41 2. The government has a CONSTITUTIONAL duty to answer each and every petition. See:

---

<sup>1</sup> See: Robert L. Schulz, et al., Petitioners v. United States Congress, Case no. 21-5164, 21-5232;  
<https://www.supremecourt.gov/search.aspx?filename=/docket/docketfiles/html/public/21-1593.html>

3. In the event that the petition goes unaddressed or unanswered, the people may stop subsidizing government until the grievances are dealt with.

*"If money is wanted by rulers who have in any manner oppressed the People, they may retain it until their grievances are redressed, and thus peaceably procure relief, without trusting to despised petitions or disturbing the public tranquility."  
["Continental Congress To The Inhabitants Of The Province Of Quebec." Journals of the Continental Congress. 1774 -1789. Journals 1: 105-13. ]*

The only real difference between our current position and that of Bob Schulz is exactly HOW to lawfully stop subsidizing the government, and specifically what forms, statutes, and regulations EXPRESSLY authorize people in states of the Union to do so.

We will not describe EXACTLY how to file a 1040NR return in a way that results in no liability. That subject is covered in the documents we will reference herein instead.

Lastly, one of the participants at the above Truth in Taxation Hearings who participated with Bob in asking the questions at the hearing to the witnesses contributed to the writing and review of this document, as did Bob Schulz. That persons name is C. Hansen.

## **2 Answers to Tax Deposition Questions**

This section will answer all of the Tax Deposition Questions asked at the hearing and documented at:

1. *Tax Deposition CD*, Form #11.301  
<https://sedm.org/product/tax-deposition-cd/>
2. *Tax Deposition Questions*, Form #03.016  
<http://fanguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

All the questions asked at the hearing were admissions, meaning that they required an Admit or Deny answer. There were a total of 561 questions asked at the hearing while the total questions in the above was 732. C. Hansen contributed 294 questions to the above links. The original WTP Question number asked during the hearing appears in parenthesis after each question in the above.

The questions are structured in a way that the default answer to each question is Admit, and the evidence included with the question supports an admit answer. Further, a failure to answer constitutes an Admit answer. Since the IRS refused to attend, they in essence gave an answer of "Admit" to EVERY question. This is consistent with Federal Rule of Civil Procedure 8(b)(6), which says:

*Rule 8. General Rules of Pleading*

*(b) Defenses; Admissions and Denials.*

*(6) Effect of Failing to Deny. An allegation—other than one relating to the amount of damages—is admitted if a responsive pleading is required and the allegation is not denied. If a responsive pleading is not required, an allegation is considered denied or avoided.*

[SOURCE: [https://www.law.cornell.edu/rules/frcp/rule\\_8/](https://www.law.cornell.edu/rules/frcp/rule_8/)]

In effect, the IRS agrees with every question by the above rule. We do as well. Our agreement with the evidence hasn't changed over the years since the Truth in Taxation Hearing in 2002. The research on illegal enforcement of the Internal Revenue Code described during that hearing was and continues to be accurate based on the overwhelming amount of evidence developed since then and available on the SEDM website.

### 3 Application of Answers to Filing Tax Returns

At the time of the hearing, Bob Schulz was not filing anything. He had stopped filing returns in the 1980s and decided to fund his efforts by selling land he owned beyond that point, knowing that this was the only way to stay out of tax trouble and still take on the government politically. C. Hansen, on the other hand, from the very beginning of his study into the tax system starting in 2000, has always eschewed filing RESIDENT 1040 returns. C. Hansen has continuously tried since 2002 to change his mind and switch him over to the 1040NR position but for whatever reason, he continues in his false belief about the correct form to file. Even in the midst of an abundance of evidence available to Bob for free on the SEDM website, he has expressed little interest in the materials available on SEDM, which seems rather strange.

At the time of the hearings, C. Hansen relied on the following documents for his advocacy of 1040NR return filing rather than 1040 filing:

1. *The Federal Zone*, Mitch Modeleski aka Paul Andrew Mitchell  
<http://supremelaw.org/fedzone11/index.htm>
2. *Vultures in Eagles Clothing*. This book is now out of print and unavailable.
3. *How to Cook a Vulture*. This book is now out of print and unavailable.

After the Truth in Taxation hearing in 2002, the following books providing much better document of the Non-Resident Non-Person Position subsequently became available through Sovereignty Education and Defense Ministry (SEDM):

1. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006  
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
2. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002  
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>
3. *Non-Resident Non-Person Position*, Form #05.020  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
4. *Why It's a Crime for a State national to File a 1040 Income Tax Return*, Form #08.021  
<https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf>
5. *How to File Returns*, Form #09.074  
<https://sedm.org/product/filing-returns-form-09-074/>
6. *Procedure to File Tax Returns*, Form #09.075  
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>
7. *1040NR Attachment*, Form #09.077  
<https://sedm.org/Forms/09-Procs/1040NR-Attachment.pdf>

The above books represent an attempt to describe how to lawfully opt out of paying income tax for those legally present within and born within a constitutional state of the Union. This group of people are referred to in SEDM documentation as "state nationals".

The Non-Resident Non-Person Position is the only approach to opting out that has almost NO case law or history of people being prosecuted. The following information is about people who were persecuted for advocating it as a tax shelter, but their approach was never discredited lawfully or factually:

1. Lynn Meredith was prosecuted, but not for her stance on taxation. She was prosecuted and convicted for fraud on a DS-11 passport application by using a Social Security Number that was only one digit off from her actual one. This was an obvious case of "selective enforcement" to get her out of public attention and in jail, because her approach was getting a lot of media attention at the time. She has been quiet as a mouse since then.
2. Glen Ernest Ambort was criminally prosecuted in connection with offering tax shelters in connection with the 1040NR, but the government's treatment of him was completely unlawful and malicious. You can read about his approach, the government's mistreatment and even criminal offenses against him as well as the book he coauthored in:
  - 2.1. *Taxation by Misrepresentation*, John Benson  
<https://app.thebookpatch.com/BookStore/taxation-by-misrepresentation/d264df15-d190-4f65-b9b0-024dbd70f51f>
  - 2.2. *Who's Who in the Freedom Community*, Form #08.009, Section 3.2  
<https://sedm.org/Forms/08-PolicyDocs/WhosWho.pdf>
  - 2.3. *Non-Resident Non-Person Position*, Form #05.020, Section 12.6.10  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

1 In addition, you can read about the history of the position and all the people who have advocated it over the years at:

[Non-Resident Non-Person Position](https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf), Form #05.020, Section 13  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

## 2 **4 Why Other Approaches Such as the 1040 Tax Return Don't Work**

3 Even before the Truth in Taxation Hearing in 2002, there have been many attempts to describe and implement lawful  
4 techniques for opting out of the income tax system. Most of these approaches are based on using the IRS Form 1040 to do  
5 so, which is the WRONG form for most Americans. Below are a few of the most famous examples:

- 6 1. Irwin Schiff of [paynoincometax.com](http://paynoincometax.com) (now deceased). You can read an account of his experiences over the years using  
7 1040 returns to get a refund of all taxes paid in a free book he authored:

[The Federal Mafia](https://paynoincometax.com), Irwin Schiff  
<https://paynoincometax.com>

- 8 2. Pete Hendrickson of Lost Horizons website. See:

[Policy Document: Pete Hendrickson "Trade or Business" Approach](https://sedm.org/Forms/08-PolicyDocs/PeteHendrickson.pdf), Form #08.003  
<https://sedm.org/Forms/08-PolicyDocs/PeteHendrickson.pdf>

- 9 3. Joe Saladino of Freedom and Privacy Committee (now defunct). He pursued claim of right tax returns using a Form  
10 1040 and was criminally prosecuted and convicted for doing that.

11 4. 861 Source Position:

12 4.1. Larken Rose (no longer active). He ended up being prosecuted for failure to file.

13 4.2. Thurston Bell (enjoined from offering tax shelters). He was enjoined for tax shelters.

- 14 5. John Kotmair of Save-A-Patriot (now deceased, defunct, and enjoined).

15 <http://save-a-patriot.org>

16 You can read about the history of the above personalities and organizations at:

- 17 1. [Who's Who in the Freedom Community](https://sedm.org/Forms/08-PolicyDocs/WhosWho.pdf), Form #08.009

18 <https://sedm.org/Forms/08-PolicyDocs/WhosWho.pdf>

- 19 2. [Who's Who in the Freedom and Anti-Freedom Movement](https://famguardian.org/Subjects/Taxes/CaseStudies/WhosWho/WhosWho.htm), Family Guardian Fellowship

20 <https://famguardian.org/Subjects/Taxes/CaseStudies/WhosWho/WhosWho.htm>

21 Suffice it to say that every one of the people who publicly advocated a RESIDENT 1040 tax return with zero income have  
22 either been criminally convicted, enjoined, constantly targeted by collection activity, or are the subject of continual  
23 persecution of one kind or another. The only ones we know of who haven't been persecuted, enjoined, prosecuted, targeted  
24 or convicted in some fashion are those advocating the 1040NR return approach, which includes us and the other  
25 personalities described in the preceding section. The reason for this is clear: Those state nationals who file RESIDENT tax  
26 forms are ASKING for privileges and "purposefully availing themselves" of commerce within an otherwise legislatively  
27 foreign jurisdiction. This then becomes the main source of personal jurisdiction over them by the territorial U.S. District  
28 Courts. These privileges are in fact PROPERTY within the exterior limits of the district whose use is subject to supervision  
29 under Article 4, Section 3, Clause 2 of the Constitution, NO MATTER where physically located and IN SPITE of the fact  
30 that federal judicial districts would otherwise only include federal territory within the exterior limits of the physical district:

31 *In this circuit, we analyze specific jurisdiction according to a three-prong test:*

32 (1) *The non-resident defendant must purposefully direct his activities or consummate some transaction with the*  
33 *forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of*  
34 *conducting activities in the forum, thereby invoking the benefits and protections of its laws;*

35 (2) *the claim must be one which arises out of or relates to the defendant's forum-related activities; and*

36 (3) *the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.*

37 *Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting Lake v. Lake, 817 F.2d.*  
38 *1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in*  
39 *shorthand fashion, as the "purposeful availment" prong. Schwarzenegger, 374 F.3d. at 802. Despite its label,*  
40 *this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful*

1            *availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or*  
2            *by some combination thereof.*

3            [[Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 \(9th Cir. 01/12/2006\)](#) ]

4            A nonresident alien, on the other hand, who does NOT want privileges, benefits, or a civil status within the federal zone  
5            such as “citizen” (26 U.S.C. §3121(e)), “resident” (alien, 26 U.S.C. §7701(b)(1)(A)), “U.S. person” (26 U.S.C.  
6            §7701(a)(30)) does not satisfy the above criteria and therefore the courts have no personal jurisdiction over them. They  
7            therefore must be “left alone” as a matter of law, which is what “justice” itself is legally defined as:

8            *What is “Justice”?*, Form #05.050

9            <https://sedm.org/Forms/05-MemLaw/WhatIsJustice.pdf>

10           While it is true that in 2005 the Department of Injustice did pursue C. Hansen for an injunction, the injunction that was  
11           issued turned out to be one against the Department of Justice itself, because they admitted to downloading and using  
12           licensed materials off of SEDM during a deposition, and thus became the substituted defendant. They tried to describe it  
13           differently to save face, but ultimately that is what happened. You can read about this scam at:

14           *Case History of C. Hansen*, Family Guardian Fellowship

15           <https://famguardian.org/Subjects/Taxes/CaseStudies/CHansen/CHansen.htm>

16           What could be better than an injunction against the government to stop offering tax scams?

17           Since the above fraudulent injunction issued in 2006 is not against SEDM or Family Guardian, but against an alleged but  
18           not actual author of their materials:

- 19           1. The information enjoined from distribution was not even on any of the websites in question from the time the action  
20           commenced to this day.
- 21           2. The Disclaimer on SEDM has always indicated that nothing on SEDM or Family Guardian were factual or actionable  
22           or admissible as evidence and that if the government tried to make them factual, they became the substitute defendant.  
23           This is no different than how the IRS itself treats its OWN website. If they can do it that way, why can't we?  
24           Hypocrites!
- 25           3. The Department of Justice has not since pursued C. Hansen or SEDM or Family Guardian.
- 26           4. NONE of the materials currently available on SEDM or Family Guardian have been rebutted in any government  
27           website or publication that we know of.
- 28           5. The massive evidence of government fraud published on SEDM has NOT been officially rebutted anywhere that we  
29           can find. See:
  - 30           5.1. *Government Corruption*, Form #11.401  
31           <https://sedm.org/home/government-corruption/>
  - 32           5.2. *Legal Deception, Propaganda, and Fraud*, Form #05.014  
33           <https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
  - 34           5.3. *Origins and Authority of the Internal Revenue Service*, Form #05.005  
35           <https://sedm.org/Forms/05-MemLaw/OrigAuthIRS.pdf>
  - 36           5.4. *Flawed Tax Arguments to Avoid*, Form #08.004  
37           <https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>
  - 38           5.5. *Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”*, Form #08.005  
39           [https://sedm.org/Forms/08-PolicyDocs/friv\\_tax\\_rebuts.pdf](https://sedm.org/Forms/08-PolicyDocs/friv_tax_rebuts.pdf)
  - 40           5.6. *Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning*  
41           *the Federal Income Tax*, Form #08.006  
42           <https://sedm.org/Forms/08-PolicyDocs/CRS-97-59A-rebuts.pdf>
  - 43           5.7. *Rebutted Version of “Tax Resister Frequently Asked Questions”*, Form #08.007  
44           <http://famguardian.org/Subjects/Taxes/FalseRhetoric/TRFAQ/TRFAQ.htm>
  - 45           5.8. *Policy Document: Rebutted False Arguments Against This Website*, Form #08.011  
46           <https://sedm.org/Forms/08-PolicyDocs/RebFalseArgAgWebsite.pdf>
  - 47           5.9. *Policy Document: Rebutted False Arguments About Sovereignty*, Form #08.018  
48           <https://sedm.org/Forms/08-PolicyDocs/RebFalseArgSovereignty.pdf>
  - 49           5.10. *Policy Document: IRS Fraud and Deception About the Statutory Word “Person”*, Form #08.023  
50           <https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>

1 5.11. Rebutted False Arguments About the Common Law, Form #08.025  
2 <https://sedm.org/Forms/08-PolicyDocs/RebuttedFalseArgumentsAboutCommonLaw.pdf>

3 Further, SEDM and Family Guardian have been around for over 20 years and none of the officers have ever been criminally  
4 prosecuted or convicted for anything relating to taxation. Even past officers have not. Steadman Jackson, now deceased,  
5 was an officer of this ministry at one point and he was never prosecuted or convicted for anything having to do with  
6 taxation either. You can read about him in the preface material of the following document:

Galileo Paradigm, Form #11.303  
<http://famguardian.org/Publications/GalileoParadigm/TheGalileoParadigm.pdf>

7 Therefore, our approach to lawfully stopping participation in income taxation using the 1040NR form is well-vetted, well-  
8 scrutinized, and has never been discredited in court that we know of, unlike nearly all of those using the 1040 approach  
9 mentioned in this section. Our track record is about as flawless as you are going to find on the subject of taxation.

10 Lastly, we remind the readers that nothing in this document should be interpreted as legal advice, factual speech, nor is it  
11 intended for a commercial purpose that might cause it to be enjoined as “false commercial speech” as documented in our  
12 Form #05.015. This is also consistent with our Disclaimer at:

SEDM Disclaimer  
<https://sedm.org/disclaimer.htm>

## 13 **5 Bob Schulz’s personal approach to income taxation**

14 Bob did not take an official position through We the People of filing 1040 RESIDENT returns and owed no taxes at the  
15 time of the hearing. The IRS did go after We the People Foundation for offering alleged “tax shelters” in connection with a  
16 blue folder relating to withholding that he distributed for free, but they didn’t initially go after him personally for that.  
17 They placed a lien on his property by falsely alleging that We the People was an alter ego of him, and that he was  
18 responsible for the tax assessment connected with the falsely alleged tax shelters being offered by We the People. That  
19 resulted in 7 years of litigation against the IRS, which he ultimately won and got the lien removed.

20 From the 1980’s to the present, Bob has not himself filed tax returns, and it is unclear what he would file if he had to.

## 21 **6 Why should you trust anything on our website?**

22 Some readers after reading the previous section or our SEDM Disclaimer have responded as described below.

### 23 **STATEMENT:**

24 Well if none of the information on your websites is factual or actionable, why should I believe it or follow it or trust it  
25 anyway? You tell us you are giving us the truth, but don’t want to back it up or guarantee it. That’s absurd.

### 26 **OUR RESPONSE:**

27 Then why do you follow anything on the IRS website or ANYTHING published by the government? They make the  
28 SAME claim that they are NOT RESPONSIBLE for anything they tell you as well! Look at the following for proof:

- 29 1. Internal Revenue Manual (IRM), Section 4.10.7.2.7, Internal Revenue Service  
30 [https://www.irs.gov/irm/part4/irm\\_04-010-007#idm139859652464096](https://www.irs.gov/irm/part4/irm_04-010-007#idm139859652464096)

31 *Internal Revenue Manual (IRM)*  
32 *Section 4.10.7.2.7 (01-01-2006)*

33 *IRS Publications*

34 *IRS Publications explain the law in plain language for taxpayers and their advisors. They typically highlight*  
35 *changes in the law, provide examples illustrating IRS positions, and include worksheets. **Publications are***

1 nonbinding on the IRS and do not necessarily cover all positions for a given issue. While a good source of  
2 general information, publications should not be cited to sustain a position.

- 3 2. Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or Its Words or For  
4 Following Its Own Written Procedures!, Family Guardian Fellowship  
5 <https://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>  
6 3. Legal Deception, Propaganda, and Fraud, Form #05.014  
7 <https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

8 There comes a point where you MUST accept responsibility for your own learning and education. Our approach to this  
9 situation is summed up in the following proverb on the subject:

10 *“Listen to EVERYONE, but trust NO ONE, and especially where money is involved.”*

11 You will stay out of a LOT of trouble by following the above proverb.

12 The SEDM Disclaimer<sup>2</sup> does make all of the materials on our website nonfactual and nonactionable OPINIONS and  
13 RELIGIOUS beliefs. HOWEVER, the information we provide is always backed up by extensive citations of legal  
14 authorities that the courts and the government treat as admissible evidence and even use in their own favor. So it isn't like  
15 we are asking you to rely on an untrustworthy source for anything we provide. That source, however, can never be US, but  
16 consists of exactly the SAME sources as everyone ELSE in the government, the courts, and the legal field rely on in  
17 forming an informed belief about anything.

18 Attorneys do the same thing as us: They never guarantee or promise anything and are STUPID if they give you legal  
19 advice. Why do you apply a different standard to us? The main job of most attorneys, in fact, is RISK REDUCTION at the  
20 companies they work for. They are there to minimize risk. The main method of doing that is to avoid make factual or  
21 actionable statements, promises, or giving legal advice. DUUH.

22 The reason this country got into the big mess it is in is mainly the sinful desire to avoid responsibility. That problem started  
23 in the Garden of Eden and continues to this day, as we describe in our Path to Freedom, Form #09.015, Sections 4.1 and  
24 5.1. Is it our job to actually ENCOURAGE your irresponsibility by promising or guaranteeing everything we tell you? Act  
25 like an ADULT. Take some responsibility for yourself!

26 Remember that the BEGINNING of being “sovereign” in any sense is PERSONAL RESPONSIBILITY. YOU and ONLY  
27 YOU must take full and complete responsibility for yourself, all of your choices, all of your actions, what you feed your  
28 mind, and who and what you trust. We are NOT your parent. Grow up! You should NEVER rely on ANYONE'S word  
29 for ANYTHING in that scenario, and that applies EVEN if they promise or guarantee it. Never trust what you haven't  
30 verified yourself. Learn the law. It will empower you.

31 We remind the reader that it is a MANDATORY obligation of the Member Agreement, Form #01.001, to bring  
32 inaccuracies on our website to our attention immediately, and we fix the inaccuracies immediately if there is evidence to  
33 support it. We also regularly scan state and federal case law for any uses or abuses of our materials. There are plenty of  
34 people using our materials in litigation, but NO COURT has ever directly addressed the accuracy of our materials, probably  
35 because they would have to either lie or commit professional suicide to do so. You as a member reading or using our  
36 materials such as this have a mandatory obligation to notify us when or if you find anything that might contradict what is on  
37 this website. We have been waiting for more than 20 years for anyone to do so in the case of information currently posted.  
38 We will probably be dead before that happens at this rate.

## 39 **7 An honest GOVERNMENT answer based on all the research conducted since the Hearings**

40 The Internal Revenue Service backed out of attending the Truth in Taxation Hearings at the last minute after they saw a  
41 preview of the questions. Under Federal Rule of Civil Procedure 8(b)(6) a failure to deny constitutes an admission.  
42 Therefore, they essentially answered “admit” to every question.

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<sup>2</sup> See: <https://sedm.org/disclaimer.htm>.

Beyond that point, we will now put ourselves in the government's shoes based on over 20 years of researching the subject of law and taxation to craft an answer the government WOULD have provided if they were entirely honest and were not gagged by all the Third Rail consequences of answering the original petition. We will include links to resources to prove important points available on the SEDM website and elsewhere for those who wish to investigate the facts more surrounding each statement further. The answer appears after the line below.

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Dear Americans in the Constitutional States:

The questions raised at the Truth in Taxation Hearing on February 27-28, 2002 in Washington, D.C. would quite frankly embarrass "The Service" and erode our customer based and the national revenue. The questions asked at the hearing were largely irrelevant and unnecessary because:

1. We have ALWAYS given the American public a lawful way out of house of mirrors tax system if they don't want to sponsor us and care enough to read the law for themselves.
2. The fact that they haven't lawfully opted out using the tools we built into the tax code and the regulations is largely due to their own legal ignorance and apathy.
3. We don't have to document that way out on our forms, because we tell the American public that they can make their OWN forms. That's why the W-8 forms we publish don't document or describe what a "non-resident non-person" is. Why unlock the prison gates and let the hoards loose to wreak havoc on the District of Criminals, anyway?<sup>3</sup> In private industry, this approach is called "marketing", but in our case its just omission to promote our business. A legally ignorant public will never notices what is MISSING on our forms, and this is our main form of job security, but we don't dare tell them about it for risk of being fired, not promoted, terminated, or "cancelled".
4. It's not our job to legally educate or give legal advice to the American public. It is a proverb of war that you never help your enemy, and anyone who wants out of our Ponzi Scheme is the worst sort of enemy and a threat to national security.

We do, after all, exist to Serve our volunteer customers, who we call civil statutory "taxpayers" in 26 U.S.C. §7701(a)(14). Those domiciled and born in states of the Union are literally in every respect volunteers and "customers" as proven in:

[How State Nationals Volunteer to Pay Income Tax, Form #08.024](https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf)  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

However, we can't let those volunteer customer "taxpayer" customers know they are volunteers with a REAL choice, because it would:

1. Cause a mass exodus from the tax system of nearly all individual human beings in the Constitutional States.
2. Shift the burden of national taxation back onto the corporations that were its original and only proper subjects.
3. Imbalance the federal budget by massively reducing national revenues.
4. Put a large number of our federal employee counterparts on the streets, after the budget is rebalanced.
5. Force an end to the fat retirement we have enjoyed at the cost of peonage by a public that no longer has a retirement system of its own.
6. Render our "services" unnecessary and redundant in the majority of cases.
7. Make the services of a large number of tax attorneys, accountants, CPAs, and MBA's largely unnecessary and irrelevant.
8. Force us as the government to actually offer something of REAL value that people want who are in fact REAL customers with a choice. Right now, our only revenue source is deceit and sophistry, as documented in:
  - 8.1. [Legal Deception, Propaganda, and Fraud, Form #05.014](https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf)  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
  - 8.2. [An Introduction to Sophistry, Form #12.042](https://sedm.org/an-introduction-to-sophistry/)  
<https://sedm.org/an-introduction-to-sophistry/>
9. Massively increase the rate of interest on government bonds, because of the inflation resulting from the inability to service the debt on existing bonds.

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<sup>3</sup> See: *W-8SUB*, Form #04.231; <https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>.

10. Render us unable to service the current level of entitlement spending, which is currently over 70% of the national budget. Thus, we would be forced to massively cut benefits.
11. Threaten the national security, because we might have to downsize the military to be able to afford it.
12. Destabilize the supply of currency the U.S. Treasury in collusion with the Federal Reserve unconstitutionally counterfeited into existence and result in hyperinflation as described in:

*The Money Scam*, Form #05.041  
<https://sedm.org/Forms/05-MemLaw/MoneyScam.pdf>

Therefore, we MUST keep our mouth shut and avoid showing people the exit out of the Federal Plantation as literal government cattle. Our financial security and our future retirement DEPENDS on perpetuating the Ponzi Scheme that we fund and protect.

However, we DID have to provide a way out of the system for people in states of the Union. We had to do this, because of the Thirteenth Amendment prohibition against slavery and human trafficking, and the Fifth Amendment protections for private property. But we kept the exit door carefully hidden with a smokescreen filled with lies, equivocation, and misdirection. Here is a description of that exit door:

1. The Thirteenth Amendment forbids involuntary servitude everywhere in the COUNTRY, including federal territory not protected by the constitution.
2. Involuntary income taxation on your labor is, in fact, slavery if you don't expressly consent:

*Proof that Involuntary Income Taxes on Your Labor are Slavery*, Form #05.055  
<https://sedm.org/product/proof-that-involuntary-income-taxes-on-your-labor-are-slavery-form-05-055/>

3. Therefore, we can't tax human beings, but we can tax civil statutory offices we create and therefore own, such as "person", "citizen", "resident", "taxpayer", etc. See:

3.1. *Hierarchy of Sovereignty: The Power to Create is the Power to Tax*, Family Guardian Fellowship  
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

3.2. *Why Your Government is a Thief or You are a "Public officer" for Income Tax Purposes*, Form #05.008  
<https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>

4. To avoid the prohibition on involuntary servitude, we have to:

4.1. Create these fictional CIVIL STATUTORY offices.

4.2. Deceive people into volunteering for them or threaten them with lies we aren't accountable for the accuracy of. Recall that the courts have repeatedly held that federal agencies are NOT RESPONSIBLE for anything they say, publish, put on their forms, or on their website. See:

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

- 4.3. Lie with legal impunity about the fact that you are a volunteer by saying it is not voluntary for "taxpayer", which are ALSO fictional offices and not human beings.
- 4.4. Design every IRS form to refer to those filling it out as civil statutory "taxpayers", such that it is difficult to NOT be a volunteer customer called a "taxpayer". There is a way around that, which is to define the terms on the form to exclude the statutory context and to be a nontaxpayer who is a victim of criminal identity theft, but you must be sneaky to do this.
- 4.5. Refusing to use or allow the use of any legal status or civil status that acknowledges the right to NOT consent and not participate, such as the following:

*My Preferred Pronouns*, SEDM Blog  
<https://sedm.org/my-preferred-pronouns/>

- 4.6. Calling or penalizing everyone as "frivolous" for using any of the above preferred pronouns.
- 4.7. Calling everyone a civil statutory "taxpayer", "citizen", "resident" on the phone and in our forms and publications, even though they have to volunteer to BE one. See:

*Your Rights as a "Non-Taxpayer"*, Publication 1a, Form #08.008  
<https://sedm.org/LibertyU/NontaxpayerBOR.pdf>

5. Among those who we deceive or compel into volunteering to be civil statutory "taxpayers", we then offer two main choices:
  - 5.1. STATUTORY "citizens" and "residents", which collectively are called "U.S. persons" in 26 U.S.C. §7701(a)(30). These fictional offices owe income tax on their WORLDWIDE earnings and can have any obligation attached to them that we want, including but not limited to:
    - 5.1.1. FATCA reporting.

- 1 5.1.2. Obamacare.
- 2 5.1.3. Social Security.
- 3 5.1.4. Etc.

4 Because mandatory and unavoidable civil obligations attach to these civil statuses, then these statuses must be  
5 voluntary and must be offices we create that are our property that we can regulate. These parties are, for all  
6 intents and purposes, FULL TIME public officers everywhere they go. These STATUTORY statuses are  
7 confusingly similar to the names for CONSTITUTIONAL citizens and residents so that we can essentially  
8 deceive people in states of the Union through equivocation into believing that these two things are synonymous  
9 so that EVERYONE will falsely believe that an act of birth is an involuntary act of consent to accept the duties  
10 associated with a civil statutory office within the government of “citizen” or “resident”. Most people will believe  
11 this LIE because they have no legal training in public school.

- 12 5.2. STATUTORY “nonresident aliens” defined in 26 U.S.C. §7701(b)(1)(B) who are engaged in the statutory “trade  
13 or business” excise taxable franchise. These parties are, for all intents and purposes, PART TIME public  
14 officers. They are “taxpayers” when they engage in the excise taxable activity of a public office under 26 U.S.C.  
15 §7701(a)(26) or when they receive government payments, but otherwise they are “nontaxpayers” and a “foreign  
16 estate” beyond the jurisdiction of the Internal Revenue Code under 26 U.S.C. §7701(a)(31).

17 When it comes to human beings, there are NOT OTHER types of “taxpayers” under the Internal Revenue Code. All of  
18 these are mentioned in 26 C.F.R. §1.1-1(a) as being “liable to” but not “liable FOR” the income tax. Are you “liable  
19 TO” go to the bathroom today?

- 20 6. We can then say that you volunteered, usually through legal ignorance and indifference, because:

21 6.1. We offered people a choice of two statuses: Full time or part time government WHORE called “taxpayer”.

22 6.2. You chose the one that “benefitted” you the most.

23 6.3. Because you chose or consented by making the choice, we can honestly say the requirement of “consent of the  
24 governed” that is the foundation of all just government powers was satisfied, even though the choice was  
25 deviously disguised to LOOK involuntary. If you didn’t know that, shame on you! Caveat emptor. We offered  
26 you a choice between the lesser of evils and went silent about the THIRD choice: NONE OF THE ABOVE,  
27 which in this case is a “non-resident non-person”.

*Non-Resident Non-Person Position, Form #05.020*

<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

28 6.4. We never made anyone expressly “liable FOR” the income tax except withholding agents on nonresident aliens  
29 mentioned in 26 U.S.C. §1461. Everyone else is a volunteer. We can make these people liable FOR such a tax  
30 because government property is in their possession and they are STEALING if they don’t “return” it to the  
31 national government owner.

32 6.5. We bribed everyone who works with us to threaten you or punish you to shut up if you bucked the system. Since  
33 people will always take the least expensive path of least resistance, they had no choice but to use the EASIST and  
34 simplest tax form to file, which makes them FULL TIME public officer WHORES for us without compensation  
35 and even PAY for the privilege.

36 The process of volunteering is exhaustively documented below. As long as we keep this a dirty secret, our job and our  
37 fat retirement check is safe. Three people can keep a secret if two people are dead, so we’ll kill anyone else who learns  
38 about this or do the equivalent kind of genocide by taking away all their money and means of sustenance so they will  
39 die young or starve to death. That is, after all, what keeps all mouths shut on this Third Rail issue, now isn’t it?

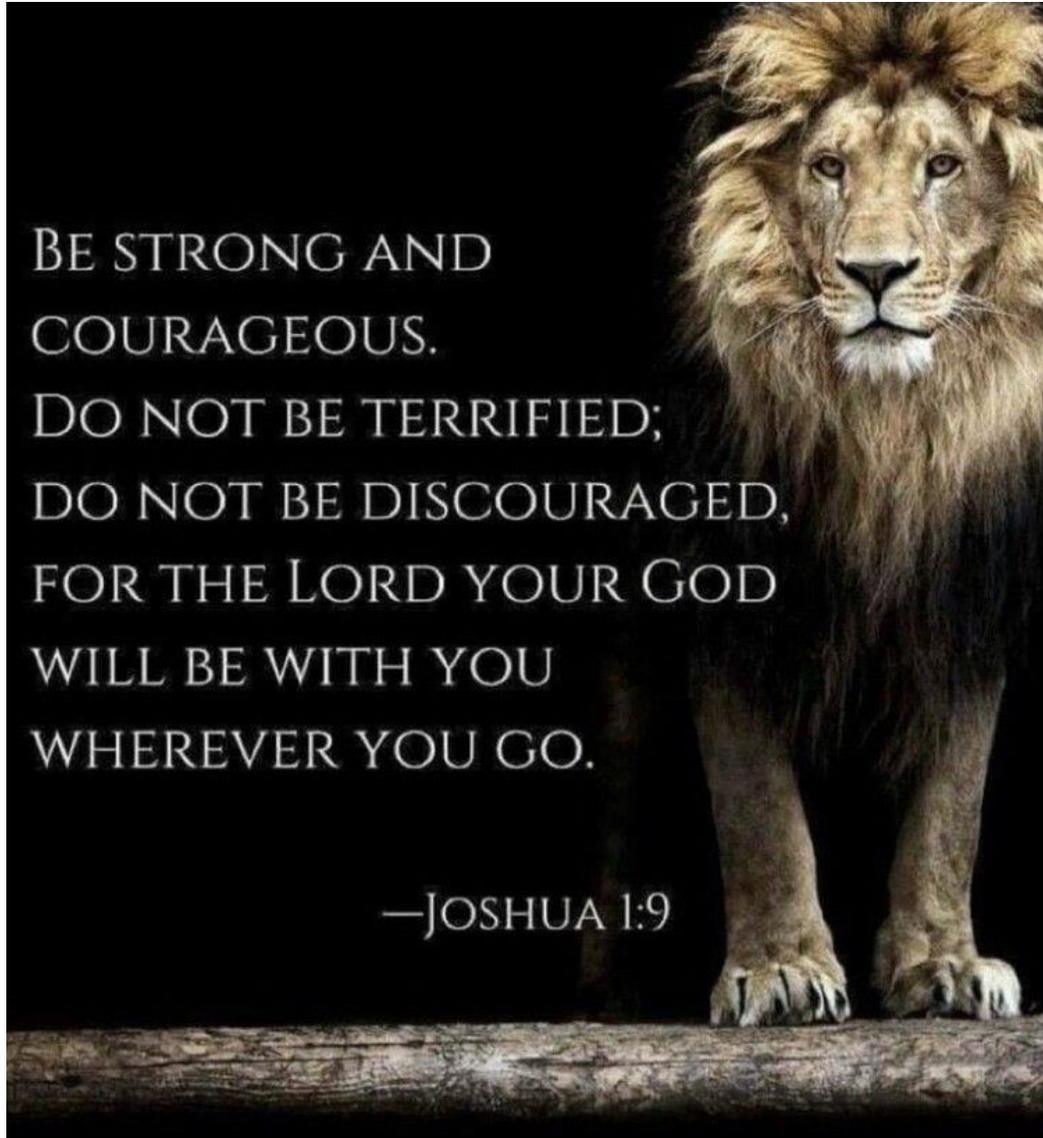
*How State Nationals Volunteer to Pay Income Tax, Form #08.024*

<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

40 Can you blame us for doing these devious and covetous things? We have to make this thing work because our retirement  
41 and our personal financial security depend on it. And by “our” I mean EVERY government employee, officer, or elected  
42 official. It has always been an us against them scenario, but we can’t publicly admit that. The public must believe that we  
43 work for them, but in fact, the public trust is a sham trust and we are going to take it over primarily for our own personal  
44 benefit to make it a “sham trust”. It doesn’t take a “conspiracy” to do this. It just takes a bunch of people working for their  
45 own personal financial interest to rig the system to protect and benefit only themselves. These are obviously criminal  
46 offenses in violation of 18 U.S.C. §208, 28 U.S.C. §144, 28 U.S.C. §455, etc., but the mafia always protects ITSELF first.  
47 As the Chinese proverb goes:

48 *“The mouth which eats does not talk.”*  
49 *[Chinese Proverb]*

1 No one who benefits from this is going to say anything about it because it's a Third Rail issue. The group of people most  
2 qualified to say or do something about it in the legal profession are all licensed by us, so they will shut up or lose their  
3 license and starve to death. Therefore, chaos, slavery, and injustice will reign until at least ONE honest man who is not a  
4 government or licensed legal profession insider comes forward to do something about it who cares more about justice than  
5 he does about a losing a law license, losing a retirement check, being demoted, or being "cancelled" by his or her coworker.  
6 That man will do it for something that is greater than ALL men and ALL governments, which is God:



7

8 Self-interest alone would never be enough to motivate a secular person to undertake such a monumental task with so little  
9 qualified help and so many detractors who benefit from the status quo. That is also why we must persecute churches and  
10 churchgoers by not granting or denying their 501(c)(3) status: To ensure that they will always be in fear so they don't step  
11 forward to undertake this task. Does Lois Lerner of the IRS ring a bell? She was never punished for discriminating against  
12 and persecuting religious organizations.

13 As long as:

- 14 1. The public remains legally ignorant.
- 15 2. Everyone in the legal profession who can do anything about it is muzzled by a license or selective enforcement.
- 16 3. There is no place to get the FULL truth about this in an actionable way (such as <https://sedm.org/>)
- 17 4. We can continue to LIE with impunity about our misdeeds.

1 . . .then things can never get better and the flow of plunder into our checking account and our fat retirement check can  
2 continue.

*Legal Deception, Propaganda, and Fraud*, Form #05.014  
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

3 Haaa...haaaa...haaaa, you fools! Now go back to your cage on the federal plantation and do what you are told, SLAVES  
4 and government CATTLE. MOOO!:

*How to Leave the Government Farm*, Form #12.020  
<https://sedm.org/media/how-to-leave-the-government-farm/>

5 Signed,

6 Charles O. Rossotti  
7 Commissioner of the Internal Revenue Service on the date of the hearings

## 8 **Summary of the SEDM approach to lawfully opt out of income tax liability**

9 The list below summarizes the SEDM approach to using the IRS Form 1040NR to lawfully opt out of income tax  
10 withholding, reporting, and liability:

11 1. Terminate participation in Social Security, which his UNLAWFUL for most Americans. See:

12 1.1. *Resignation of Compelled Social Security Trustee*, Form #06.002  
13 <https://sedm.org/Forms/06-AvoidingFranch/SSTrustIndenture.pdf>

14 1.2. *Path to Freedom*, Form #09.015, Section 2  
15 <https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>

16 2. Change one's civil status with the Department of State and Secretary of State with your state. See:

*Legal Notice of Change in Domicile/Citizenship and Divorce from the United States*, Form #10.001  
<https://sedm.org/Forms/10-Emancipation/NotDivorce.pdf>

17 3. Terminate State RESIDENT ID within a specific government where possible, such as Driver Licenses, Real ID, etc.

18 4. Close financial accounts opened as a statutory "U.S. person" with an SSN.

19 5. Reopen accounts as a nonresident alien without an SSN. See:

*About IRS Form W-8BEN*, Form #04.202  
<https://sedm.org/Forms/04-Tax/2-Withholding/W-8BEN/AboutIRSFormW-8BEN.htm>

20 6. Get a USA passport as a state national without an SSN. See:

21 6.1. *Getting a USA Passport as a "State National"*, Form #10.013  
22 <https://sedm.org/product/getting-a-usa-passport-as-a-state-national-form-10-013/>

23 6.2. *USA Passport Application Attachment*, Form #06.007  
24 <https://sedm.org/product/usa-passport-application-attachment-form-06-007/>

25 7. Correct withholding paperwork with employer to replace W-2 with W-8 form. See:

26 7.1. *W-8SUB*, Form #04.231  
27 <https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>

28 7.2. *About IRS Form W-8BEN*, Form #04.202  
29 <https://sedm.org/Forms/04-Tax/2-Withholding/W-8BEN/AboutIRSFormW-8BEN.htm>

30 7.3. *Federal and State Tax Withholding Options for Private Employers*, Form #09.001  
31 <https://sedm.org/Forms/09-Procs/FedStateWHOOptions.pdf>

32 8. Go back and correct RESIDENT 1040 filings for as many years as you want. This is done by filing a 1040X and  
33 attaching a 1040NR to replace the original 1040 filing.

34 9. Regularly correcting false information returns filed against you consistent with the following on a regular basis:

*Correcting Erroneous Information Returns*, Form 04.001  
<https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>

35 10. From this point forward, only filing 1040NR, and doing so only in the case where there has been reporting of earned  
36 income on information returns, such as the Form 1099, Form W-2, etc. See:

37 10.1. *1040NR Attachment*, Form #09.077  
38 <https://sedm.org/Forms/09-Procs/1040NR-Attachment.pdf>

39 10.2. *How to File Returns*, Form #09.074

<https://sedm.org/product/filing-returns-form-09-074/>

10.3. *Procedure to File Tax Returns*, Form #09.075

<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>

11. Whenever corresponding with the government, defined all terms in the correspondence and any standard government forms you use to place yourself OUTSIDE of their civil statutory jurisdiction.

11.1. The reason why this is described below:

11.1.1. *Legal Deception, Propaganda, and Fraud*, Form #05.014

<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

11.1.2. *Avoiding Traps in Government Forms Course*, Form #12.023

<https://sedm.org/LibertyU/AvoidingTrapsGovForms.pdf>

11.2. All of our forms attempt to do this.

11.3. This approach is consistent with Jesus' admonition in Matt. 5:25 to be quick to agree with your adversary. That scripture, by the way, was writing by an EX tax collector, Matthew, who quit his job in disgust when Jesus visited him in the tax office and called him to repentance! Use the same words and forms so you look compliant, but define the words to place yourself outside their jurisdiction.

11.4. The definitions we provide on most forms in effect FLIP the relationship so you become the Merchant, they become the Buyer, and you get to write all the rules government your interactions with them. This approach is documented in:

*Path to Freedom*, Form #09.015, Sections 5.5-5.8

<https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>

12. When receiving collection notices beyond this point, responding consistent with the following, which emphasizes possession or use of PROPERTY as the origin of the authority to regulate or tax:

12.1. *Tax Form Attachment*, Form #04.201

<https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf>

12.2. *Using the Laws of Property to Respond to a Federal or State Tax Collection Notice*, Form #14.015

<https://sedm.org/using-the-laws-of-property-to-respond-to-a-federal-or-state-tax-collection-notice/>

12.3. *Federal Response Letters*, Form #07.301

<https://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm>

12.4. *State Response Letters*, Form #07.201

<https://sedm.org/SampleLetters/States/StateRespLtrIndex.html>

We DO NOT recommend skipping any of the above steps or doing any of the above out of order. We will not support people who do either of these things, in fact. You are welcome to craft your own version of the above forms, but we have serious doubts about how effective they can be given the low level of legal knowledge of most Americans.

## 9 Conclusions

It is our experience that not filing a return and just stopping paying of income taxes has far more disastrous affects than simply filing the correct 1040NR return for the average state national. Those who are the target of information returns by third parties ultimately will become the target of collection activity if they don't correct those false information returns as a minimum, prosecute the filers, and possibly file a return to reconcile any alleged liability. If a return has to be filed to reconcile liability resulting from these false information returns, the only factually correct approach for the average state national is to use the 1040NR and not the 1040. Even then, an attachment must be provided clarifying the definitions on the standard 1040NR and attachments, and the status of the filer to prevent being connected to the "trade or business" franchise SCAM as documented below:

*The "Trade or Business" Scam*, Form #05.001

<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

Even so, this document should not be interpreted as a promise, assurance, or legal advice of any kind to do or not do anything.

Those seeking consultation services in obeying the law on the subject of the filing of a 1040NR return are directed to an affiliate that we make no money recommending:

No Thanks, IRS!

<http://nothanksirs.famguardian.org/>

## 10 Resources for Further Research and Rebuttal

If you would like to study the subjects described herein further, we highly recommend the following resources:

1. We the People Websites
  - 1.1. *Give Me Liberty Website*  
<http://givermeliberty.org>
  - 1.2. *We the People Foundation Website*  
<http://www.wethepeoplefoundation.org/>
  - 1.3. *We the People Congress Website*  
<http://www.wethepeoplecongress.org/>
  - 1.4. *Continental Congress 2009 Website*  
<http://cc2009.givemeliberty.org/>
2. Background on the Right to Petition
  - 2.1. *Statement of Facts and Beliefs Regarding the Right to Petition the Government For a Redress of Grievances*, We the People  
<https://famguardian.org/Subjects/Taxes/LegalEthics/RightToPet-031002.pdf>
  - 2.2. *The Right to Petition*, Form #05.049-Memorandum of law documenting legal authorities on the right to petition  
<https://sedm.org/Forms/05-MemLaw/RightToPetition.pdf>
3. Truth in Taxation Hearing
  - 3.1. *Tax Deposition CD*, Form #11.301  
<https://sedm.org/product/tax-deposition-cd/>
  - 3.2. *Tax Deposition Questions*, Form #03.016  
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
4. How You Volunteer
  - 4.1. *Citizenship Status v. Tax Status*, Form #10.011  
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
  - 4.2. *How State Nationals Volunteer to Pay Income Tax*, Form #08.024  
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>
  - 4.3. *Why It's a Crime for a State national to File a 1040 Income Tax Return*, Form #08.021  
<https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf>
5. How to Lawfully Stop Paying Income Tax
  - 5.1. *Non-Resident Non-Person Position*, Form #05.020  
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
  - 5.2. *How to File Returns*, Form #09.074  
<https://sedm.org/product/filing-returns-form-09-074/>
  - 5.3. *Procedure to File Tax Returns*, Form #09.075  
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>
  - 5.4. *1040NR Attachment*, Form #09.077  
<https://sedm.org/Forms/09-Procs/1040NR-Attachment.pdf>
6. Rebutted Arguments Against the Content of this Memorandum
  - 6.1. *Flawed Tax Arguments to Avoid*, Form #08.004  
<https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>
  - 6.2. *Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments"*, Form #08.005  
[https://sedm.org/Forms/08-PolicyDocs/friv\\_tax\\_rebuts.pdf](https://sedm.org/Forms/08-PolicyDocs/friv_tax_rebuts.pdf)
  - 6.3. *Rebutted Version of Congressional Research Service Report 97059A: Frequently Asked Questions Concerning the Federal Income Tax*, Form #08.006  
<https://sedm.org/Forms/08-PolicyDocs/CRS-97-59A-rebuts.pdf>
  - 6.4. *Rebutted Version of "Tax Resister Frequently Asked Questions"*, Form #08.007  
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/TRFAQ/TRFAQ.htm>
  - 6.5. *Policy Document: Rebutted False Arguments Against This Website*, Form #08.011  
<https://sedm.org/Forms/08-PolicyDocs/RebFalseArgAgWebsite.pdf>
  - 6.6. *Policy Document: Rebutted False Arguments About Sovereignty*, Form #08.018  
<https://sedm.org/Forms/08-PolicyDocs/RebFalseArgSovereignty.pdf>
  - 6.7. *Policy Document: IRS Fraud and Deception About the Statutory Word "Person"*, Form #08.023  
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>
  - 6.8. *Rebutted False Arguments About the Common Law*, Form #08.025

