“The righteous should choose his friends [and government protectors] carefully, For the way of the wicked leads them astray.”
[Prov. 12:26, Bible, NKJV]
DEDICATION

“Eagles fly high above the clouds, but they fly ALONE.”
[SEDM]
TABLE OF CONTENTS

TABLE OF CONTENTS ..................................................................................................................3
TABLE OF AUTHORITIES ..........................................................................................................4
1 Introduction ...............................................................................................................................14
2 Index of locations on our website where you can find comparisons of our position with others .................................................................................................................................14
3 Freedom Advocates ...............................................................................................................15
   3.1 Adask, Alfred .......................................................................................................................15
   3.2 Ambort, Glenn ....................................................................................................................16
   3.3 Banister, Joseph ................................................................................................................18
   3.4 Bectra, Larry .....................................................................................................................19
   3.5 Bell, Thurston ...................................................................................................................22
   3.6 Benson, William ...............................................................................................................23
   3.7 Bernholt, Robert ..............................................................................................................23
   3.8 Bossett, Dave ..................................................................................................................23
   3.9 Bork, Brett .......................................................................................................................24
   3.10 Champion, Dave ............................................................................................................25
   3.11 Clarkson, Robert Dr .......................................................................................................26
   3.12 Cohen, Jack ....................................................................................................................26
   3.13 Conklin, William ............................................................................................................26
   3.14 Cryer, Tom .....................................................................................................................27
   3.15 Dickstein, Jeffrey ............................................................................................................27
   3.16 Emry, Sheldon ................................................................................................................27
   3.17 Family Guardian Website/Fellowship ............................................................................31
   3.18 Feld, John .......................................................................................................................32
   3.19 Griffin, G. Edward .........................................................................................................32
   3.20 Hart, Phil .........................................................................................................................32
   3.21 Hendrickson, Pete .........................................................................................................32
   3.22 Jackson, Sherry ..............................................................................................................35
   3.23 Jackson, Steadman .........................................................................................................35
   3.24 Jones, Alex .....................................................................................................................36
   3.25 Kahn, Eddie ....................................................................................................................37
   3.26 Kellens, Vivian ..............................................................................................................37
   3.27 Kidd, Devvy ...................................................................................................................38
   3.28 Kotmair, John ...............................................................................................................38
   3.29 Kowalik, Frank ..............................................................................................................39
   3.30 MacPherson, Donald .....................................................................................................40
   3.31 Meredith, Lynn ..............................................................................................................40
   3.32 Meolelski, Mitch (a.k.a. Paul Andrew Mitchell) ...............................................................41
   3.33 Molyneux, Stefan .........................................................................................................42
   3.34 Mottahedeh, Peymon ...................................................................................................44
   3.35 Myrland, David .............................................................................................................45
   3.36 Osborne, Victoria .........................................................................................................45
   3.37 Prader, Chad ..................................................................................................................46
   3.38 Phillips, Gordon .............................................................................................................46
   3.39 Revere, Paul ..................................................................................................................46
   3.40 Rivera, Ed ......................................................................................................................47
   3.41 Roland, Jon ...................................................................................................................47
   3.42 Rose, Larken .................................................................................................................48
   3.43 Saladino, Joseph ...........................................................................................................49
   3.44 Sayles, Roger .................................................................................................................50
   3.45 Scambos, Tom ...............................................................................................................51
   3.46 Schiff, Irwin ...................................................................................................................51
   3.47 Schulz, Robert ..............................................................................................................52

Who’s Who in the Freedom Community
Copyright Sovereignty Education and Defense Ministry. http://sedm.org
Form 08.009, Rev. 12-11-2019

EXHIBIT: _______
TABLE OF AUTHORITIES

Constitutional Provisions

16th Amendment.................................................................................................................. 32
Article 1................................................................................................................................. 45
Article 4, Section 3, Clause 2.................................................................................................. 72
Declaration of Independence.................................................................................................... 43
First Amendment..................................................................................................................... 23, 31, 58, 72
Fourteenth Amendment.......................................................................................................... 24, 50
Sixteenth Amendment........................................................................................................... 27

Statutes

1 U.S.C. §204 legislative notes .................................................................................................. 78
18 U.S.C. §208 ......................................................................................................................... 49
18 U.S.C. §241 ......................................................................................................................... 73
18 U.S.C. §287 ......................................................................................................................... 37
18 U.S.C. §371 ......................................................................................................................... 37
26 U.S.C. §§6671(b) and 7343 ............................................................................................... 73

Who’s Who in the Freedom Community
26 U.S.C. §461(i)(3)(A) ........................................... 76
26 U.S.C. §6013(g) and (h) ........................................ 33
26 U.S.C. §6111(a) ................................................... 76
26 U.S.C. §6111(c)(1)(B)(i) ........................................ 76
26 U.S.C. §6700 ......................................................... 47, 60, 79
26 U.S.C. §7201 ................................................................ 40
26 U.S.C. §7701(a)(1) .................................................. 19
26 U.S.C. §7701(a)(30) .................................................. 19
26 U.S.C. §7701(b)(1)(B) ............................................ 33
26 U.S.C. §7701(b)(4)(B) ............................................ 33
26 U.S.C. §863(c)(3) ..................................................... 33
26 U.S.C. §871 ............................................................ 34
26 U.S.C. §871(b)(1) ..................................................... 33
26 U.S.C. §911 ................................................................ 19, 34
28 U.S.C. §144 ................................................................ 49
28 U.S.C. §3002(15)(A) .............................................. 73
40 U.S.C. §255 ............................................................ 73
44 U.S.C. §1505 ........................................................... 69
5 U.S.C. §553(a) .......................................................... 69
8 U.S.C. §1101(a)(21) .................................................. 24
8 U.S.C. §1401 ............................................................ 24, 35
Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 ........................................ 21
Freedom of Information Act (FOIA) ........................................................................ 59
I.R.C. ........................................................................... 79
I.R.C. §6700 .................................................................. 26, 50
I.R.C. Subtitle A .................................................................. 33, 34
Internal Revenue Code ......................................................................................... 27, 74, 78
Paperwork Reduction Act ...................................................................................... 58

Regulations
26 C.F.R. §1.1-1(a) ................................................................ 20
26 C.F.R. §1.1-1(a)(2)(ii) ................................................ 33
26 C.F.R. §1.1441-1 ......................................................... 67
26 C.F.R. §1.1441-1(d)(1) ................................................ 19
Treasury Regulations ............................................................................................... 74

Cases
In Re Charles Weatherly ......................................................................................... 39
Kaiser Aetna v. United States, 444 U.S. 164 (1979) ................................................ 22
Kaiser Aetna v. United States, 444 U.S. 164, 176 (1979) ............................................. 22
Nollan v. California Coastal Comm’n, 483 U.S. 825 (1987) ............................................. 22
Olmstead v. United States, 277 U.S. 438 ..................................................................... 21
U.S. v. Calamaro, 354 U.S. 351 (1957) .................................................................. 20
United States v. Irwin A. Schiff, No. 2:04-CR-00119-1 (D.C. Nev. 3/14/2006), aff’d No. 06-10199 (9th Cir. 12/26/2007). 52
United States v. Lutz, 295 F.2d. 736, 740 (CA5 1961) .............................................. 22
United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975) ......................................................... 22

Other Authorities
Who’s Who in the Freedom Community
Copyright Sovereignty Education and Defense Ministry, http://sedm.org
Form 08.009, Rev. 12-11-2019 5 of 82
EXHIBIT: _______
“U.S. Person” Position, Form #05.053 ................................................................. 63
861 Evidence, Larkin Rose ..................................................................................... 35, 49
861 Position ............................................................................................................. 23, 24, 46
A Commentary on Revelation, Form #17.055 ......................................................... 61
A Family Under God, Form #17.001 ...................................................................... 61
A Passport for Edward Snowden, Roger Sayles ................................................... 50
About Us, Sections 1 and 2, SEDM ...................................................................... 57
ACLU (http://aclu.org/) ......................................................................................... 54
Actor Wesley Snipes Case Materials .................................................................... 23
Adle Weiss ................................................................................................................ 67
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 ......................... 35
Against the Gods? A Concise Guide to Atheism and Agnosticism, Stefan Molyneux . 43
Al Thompson ............................................................................................................ 19
Allodial Titles & Land Patents, Johnny Liberty ....................................................... 64
America: From Freedom to Fascism, Aaron Russo ................................................ 52
American Organic Law and Government, Form #11.217 ...................................... 47
American Radio Show, Dave Champion ................................................................ 26
An Introduction to Sophistry, Stefan Molyneux ..................................................... 77
Anna Von Reitz ......................................................................................................... 64
Anthony Romero ..................................................................................................... 53
Antishyster News Magazine, Alfred Adask ............................................................ 16, 40
Anti-Shyster Newsletter ......................................................................................... 15, 16
April 15th, Attorney Donald Macpherson ............................................................... 40
Archive.org ............................................................................................................. 60
Attorney Larry Bercraft ......................................................................................... 27
Authorities on why we must PERSONALLY learn, follow, and enforce man’s law and God’s law, SEDM . 56
Basic Course in Law and Government .................................................................. 47
Beau Biden ............................................................................................................. 56
Bernard Von Nauhaus of Liberty Dollar ................................................................ 27
Bethel Bible Fellowship ......................................................................................... 62
Biblical Standards for Civil Rulers, Form #13.013 .................................................. 61
Bill Benson ............................................................................................................... 27
Bill Benson, who wrote The Law That Never Was .................................................. 27
Bill Conklin .............................................................................................................. 38
Black Robed Regiment ........................................................................................... 66
Bob Schulz ............................................................................................................... 19, 20, 23, 31, 53, 54, 65
Bob Schulz’s We The People Foundation ............................................................... 20
C. O. Stadsklev ....................................................................................................... 28
CATO Institute (http://cato.org/) ......................................................................... 54
Cencal Aviation ....................................................................................................... 19
Chad Prader ............................................................................................................ 49
Charles Welty ......................................................................................................... 27
Chief Technical Officer .......................................................................................... 43
Christopher Gronski ............................................................................................... 42
Cindy Neun ............................................................................................................. 69
Citizenship Status v. Tax Status, Form #10.011, Section 12 ................................. 51
Claudia Hirmer of Pinnacle Question International (PQI) ....................................... 27
Code Breaker Video Series ................................................................................... 45
Collection Due Process (CDP) Hearings ............................................................... 39
Commandments About Relationship of Believers to the World, SEDM ................ 56
Commentary on Romans 13, Form #17.056 ............................................................ 61
Common Law Abatement ........................................................................................ 59
Congressmen Orin Hatch ....................................................................................... 23
Constitution Society (Mirror) ............................................................................... 48
Constitution Society Main Site .............................................................................. 20
<table>
<thead>
<tr>
<th>Title</th>
<th>Page(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constitution.org Website</td>
<td>48</td>
</tr>
<tr>
<td>Constitutional Attorney Larry Becraft</td>
<td>48, 65</td>
</tr>
<tr>
<td>Continuing Legal Education (CLE) Seminars</td>
<td>59</td>
</tr>
<tr>
<td>Corporation Sole: Theory and Practice, Mel Stamper</td>
<td>59</td>
</tr>
<tr>
<td>Correcting Erroneous Information Returns, Form #04.001</td>
<td>41</td>
</tr>
<tr>
<td>Correcting Erroneous IRS Form 1042’s, Form #04.003</td>
<td>41</td>
</tr>
<tr>
<td>Correcting Erroneous IRS Form 1098’s, Form #04.004</td>
<td>41</td>
</tr>
<tr>
<td>Correcting Erroneous IRS Form 1099’s, Form #04.005</td>
<td>41</td>
</tr>
<tr>
<td>Correcting Erroneous IRS Form W-2’s, Form #04.006</td>
<td>33, 41</td>
</tr>
<tr>
<td>Cracking the Code, Pete Hendrickson</td>
<td>32</td>
</tr>
<tr>
<td>Cryer Memorandum</td>
<td>27</td>
</tr>
<tr>
<td>Dan Meador</td>
<td>26, 32</td>
</tr>
<tr>
<td>Dan Meador Consulting</td>
<td>26</td>
</tr>
<tr>
<td>Dave Champion</td>
<td>25, 26, 53</td>
</tr>
<tr>
<td>David Myrland</td>
<td>49</td>
</tr>
<tr>
<td>Death, Toil, and Taxes, Vivian Kellems</td>
<td>37</td>
</tr>
<tr>
<td>Defending Your Right to Travel, Form #06.010</td>
<td>55</td>
</tr>
<tr>
<td>Department of Justice Press Releases</td>
<td>82</td>
</tr>
<tr>
<td>Devvy Kidd</td>
<td>19</td>
</tr>
<tr>
<td>DOJ Press Releases Website</td>
<td>14</td>
</tr>
<tr>
<td>Don Quijote, JD</td>
<td>59</td>
</tr>
<tr>
<td>Donald MacPherson</td>
<td>40</td>
</tr>
<tr>
<td>Economic Solutions, Peter Kershaw</td>
<td>71</td>
</tr>
<tr>
<td>Ed Rivera</td>
<td>53</td>
</tr>
<tr>
<td>Eddie Kahn</td>
<td>24, 69, 80</td>
</tr>
<tr>
<td>Everyday Anarchy: The Freedom of Now, Stefan Molyneux</td>
<td>43</td>
</tr>
<tr>
<td>Family Constitution, Form #13.003</td>
<td>31</td>
</tr>
<tr>
<td>Family Guardian</td>
<td>24, 63, 66</td>
</tr>
<tr>
<td>Family Guardian Fellowship</td>
<td>20, 31, 32, 43, 58</td>
</tr>
<tr>
<td>Family Guardian Forum 4.3.4: Miscellaneous Personalities</td>
<td>37</td>
</tr>
<tr>
<td>Family Guardian Forum 4.3: Status of Famous Freedom Advocates</td>
<td>15</td>
</tr>
<tr>
<td>Family Guardian Forums, Forum 4.3.5</td>
<td>60</td>
</tr>
<tr>
<td>Family Guardian Getting Help page</td>
<td>14</td>
</tr>
<tr>
<td>Family Guardian Recommended Reading page</td>
<td>39</td>
</tr>
<tr>
<td>Family Guardian Website</td>
<td>32, 58, 61, 64</td>
</tr>
<tr>
<td>Family Guardian Website, About Us Page</td>
<td>31</td>
</tr>
<tr>
<td>FAQs, Question 5.08</td>
<td>15</td>
</tr>
<tr>
<td>Federal and State Tax Withholding for Private Employers, Form #09.001</td>
<td>31</td>
</tr>
<tr>
<td>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</td>
<td>78, 79, 81</td>
</tr>
<tr>
<td>Federal District Court Rules on Hansen Injunction, Family Guardian Fellowship</td>
<td>14</td>
</tr>
<tr>
<td>Federal Enforcement Authority Within States of the Union, Form #05.032</td>
<td>58, 69</td>
</tr>
<tr>
<td>Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002</td>
<td>81</td>
</tr>
<tr>
<td>Federal Reserve</td>
<td>32</td>
</tr>
<tr>
<td>Five Pillars of the Gladiator Gospel, Form #17.004</td>
<td>61</td>
</tr>
<tr>
<td>Flawed Tax Arguments to Avoid, Form #08.004</td>
<td>14, 19, 63, 77</td>
</tr>
<tr>
<td>Flawed Tax Arguments to Avoid, Form #08.004, Section 9.27</td>
<td>23</td>
</tr>
<tr>
<td>Flawed Tax Arguments to Avoid, Form #08.004, Section 9.32</td>
<td>36, 68</td>
</tr>
<tr>
<td>Forest Meadow Baptist Church</td>
<td>62</td>
</tr>
<tr>
<td>Form #05.003</td>
<td>56</td>
</tr>
<tr>
<td>Form #05.006</td>
<td>56</td>
</tr>
<tr>
<td>Form #05.020</td>
<td>21</td>
</tr>
<tr>
<td>Form #05.030</td>
<td>56</td>
</tr>
<tr>
<td>Form #05.037</td>
<td>20</td>
</tr>
<tr>
<td>Form #05.039</td>
<td>22</td>
</tr>
<tr>
<td>Form #05.042</td>
<td>20</td>
</tr>
<tr>
<td>Form #05.048</td>
<td>56</td>
</tr>
</tbody>
</table>
Form #05.050 .................................................................................................................. 22, 56, 57
Form #10.001 .................................................................................................................. 24
Form #11.302 .................................................................................................................. 56
Form #12.025 .................................................................................................................. 56
Form #13.008 .................................................................................................................. 20
Forms and Publications Page, Section 8: Policy Documents ........................................ 77
Forms/Pubs Page, Section 1.8: Policy Documents .......................................................... 15
Founding Fathers ........................................................................................................... 24
Fox News .......................................................................................................................... 52
Frank Kowalik .................................................................................................................. 40
Freddie Freeman ............................................................................................................. 47
Freedom Law School, Peymon Motahedeh ...................................................................... 26, 27, 45
Freedom Rallies ............................................................................................................. 45
From Freedom to Fascism, Aaron Russo ........................................................................ 32
From Sovereign to Serf, Roger Sayles ............................................................................ 50
Fruit From a Poisonous Tree .......................................................................................... 59
G.W.F. Hegel .................................................................................................................. 43
Galileo Paradigm, Form #11.303 ................................................................................... 35, 36, 67, 68
Genet “JJ” MacNab ......................................................................................................... 69
Glenn Ambert .................................................................................................................. 50
Global Sovereign’s Handbook, Johnny Liberty ................................................................. 64
God’s Preachers: State Enemies ..................................................................................... 66
Government Corruption, Form #11.401 ...................................................................... 15
Government Instituted Slavery Using Franchises, Form #05.030................................. 44, 53
Government Persecution of Tax Honesty Advocates, Family Guardian Fellowship ...... 15
Great IRS Hoax, Form #11.302 ...................................................................................... 31, 52, 64, 73, 74
Great IRS Hoax, Form #11.302, Section 4.12 ................................................................. 54
Great IRS Hoax, Form #11.302, Section 5.4.8 ................................................................. 73
Great IRS Hoax, Form #11.302, Section 5.6.11 ............................................................... 54
Great IRS Hoax, Form #11.302, Section 5.6.13 ............................................................... 39
Great IRS Hoax, Form #11.302, Section 5.6.15 ............................................................... 54
Great IRS Hoax, Form #11.302, Sections 4.12 ............................................................... 24
Great IRS Hoax, Form #11.302, Sections 5.4 through 5.4.3.6 and 5.6.13 .................... 73
Great IRS Hoax, Form #11.302, Sections 5.4.6, and 5.4.7 ............................................ 73
Guide to Asking Questions, Form #09.017 ................................................................. 15
Guiding Light of God Ministries (GLGM), Eddie Kahn ............................................... 37
High Priests of Treason, Mel Stamper, ISBN 9-9647128-5-7 ........................................... 59
How (NOT) To Achieve Freedom, Stefan Molyneux ................................................... 43
How The Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor, Form #05.026 45, 49

How to Cook a Vulture, Lynne Meredith ...................................................................... 40
How to Keep 100% of Your Earnings, Marc Lucas ....................................................... 24, 47, 63
If You Are the Defendant, Otto Skinner ........................................................................ 54
If You Were King, Larken Rose ..................................................................................... 49
Immanuel Kant ............................................................................................................. 43
In Caesar’s Grip, Peter Kershaw .................................................................................... 71
Income Tax: Shattering the Myths, Dave Champion, 2010 ........................................ 26
Inform America ............................................................................................................. 39
Inform America Website, Gordon Philips ..................................................................... 46
Institute for Communications Research (ICR), John D. Vanhove ................................. 64
Institute for Global Prosperity (I.G.P.) ......................................................................... 64
Integrity Ministries ........................................................................................................ 64
Interest Magazine ......................................................................................................... 62
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 .................................................. 78
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 ................................................ 72, 78

Who's Who in the Freedom Community
Copyright Sovereignty Education and Defense Ministry, http://sedm.org
Form 08.009, Rev. 12-11-2019
EXHIBIT:_____

8 of 82
<table>
<thead>
<tr>
<th>Name</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Revenue Service</td>
<td>58, 69</td>
</tr>
<tr>
<td>Interview of Peter Schiff about the conviction of his father, Irwin Schiff, SEDM Exhibit #11.005</td>
<td>51</td>
</tr>
<tr>
<td>IRS &quot;Enrolled Agent&quot; program</td>
<td>63</td>
</tr>
<tr>
<td>IRS Abusive Tax Promotions Training Manual, Training 3118b-002</td>
<td>76</td>
</tr>
<tr>
<td>IRS Commissioner Donald Alexander</td>
<td>70</td>
</tr>
<tr>
<td>IRS Criminal Investigator Joe Bannister</td>
<td>63</td>
</tr>
<tr>
<td>IRS Due Process Meeting Handout, Form #03.008</td>
<td>59</td>
</tr>
<tr>
<td>IRS Form 1040</td>
<td>33</td>
</tr>
<tr>
<td>IRS Form 2848</td>
<td>79</td>
</tr>
<tr>
<td>IRS Form 4852</td>
<td>33</td>
</tr>
<tr>
<td>IRS Form 4852’s</td>
<td>33</td>
</tr>
<tr>
<td>IRS Publication 519</td>
<td>33</td>
</tr>
<tr>
<td>IRS Published Products Catalog, Document 7130</td>
<td>33</td>
</tr>
<tr>
<td>Jay Adkisson</td>
<td>40, 72</td>
</tr>
<tr>
<td>Jeff Bowman</td>
<td>63</td>
</tr>
<tr>
<td>Jesus is an Anarchist, James Redford</td>
<td>44</td>
</tr>
<tr>
<td>Joe Bannister</td>
<td>38, 63</td>
</tr>
<tr>
<td>Joe Izen</td>
<td>41</td>
</tr>
<tr>
<td>John Benson</td>
<td>17, 18, 50</td>
</tr>
<tr>
<td>John Locke</td>
<td>43</td>
</tr>
<tr>
<td>John Turner</td>
<td>63</td>
</tr>
<tr>
<td>John Vanhove</td>
<td>64</td>
</tr>
<tr>
<td>John Weaver Library</td>
<td>66</td>
</tr>
<tr>
<td>Jon Roland</td>
<td>20, 48</td>
</tr>
<tr>
<td>Judge Anna Von Reitz</td>
<td>22</td>
</tr>
<tr>
<td>Judge Antonin Scalia</td>
<td>57</td>
</tr>
<tr>
<td>Judge King</td>
<td>47</td>
</tr>
<tr>
<td>Juris Prudence Website</td>
<td>45</td>
</tr>
<tr>
<td>Kicking the Dragon, Larken Rose</td>
<td>48</td>
</tr>
<tr>
<td>Kicking the Dragon: Confessions of a Tax Heretic, Larken Rose</td>
<td>49</td>
</tr>
<tr>
<td>Larken Rose</td>
<td>51, 52</td>
</tr>
<tr>
<td>Larry Bectraft</td>
<td>38, 48, 53, 63, 65, 69</td>
</tr>
<tr>
<td>Laws of the Bible, Litigation Tool #09.001</td>
<td>44, 61</td>
</tr>
<tr>
<td>Learning Tree Study Group, John Kotmair</td>
<td>37</td>
</tr>
<tr>
<td>Legal Deception, Propaganda, and Fraud, Form #05.014</td>
<td>33, 54</td>
</tr>
<tr>
<td>Legal Research and Writing Techniques Course, Form #12.013</td>
<td>80</td>
</tr>
<tr>
<td>Los Angeles Times</td>
<td>40</td>
</tr>
<tr>
<td>Lynn Meredith</td>
<td>42</td>
</tr>
<tr>
<td>Master File Decoder</td>
<td>60</td>
</tr>
<tr>
<td>Mel Stamper</td>
<td>59</td>
</tr>
<tr>
<td>Meredith, Lynn</td>
<td>40</td>
</tr>
<tr>
<td>Michael Badarik</td>
<td>25</td>
</tr>
<tr>
<td>Michael Mungovan</td>
<td>50</td>
</tr>
<tr>
<td>Mike Mungovan</td>
<td>50</td>
</tr>
<tr>
<td>Mike Osborne</td>
<td>27</td>
</tr>
<tr>
<td>Milton Baxley</td>
<td>37</td>
</tr>
<tr>
<td>Money Laundering Enforcement Scam, Form #05.044</td>
<td>80</td>
</tr>
<tr>
<td>National Institute for Tax Education (N.I.T.E.), Thurston Bell</td>
<td>22, 24</td>
</tr>
<tr>
<td>New Mexico Judicial Watch</td>
<td>62</td>
</tr>
<tr>
<td>New Mexico State University (B.A.)</td>
<td>61</td>
</tr>
<tr>
<td>Nike Research</td>
<td>62</td>
</tr>
<tr>
<td>NM Perspectives</td>
<td>62</td>
</tr>
<tr>
<td>No Enforcement Statutes/IRS Regulations Applicable for Individual Income Tax, Eddie Kahn</td>
<td>37</td>
</tr>
<tr>
<td>Nonresident Alien Position</td>
<td>67</td>
</tr>
<tr>
<td>Non-Resident Non-Person Position</td>
<td>20, 39, 42, 67</td>
</tr>
<tr>
<td>ISBN</td>
<td>Title</td>
</tr>
<tr>
<td>------</td>
<td>-----------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>111</td>
<td>Sovereignty Education and Defense Ministry (SEDM)</td>
</tr>
<tr>
<td>112</td>
<td>Sovereignty Education and Defense Ministry (SEDM)</td>
</tr>
<tr>
<td>113</td>
<td>Sovereignty Forms and Instructions Online, Form #010.004</td>
</tr>
<tr>
<td>114</td>
<td>Sovereignty Research DVD, Form #11.101</td>
</tr>
<tr>
<td>115</td>
<td>State Nationals Website</td>
</tr>
<tr>
<td>116</td>
<td>Statism is religion, Larken Rose</td>
</tr>
<tr>
<td>117</td>
<td>Stefan Molyneux</td>
</tr>
<tr>
<td>118</td>
<td>Stirling Education, Dave Champion</td>
</tr>
<tr>
<td>119</td>
<td>Supreme Court</td>
</tr>
<tr>
<td>120</td>
<td>Suspicions Magazine, Alfred Adask</td>
</tr>
<tr>
<td>121</td>
<td>Tax Deposition Questions, Form #03.016</td>
</tr>
<tr>
<td>122</td>
<td>Tax Deposition Questions, Form #03.016, Section 14</td>
</tr>
<tr>
<td>123</td>
<td>Tax Form Attachment, Form #04.201</td>
</tr>
<tr>
<td>124</td>
<td>Tax Fraud and Evasion: The War Stories, Attorney Donald Macpherson</td>
</tr>
<tr>
<td>125</td>
<td>Tax Fraud Prevention Manual, Form #06.008</td>
</tr>
<tr>
<td>Title</td>
<td>Page</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>Tax Truth Newsletter</td>
<td>37</td>
</tr>
<tr>
<td>Taxable Income Report, Larken Rose</td>
<td>48</td>
</tr>
<tr>
<td>Taxation By Misrepresentation - John Benson on the Bo &amp; Rocko Show – Freedomslips</td>
<td>18</td>
</tr>
<tr>
<td>Taxgate Website, John Feld</td>
<td>52</td>
</tr>
<tr>
<td>Ten Commandments of Freedom Form #13.016</td>
<td>61</td>
</tr>
<tr>
<td>Terry Lemons</td>
<td>70</td>
</tr>
<tr>
<td>The “Trade or Business” Scam, Family Guardian Fellowship</td>
<td>73</td>
</tr>
<tr>
<td>The “Trade or Business” Scam, Form #05.001</td>
<td>33, 41, 51, 78</td>
</tr>
<tr>
<td>The Art of the Argument: Western Civilizations Last Stand, Stefan Molyneux</td>
<td>42</td>
</tr>
<tr>
<td>The Best Kept Secret: Taxpayer v. Nontaxpayer, Otto Skinner</td>
<td>54</td>
</tr>
<tr>
<td>The Biggest “Tax Loophole” of All, Otto Skinner</td>
<td>54</td>
</tr>
<tr>
<td>The Creature from Jekyll Island, G. Edward Griffin</td>
<td>32</td>
</tr>
<tr>
<td>The Crisis of Church Incorporation, Form #13.017</td>
<td>61</td>
</tr>
<tr>
<td>The Federal Mafia, Irwin Schiff</td>
<td>51</td>
</tr>
<tr>
<td>The Federal Zone, Mitch Modeleski</td>
<td>41, 42</td>
</tr>
<tr>
<td>The Gospel According to Government, Larken Rose</td>
<td>49</td>
</tr>
<tr>
<td>The Gospel of the Kingdom of God, Form #17.003</td>
<td>61</td>
</tr>
<tr>
<td>The Great IRS Hoax, Form #11.302</td>
<td>31</td>
</tr>
<tr>
<td>The Institutes of Biblical Law</td>
<td>61</td>
</tr>
<tr>
<td>The Jones Plantation, Larken Rose</td>
<td>49</td>
</tr>
<tr>
<td>The Law That Never Was, Bill Benson</td>
<td>23</td>
</tr>
<tr>
<td>The Myth of Authority, Larken Rose</td>
<td>49</td>
</tr>
<tr>
<td>The Myth of the Innocent Civilian, Harold Thomas</td>
<td>63</td>
</tr>
<tr>
<td>The Origins of War in Child Abuse, Lloyd Demause</td>
<td>43</td>
</tr>
<tr>
<td>The Red Amendment, L.B. Bork</td>
<td>24</td>
</tr>
<tr>
<td>The Spirit of Laws, Charles de Montesquieu, 1758</td>
<td>48</td>
</tr>
<tr>
<td>The Tax Court Scam, Form #05.039</td>
<td>26, 45, 59</td>
</tr>
<tr>
<td>The Truth: The Tyranny of Illusion, Stefan Molyneux</td>
<td>43</td>
</tr>
<tr>
<td>Theft By Deception, Larken Rose</td>
<td>49</td>
</tr>
<tr>
<td>Thomas Hobbes</td>
<td>43</td>
</tr>
<tr>
<td>Thurston Bell</td>
<td>24, 32, 49, 52</td>
</tr>
<tr>
<td>Tommy Cryer</td>
<td>63</td>
</tr>
<tr>
<td>Tommy’s Memorandum</td>
<td>63</td>
</tr>
<tr>
<td>Towards Exegetical Eschatology, Form #17.007</td>
<td>61</td>
</tr>
<tr>
<td>Trinity Perspectives</td>
<td>62</td>
</tr>
<tr>
<td>Trinity Seminary in Newburg, Indiana</td>
<td>61</td>
</tr>
<tr>
<td>Truth in Taxation Hearing</td>
<td>20</td>
</tr>
<tr>
<td>Truth Radio</td>
<td>16</td>
</tr>
<tr>
<td>U.S. Person Position</td>
<td>19, 20</td>
</tr>
<tr>
<td>U.S. Supreme Court</td>
<td>57</td>
</tr>
<tr>
<td>U.S. Tax Court</td>
<td>45, 59, 68</td>
</tr>
<tr>
<td>Uncle Sam</td>
<td>21</td>
</tr>
<tr>
<td>Universally Preferable Behavior (UPB) , Stefan Molyneux</td>
<td>43</td>
</tr>
<tr>
<td>VIP Sales</td>
<td>59</td>
</tr>
<tr>
<td>Voter Registration Attachment, Form #06.003</td>
<td>35</td>
</tr>
<tr>
<td>Vultures in Eagles Clothing, Lynne Meredith</td>
<td>40</td>
</tr>
<tr>
<td>Wallace Institute</td>
<td>38</td>
</tr>
<tr>
<td>Wallace Institute, Larry Beccraft</td>
<td>19</td>
</tr>
<tr>
<td>Wayward World: A New kind of hero must change the course of history to save earth from destruction a thousand years into the future, Jon Roland</td>
<td>47</td>
</tr>
<tr>
<td>We The People</td>
<td>18, 23, 45, 49</td>
</tr>
<tr>
<td>We The People Foundation</td>
<td>25, 38</td>
</tr>
<tr>
<td>We The People Foundation for Constitutional Education</td>
<td>31</td>
</tr>
<tr>
<td>We The People Group</td>
<td>63</td>
</tr>
<tr>
<td>We The People tax honesty group</td>
<td>19</td>
</tr>
<tr>
<td>We The People Truth in Taxation Hearings</td>
<td>19, 23, 35, 38, 46, 51</td>
</tr>
</tbody>
</table>
We The People Website .......................................................... 19
Weiss + Assoc Youtube Channel ............................................. 68
Weiss Paris ..................................................................... 67
Weiss+Associates ............................................................ 36
Wesley Snipes .................................................................. 23, 37
Wharton School .................................................................. 32
What Happened to Justice Book ............................................. 47
What Happened to Justice CD .................................................. 47
What Happened to Justice?, Form #06.012 ............................. 47, 55
What is “law”?, Form #05.048 ................................................. 78
What Is Taxed Website .......................................................... 20
What Pastors and Clergy Need to Know About Government and Taxation, Form #12.006 ........................................... 71
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 11.18 ................................. 67
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002 .............................................. 34, 41, 53, 78
Why No One is Required to File Tax Returns, Bill Conklin .......................................................... 27, 38
Why Penalties are Illegal for Anything but Federal Employees, Contractors, and Agents, Form #05.010 ................................ 59, 79
Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015 ..................................................... 24, 50
Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006....24, 25, 31, 34, 41, 45, 51
Your Rights as a “Nontaxpayer”, IRS Publication 1a, SEDM Liberty University Section 6.9 ................................................ 79
Zion’s Fire ...................................................................... 62

**Scriptures**

1 Peter 5:5-9 ........................................................................ 72
1 Tim. 1:10 ........................................................................ 81
Apostle Paul ..................................................................... 75
Dan. 11:23 ........................................................................ 81
Eph. 6:11-20 ................................................................. 56
Exodus 23:8 ....................................................................... 19
Heb. 4:12 ........................................................................ 56
Hosea 4:6 ......................................................................... 53
Jeremiah 3:15 ................................................................. 28
Matt. 20:20-28, ................................................................ 57
Numbers 15:30 .................................................................. 80
Philippians 2:5-11 ........................................................... 67
Prov. 12:26 ...................................................................... 1
Prov. 15:27 ...................................................................... 19
Prov. 16:18 ...................................................................... 52
Prov. 16:7 ......................................................................... 79
Prov. 26:28 ..................................................................... 81
Prov. 29:5 ......................................................................... 81
Prov. 6:17 ......................................................................... 80
Psalm 12:3 ........................................................................ 81
Psalm 19:13 ..................................................................... 80
Psalm 91 ........................................................................... 56
Rev. 1:16 .......................................................................... 56
Titus 1:10-16 ..................................................................... 76
1 Introduction

Those who are new to the freedom and tax honesty movements could benefit from a little history explaining the evolution of the movement and the people involved. Below is a succinct listing of all the key people that shaped the movement and the value they added during their lifetimes.

This listing is a work in progress and as you can imagine, is difficult to keep accurate. If you find errors or omissions in this list, please let us know but be prepared to present evidence of your belief, because we don't publish hearsay. We deliberately omit personal contact information here because we don't want to make it easy for the IRS to go after these individuals. Submit your inputs to the following location on the Internet.

SEDM Forums, Forum 9.4: Errata
https://sedm.org/forums/forum/9-sedm-ministry-members-only/94-errata-reports/

You will need to sign up for a forum account in the upper right corner of the above link and become a member and post to our forums. Membership is free, however. Unless and until we receive corrections on the information provided, we are entitled to presume that the information indicated here is as accurate and truthful as we can make it based on all the information available to us. Pursuant to Federal Rule of Civil Procedure 8(b)(6), a failure to deny constitutes an admission of all information contained herein.

This page does NOT address all the hundreds of IDIOTS who get in trouble mainly because they love money more than they love God, their neighbor, or freedom generally. These people appear in droves on the DOJ Press Releases Website, usually because they tried to make a business out of doing tax returns or asset protection for "taxpayers", and doing it unscrupulously and dishonestly. Most but not all of these people deserve all the persecution they invite on themselves. However, a large number of the people on the DOJ website illegally become targets of government persecution, and the experience of one of our ministry members proves this. See the following link for a demonstration of the underhanded, illegal, criminal conduct of DOJ attorneys and corrupt judges in the case of one of our members.

Federal District Court Rules on Hansen Injunction, Family Guardian Fellowship
http://famguardian.org/Subjects/Taxes/News/Historical/CHRuling-060615.htm

People and organizations appearing below are listed in alphabetical order. For additional biographies of other famous personalities, visit the following:

Family Guardian Getting Help page
http://famguardian.org/Subjects/Taxes/GettingHelp/GettingHelp.htm

See the following if you would like to listen to audio recordings of various famous people in the tax honesty community. The recordings are in the "Multimedia" folder

https://sedm.org/tax-dvd/

NOTE: The information presented here was provided either by the subject him or herself, by third parties who know the subject, or by associates of the subject. These are not scientific facts that we accept any liability or obligation to prove, but simply opinions and information related to us through third parties who appeared credible or from direct sources.

2 Index of locations on our website where you can find comparisons of our position with others

Those wishing to compare our offerings, information, and website with the work of others can use the following resources to locate information about that subject:

1. This document
2. Flawed Tax Arguments to Avoid, Form #08.004-compares our approach to the government and other freedom lovers
   https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf
3. Family Guardian Forum 4.3: Status of Famous Freedom Advocates-compares our approach with other freedom fighters and reports on their status over time
   https://famguardian.org/forums/forums/forum/4-general-discussions-members-only-guests-cannot-read-or-post/43-status-of-famous-freedom-advocates/

4. Path to Freedom, Form #09.015, Section 7.2: Defending your beliefs against criticism by others
   https://sedm.org/Forms/09-Procs/PathToFreedom.pdf

5. Forms/Pubs Page, Section 1.8: Policy Documents
   https://sedm.org/Forms/FormIndex-SinglePg.htm#1.8_POLICYDOCUMENTS

6. Government Persecution of Tax Honesty Advocates, Family Guardian Fellowship
   https://famguardian.org/PublishedAuthors/Govt/TaxHonestyPersecution/TaxHonPersec.htm

7. FAQs, Question 5.08
   https://sedm.org/FAQs/FAQs.htm

The main reason we have seen why gurus don’t like to offer evidence to back up their beliefs is because in providing evidence, they would have to provide links to other competing websites that provide evidence and thus draw attention and notoriety away from themselves in the process and render their own services basically irrelevant.

Generally, it is a VERY bad idea to ask a barber if you need a haircut. We are the barber. It is a conflict of interest to ask us to promote or protect or evaluate or compare ourselves with others. That’s YOUR job. Caveat emptor, as they say. Those who seek to be sovereign MUST accept this responsibility and should go back to the cage on the government plantation if they seek to avoid this responsibility. Any other approach invites us to become just as corrupt as the government corruption we are fighting. ALL of which corruption is created by conflicts of interest:

   Government Corruption, Form #11.401
   https://sedm.org/home/government-corruption/

How many thousands of pages like that linked to above do we have to provide comparing ourselves to others before people will just believe what we say is true and accept the evidence we offer in proof of our informed belief? There is so much evidence to back up everything we say, that it literally impossible to argue with us on any major issue anymore. It didn’t start out that way, but it is definitely that way now. And if that’s true, why do you need to go to any other website for the truth on freedom and sovereignty beyond this point?

When are we going to get beyond the stage of looking or asking for excuses NOT to do what we know is right based on the overwhelming evidence we provide that it is right? Nothing is ever perfect, but the evidence supporting the goals of this website is as complete and perfect as humanly possible and far more complete than anyone in the history of this country has ever been able to assemble up to this point.

As we say on our opening page at the bottom:

   "If it can’t be found on SEDM, then it doesn’t exist!"

At least when asking a question in the future that compare us to others, please exercise your due diligence by looking for the answer first in the above list of resources or else you will needlessly enlarge the size of this already too big site. That obligation and how to satisfy it is described in:

   Guide to Asking Questions, Form #09.017
   https://sedm.org/Membership/GuideToAskingQuestions.htm

3 Freedom Advocates

3.1 Adask, Alfred

Website: http://antishyster.net (shut down in 2002)
Date range: 1990-Present
Books(s): Anti-Shyster Newsletter, https://famguardian.org/PublishedAuthors/Media/Antishyster/Antishyster.htm
Biography: A Christian who went through a vicious divorce, which "woke him up" to a whole new perspective on life. Lives in Texas and has been studying mainly government and legal corruption since he began in 1990. Published an electronic news magazine called "Suspicions", which used to be called "Antishyster", that focuses on freedom and government and legal profession corruption. You can get the magazine on his website. Hasn't published any new editions of his magazine since his release from jail on trumped up charges. His articles are very interesting and he has a number of connections within the freedom community. You can read some of his articles on the Internet at the address below:

Anti-Shyster Newsletter
http://famguardian.org/PublishedAuthors/Media/Antishyster/Antishyster.htm

The above newsletter was called “Suspicions Newsletter” before that.

Went through a big legal mess in 2003 relating to his vindictive ex-wife where he was extradited to Michigan to face charges. They threw him in the slammer to try to get him to enter a plea and he refused, saying he wasn't the proper defendant and that he did not represent the commercial "straw man" they were after so the court eventually had to let him go! His story is very interesting. He has also been a regular speaker on "Truth Radio" following his release from jail in 2003.

3.2 Ambort, Glenn

Website: http://no1040tax.com/; https://glennspeaksthetruth.wordpress.com/
Date range: 1992-Present
Book(s): Taxation by Misrepresentation, The Truth about Income Taxes in Plain English
Biography: He has assisted John Benson, author of Taxation by Misrepresentation, the Truth about Income Taxes in Plain English, since 1991. His goal is to expose the truth about taxes and other topics of interest to Americans who subscribe to our views. He assists John Benson, who is legally blind.

Glenn originally took the Nonresident Alien Position, which is mentioned in the following book:

[Non-Resident Non-Person Position, Form #05.020](https://sedm.org/Forms/FormIndex.htm)

He is mentioned in section 12.6.10 of the above memorandum and is called “Ernest Ambort” in that document. He helped us edit that section, in fact, to accurately represent his situation.
Glenn says he was frankly naïve when he started. He thought an innocent man would never go to prison. He is a Mormon High Priest but hasn’t been to the church in a long time. He was raised by Catholic nuns. Stopped going to church because became a student of L. Ron Hubbard.

Glenn is a student of Family Guardian and had the following to say about them:

_I am aware of your considerable body of work, find it very helpful and illuminating._

Glenn is retired and lives in a Section 8 retirement home. He is on Social Security. Fighting government corruption is his passion. He helps patriots to litigate who are being abused by government corruption and he does it mostly pro bono. The main focus of his work and his book is the subject of due process of law and what it historically means. Details on what it means can be explored in the following:

_Requirement for Due Process of Law, Form #05.045_

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

We have read his work and its very complete and authoritative.

Glenn has litigated all the way up to the Supreme Court and won. He has 73 felonies on his record because each one came from teaching one person about his approach and the government was terrified of it. Was in prison 9 years for his 73 felonies. He and John Benson were Muslims while in prison (Prislams) who get special meals. He worked for AT&T in Cooperstown NY. He was the data engineering specialist in marketing.

Glenn says his appellate court trial was a fraud. They made statements that were never proven with evidence. They had to put he and John Benson away because they were saying so rapidly that the income tax would have been shut down in 3 years. Judge would not allow his testimony and told jury that it is not a defense to knowingly break the law to gain access to the courts. This judge is the one who makes sure people have their coffee. Judge tampered with the jury by going in the jury room. Then the judge told the jury in the jury room that what he did was a crime, that there was only one kind of citizenship, and that they were guilty. He doesn’t want to sound bitter. He is in awe that the judge would do this. One time the judge had an earpiece in his ear being directed by someone else what to say. He was stunned by the processes that went on in the court. That is the same judge who left him on probation after half his term.

Glenn tells John that people may not appreciate what they do and great artists die poor. Their work will have no value until they are both dead, according to him. Wants to live with clean hands, straight eyes, and a heart free of bitterness and resentment. Never chased fame or fortune.

You can hear a radio interview of John Benson on the following video:

_Taxation By Misrepresentation - John Benson on the Bo & Rocko Show – Freedomslips_  
http://www.youtube.com/watch?v=o8Gzei-b0S0

**3.3 Banister, Joseph**

Website: http://www.freedomabovefortune.com (defunct);  http://www.agentfortruth.com/

Date range: 1999-Present

Audio recordings

Picture1, Picture2

_Bio: Former IRS Criminal Investigator for 4.5 years, CPA. Quit the IRS when he discovered the truth and now fights against the IRS. Affiliated with the We The People Foundation. Visit the following to listen to his fascinating story. Requires MS Media Player._

http://famguardian.org/PublishedAuthors/Indiv/BanisterJoe/03%20IRS%20Agent%20Speaks.mp3

Very respectable and Godly man who we admire. Friend of ours. IRS began to persecute him in early 2004, by threatening to pull his CPA license so he could not earn a living. They did this in hopes of silencing his criticism about their illegal
activities in mis-enforcing the income tax laws. Helped Al Thompson of Cencal Aviation, who was an employer that stopped withholding. Appeared on 60 Minutes program in 2002 with Al Thompson on a segment about income taxes.

Joe was criminally indicted for conspiracy to interfere with the revenue laws in 2005, because of the tax returns that he helped Al Thompson file. Robert Bernhoff was his attorney. He was acquitted by the jury. Larry Becraft defended him.

3.4 Becraft, Larry

Date range: Unknown
Audio recordings
Picture

Biography: Constitutional law attorney who teamed up with Devvy Kidd to found the Wallace Institute. Has represented several clients on tax charges. He has litigated using the Non-Resident Non-Person Position and lost. Was affiliated with the We The People tax honesty group in 2001 but subsequently had a falling out with Bob Schulz because Bob made some of his research available on the We The People Website in what he claims was a violation of a written agreement between them. Appeared in the We The People Truth in Taxation Hearings.

We heard rumors that as of about 2004, the State of Alabama and the IRS both launched an attack on Mr. Becraft, and threatened to pull his license to practice law if he didn't pay income taxes. They did this most likely so that he would tone down his rhetoric in court, because he was winning cases against the government. We are told by Larry’s friends that he responded by paying all back taxes, which means he may have a conflict of interest if he is representing "nontaxpayer" clients as a "taxpayer". This fact is not something that Larry is eager to talk about because it demonstrates a financial conflict of interest on his part, which is why we had to learn about it from third parties who are his friends. This comment does not reflect a personal bias against Larry by any means, because we like and respect him and his important contributions to the freedom movement over the years. We just don't see how a "nontaxpayer" can get any justice if the whole courtroom is full of "tax consumers" and "taxpayers", including one's own counsel, who are working for the very enemy they are fighting. The very foundation of due process of law, in fact, is impartial counsel, fact finders, decision makers, and jurists, which is nearly impossible in this day and age, with so many people on the government dole and subsidizing the evils described on this website.

'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]

You can find several valuable memorandums of law on his website. He also email rebuttals of various tax protestor flawed arguments. Some of those rebuttals appear in the following:

Flawed Tax Arguments to Avoid, Form #08.004
https://sedm.org/Forms/FormIndex.htm

As far as tax liability of the average American, Larry and the people he works with take what we call the “U.S. Person Position”, which in essence consists of the following:

1. Americans born and domiciled in the states of the Union are all “U.S. persons” under 26 U.S.C. §7701(a)(30).
3. Statutory “citizens” and statutory “residents” (aliens) are not “U.S. persons” or a subset of “U.S. persons”.
5. Statutory “citizens” and statutory “residents” (aliens) only become liable when abroad under 26 U.S.C. §911.
6. Earnings of “U.S. persons” are expressly exempt from both withholding and reporting per 26 C.F.R. §1.1441-1(d)(1).
They can express this exemption by filing a W-9 and in Block 3 marking “Other” and writing in “Exempt per 26 C.F.R. §1.1441-1(d)(1)”.

Who's Who in the Freedom Community
Copyright Sovereignty Education and Defense Ministry, http://sedm.org
Form 08.009, Rev. 12-11-2019
7. State domiciled Americans need not use SSNs or TINs, because the regulations requiring them exceed the scope of the statutes and therefore are invalid per U.S. v. Calamari, 354 U.S. 351 (1957).

8. The phrase “wherever resident” found in 26 C.F.R. §1.1-1(a) means wherever the “taxpayer” has the CIVIL STATUS of “resident”, meaning ALIEN, not wherever the “taxpayer” physically resides.

The above U.S. Person Position is not something that he openly promotes with others, and therefore, the clients that Larry helps usually did not take the above position in their own administrative record. He has to meet them where they are and by the time they call on him to help them, they usually didn’t know about his position above. Larry is very vociferous in criticizing pay-triots-for-profit and in attacking gurus and false arguments, but it is like pulling hen's teeth to get him to talk about the CORRECT approach to taxation.

Larry’s approach towards judicial remedy he guards very secretively because he doesn’t want idiotic patriots using it and generating bad case law that will destroy what he believes is the best approach. We, on the other hand, take approaches that aren’t subject to bad case law because they rely on inflexible and unchangeable rules of statutory construction and interpretation.

Larry Becraft has done extensive research on the Statutes At Large and the Federal Regulations, both of which he has published on the following sites covering the time period from the beginning of the country to the present:

1. Constitution Society Main Site
   http://constitution.org

2. Constitution Society Mirror (OFFSITE LINK) - sponsored by Family Guardian Fellowship and sanction by Jon Roland.
   http://constitution.famguardian.org

3. What Is Taxed Website
   http://whatistaxed.com/

At one time, Larry worked with Bob Schulz (http://givemeliberty.org) and even participated as a witness in the Truth In Taxation Hearings put on by Bob Schulz’s We The People Foundation. You can view the evidence presented at that event below. Many of the questions asked at the hearing were prepared by the Family Guardian sisters site:

Tax Deposition Questions, Form #03.016
http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm

Subsequent to the Truth in Taxation Hearing documented above in February 2002, the two had a falling out because Bob Schulz tried to sell materials that Larry provided him confidentially without getting Larry’s permission.

As far as Larry’s view of SEDM and Family Guardian Fellowship, he has known about them for many years, starting in 2001 when we first started, and he has no documented complaints about our presently posted content that we know of. In the past, he had minor issues with their use of the term “national”, but those misunderstandings have been cleared up. He has taken on many high profile clients over the years on tax issues and if our materials got them in trouble, we certainly would have heard about it by now, but we haven’t heard anything from him about defects in our materials. We have also become friends with his business associates and have learned much by helping them. We aren’t at liberty to identify them, because they prefer anonymity.

When the http://Constitution.org website went down and Jon Roland disappeared in February 2018, Larry was supportive of Family Guardian resurrecting it, which they eventually did. He also provided additional materials to post on the resurrected site at http://constitution.famguardian.org. He thinks that the Constitution.org website is THE most important website on the planet.

As far as our Non-Resident Non-Person Position, Larry and the people he works with think that it seeks the same exemptions as the U.S. Person Position, but does so completely outside the I.R.C. instead of within it. He has to take the U.S. Person Position rather than the Non-Resident Non-Person Position because if he didn’t, he might lose his license to practice law. This creates a commercial bias against our position that he can’t avoid. We have heard no direct criticism about the Non-Resident Non-Person Position from him, other than possibly that it relies on legal terms such as “non-resident non-person” that are not found in the I.R.C. and therefore do not “exist” as far as he is concerned. Not everything that exists is in the statutes. In fact, our position is that the only people subject to the civil statutes are public officers on official business, as we prove in Form #05.037 and Form #05.042. Hence, his insistence that everyone must select a civil status (Form #13.008)
makes him an employment recruiter for Uncle Sam whose paycheck essentially is the money his clients pay him. The term “non-resident non-person”, however, is legally defined on our site as a synonym for many terms or statuses that have been previously recognized by the courts under the common law but are not found in any civil statutes, such as “transient”, “in itinerum”, “stateless”, etc. and we have seen no court or he himself who could successfully argue with that or the common law authorities behind it. Below is our definition, from the Disclaimer:

SEDM Disclaimer

Section 4: Meaning of Words

The term “non-person” or “non-resident non-person” (Form #05.020) as used on this site we define to be a human not domiciled on federal territory, not engaged in a public office, and not “purposefully and consensually availing themself” of commerce within the jurisdiction of the United States government. Synonymous with “transient foreigner”, “in transitum”, and “stateless” (in relation to the national government). We invented this term. The term does not appear in federal statutes because statutes cannot even define things or people who are not subject to them and therefore foreign and sovereign. The term “non-individual” used on this site is equivalent to and a synonym for “non-person” on this site, even though STATUTORY “individuals” are a SUBSET of “persons” within the Internal Revenue Code. Likewise, the term “private human” is also synonymous with “non-person”. Hence, a “non-person”:

1. Retains their sovereign immunity. They do not waive it under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97 or the longarm statutes of the state they occupy.

2. Is protected by the United States Constitution and not federal statutory civil law.

3. May not have federal statutory civil law cited against them. If they were, a violation of Federal Rule of Civil Procedure 17 and a constitutional tort would result if they were physically present on land protected by the United States Constitution within the exterior limits of states of the Union.

4. Is on an equal footing with the United States government in court. “Persons” would be on an UNEQUAL, INFERIOR, and subservient level if they were subject to federal territorial law.

Don’t expect vain public servants to willingly admit that there is such a thing as a human “non-person” who satisfies the above criteria because it would undermine their systematic and treasonous plunder and enslavement of people they are supposed to be protecting. However, the U.S. Supreme Court has held that the “right to be left alone” is the purpose of the constitution. Olmstead v. United States, 277 U.S. 438. A so-called “government” that refuses to leave you alone or respect or protect your sovereignty and equality in relation to them is no government at all and has violated the purpose of its creation described in the Declaration of Independence. Furthermore, anyone from the national or state government who refuses to enforce this status, or who imputes or enforces any status OTHER than this status under any law system other than the common law is:

1. “purposefully availing themselves” of commerce within OUR jurisdiction.

2. STEALING, where the thing being STOLEN are the public rights associated with the statutory civil "status" they are presuming we have but never expressly consented to have.

3. Engaging in criminal identity theft, because the civil status is associated with a domicile in a place we are not physically in and do not consent to a civil domicile in.

4. Consenting to our Member Agreement.

5. Waiving official, judicial, and sovereign immunity.

6. Acting in a private and personal capacity beyond the statutory jurisdiction of their government employer.

7. Compelling us to contract with the state under the civil statutory "social compact".

8. Interfering with our First Amendment right to freely and civilly DISASSOCIATE with the state.


If freedom and self-ownership or “ownership” in general means anything at all, it means the right to deny any and all others, including governments, the ability to use or benefit in any way from our body, our exclusively owned private property, and our labor.
“We have repeatedly held that, as to property reserved by its owner for private use, “the right to exclude others is’ one of the most essential sticks in the bundle of rights that are commonly characterized as property.” Loretto v. Telepromter Manhattan CATV Corp., 458 U.S. 419, 433 (1982); quoting Kaiser Aetna v. United States, 444 U.S. 164, 176 (1979).”  
[Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)]

“In this case, we hold that the “right to exclude,” so universally held to be a fundamental element of the property right,[11] falls within this category of interests that the Government cannot take without compensation.  
[Kaiser Aetna v. United States, 444 U.S. 164 (1979)]

FOOTNOTES:

[SEDM Disclaimer, Section 4: Meaning of Words; SOURCE: https://sedm.org/disclaimer.htm]

Over the years, he has shown little detailed interest in our materials, perhaps because he is so preoccupied helping clients. He is very terse and to the point on the phone and avoids small talk because he is usually so busy. Although Larry is a frequent critic of various personalities in the freedom movement, we are probably the only major personality in the movement that he doesn’t criticize the materials of. In our very early years, he didn’t like our position on “nationals” but we have long since graduated from that inaccuracy. This is significant, because a frequent source of revenue and business for him is mopping up the mistakes of what he calls “pay-triots for profit”. He hasn’t that we know of ever had to mop up any of our mistakes after the fact.

Larry’s favorite enemy and “guru” to criticize is Judge Anna Von Reitz. He vehemently asserts that she is NOT a “judge”. Larry is her favorite enemy as well.

At the end of the day, most attorneys really only care about their own bottom line. Look out for number one and two and to hell with anyone else, which is you. And number one is always the government or they lose their license. For the reason why, see:

Petition for Admission to Practice, Family Guardian Fellowship  
https://famguardian.org/Subjects/LawAndGovt/LegalEthics/PetForAdmToPractice-USDC.pdf

Bad arguments create more work and revenue for licensed attorneys, so they win no matter what. It’s all about number one. Their license prevents them from pursuing REAL justice (Form #05.050), REAL freedom, or the whole truth in the record, for fear of pissing off the judge and literally starving to death in cases against the government. That’s not Larry’s fault because he personally can’t change it on a case by case basis. Attorney licensing is a legal cage he must live within for fear of pissing off the judge and literally starving to death in cases against the government. That’s not Larry’s fault because he personally can’t change it on a case by case basis. Attorney licensing is discussed in Form #05.039. This conundrum is the reason we tell our members that they need to learn the law for themselves, handle as much of their work as possible, and hire attorneys as coaches rather than to represent them. True “justice” (Form #05.050) is impossible any other way.

3.5 Bell, Thurston

Date range: 1991-Jan 2003

Biography: Used to work for the Save-A-Patriot Fellowship (S.A.P.F.) and quit to start up Taxgate (http://www.taxgate.com). Eventually left Taxgate and started his own tax consultancy called NITE-National Institute for Tax Education (N.I.T.E.) which was a membership website at http://www.nite.org. Claims to be a Christian but is verbally abusive and frequently criticizes and alienates most of the people in the tax honesty movement. His website was eventually shut down by court order
on Jan 16, 2003 and he was ordered by the judge to post a slanderous order on the opening page of his website. Because he was an 861 Position Proponent, his arguments were seriously flawed. The reasons why are detailed in the following:

**Flawed Tax Arguments to Avoid**, Form #08.004, Section 9.27
http://sedm.org/Forms/FormIndex.htm

To his credit, his approach did focus on correcting false information returns, but he didn’t seem to understand why they were false, and that was his downfall.

He was ordered in January 2003 to stop organizing, promoting, or selling information about the 861 Position. However, if he would have just quit selling his information or services and made it into a First Amendment issue, they would have left him alone. Has sent several inflammatory emails to Family Guardian over copyright issues and to criticize that website.

### 3.6 Benson, William

**Website:** http://www.thelawthatneverwas.com/
**Date range:** Unknown
**Picture**
**Book(s):** *The Law That Never Was*, Bill Benson

**Biography:** Former Illinois Dept. of Revenue Investigator. Devoted his life to uncovering the fraudulent ratification of the Sixteenth Amendment. Coauthored a book with Red Beckman entitled *The Law That Never Was*. Affiliated with the We The People Foundation in 2001. His research is outstanding. A Congressmen Orin Hatch tried to buy all his research so it wouldn’t get in the hands of the public. Also featured in the *We The People Truth in Taxation Hearings* CD-ROMs. Spoke regularly at the Pinnacle Quest International (P.Q.I.) seminars held outside the country annually. Pinnacle Quest was shut down in 2012.

On 1/10/2008, Bill was permanently enjoined from offering his “Reliance Defense Package”. That package was not offered directly through his website, but was offered through other third parties. Among those third parties was a fellow by the name of "Judge Rizzo", who eventually was convicted of lying to a Grand Jury. However, Benson had to post the order on his website, which unfairly impacted sales of his book *The Law That Never Was*.

### 3.7 Bernholt, Robert

**Website:** None
**Date range:** 1999-Present

**Biography:** A practicing tax attorney. Has been influential in the tax community since 1999. He was among the three attorneys who represented actor Wesley Snipes at his tax trial in February 2008. He was also among the three attorneys hired to prepare questions for the Truth in Taxation Hearing held in Washington, D.C. in February 2002 by Bob Schulz of We the People. You can read some of the questions Bernholt submitted below:

**Tax Deposition Questions**, Form #03.016
http://sedm.org/Forms/FormIndex.htm

Actor Wesley Snipes used some of the materials off this website in his defense. You can read the entire court transcript at the link below:

Actor Wesley Snipes Case Materials. Look in the /Cases/Snipes,Westey folder
https://sedm.org/reference/dvds/tax-dvd/

### 3.8 Bossett, Dave

**Website:** None
**Date range:** 1999-Present
**Picture**

Who’s Who in the Freedom Community
Biography: Accountant with many years’ experience who lived in Florida. Was involved with the 861 Position starting back in about 1999. Got several thousand dollars in refunds from the IRS using it. Friends with Thurston Bell and Eddie Kahn. Helped Thurston Bell start up the National Institute for Tax Education (N.I.T.E.), Thurston Bell. At one point, the IRS sued him for the refund money back so they wouldn't look stupid, and the corrupt judge then not only ordered the money returned, but had him stop promoting the 861 Position after that. Had a stroke in 2002 and has been paralyzed in one hand since then, but he is still fighting and kicking. Semi-retired at this time. Appears in the "How to Keep 100% of Your Earnings, Marc Lucas" movie on this website.

Now deceased, as far as we know.

3.9 Bork, Brett


Date range: 1998-Present

Biography: Runs a website focusing on the Fourteenth Amendment. Sells a book called The Red Amendment, which we have bought and read. Focuses on expatriation to escape federal jurisdiction and taxes. He says it works "very well", whatever that means. Our process of developing legal evidence in your administrative record that you are a "non-resident non-person" (Form #10.001 and Path to Freedom, Form #09.015, Section 2) accomplishes the same result as his "expatriation" process and does it FREE. Of course Bork refuses to acknowledge that or debate it. Based on his The Red Amendment book we obtained in 2001, he thinks those who remain constitutional "citizens of the United States" under the Fourteenth Amendment are "traitors" and "communists", and the proof he offers of this is very dubious and bigoted. Handles everything with the IRS administratively and has never litigated. Is irrational and bigoted about his position and refuses to argue any aspect of it logically or to provide admissible evidence supporting his position. Absolutely hates everything on this website and everyone connected with it, based not on facts or evidence, but presumption, which is a biblical sin.

Family Guardian in its very early and naïve stages used to agree with his interpretation of the Fourteenth Amendment, but their research since finding his website and corresponding with Brett in 2002 confirms that his position on citizenship just does not hold water and cannot be supported in court with either law or evidence. Consequently, his is a "religion" and a "cult", and not a "legal position". Anything that can't be supported with facts and law is a religion. For instance, he thinks that constitutional "citizens of the United States**" under the Fourteenth Amendment are the same thing as statutory "citizens and nationals of the United States" under 8 U.S.C. §1401, and this is absolutely false. Instead, the Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006 pamphlet plainly proves that a constitutional "citizen of the United States" under the Fourteenth Amendment is the equivalent of a "national" or "state national" as defined in 8 U.S.C. §1101(a)(21). The reader can find a succinct and high level explanation of why he is incorrect about the Fourteenth Amendment in the following presentation:

Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015
https://sedm.org/Forms/FormIndex.htm

Family Guardian has presented and argued the research in the above and in Great IRS Hoax, Form #11.302, Sections 4.12 with him repeatedly and demanded that he rebut it and rebut Tax Deposition Questions, Form #03.016, Section 14, and when they did this and showed he was wrong, he turned on Family Guardian and would not justify his position or talk to Family Guardian from that point. Since we would not join his "religion", then we were "excommunicated". When he was asked why he refuses to put links to other freedom websites on his website, he reported that he didn't want to advocate wrong information, even though he couldn't justify why it was wrong and refused to prove with evidence why his information was right. He would rather be a "guru" and a religious idol to his people than try to deal with justifying and proving the legitimacy of his arguments. He accuses the government of "brainwashing" Americans, but he appears to do the same thing by limiting what others can see and read and refusing to acknowledge or rebut the research of others.

Bork thinks our website is too confusing and needs to be simplified because it contains too much information. We think the law, not this site, is confusing and that anyone who insists on learning and knowing the WHOLE law is going to confuse anyone. This view was confirmed by our Founding Fathers in Federalist Paper #62:

*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.

[Federalist Paper #62, James Madison]

When he was called and asked for input that would improve this article, he declined and practically hung up on the caller. He has also been critical of us in forum posts on his State Nationals Website but offers no evidence to disprove our position. We must conclude that he regards us as a competitor. The freedom community is small and that kind of pride is destructive of what should be our common goal to win against the REAL enemy.

Bork advocates the “state national” position, but he was not the first to coin the phrase. We were the first, and it happened in 2002, long before he took the position or used the phrase “state national”. That position was first described in the following document on our site, which is now widely emulated by people including himself:

*Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006*  
https://sedm.org/Forms/FormIndex.htm

### 3.10 Champion, Dave

**Website(s):**  
http://nontaxpayer.org/ (defunct as of 2010);  
http://www.americanradioshow.us/;  
http://www.originalintent.org/;  
http://www.davechampionshow.com;  
http://www.taxrevolt.us  

**Date range:** 2000-Present  
**Picture**  
**Biography:**

Dave Champion is an independent businessman and paralegal living in Southern California. Mr. Champion is a former US Army Airborne Ranger, with a law enforcement background. He has been a private sector entrepreneur since 1986. Mr. Champion is currently a consultant in the fields of both telecommunications and legal research.

Mr. Champion began investigating federal and state tax laws in 1993 after being accosted by the Internal Revenue Service. Mr. Champion used his legal skills and acumen to begin investigating the labyrinth of federal and state tax laws. Mr. Champion quickly discovered that the government is not being forthright with the American people concerning what gives rise to tax liability, and what does not. Mr. Champion found that the common wisdom, “If you earn money, you owe some to the government” was legally inaccurate.

Mr. Champion has a guest on radio and television, as well as being widely published on the Internet. Mr. Champion has over 14,000 hours of advanced research in tax law and tax-related law. In 2001, We The People Foundation For Constitutional Education named Mr. Champion as one of the top national experts in the field of the limits of federal taxing jurisdiction. In association with We The People Foundation, Mr. Champion crafted 70 questions regarding the constitutional limits of federal tax jurisdiction within the states of the Union. These questions were to be answered by the US Department of Justice and the Internal Revenue Service in a hearing on Capitol Hill in September 2001. After reading the questions submitting by We The People Foundation, DOJ and IRS refused to attend the hearing.

Mr. Champion’s knowledge of the Constitutional and statutory issues pertaining to the status of "taxpayer" and "nontaxpayer" are so well established that Mr. Champion has been retained by defense attorneys to review and evaluate government evidence in federal income tax prosecutions.

Mr. Champion has served as the constitutional law and tax law advisor to three congressional campaigns. He is currently the constitutional law and tax law advisor to the Presidential campaign of libertarian, Michael Badnarik.
Mr. Champion is currently the Executive Director of Original Intent, a political association of American Citizens dedicated to restoring the country to its republican roots. Original Intent’s website can be viewed at [http://www.originalintent.org](http://www.originalintent.org).

Additionally, Mr. Champion sits on the Board of Directors of Stirling Education; an internet-based home schooling resource focused on providing our children with a "classical" education, similar to that received by this nation's Founding Fathers.

In 2003, Mr. Champion founded "[http://Nontaxpayer.org](http://Nontaxpayer.org)" in an effort to assist Americans without income tax liability in structuring and maintaining their private affairs in such a way as to not run afoul of the overzealous or illegal conduct of tax agencies.

Mr. Champion is also the host of American Radio Show, a weekly 2-hour talk radio show that exposes disturbing and at times legally questionable actions of our state and federal governments. American Radio's website can be seen at [http://www.americanradioshow.us](http://www.americanradioshow.us)

Mr. Champion also wrote the following book on the fraudulent tax system. It is an interesting read:

[Income Tax: Shattering the Myths, Dave Champion, 2010](http://www.taxrevolt.us/)

### 3.11 Clarkson, Robert Dr.

**Website:** [http://www.patriotnetwork.info/](http://www.patriotnetwork.info/)

**Date range:** 1973-2010

**Picture**

**Biography:** An attorney from South Carolina who had been involved with fighting income taxes for 30 years. Affiliated with Freedom Law School towards the end. Has started several "Freedom Clubs" throughout the southeast. Encouraged return to gold-backed currency. People in his group were big fans of Family Guardian and SEDM website.

Robert was a Tax Court commando. He didn’t seem to realize that Tax Court isn’t even a real court, but an administrative agency in the Executive Branch under Article I of the Constitution. Those who go to Tax Court always lose. See:

[The Tax Court Scam, Form #05.039](http://sedm.org/Forms/FormIndex.htm)

Robert Clarkson died January 2010 of esophageal cancer. He was a fighter to the end. God bless his soul.

### 3.12 Cohen, Jack

**Website:** [http://taxax.com](http://taxax.com) (defunct)

**Date range:** 2002-Present

**Biography:** Very sharp legal researcher and very articulate. A history buff. Formerly affiliated with Dan Meador Consulting, until it closed down in early 2004. Also part of other research groups. Very funny and good presenter. Good at handling the IRS administratively but doesn't have a clue how to litigate. The IRS went after him with a I.R.C. §6700 investigation and subsequent lawsuit in mid-2004 and he didn't even show up in court so the tyrants got a default judgment against him. Subsequently, he shut his website down in 2005.

For a while, he had his daughter doing IMF decoding. Jack is now deceased. We don’t know what year he died.

### 3.13 Conklin, William

**Website:** [http://www.anti-irs.com](http://www.anti-irs.com) (defunct)

**Date range:** 1992-Present

**Picture**
Biography: Former schoolteacher. After he found out about the income tax fraud, quit his job to work full time as a tax consultant. At one time partnered with Peymon Mottahedeh of Freedom Law School but has since turned against Peymon and bitterly criticized him after 2002. Wrote book called Why No One is Required to File Tax Returns published by Davidson Press, which we bought and read. Makes no money from his book. Bill signed an agreement with the publisher, represented by Charles Welty at the time, so that all royalties go to the publisher. Very good speaker, funny, and passionate. Helps people litigate in federal court against the federal mafia.

3.14 Cryer, Tom

Website:  http://www.truthattack.org (defunct 2012); http://www.gestation.net/liefreezone/ (defunct 2012)

Date range: 2005-6/4/2012

Book(s): Cryer Memorandum

Biography: A criminal defense attorney from Louisiana. After reading the Internal Revenue Code, he concluded that it didn’t apply to him. Subsequently, in 2007, he was indicted for failure to file a tax return and was acquitted by the jury. You can read the Memorandum of Law upon which he based his defense below:


After his acquittal, he went into partnership with Attorney Larry Becraft. He was forced to entertain tax cases after his acquittal because the IRS obtained his client list and slandered him with all of his clients prior to the trial for failure to file. They did so that he would be financially ruined and would not have resources to hire an attorney at his failure to file trial. Tommy passed away on 6/4/2012.

3.15 Dickstein, Jeffrey

Website: http://jeffdickstein.com (defunct 2012)

Date range: Unknown


Biography: Tax attorney. He has written several books on the tax subject. A vociferous and vexatious litigator who has represented several tax clients across the country. When the DOJ went after Bill Benson in 2004 in connection with his book on the Sixteenth Amendment fraud, Bill chose Dickstein to represent him. If you search the case histories on the federal level, you will see his name mentioned several times at the circuit level because federal judges don’t like his tactics: they must work!

Bill is friends with Attorney Larry Becraft and has worked together with him on various tax cases. People he has represented include:

1. Claudia Hirmer of Pinnacle Question International (PQI)
3. Mike Osborne.

Jeffrey Dickstein was disbarred in California for refusing to continue on the above Hirmer case when the client couldn’t or wouldn’t pay their legal fees.


Since then, he continues to help people as a paralegal and coach, mostly pro bono.

3.16 Emry, Sheldon

Website: https://sheldonemrylibrary.famguardian.org/

Date range: 1967-1985 (deceased)
Sheldon Emry was truly a pastor who fit the prophet Jeremiah's description. Through his teaching many Christian Americans came to realize just how meaningful world history really was. Because of his ability they learned how to apply the Bible, God's Law, to their everyday lives and how it should be applied to American government. It was through this special God-given insight that Pastor Emry was able to show Americans the importance of being a Christian and a Patriot simultaneously. These Americans were able to understand all these things because God used Pastor Emry to open their blinded eyes to their true identity as God's chosen people.

"Pastor Emry changed my whole life!" was the positive sentiment that was echoed over and over by many grateful Americans who came in contact with Sheldon Emry's ministry down through the years. Indeed, he possessed a special quality that deeply touched everyone he met.

During his remarkable ministry, which spanned 18 years, Pastor Emry spoke about God's Law to everyone from heads of state to small children. In fact his ministry was the inspiration for a whole new generation of Christian Patriotic pastors from all parts of the nation.

Sheldon LeRoy Emry was born July 4, 1926 on a farm in Taylor County near Jump River, Wisconsin. Looking back over his life and his accomplishments, it seems fitting that he was born on the fourth of July. His father, Ray Emry, was a carpenter by trade and in the early 1920's migrated to Wisconsin from Iowa, buying 40 acres of timberland. In 1924 Ray Emry married Martha Warner and they moved into their first house which was a log cabin. It was here Sheldon was born. Sheldon's father cleared his timberland so that he could build a small dairy farm which consisted of a frame house and a barn.

Sheldon went to a country school for his first eight years of school and then rode a bus many miles to attend high school. It was there he met Elaine Groves, whom he would later marry.

Following high school, in 1945, he went to Teacher's College at Stevens Point, Wisconsin. After a year and a half he was drafted into the army air force where he became a cryptographer, taking basic training at Scott Field, Illinois and Sheppard AFB in Wichita Falls, Texas. He was then stationed at Boca Raton, Florida.

In September, 1947 Sheldon and Elaine were married in Jump River, Wisconsin and returned to Florida. From there they were transferred to Biloxi, Mississippi and then overseas to the Philippine Islands where Sheldon served at Clark Field for one year. He was discharged in 1949, returning to Minneapolis, Minnesota to make his home and enter the real estate business. Four children were born to Sheldon and Elaine: Brian, Gregory, and twins, Mark and Martha.

In the early 1960's Sheldon became aware of the Communist conspiracy and became active in many organizations, spending many hours of donated time showing anti-communist films such as "Communism on the Map" and "Operation Abolition" to church and civic groups. He became very discouraged with the lack of response from ministers, however, and this eventually led him to decide to leave the Presbyterian church he and his family had been attending.

An important turning point came when a friend invited Sheldon to hear a "patriotic" minister whose church was only a mile from the Emry's home in Minnetonka Mills, Minnesota. The minister's name was C. O. Stadsklev and he preached a message mostly unheard of in the popular religious circles of America. To the average Christian that message had the audacity to proclaim that instead of the Jews, the Anglo-Saxon, Celtic, Germanic and kindred peoples were the descendants of the Israelites of the Bible, God's Chosen People.

Nevertheless, it turned out that Sheldon was in the right place at the right time. He did much study and research on this strange message Pastor Stadsklev taught and finally recognized it as the truth. The next six years became a training ground for Sheldon as he studied under Pastor Stadsklev, teaching the adult Bible class at Gospel Temple. Now he began to see that there were more than a few Americans around the country who believed the Identity message. Among them was a church in Baltimore, Maryland which had an association with Gospel Temple.

In 1967 Sheldon, Pastor Stadsklev, and Elder Gus DeVos of Baltimore drove to Phoenix, Arizona to hold some Identity meetings. Sheldon got an opportunity to speak at these meetings along with Pastor Stadsklev and Elder DeVos. God was bringing Sheldon ever closer to his real purpose and during a second trip to Phoenix for meetings another turning point was
reached. Sheldon was approached about moving to Phoenix and going into the ministry full time. It was a momentous decision that would drastically change Sheldon's entire life but it did not take him long to choose his course.

Sheldon was ordained into the ministry at Gospel Temple in 1967, and moved with his family to Phoenix in July of that year. At the time the Emrys moved to Phoenix Brian was 17, Gregory 15, and the twins were 9. Every little detail fell into place. Not only did Sheldon Emry come into the ministry from a patriotic, anti-Communist background but he had received his theological training apart from any established seminary which could have adversely affected his Christian education with doctrinal errors. His practical business experience from his time spent in real estate gave him a down-to-earth handle on managing all the details of a ministry successfully.

Initially, Pastor Emry took over the radio broadcast that Pastor Stadsklev had begun and made it into a daily, 15 minute radio program. He also spent many hours of intense Bible study preparing weekly sermons.

Attendance at the first Sunday services of Lord's Covenant Church was scanty. Sometimes the congregation consisted of just one family along with the Emry family, right there in the living room of the Emry's home in West Phoenix. But soon a regular group of people began attending the services in their home and the ministry of Lord's Covenant Church and America's Promise Radio was on its way.

To help support the family during those early years of the ministry, Elaine went to work at Motorola. This enabled the Pastor to stay at home and devote more time to the study of God's Word and also to attend to church work such as the daily radio broadcasts and writing various pieces of literature.

In a very short period of time it became obvious to the people in the congregation that Pastor Emry had been blessed with a keen, analytical mind and the gift of teaching. He had the God-given insight to see through and behind any subject and to discover truths in the Bible that most people missed. When he then explained these truths in a radio broadcast or sermon in his unique style people were able to realize how obvious a hitherto hidden truth was. In this way he made clear many misunderstandings and misinterpretations of the Bible. "I must have read that verse a hundred times but I never saw what Pastor Emry just explained," said many people. Others remarked: "When Pastor Emry explains it you just know he's got to be right!"

Pastor Emry also had other remarkable talents which he skillfully applied to his ministry. He was a speed reader and his power of recall dazzled everyone. At any time he could remember something he had read in a book or an article pertinent to a subject under discussion and relate it as evidence to back up his argument. He would spend long hours each day reading, researching and writing books. And since he was constantly digging for more knowledge, he made new discoveries as God gave him insight. He was not afraid to change his doctrinal views and admit he had been wrong, such as when he discovered the anti-Christian source behind the Christmas and Supernatural Satan doctrines.

In 1970 Pastor Emry made the decision to go on radio stations in other states around the country. His intention was to reach out to the nation with the Identity message rather than keep his light "hid under a bushel" in Phoenix. At the time more nationwide Identity ministries were desperately needed.

Elaine had worked to help support the ministry for four years and by now the ministry had grown sufficiently to support itself. Elaine was now needed to help make tapes, fill orders, etc. Through the generosity of Dr. Norman W. Walker, a dietician, this transition was made possible.

Due to continued growth, Pastor Emry realized that in order to operate efficiently the ministry would need a new home, adequately designed to accommodate the many demands of a church and a nationwide radio ministry. With his customary decisiveness he formulated a plan of action and carried it out. In 1972 he purchased five acres of land as the future site of Lord's Covenant Church.

In the midst of these optimistic plans and with God opening doors for the ministry, Emry's son, Gregory, was killed in a traffic accident in October, 1973. He was almost 21 years old, and left a wife and a small son. The tragedy stunned everyone but they knew God's work must go forward. Although it was difficult, the Emry family continued with the ministry. In 1975, after much prayer, the building program was implemented on the land purchased earlier. Despite the emotional drain of losing their son, the Emry family drew strength from the Lord and came back stronger.
The demands of the ministry were multiplying to such an extent that it became necessary to hire an assistant pastor, and after the new church was finished in July of 1975, the number of employees eventually grew to nine besides Pastor and Elaine.

During the next few years Pastor Emry accomplished many things. He authored many books and other pieces of literature. His bestseller, "Billions for the Bankers, Debts for the People," started out as a small pamphlet back in the early 60's during his anti-Communist work. Now, with more experience and a Biblical viewpoint, Pastor Emry was able to improve and expand it into book form complete with illustrations.

Pastor Emry was also the editor of a monthly newsletter which discussed current events as related to the Bible. People from around the country looked forward to receiving this publication because it was a "news center" for information which was mostly suppressed in the national media. Pastor backed up this information with a Biblical perspective.

Enlightening and educational sermons and radio broadcasts by Pastor Emry were put on cassette tapes and mailed to his tape ministry which grew to 1,600 families nation-wide. America's Promise radio broadcasts were carried by 40 radio stations (the most Pastor Emry had ever been on).

From the beginning of the ministry Pastor Emry had attended many national Identity conferences around the country as well as sponsored his own in Arizona. In 1977 he initiated the first America's Promise Bible Camp which soon became a welcome annual tradition. These camps did much to bring isolated Christian Identity believers together and some even married after meeting at camp.

Other educational tools that Pastor Emry recognized the important value of for spreading the truth were the political cartoon and movies. He always had a couple of cartoon ideas going around in his mind and sent many political cartoons out in his mailings. He took advantage of movies by producing "Heirs of the Promise" which became an excellent device for introducing patriotic Americans to their true identity.

Pastor Emry also continued the tradition Pastor Stadsklev had started of traveling to Washington, D.C. once a year to witness from the Bible to congressmen about God's Law. He was able to team up with other identity ministers and together, year after year, they provided practical, useable information from the Bible to the congressmen that no other Christian ministers in the nation were providing.

The Pastor's love of history and desire to learn more of the truth led him to encourage his fellow Christians to travel with him to England and Europe to learn more about their ancestral roots. These trips turned out to be just one more research source that Pastor Emry utilized like a book to teach his congregation about the Kingdom of God. In fact his extensive travels enabled him to obtain a clearer perspective of current events that he could not have gotten had he depended solely on the news media.

In the course of his life Pastor Emry suffered four heart attacks. The first attack came in 1964, the next in 1979, the third in January of 1984. In February of 1984 he underwent triple bypass surgery. One year later, in February of 1985, many Christians across the country were saddened by the news that Pastor Emry was suffering from cancer which forced him to discontinue his church work.

In his usual manner Pastor Emry threw himself into seeking the answers to the cancer problem and shared his discoveries with his national congregation. In Mexico he discovered many of the nutritional and spiritual answers he had been searching for. This was evidenced by the way the cancer began leaving his body. He was well on his way to conquering the cancer that had invaded his body when, because of his weakened condition from the previous heart attacks and the bypass surgery, he succumbed to his fourth and final heart attack on June 6, 1985. According to God's plan it was time for Sheldon Emry to pass the torch on to the next generation.

Pastor Sheldon Emry will always be remembered as a great leader and patriot but also as a loving father, grandfather and dear friend. He was generous to all and went the extra mile to help and pray for the sick and needy. The measure of his friendship could be seen in the lengths he would go to help his friends. And even though he had an excellent grasp of how the debt money system operated in the world today he was not interested in seeking wealth as a personal goal. Instead he sought first the Kingdom of God.

As one man said, "The one thing that impresses me about Sheldon Emry even more than his ability to teach the truth is the fact that he's had the courage to do so. I had begun to think such men were extinct."
3.17 **Family Guardian Website/Fellowship**

Website: [http://famguardian.org](http://famguardian.org)

Date range: 2000-Present

Book(s): Hundreds of books, articles, etc. A few are listed here:

1. *The Great IRS Hoax*, Form #11.302  
   [https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm](https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm)

2. *Federal and State Tax Withholding for Private Employers*, Form #09.001  

3. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006  
   [https://famguardian.org/Publications/WhyANational/WhyANational.pdf](https://famguardian.org/Publications/WhyANational/WhyANational.pdf)

4. *Sovereignty Forms and Instructions Online*, Form #10.004  
   [https://famguardian.org/TaxFreedom/FormsInstr.htm](https://famguardian.org/TaxFreedom/FormsInstr.htm)

5. *Family Constitution*, Form #13.003  
   [https://famguardian.org/Publications/FamilyConst/FamilyConst.htm](https://famguardian.org/Publications/FamilyConst/FamilyConst.htm)

**History:** The Family Guardian website was created in Nov. 2000 as a method to disseminate freedom research by members of the fellowship. The Family Guardian Fellowship consists of researchers who contribute to the website. One of the members of the fellowship appeared with Bob Schulz as the person asking questions at the Truth In Taxation Hearing held 27-28 Feb 2002 in Washington, D.C. That person also wrote several of the questions. Members of the fellowship have worked closely with Bob Schulz in the past as part of the We The People Foundation for Constitutional Education but have since disassociated with the group because they have not progressed in their knowledge and application of the law nor have they learned from their mistakes since their founding and this is hurting them.

Members of the Family Guardian Fellowship have the goal of worshipping, serving, and glorifying God and not themselves. Consequently, they prefer to remain anonymous but work in unison to effect political, legal, and government reform through education and law enforcement.

The seminal work that got Family Guardian started in 2000 was *Great IRS Hoax*, Form #11.302 book, which is available for free at:

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**Great IRS Hoax**, Form #11.302  
[http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm](http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm)

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Great IRS Hoax, Form #11.302 has been through over 300 revisions and has been downloaded and reviewed by millions of readers since it was first published in Nov. 27, 2000.

The mission of Family Guardian is described on their website at the link below:

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**Family Guardian Website, About Us Page**  
[http://famguardian.org/aboutus.htm](http://famguardian.org/aboutus.htm)

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Family Guardian Fellowship and Website focus on lawful, non-violent political, legal, and religious activism and reform. They are not a tax or law or government protest website. They are crime protesters, not tax protesters. They are not anti-government but pro-self-government. Family Guardian Fellowship is an educational and research ministry designed to teach and enforce biblical and secular law with the goal of making people into responsible and good Americans who can and do govern their own lives without any external interference or support from what they regard as a corrupted legal and political profession. Everything that Family Guardian publishes and offer to the public is absolutely free and identifies itself as lawful, NON-factual, NON-actionable religious beliefs and opinions that are inadmissible as evidence pursuant to Federal Rule of Evidence 610. Consequently, their activities and speech are completely protected by the First Amendment.

Family Guardian Fellowship is closely affiliated with Sovereignty Education and Defense Ministry (SEDM). The SEDM website is available below:

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**Sovereignty Education and Defense Ministry (SEDM)**  
[http://sedm.org](http://sedm.org)
Everything on the Family Guardian Website is completely consistent with the Sovereignty Education and Defense Ministry (SEDM) Website. Family Guardian focuses on research and reference materials while SEDM focuses more on application of the research to specific situations that people most commonly find themselves in. Family Guardian Fellowship is open to all while SEDM is a membership only website.

If you would like a thorough rebuttal against all the false allegations and LIES hurled mainly by a corrupted government and legal profession against the Family Guardian Website/Fellowship, we highly recommend the following:

<table>
<thead>
<tr>
<th>Policy Document: Rebutted False Arguments Against This Website, Form #08.011</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></td>
</tr>
</tbody>
</table>

### 3.18 Feld, John

**Website:** [http://taxgate.com](http://taxgate.com) (shut down in mid-2003)

**Date range:** 1998-2002

**Biography:** Former truck driver. A Christian and now retired. Started up the Taxgate Website, John Feld in about 1998 and was close friends Richard Hiraka (webmaster) and Thurston Bell (tax researcher). Also friends with Dan Meador before Dan passed away in 2003. Very familiar with the history of the tax freedom movement and a walking encyclopedia on the subject. Also a member of the Dan Meador Consulting group before it shut down in 2003 when Dan passed away.

### 3.19 Griffin, G. Edward

**Website:** [http://www.realityzone.com/](http://www.realityzone.com/)

**Date range:** 1994-Present

**Audio recordings**

**Picture**

**Book(s):** *The Creature from Jekyll Island*, G. Edward Griffin

**Biography:** Wrote a popular book called "The Creature from Jekyll Island" about the creation of the Federal Reserve. You can obtain his book from his Website. Was also featured as a witness in Aaron Russo’s movie From Freedom to Fascism ([http://www.freedomtofascism.com/](http://www.freedomtofascism.com/)).

Ed is a popular speaker around the country.

### 3.20 Hart, Phil

**Website:** Constitutional Income, [http://constitutionalincome.com](http://constitutionalincome.com)

**Date range:** 1997-Present

**Biography:** Wrote a book called "Constitutional Income", featured on his website by the same name at: [http://www.constitutionalincome.com](http://www.constitutionalincome.com). A structural engineer with an MBA from the Wharton School. Was sucked into the movement by accident when he met a guy in a tradeshow offering de-taxing books. He was disappointed with the quality of research in the tax honesty movement so decided to write his own book. He went out and spent two years and hundreds of hours of his own time researching the history of the Sixteenth Amendment. His 500 page book demonstrates using his research that the legislative intent of the 16th Amendment *never* included a direct tax or taxes on individuals. His findings are based on the content of the Congressional Record. He appealed all the way up to the Supreme Court to get his research heard and ruled on, but was denied a hearing. A Christian and a good man.

### 3.21 Hendrickson, Pete

**Website:** Lost Horizons, [http://losthorizons.com](http://losthorizons.com)

**Date range:** 1990-Present

**Audio recording**

**Picture**

**Book(s):** *Cracking the Code*, Pete Hendrickson
Biography: Works in the real estate industry. Advocates home schooling. Offers a book called "Cracking the Code" on his website. This book is a compilation of his research over the years into the tax fraud and it very lucidly explains using historical documents why I.R.C. Subtitle A describes an indirect excise tax upon privileged federal "public office". His argument centers on the meaning of words, due process, and the "includes" argument. This is also the position taken on this website as well.

1. See the following for an article agreeing with his findings:

   **The “Trade or Business” Scam**, Form #05.001
   [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

   [http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm](http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm)

2. See the following for another article on legal deception, including abuse of the word "Includes", which is consistent with Pete's research on the subject:

   **Legal Deception, Propaganda, and Fraud**, Form #05.014
   [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

Mr. Hendrickson's approach is to file an IRS Form 1040 return asking for all the money back, and attaching IRS Form 4852's showing that the amounts reported by employers are in error because he is not engaged in a "trade or business". The technique has worked for several. In April 2006, IRS initiated a lawsuit against Hendrickson and six others, trying to recover monies they refunded to him. We agree with his research on the trade or business scam. However, we disagree about the best technique for getting unlawfully withheld or paid earnings returned to the victim. We think the IRS Form 1040 and 4852 are the WRONG forms because:

1. IRS Form 1040 is only for use by STATUTORY "U.S.** citizens" and STATUTORY “U.S.** residents” domiciled in the federal zone, which doesn't fit most Americans.
2. Everything that goes on IRS form 1040 is "trade or business" earnings subject to deductions under 26 U.S.C. §162. That means the "person" filing the form is a "U.S. person", which is a public officer in the U.S. government working for "U.S. Inc." and engaged in the "trade or business" franchise.
3. Everything that goes on the form which is referenced in 26 U.S.C. §1 is "trade or business" earnings because:
   1. 26 U.S.C. §863(c )3) implies that everything from "sources within the “U.S.”, meaning the government, is connected with a "trade or business". The only place that can be is the government, and not a geographical place.
   2. 26 U.S.C. §871(b)(1) admits that everything in 26 U.S.C. §1 and therefore appearing on IRS Form 1040 is “trade or business” income.
4. IRS Form 4852 is the WRONG form to attach to the 1040. The top of the form says "Attach to form 1040, 1040A, 1040EZ, or 1040X". Therefore it is a "resident" (alien) form for use by STATUTORY citizens and STATUTORY residents domiciled in the federal zone, which doesn't fit most Americans. You can't use it with a NON-resident tax form such as the 1040NR. That is why the form can penalize the submitter: because the submitter is subject to the civil laws of the forum. See the following article for details:

   Correcting Erroneous IRS Form W-2's, Form #04.006
   [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

Members of this fellowship have talked with him about the above problems, but he doesn't seem inclined to change his approach and thereby may be needlessly subjecting those who imitate his approach to federal jurisdiction that they wouldn't otherwise be subject to.

In Pete's defense, he says it doesn't matter what form you file as long as you put "zero" for earnings. We disagree with Pete, however, because a "nonresident alien" filing the IRS Form 1040 constitutes an election to become a "resident alien" subject to the jurisdiction of the federal courts pursuant to 26 U.S.C. §6013(g) and (h), 26 U.S.C. §7701(b)(4)(B), and the IRS Published Products Catalog, Document 7130. All "taxpayers" within the I.R.C. Subtitle A are "aliens" per 26 C.F.R. §1.1-1(a)(2)(ii) and a "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B) is NOT equivalent to an "alien" as defined in 26 U.S.C. §7701(b)(1)(A). The IRS tries to deliberately confuse this issue in its IRS Publication 519 so that people will treat "nonresident aliens" and "aliens" as equivalent, but they in fact are not statutorily. The ONLY way a "nonresident alien" can become a "resident alien" taxpayer is to make a voluntary election to become one by filling out the WRONG form, the IRS Form 1040. Folks, if you are going to use his approach, DON'T use the IRS form 1040, but the 1040NR-EZ or else you'll eventually end up needlessly jeopardizing your sovereign immunity and becoming an effective "resident" of the federal zone and your local federal judicial district.

1. See the following link to learn more about why the 1040NR and not the 1040 is the correct form.

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**Who's Who in the Freedom Community**

Copyright Sovereignty Education and Defense Ministry, [http://sedm.org](http://sedm.org)

Form 08.009, Rev. 12-11-2019  

EXHIBIT:________
Non-Resident Non-Person Position, Form #05.020
http://sedm.org/Forms/FormIndex.htm

2. See the following link to learn why citizenship and domicile is HUGELY important to the jurisdiction and sovereignty issue.

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

In response to the above, Pete sent Family Guardian the following:

In a technical sense, a non-federal-zone-located person could be characterized as a "non-resident alien" in the context of the revenue law, [...] but this is absolutely immaterial to the fundamental application of the tax, which has nothing to do with either citizenship or residency [...] See
http://www.losthorizons.com/appendix.htm#RegardingNon-ResidentAliens.

As noted in the Appendix section indicated, the distinction between the use of a 1040 and a 1040NR is moot for most--that is, for anyone not needing to take advantage of provisions offering "income"-taxation exclusions based on certain tax treaty structures. See
http://www.losthorizons.com/tax/Misunderstandings/makeoilwarning.htm,
h http://www.losthorizons.com/tax/Misunderstandings/praand1040s.htm,
http://www.losthorizons.com/tax/Misunderstandings/CitizenshipAndTheFourteenth.htm,

for a good deal more on this, and please read them through carefully.

Based on the above, we agree with Pete that the I.R.C. Subtitle A, income tax does not apply to someone ONLY because of where they live, as he points out. Instead, liability is based on the COINCIDENCE of one's legal domicile AND the taxable activities (e.g., "trade or business") they are involved in coincident with said legal domicile. We also add that even if you are engaged in a "trade or business", you won't be a "taxpayer" or have a liability if your legal domicile is not within federal territory, which the I.R.C. calls the "United States". In this regard, Pete has grossly oversimplified his argument. For instance:

Title 26: Internal Revenue
PART I—INCOME TAXES
nonresident alien individuals
§ 1.875-2 Exclusions from gross income of nonresident alien individuals.

(f) Other exclusions.

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

The above is based on 26 U.S.C. §871, which imposes a tax upon nonresident aliens ONLY in connection with sources of income within the federal "United States" or "federal zone". Note that based on the above, the requirement for "in the United States" would not be satisfied if the income was earned OUTSIDE the federal "United States" by the nonresident alien.

We also disagree that residency is NOT a criteria for the tax. All income taxes are based on legal "domicile", and domicile is synonymous with "residency" as Mr. Hendrickson uses it above. This is confirmed by carefully reading 26 U.S.C. §911 and by reading Cook v. Tait, 265 U.S. 47 (1924). Domicile is also the source of jurisdiction for all civil matters in federal court, and therefore it is very important, especially if or when the IRS attempts enforcement actions. See:

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

All statutory, but not constitutional, citizens maintain a legal domicile on federal territory, based on the above article about domicile.

Who’s Who in the Freedom Community
Copyright Sovereignty Education and Defense Ministry. http://sedm.org
Form 08.009, Rev. 12-11-2019
Pete also points out that some are advocating that people NOT register to serve as jurists based on mistaken notions about citizenship. We are not among the persons to whom he refers. HOWEVER, we also advise our fellowship members that they are required to do all the following to remain members in good standing. These steps ensure that they do not compromise their sovereign immunity and are NOT mistaken for a statutory "U.S. citizen" as defined in 8 U.S.C. §1401 or a "resident alien" as defined in 26 U.S.C. §7701(b)(1)(A), both of whom have a domicile on federal territory as STATUTORY "U.S.* citizen" and STATUTORY "U.S.* resident" "taxpayers":

1. Attach the following to all tax forms they are COMPELLED to fill out:
   1.1. Tax Form Attachment, Form #04.201 (OFFSITE LINK)
       http://sedm.org/Forms/FormIndex.htm
   1.2. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 (OFFSITE LINK)
       http://sedm.org/Forms/FormIndex.htm

2. Attach the following to their voter registration:
   Voter Registration Attachment, Form #06.003
   http://sedm.org/Forms/FormIndex.htm

3. Attach the following to their Jury Summons Response:
   Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
   http://sedm.org/Forms/FormIndex.htm

If you would like a thorough, point-by-point critique and comparison of the philosophies of this website with those of Pete Hendrickson, we recommend the following excellent analysis:

Policy Document: Pete Hendrickson’s “Trade or Business” Approach, Form #08.003
http://sedm.org/Forms/FormIndex.htm

3.22 Jackson, Sherry

Website: None
Date range: 1999-Present
Audio recording
Picture1, Picture2

Biography: Former IRS Examination Officer for four years. CPA and certified fraud examiner. Speaks vociferously against the IRS. Highly respectable and quite a powerful speaker. A friend of ours. Appeared as a witness in the We The People Truth in Taxation Hearings in Washington, D.C. on February 27-28, 2002. Her home was raided in June 2004, and IRS could not produce an affidavit of probable cause that justified the raid. The raid was the rabid IRS response to the video done by Larken Rose entitled "861 Evidence". 'They apparently wanted to retaliate against her for appearing in and promoting the distribution of this free video on "mini CDs". They seized two computers without probable cause or proper warrant and held her entire family at gunpoint in their own house while they ransacked her place.

In 2008, Sherry Jackson was indicted for four counts of failure to file income tax returns. She was defended by Larry Becraft and Jeffrey Dickstein. She was found guilty and sentenced to four years in jail. Lindsey Springer helped prepare some of her pleadings at sentencing and beyond.

3.23 Jackson, Steadman

Website: http://www.weissparis.com/
Date range: 2001-2019

Biography:

1. He is the author of the following book. We helped him to improve that book by being the editor and contributing all of the citizenship information in that book.
   Galileo Paradigm, Form #11.303
   https://sedm.org/Forms/FormIndex.htm

2. He also is the author of the following:
3. He was the brains behind Weiss+Associates
http://www.weissparis.com/

4. He developed the “Revocation of Election Process” for Weiss + Associates. Here is a sample:

   Revocation of Election-Weiss and Associates, Exhibit #12.002
Exhibits Page: https://sedm.org/Exhibits/ExhibitIndex.htm
Direct Link: https://sedm.org/Exhibits/EX12.001.pdf

5. For many years, he contributed content to this site and served on the staff of Sovereignty Education and Defense Ministry (SEDM)
https://sedm.org

6. You can read about flaws in his approach toward the Revocation of Election process in the following documents:

   6.1. The cover page of:
   Galileo Paradigm, Form #11.303
https://sedm.org/Forms/FormIndex.htm

   6.2. Flawed Tax Arguments to Avoid, Form #08.004, Section 9.32
https://sedm.org/Forms/FormIndex.htm

   6.3. Non-Resident Non-Person Position, Form #05.020, Section 6.10
https://sedm.org/Forms/FormIndex.htm

7. He was a good man and a fine human being.
8. People at Family Guardian first met him in about 2001, when he stumbled on this site and was quite impressed. At the time, he was living in Las Vegas, Nevada and they met him several times there.
9. He was a Christian and left the country in disgust years ago because of the corruption found in the legal profession and the government. He was an expat living in a foreign country and truly a “transient foreigner” in every sense of the word.
10. We don’t yet know the cause of his death, but he died in his sleep at the age of 71.
11. He died on November 28, 2019, the eve of Thanksgiving.
12. His death is announced at:

May God rest His soul and give him peace. We will miss him.

3.24 Jones, Alex

Website: http://www.infowars.com/; http://prisonplanet.com
Date range: Unknown
Picture

Biography: Alex Jones makes his living exposing and sensationalizing government corruption with the goal of polarizing the American Public to join the fight to fight it. He is frequently seen on the news, regularly posts videos on YouTube, and has contributed to several movies such as “The Obama Deception”. You can read his biography on Wikipedia by clicking here. His favorite media topics are:

1. The Federal Reserve
2. America becoming a police state
3. Gun control laws
4. Political corruption

Jones seems to think highly of Jeff Rense and links to his articles a lot (http://www.rense.com/). His approach is rather abrasive but certainly gets a lot of attention. He isn’t a researcher, but a political demagogue who foments and appeals to the prejudices of the people. We agree in general with his stance on the subjects that he covers, but what he offers on his website is more hype than substance. We wish he would spend a lot more time researching and publishing hard evidence people can use to fight the problems he frequently complains about in court instead of appealing to and exploiting the prejudices and passions of the people with questionable sources of so-called "evidence” that could and often does embarrass his followers.
3.25 Kahn, Eddie

Website: http://www.eddiekahn.com; http://glgm.org (both shut down in early 2004)
Date range: 1990-2004
Picture
Books(s): Tax Truth Newsletter

Biography: A Christian and a friend. Ran an now defunct website at http://www.eddiekahn.com. Also wrote a book which we bought entitled No Enforcement Statutes/IRS Regulations Applicable for Individual Income Tax. Had a Christian detaxing ministry. Provided IRS response letters for a minimum $50/letter donation. Very good and had a staff of attorneys and accountants. Contributed to several of the pieces of evidence found on this website and some of the ideas in chapter 8. Family Guardian talked to him on the phone and his expatriation process is based on a modified version of their forms, but we don't recommend it because it is unnecessary. He originally had a business trust named American Rights Litigators (ARL). IRS attacked the bank accounts of the business trust but refused to provide proof of liability. He converted everything to a Corporation Sole that is named Guiding Light of God Ministries (GLGM) in August 2003 and then began selling Corporation Soles to his members. His ministry relied on the use of IRS Form 2848, which is the Power of Attorney form. When he inducted new members, they signed the 2848, which in effect notifies the IRS of all of his clients. This has proved to be a weak spot, because the IRS has used this information to find disgruntled clients and prosecute him using their testimony. He has also allegedly been canceling tax debts using the UCC and Bills of Exchange, and this has gotten him in trouble and resulted in the Department of INjustice filing a lawsuit against him on December 8, 2003. Read the article at: http://www.usdoj.gov/tax/03_tax_672.htm. We're not sure how true all the government allegations are.

In about mid-2004, Eddie left the country and went to Panama. Apparently, he was tired of fighting the thieves who run our government and their lawless actions and felt his chances were slim to help people with an injunction against him. There was a warrant out for his arrest because he would not turn over client lists, but he claimed he was never notified of it. When he departed the U.S., he left all his clients hanging with no help or place to turn. He did send out an email to all his clients referring them to the Learning Tree Study Group, John Kotmair, but he would not refer them to any other organization that might have competed with what he was trying to do. Based on this, it appears that he was more worried about the money than doing right by his clients.

In 2006, the government illegally kidnapped Eddie Kahn and extradited him back to Ocala, Florida so he could be tried for conspiring to defraud the United States government pursuant to 18 U.S.C. §371 and 18 U.S.C. §287. He was codendant along with Milton Baxley and Wesley Snipes (the movie star). The government extradited him so he could be a witness against Snipes and Baxley. They put him in jail and denied bail in two bail hearings. The prison would also not allow him access to the law library for more than an hour a week and the judge commanded him to accept a public pretendor, but he refused and insisted on access to the law library, which they would not give him. Apparently, they want him to be ill-prepared and defenseless at the trial by denying him the means to defend himself criminally. They did this so they can take out Wesley Snipes and make a HUGE media splash to scare all the sheep into "volunteering" (through FEAR originating from legal ignorance) to engage in a "trade or business" and become federal serfs.

Eddie Kahn’s trial for defrauding the government was held in conjunction with Wesley Snipes starting in January 2008. The trial lasted two weeks. Actor Westly Snipes used our materials during the prosecution of the case and was acquitted of the most serious charges but they still corruptly and falsely ruled that he failed to file tax returns. You can read about it in the Family Guardian Forums at:

Family Guardian Forum 4.3.4: Miscellaneous Personalities

3.26 Kellems, Vivian

Website: http://vivienkellem.org
Date range: 1940's
Picture

Biography: One of the very first tax rebels. She wrote a book called "Death, Toil, and Taxes", which is now sold on the internet at http://vivienkellem.org. That site has link to ours. The book was published by Davidson Press. Davidson press...

### 3.27 Kidd, Devvy

**Website:** [http://www.devvy.com](http://www.devvy.com); [http://www.devvy.net](http://www.devvy.net)

**Date range:** Unknown

**Biography:** Freedom fighter and radio personality. Affiliated with the We The People Foundation. Speaks frequently in the San Francisco Bay area about freedom, government corruption, and tax honesty, including on the radio. Participated in the We The People Truth in Taxation Hearings in Washington, D.C. 27-28Feb 2002. She partnered with Larry Becraft to found the Wallace Institute in about 2000. They were a charitable organization which focused on bringing lawsuits to court over freedom issues. Effective Sept. 1, 2002, the Wallace Institute ceased operations. She has also been featured on several radio programs in the San Francisco area. She was the person who first got Joe Banister, the IRS Criminal Investigator, interested in investigating the legality of the federal income tax. As of August 2003, Devvy took on the role of the Washington, D.C. Public Relations manager for We The People.

### 3.28 Kotmair, John


**Date range:** 1963-Dec. 13, 2017

**Book(s):**
1. *Piercing the Illusion*, John Kotmair
2. *Reasonable Action Newsletter*

**Biography:** Former Baltimore, Maryland police officer. Chairman and fiduciary of the Save-A-Patriot Fellowship (S.A.P.F.) organization. S.A.P.F. was founded by John in 1984.

John served in the Navy for four years and with the Baltimore Police for eight years. He was a custom home builder during the 1970s, served as a patriot in federal prison camp in the early 1980s, and was the founder and fiduciary of Save-A-Patriot Fellowship from 1984 onward.

Most patriots will remember John Kotmair as one of the strongest voices of the tax honesty movement, fearlessly striving to educate the public about the limited application of the federal income tax. He and his wife Nancy took to the road for two
and a half years, visiting patriots and recruiting for the Patriot Network and then for the National Patriot Association. In addition to founding Save-A-Patriot Fellowship, he was founder and fiduciary of Liberty Works Radio Network Fellowship.

IRS litigated extensively against him in 1987 and lost. IRS raided his facility twice and had their butts kicked in court both times thereafter. At one time, affiliated with the Inform America website run by Gordon Philips at http://www.informamerica.com, which closed in late 2002, who was their national sales representative. S.A.P.F. is a membership organization that costs $925 to join and $70/year thereafter. Publish a monthly newsletter entitled "Reasonable Action". Members sign a power of attorney (not on an IRS Form 2848) delegating authority to S.A.P.F. to handle their interactions with IRS. From that point on, every letter they write to the IRS on your behalf costs $40. They also represent you at Collection Due Process (CDP) Hearings but do not give legal advice. Like us, the people who join their ministry are Christians and have spiritual motives.

Kotmair and S.A.P.F. think it is a waste of time to decode IRS IMF files. S.A.P.F. does not endorse or support and vigorously argues against the Non-Resident Non-Person Position. Like Frank Kowalik, John Kotmair can't prove the Non-Resident Non-Person Position wrong with evidence and logic, but he will irrationally attack anyone who uses it. That means, indirectly, that he admits he is a “U.S. person”, a “U.S. citizen”, a person domiciled on federal territory in the “United States”, and ultimately a “taxpayer”, which makes his ultimate approach towards taxation irrational and inconsistent with the definitions in the I.R.C., the rules of statutory construction, and with itself. John's heart is in the right place and we like him as a person, though. Unfortunately, John is a victim of the same bigotry, ignorance, and presumption as his government opponent on the subject of the Non-Resident Non-Person Position. Minds are like parachutes: They only work when they are OPEN. As demonstrated by Kotmair and S.A.P.F., the government has done a great job using “cognitive dissonance” to scare Americans away from the truth about the limits upon their authority. The average American cringes at being called a nonresident alien in relation to a "foreign" national government that has no jurisdiction over them or within a state of the Union.

S.A.P.F. members indemnify each other. Whenever anyone loses property to the IRS, the other members reimburse them. Dues to reimburse other members don't exceed about $20/month. S.A.P.F. does not have an EIN. The S.A.P.F. is mentioned in In Re Charles Weatherly. John worked hand in hand with Gordon Philips for several years, but Gordon ducked out of the picture in late 2002. Their marketing website was at http://www.taxfreedom101.com, but this website shut down when the Dept. of Injustice launched a malicious attack against them in May 2005.

The U.S. Department of Justice filed a Complaint for Permanent Injunction against S.A.P.F. in May 2005. This is their third attempt at such an injunction. Ultimately, the judge granted the injunction on 11/29/2006 and S.A.P.F. was enjoined from offering tax shelter materials, which ironically they never did to begin with. They posted the injunction on their website and no longer mention taxes at their regular meetings in Maryland. Following the injunction in 11/2006, Kotmair started up the Liberty Works Radio Network (http://www.libertyworksradionetwork.com/) and shifted their emphasis to that.

John Kotmair died on December 13, 2017. Below is the eulogy posted on his Save-A-Patriot site:

America has lost a true hero and patriot, John Baptist Kotmair, Jr., 83, of Westminster, Maryland, who passed from this world on December 13, 2017. He is survived by his wife, Nancy L. (Blunt) Kotmair, two daughters, two sons, 10 grandchildren, 17 great-grandchildren, and many American patriots who will always remember his unremitting efforts on their behalf.

3.29 Kowalik, Frank

Website: None
Date range: Unknown

Biography: Author of the book IRS Humbug: IRS Weapons of Enslavement. His book is available at Amazon.com. This is an excellent book on the history and nature of the federal income tax fraud based on the real-life experiences of a concerned American who desperately and courageously tried to right the injustice of attempts by the IRS to illegally enforce and administer our tax laws. The book has copious notes and examines not only the law, but the history of how the fraud was perpetrated on the American people. Much of his work is very original, and we have not seen his conclusions mentioned on any other tax honesty website or book. His work is not well-known, but it certainly deserves to be. We could find absolutely nothing wrong with his research and conclusions, so we highly recommend purchasing his book. Family Guardian mentions what they think about his excellent book and his research in the Great IRS Hoax. Form #11.302, Section 5.6.13, and they also mention his book on the Family Guardian Recommended Reading page. Here are the details of his book:
3.30 MacPherson, Donald

Website: http://www.beatirs.com
Date range: 1988-Present
Book(s):
1. Tax Fraud and Evasion: The War Stories, Attorney Donald Macpherson;
2. April 15th, Attorney Donald Macpherson.

Picture

Biography: Tax attorney with a practice in Arizona. Also spends time in San Diego during the summer. A patriot, a Vietnam veteran, and a Christian. Has been fighting the IRS as a “taxpayer” longer than anyone in the business. Has two sons who he brought into his practice as junior tax attorneys. Takes on very high profile patriot cases, many in a pro bono status.

His books are very interesting and engaging. Runs a website at http://www.beatirs.com. Used to advertise in the Antishyster News Magazine, a famous patriot magazine that is defunct as of 2002 (see Alfred Adask, earlier).

Donald employs his sons in his law practice. They are all mainly tax attorneys.

3.31 Meredith, Lynn

Website: http://www.freedommall.com (defunct, shut down early 2003)
Date range: 1991-2003
Book(s):
1. Vultures in Eagles Clothing and
2. How to Cook a Vulture.

Biography: Featured in the movie on the Family Guardian website in the context of the word “includes”. Proponent of the Non-Resident Non-Person Position and Income = Corporate Profit position. Friend of Paul Mitchell (a pen name for Mitch Modeleski), who runs the website at http://www.supremelaw.org. We bought both of her books and found that the research was good but not verified. Her books were disorganized but useful because they contained lots of evidence. We found several errors but none major.

Sold seminars to people and reportedly made $6 Million over a ten year period. Said she never paid taxes ever in her life. A working single mother. Got into selling trusts in 2001 for $895 each. That was the biggest reason the IRS went after her, we think, because she was acting as the trustee for the trusts she prepared, and that's a conflict of interest. Raided illegally by the IRS in 1999. Subsequently, she sued 40 IRS agents pro se and just before her case against the IRS came to trial, IRS indicted her for selling trusts so that she wouldn't be able to finish her prosecution of the agents. The IRS then used the evidence illegally gathered during the 1999 raid to later indict her in 2002 of a bunch of little things like a false social security number on a passport. Simultaneously, all of her employees were charged with Willful failure to file (26 U.S.C. §7201) so that IRS could get leverage to use her own employees to testify against her. Through a consent decree, she temporarily stopped selling her Vulture books and shut down her website while the case was being tried in 2002 and 2003. She also had to walk around with an electronic monitoring ankle bracelet during the litigation.

Featured on 20/20 show on 1/17/2003. The media made her look bad by showcasing her affluent lifestyle but didn't let her even discuss her legal position or the evidence supporting it. Then they put Jay Adkisson of http://wwwquatloos.com up there to slander her, also without evidence. He was such a snake on that program, wearing sunglasses to disguise his disingenuousness. It was brutal and unfair. Story about her legal tangles also featured in the Los Angeles Times. Read about her case at: http://www.supremelaw.org/cc/meredith/.
Meredith was eventually convicted unfairly by a jury of socialists for fraud on a passport in connection with social security numbers. Attorney Joe Izen of Texas defended her. She will be behind bars for about ten years mainly because of the passport infractions. Her conviction, as we understand it:

1. Had nothing to do with preparing tax returns.
2. Had nothing to do with the content of her advocacy of the Non- Resident Non-Person Position.
3. Was mainly motivated by her efforts at asset protection, preparing trusts, and administering them.
4. Was initiated because of complaints by her clients about the trusts she was selling.

Of all the freedom advocates we have met and studied, Meredith’s work comes the closest to our position on this website. However, even Meredith’s books, including Vultures in Eagles Clothing and How to Cook a Vulture:

1. Did not take the Non-Resident Non-Person Position as far down the road as we have. She spent very little effort on citizenship, whereas we have focused over seven years studying this one subject. See:
   1.1. Non-Resident Non-Person Position, Form #05.020
      http://sedm.org/Forms/FormIndex.htm
   1.2. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
      http://sedm.org/Forms/FormIndex.htm
2. Did not focus enough effort on the "trade or business" scam and or domicile, and we think this made her position comparatively weak compared to the treatment on our website. See:
   2.1. The “Trade or Business” Scam, Form #05.001
      http://sedm.org/Forms/FormIndex.htm
   2.2. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
      http://sedm.org/Forms/FormIndex.htm
3. Did not analyze or suggest how to correct false information returns, which is a major component of properly rebutting the usually false presumption that one is a “taxpayer”. See:
   3.1. Correcting Erroneous Information Returns, Form #04.001
      http://sedm.org/Forms/FormIndex.htm
   3.2. Correcting Erroneous IRS Form 1042’s, Form #04.003
      http://sedm.org/Forms/FormIndex.htm
   3.3. Correcting Erroneous IRS Form 1098’s, Form #04.004
      http://sedm.org/Forms/FormIndex.htm
   3.4. Correcting Erroneous IRS Form 1099’s, Form #04.005
      http://sedm.org/Forms/FormIndex.htm
   3.5. Correcting Erroneous IRS Form W-2’s, Form #04.006
      http://sedm.org/Forms/FormIndex.htm

3.32 Modeleski, Mitch (a.k.a. Paul Andrew Mitchell)

Website: http://www.supremelaw.org
Date range: 1990-Present
Picture
Book(s): The Federal Zone, Mitch Modeleski

Biography: A former systems analyst contractor for the government. Lived in the San Francisco Bay Area and later moved down to San Diego. Main claim to fame is his free book entitled The Federal Zone, featured for free downloading on his website. The main focus of the book is the Non-Resident Non-Person Position, which we also advocate and explain in the following form:

[Non-Resident Non-Person Position, Form #05.020]
http://sedm.org/Forms/FormIndex.htm

His The Federal Zone book is lucid and organized. By email and personally, he can be very accusatory and irrational. According to people whose house he stayed at and who provided his picture, he suffers from mental illness and possibly paranoia. They agreed that the assessment of him here was "very accurate". He seldom gives out his phone number or contact information, even to his closest friends, and is difficult to locate. He uses PO boxes and forwarding agents instead of providing his real physical address, which is consistent with someone who is paranoid. He also appears to have "ownership
myopia" and is very possessive of his research and his book. He uses the legal system to terrorize his political enemies rather
than put all of his energy into helping the less fortunate like we do. He has litigated against over 200 people who made his
The Federal Zone book available on the internet, even though ironically he makes it available for free on the Internet on his
website and the people he litigated against were doing exactly the same thing. The first lawsuit he filed in northern
California U.S. District Court against those who he accused of copyright infringement was dismissed with prejudice. Some
people in the Family Guardian Fellowship have asked him about this crazy contradiction, and he has nothing to say in his
defense, so we have to conclude the only rational motivation can be either craving for public attention (arrogance) or mental
illness. He has vindictively tried to litigate against some of the authors on this website but never successfully or properly
served them, and yet continues to send them threatening emails, probably because he views them as a competitor. This kind
of conflict only hurts the tax honesty movement because it diverts attention from solutions and onto conflict that dissipates
needless energy on pointless pursuits. When we pointed this out to him, he had nothing to say in his defense. Supportive of
Lynn Meredith's work, who learned much of what she knows from Mitch in regards to the Non-Resident Non-Person Position
. Meredith's books, as a matter of fact, use a lot of the materials from Mitch's website. However, when Meredith began to
commercialize his work, this alienated him from her. Below are some words describing him from a person who claims to
have helped him and knew him well. We don't know if this is truthful or not, but this is what they sent someone at Family
Guardian:

Like everyone who has ever met this guy, I have nothing good to say about him. Well ok, one thing...when he is
in his manic state he's a hard worker. He is all the experience I ever want with manic depressive folks.

Paul loves intrigue, and has fantasies of the FBI hunting him down. He filed Tuczon with the help of a friend (in
Dec 97), and using his hat for ID and some code words, I picked him up in El Paso. According to him the FBI
wants to incarcerate him and inject him with the AIDS virus to shut him up. The story keys in nicely with his
ravings about “them” kidnapping children and flying plane loads of them to unknown locations to harvest their
organs.

At first he thanked me profusely for “saving my life”. In the end I dumped him out in town with his few things, and
some money he claimed I owed for all his work. On his way out of town he filed a mechanic’s lien on my place.
The lien has since expired. By his own admissions he has treated others the same way. I was just too stupid at the
time to listen to his stories and know that I’d soon be treated the same. He complained endlessly about the
deplorable conditions the Montana Freemen 'forced' him to endure and how they cheated him out of money for
his work etc etc.

When he was considering filing suit against AOL, the University of So. Cal., and a dozen others for copyright
violations re "The Federal Zone", he wanted his hero lawyer (can't remember who that was) to take the case on
a contingency basis. He stewed about it for 2 weeks but never picked up the phone to call the guy, thinking he
would be rejected. One morning we headed to town to get some things at the lumber yard, and he was moaning
over this lawyer and his fear of calling. I said “So the great Paul Mitchell is a fucking wuss?”. He just looked at
me and didn't speak the rest of the day. I didn't see him for 2 days until I got to wondering where he could be. I
checked his quarters and found him in bed. From the looks of him at first I thought he was dead. Finally I was
able to rouse him enough to at least know he was alive. He remained like that for 3 more days. When he finally
got up he raged about the children's organ thefts, the injustice of it all, etc. It was frightening for me.

Paul files suits and liens, to get even with those who have wronged him. He's a spiteful person . . . He lives in
poverty and depends on the good will of a long string of people that he can convince to feel sorry for him.

I have had no contact with him since Feb 98, and I hope that is the last of that. His lawsuit against ______ will
wither on the vine. His lifestyle forces him to move frequently, which makes it hard for him to get anything done.

Thanks so much for all your work.

Mitch Modeleski has also done some paralegal work for Christopher Gronski of http://www.destinationfreedom.org/ in the
past, but they don’t work together now. Christopher confirmed that Mitch can act weird at times, and when this happens, it
is usually because he is “off his meds”.

3.33 Molyneux, Stefan

Website: http://www.freedomainradio.com/
Date range: 2007 – Present
Book(s): https://freedomainradio.com/free/

1. The Art of the Argument: Western Civilizations Last Stand, Stefan Molyneux
5. *Universally Preferable Behavior (UPB)*, Stefan Molyneux
9. *How (NOT) To Achieve Freedom*, Stefan Molyneux
10. *Revolutions*, Stefan Molyneux
11. *The Origins of War in Child Abuse*, Lloyd Demause

Biography: Stefan Molyneux is a libertarian activist who lives in Canada. A self-described philosopher, Molyneux has a strong knowledge of history and a core compass reading of freedom and non-violence. He hosts a popular radio broadcast on his [FreedomainRadio](http://sedm.org); his [YouTube uploads](http://sedm.org) have been viewed over 6 million times on his channel alone, and his site claims over 25 million downloads making his ideas the "largest and most popular philosophical conversation in the world." His articles can be seen on mega-sites like Lew Rockwell and others; he has published several books on the philosophy of liberty and non-violence ([many of which are offered FREE from his site](http://sedm.org)) and how they apply in today's world, and he is a frequent guest on RT's Adam Vs. The Man and the Keiser Report. Despite his overwhelming knowledge of the corrupt system, Molyneux always remains optimistic in his presentation, which is quite refreshing among all the doom-and-gloom. Molyneux remains authentic in that he survives solely from donations and book sales --*so please support his efforts*. We expect Molyneux to end up as one of the most important voices of our time.

He has been a software entrepreneur and executive, co-founded a successful company and worked for many years as a Chief Technical Officer. He studied literature, history, economics and philosophy at York University, holds an undergraduate degree in History from McGill University, and earned a graduate degree from the University of Toronto, focusing on the history of philosophy. He received an 'A' for my Master's Thesis analyzing the political implications of the philosophies of Immanuel Kant, G.W.F. Hegel, Thomas Hobbes and John Locke. He also spent two years studying, writing, and acting at the National Theatre School of Canada.

He has been fascinated by philosophy - particularly moral theories - since his mid-teens. He left his career as a software entrepreneur and executive to pursue philosophy full time through his work here at Freedomain Radio. He has written a number of novels as well as many free books on philosophy.

In his podcasts and videos, he tries to avoid opinions, and instead talks about proof and rationality. If the theories he proposes are reasonable, and are supported by evidence, well and good, we have both learned something. If not, listeners are quick to point out errors, which he receives with gratitude. This approach is fundamentally different from most "talk shows." He is a rigorous philosopher, and will always bow to reason and evidence.

Like most Libertarians, Molyneux is an atheist, and as such his work is incompatible at its core with the philosophy of this website, which is a Christian ministry. Our philosophy is the same as that found in the Declaration of Independence, which identifies the source of our rights as “their Creator”. Hence, without a Creator, there CAN BE no rights or absolute standards of right and wrong. Without identifying a single absolute unchanging standard of morality, this leaves Molyneux in a relativistic morass of conflict with his readers over what rights really are, which will indefinitely paralyze any meaningful political change his work might otherwise accomplish. The people in his forums attack Christians and refuse to reason with them, even when they present compelling evidence supporting their beliefs just as credible as those of atheists.

Molyneux’s work otherwise mimics that of the Declaration of Independence, in that he advocates what he calls “The Non-Aggression Principle”, which is equivalent to the Declaration of Independence’s statement that all governments derive their just authority from “the consent of the governed”. He just gave the concept a fancy new name so he could take credit for it, but it is not new by any means.

Molyneux openly advocates what he refers to as anarchism. Since he doesn’t advocate an absolute source of law and rights such as a “Creator”, then he truly is an anarchist and is therefore “lawless” in every way. In the works of Sovereignty Education and Defense Ministry (SEDM) and Family Guardian Fellowship, Jesus Himself is identified as an anarchist, in that He has no EARTHLY ruler, but He is not “lawless” because He still has a HEAVENLY ruler who is an absolute unchanging standard of right and wrong codified in the Holy Bible.
For a summary of the absolute moral standard advocated by the God that Christians worship, see:

Unfortunately, Molyneux never graduates from the realm of POLITICAL advocacy to realistically or meaningfully apply his philosophy to any of the following:

1. A specific government.
2. The legal field of a specific country.
3. The culture of a specific country.
4. How to reform the laws of a specific country to implement what he proposes.
5. How to defend one’s rights in a court setting.
6. Corruption within a specific political entity or politician.

More specifically, Molyneux doesn't apply the principles of "non-aggression" to the legal field. Doing so is an ABSOLUTELY ESSENTIAL requirement in order to arrive at a specific remedy in a specific country for the problems he points out. If he had properly applied the non-aggression principle to the legal field, he would have recognized:

1. The TWO great divisions of law: civil and criminal.
2. The fundamental difference between these arises from the requirement for consent. Civil laws only acquire the "force of law" against those who consent. Criminal laws may be enforced WITHOUT our consent.
3. That "non-aggression" is simply NOT practically possible in enforcing the criminal laws, but that the number of these laws should be as FEW as possible to maximize freedom for everyone.
4. The frequent tendency of corrupt rulers to DISGUISE CIVIL franchises as CRIMINAL law so that they don't have to obtain your consent to enforce them against you.

Molyneux fails to recognize or identify the MAIN method for implementing the coercive force wielded by the corrupt governments he criticizes, which is CIVIL FRANCHISES. If he understood exactly how franchises operate, then he would be far more empowered to reform the system by pointing out and defending he and his followers from their chronic abuses. For details, see:

We believe the reason he refuses to identify franchises as main method of instituting the coercive government force he criticizes is that if he did, he would probably lose the vast majority of his followers, who would be alienated by having to terminate participation in all franchises in order to achieve the “freedom” that he advocates.

We also believe that the non-aggression principle he advocates CANNOT be and NEVER HAS HISTORICALLY BEEN successfully implemented in an atheist society. Faith-based morality of some kind is the ONLY way to prevent the need for all of the force that he criticizes AFTER the coercion he criticizes is completely eliminated. Left to their own devices, humankind are otherwise prone to self-indulgence and the anxiety and lawlessness that it produces."

3.34 Mottahedeh, Peymon

Websites:
LiveFreeNow: http://livefreenow.org
LiveFreeNowTV: http://livefreenow.tv
Jury Education Committee: http://jurypower.org
Mr. Mottahedeh believes that the answer to litigating against the IRS is to sue them in Tax Court, which we believe is a severely flawed approach, because U.S. Tax Court is an Article 1 franchise court that you can’t even litigate in without FIRST being a “taxpayer” with an admitted liability. This is exhaustively explained below:

**The Tax Court Scam**, Form #05.039
http://sedm.org/Forms/FormIndex.htm

At one time, Peymon taught a citizenship course, which he invited us to. We went, but were disappointed. It was nice of him to invite us and we appreciated the invite, but it did not rebut or expand any of the content of *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006, which is the most authoritative and complete work on citizenship we have ever found. For a rebuttal of the views of Freedom Law School about citizenship, See:

**Policy Document: Freedom Law School Approach Towards Citizenship**, Form #08.022
http://sedm.org/Forms/FormIndex.htm

### 3.35 Myrland, David

**Website(s):** http://tocongress.com/ (defunct); http://www.jurisinformatics.com/ (defunct);
http://www.yourremedyisinthehistorylaw.com/
**Date range:** Unknown
**Video(s):** Code Breaker Video Series

**Biography:** A former bartender who has been helping people with political reform and tax law enforcement for several years. Very prolific litigator. Self-taught in law. Very possessive of his research and not inclined to share it. He limits his litigation primarily to two arguments:

1. The deductibility of the market value of labor from gross income on tax returns. This is documented at the link below:

   - **How The Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor**, Form #05.026

2. The fact that the Subtitle A is a tax upon "public offices" and 4 U.S.C. §72 limits all public offices to the District of Columbia and NO elsewhere. See:

   - **Secretary’s Authority in the Several States Pursuant to 4 U.S.C. §72**, Joe Saladino
   - http://famguardian.org/Subjects/Taxes/ChallJurisdiction/BriefRegardingSecretary-4usc72.pdf

In 2008, David teamed up with Randy Kelton from Texas, who runs the Juris Imprudence Website (http://www.jurisimprudence.com/). As a result of their associations, the Juris Informatics site (http://www.jurisinformatics.com/) was born. The approach he is advocating is using grand juries to get corrupted government employees indicted using his research.

As of 2018, both of the sites mentioned in the previous paragraph are offline.

### 3.36 Osborne, Victoria

**Website:** http://tpirsrelief.com
**Date range:** 2001-Present

*Who’s Who in the Freedom Community*
Copyright Sovereignty and Defense Ministry, http://sedm.org
Form 08.009, Rev. 12-11-2019
Biography: Accountant who investigates IRS falsification or Individual Master Files. Appeared at the *We The People Truth in Taxation Hearings* to testify of her findings. Only helps "taxpayers" and not "nontaxpayers".

As of July 2008, she shut her website down.

3.37  **Prader, Chad**

**Website:** [http://www.taxinformer.com](http://www.taxinformer.com) (closed early 2003)

**Date range:** 1989-Present

**Biography:** Was ordered in December 2002 to quit promoting the 861 Position. At that point, he took his website down for a while for reformatting. A showman. Has helped thousands of people. Using 861 = no liability, and no jurisdiction arguments. Uses administrative default judgments against the IRS similar to the [Notary Certificate of Default Method](http://www.taxinformer.com) and claims they are very successful. In ten years, an assistant of his claims the IRS has never gone after any of his clients. Thousands of clients. When he visits an area, he advertises in the newspaper big time and even invites IRS to his seminars but they never show up. Demands IRS to respond and show up and they don't so he uses default judgments against them. Files the judgments as *nihil dicit judgments* in the state superior courthouse and mails them directly to the IRS. IRS says he has no right to take judgment and his actions are a legal nullity, but they don't mess with him or any of his clients. One of Prader's employees, Rich Cantwell, was a codefendant with him in the Dec. 2002 trial.

3.38  **Phillips, Gordon**


**Current Website:** [http://www.privateadvantageclub.org](http://www.privateadvantageclub.org) (defunct)

**Date range:** 1991-Present

**Picture**

**Biography:** Started up the Inform America website at [http://www.informamerica.com](http://www.informamerica.com). Very witty and funny, but also sarcastic. A loner. Doesn't team with others. Quit the freedom movement and terminated his Inform America website in January 2003, because he said "America is informed and they don't need me anymore". He wanted to focus on helping people instead. Early into his foray into income tax freedom, he affiliated with the Save-A-Patriot organization as their president for several years (see [http://www.save-a-patriot.org/](http://www.save-a-patriot.org/)) but has since disconnected from them in 2003. While he was shutting down his Inform America, he started up an organization called "Private Arena", [http://www.privatearena.com/](http://www.privatearena.com/), which has regular email subscriber lists. That organization is an educational and referral organization to help people with estate planning, business structuring, and privacy protection. They don't do the work themselves, but they refer the work to others and consult with clients to help them maintain the structures setup by others. Private Arena doesn't deal with taxation issues directly. Two partners run the company and Gordon is one of them. Their phone number is: (800) 368-5231. Late in 2003, the Private Arena organization was renamed to "Private Advantage Club, Gordon Philips" and they removed their phone number from their website and emails. Now they only talk to "members". Why we don't know.

3.39  **Revere, Paul**

**Website:** [http://embassyofheaven.com](http://embassyofheaven.com)

**Date range:** Unknown

**Picture** (OFFSITE LINK)

**Biography:** Paul Revere is the pen name of the fellow who runs the Embassy of Heaven website, which is a Christian Ministry intended to enable Christians to be self-governing and live freely, responsibly, and in strict accordance with the Bible. They want to disassociate both commercially and legally from the corrupted government we are plagued by and their website provides the major tools for doing that, including passports, marriage licenses, and drivers licenses that are not subject to state/government law. The goal of their offerings are similar to those of Family Guardian. They don't get directly involved in the administrative activities of their members but rather let their members handle their own battles with help from their forums and each other.
They have, in the past, taken a stand against property taxes at their compound in Oregon, and we are told that their land was illegally confiscated and raided by the local city government. The story of their clashes with corrupted governments are found on their website.

### 3.40 **Rivera, Ed**

**Website:** [http://www.edrivera.com](http://www.edrivera.com) [http://organiclaws.org](http://organiclaws.org)

**Date range:** 1998-Present

**Picture**

**Book(s):** *What Happened to Justice?*, Form #06.012; [https://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm](https://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm). This book was coauthored with him by SEDM.

**Biography:** Former immigration attorney (30 years) who got into the tax honesty movement in 1998 after being exposed to tax freedom via Otto Skinner's materials. Studied Otto Skinner's books and materials for over two years before deciding to enter the tax honesty movement and offering legal help to freedom advocates. Lives in Long Beach. Avoids litigation and mainly does administrative help. Featured on the "How to Keep 100% of Your Earnings, Marc Lucas" video on the Family Guardian website. Very well read and authoritative. Quiet and private and does not make a lot of public appearances or do seminars. Had a default judgment entered against him in federal district court in Long Beach, California on July 18, 2003, consisting of an injunction to stop him from promoting abusive tax shelters under 26 U.S.C. §6700. He posted the injunction on his website voluntarily but never showed up in federal court to defend himself. When asked why he didn't show up in court, he said he didn't want to confer jurisdiction on the court by making a personal appearance.

Subsequent to the injunction, he stopped helping tax clients. The DOJ vindictively went after him in 2006 to take away his license to practice law, which was granted. Then in April 2006 the DOJ prosecuted him under the bogus injunction order for contempt. Judge King in Long Beach heard the case, and acted as the judge, jury, and executioner. It was a military style court martial against a "public officer", which is what licensed attorneys are. The predictable result was that he ended up in club fed for 60 days and had to do public service after that. Subsequently, he was vindicated on appeal and his conviction for criminal contempt of the injunction order was reversed by a public defender.

Since the injunction, he has focused on educating the public about the requirements imposed by the Constitution upon the conduct of the government and how these requires are NOT being followed. As someone with a PhD in law, he is uniquely qualified to do so. He did this first with his site at [http://edrivera.com](http://edrivera.com) for free and later started a constitutional study program for a fee with the aid of a volunteer at [http://organiclaws.org](http://organiclaws.org). The fee for his study program is:

1. Annual subscription: $100
2. Basic Course in Law and Government: $650.
3. Mini Lessons: $4.97
4. What Happened to Justice Book: $33
5. What Happened to Justice CD: $110

SEDMD was a coauthor and editor for items 4 and 5 above. These two items are also offered on the SEDM website.

You can find a summary of what Ed teaches prepared by one of his students under the pen name “Freddie Freeman” and reviewed by him at:

*American Organic Law and Government*, Form #11.217

[https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm)

### 3.41 **Roland, Jon**

**Website:** [http://constitution.org](http://constitution.org)

**Mirror:** [http://constitution.famguardian.org/](http://constitution.famguardian.org/)

**Date range:** 1996-2020

**Book(s):** *Wayward World: A New kind of hero must change the course of history to save earth from destruction a thousand years into the future*, Jon Roland. This is a fiction work.
Biography: Jon Roland began studying law in 1996. He was a freedom minded man who lives in Texas. From his studies, he compiled the now very complete Constitution.org Website. This site is the premier destination for those wishing to study any constitutional issue. We have been a student of his since 2000 and continue to read his site.

The reader can find many very valuable historical works useful in determining the “legislative intent” of the Constitution, and we have downloaded and used many of them. Our favorite work on his site in this area is *The Spirit of Laws*, Charles de Montesquieu, 1758. This is the document that first proposed the design of our present government consisting of the three branches of government: Judicial, Legislative, and Executive. That design is much emulated throughout the world.

Jon had heart problems and his site went down in February 2018 while he was in the hospital and nearly died and we weren’t able to locate him to find out if he was alive. When his site went down, we decided to resurrect it from a copy we made in 2006 and bring it up to date using materials off of the most recent copy of the site found on Archive.org at:


You can find the reconstructed site at:

Constitution Society (Mirror)
http://constitution.famguardian.org/

Subsequent to us bringing the above mirror on line, we were able to contact Jon on June 7, 2018. He was aware that we created the above site and gave his blessing to maintain it, as you can read on the opening page of the above site.

We have been friends with Jon since about 2002 and have spoken with him many times on the phone. We have also helped him with some technical issues on his original site. In late 2018 after being released from the hospital, Jon nominated one of our officers to be a Trustee of the Constitution Society. That role continues today.

Up until the time that we created a mirror to his site, he did not have any links to either http://sedm.org or http://famguardian.org. In fact, he has links to just about every freedom site on the internet EXCEPT these. This has always been a mystery to us.

The original Constitution.org website contained a huge number of advertisements that make it distracting to navigate the site. Jon supported himself in part from the advertising on the site. Our mirror of the Constitution.org site does not have the advertisements. However, our mirror is difficult to locate because we have removed it from the search engines at the request of Jon so that we don’t detract from traffic to his site by being higher in the search results than him.

Jon was friends with Constitutional Attorney Larry Becraft. Some of Larry’s prolific legal work is posted on the Constitution.org site. Larry thinks that the Constitution.org site is THE MOST important website on the Internet. Larry is also a Trustee of the Constitution Society, which is responsible for the Constitution.org website.

Jon Roland died on 1/4/2020. At that time, the Trustees of the Constitution Society designated officers of Family Guardian fellowship to take over as webmaster and technical point of contact for the Constitution.org website. They also agreed to make the Family Guardian Constitution.Famguardian.org site the NEW Constitution.org site.

3.42 Rose, Larken

Website: http://www.taxableincome.net
Date range: 1999-Present
Picture
Book(s)/Videos:
2. *Kicking the Dragon: Confessions of a Tax Heretic*, Larken Rose
Video(s):
   https://sedm.org/reference/dvds/tax-dvd/

2. *Theft by Deception Movie*, Larken Rose
   https://www.amazon.com/Theft-Deception-VHS-Larken-Rose/dp/B0000DG98W

3. *The Myth of Authority*, Larken Rose
   https://youtu.be/0k4pXwmis7A

4. *Statism is religion*, Larken Rose
   https://www.youtube.com/watch?v=fU07AdnZiSw

5. *The Jones Plantation*, Larken Rose
   http://youtu.be/vb8Rj5xkDPk

   http://www.youtube.com/watch?v=DTJ7ihNz2Go

7. *If You Were King*, Larken Rose
   http://www.youtube.com/watch?v=BN1gztvyU2U

Biography: Proponent of the “861 position”. Ran a website at http://www.taxableincome.net (now defunct) which published his report documenting his research on the 861 position. Content now available at:


Larken Rose discovered the 861 position through Thurston Bell. He was investigated by the IRS in Oct. 2001 along with several other 861 promoters, but he nailed them to the wall so they left him alone. Good job, Larken! He started selling a video called Theft By Deception in about October 2002. See http://www.theft-by-deception.com (now defunct), but available from:


Also affiliated with the We The People Foundation up until about December 2001 but isn’t involved now. Chad Prader of the Tax Informer organization was a loyal follower of Larken. Larken even appeared at Prader’s trial in Dec. 2002, but the judge would not allow his evidence to be admitted into the record (presumably because of a conflict of interest as a “taxpayer”, in violation of 18 U.S.C. §208 and 28 U.S.C. §144). Larken was later indicted for five counts of Willful Failure to File in October 2005. His wife Tessa, who was subsequently tried, was convicted of 5 counts of Willful Failure to File in November 2005. That’s going to be a tough one, because he either doesn’t understand federal jurisdiction or is too proud to admit he has been wrong all these years.

Larken Rose’s latest work is the following book:

*Kicking the Dragon: Confessions of a Tax Heretic*, Larken Rose

### 3.43 Saladino, Joseph

Website: http://www.freedomcommittee.com/ (defunct)

Date range: 1999-Present

Biography: A former pastor and computer programmer. Has served with several other ministries over the years. IRS went after him for an injunction against preparation of “claim of right” tax returns in 2004 and the injunction was eventually granted. He stopped offering the “claim of right” tax returns and switched to “tax statements”. Offers a legal defense service where people pay a flat fee and get paralegal help preparing legal pleadings for use in their tax litigation. Teamed up with David Myrland and a former federal judge in 2006 to expand his paralegal assistance services. Like David Myrland, limits his legal arguments to the following specific arguments:

1. The deductibility of the market value of labor from gross income on tax returns. This is documented at the link below;

   *How The Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor*, Form #05.026
2. The fact that the Subtitle A is a tax upon "public offices" and 4 U.S.C. §72 limits all public offices to the District of Columbia and NO elsewhere. See:

   Secretary’s Authority in the Several States Pursuant to 4 U.S.C. §72, Joe Saladino
   http://famguardian.org/Subjects/Taxes/ChallJurisdiction/BriefRegardingSecretary-4usc72.pdf

In Dec. 2007, Mr. Saladino along with Richard Fuselier (Louisiana) and Mike Mungovan were indicted by a grand jury for trying to defraud the government in the course of filing several Claim of Right tax returns he had helped members prepare for a fee. He submitted 1800 such returns, according to press reports. These returns were also the subject of a previous I.R.C. §6700 injunction issued against Freedom and Privacy Committee in which FPC and Joe Saladino were ordered to stop preparing the returns on January 20, 2005.

Joe accepted a public pretender as his defense attorney. A precondition of him having the attorney was that he wasn’t allowed to raise his main defence, which is described in item 2 above. It was apparently something that would entirely blow up the prosecution and we agree! This ultimately resulted in his conviction in July 2010. He was sentenced to 60 months in federal prison. His companions Michael Mungovan and Richard Fuselier were also convicted and received a sentence of 48 months and 21 months respectively.

3.44 Sayles, Roger

   Date range: Unknown

   Biography: A person who worked in the entertainment industry for years. Studied government corruption extensively. A student of Glenn Ambort and John Benson. Lives abroad, and has lived in both Argentina and Ecuador. Thinks we are headed for a big economic meltdown soon and wants to be out of the crossfire.

   Roger’s favorite subject of study is citizenship. Other than us, he is the only person we have met who has studied citizenship as carefully and for as long as us. You can read some of his research at:

   1. From Sovereign to Serf, Roger Sayles
      http://sovereign2serf.wordpress.com/
   2. A Passport for Edward Snowden, Roger Sayles
      http://auspassport4ed.com/

   We have item #1 above. Roger gave it to us for free. He has been a student and fan of Family Guardian and SEDM for years. In that item, he provides an attachment you can use to your passport application. Unfortunately, it doesn’t deal with how to get a passport without a Social Security Number. He collects Social Security so he isn’t going to bite the hand that feeds him. He thinks that Social Security is not a problem, but we differ greatly on that subject:

   Social Security: Mark of the Beast, Form #11.407
   https://sedm.org/Forms/FormIndex.htm

   Roger has studied the subject of citizenship almost as extensively as we have. Like many neophyte freedom lovers, he incorrectly thinks there is something sinister about the Fourteenth Amendment. We have pointed him to the following research to rebut such beliefs and he can’t rationally rebut it, but continues in this flawed belief.

   Why the Fourteenth Amendment is Not a Threat to Your Freedom, Form #08.015
   https://sedm.org/Forms/FormIndex.htm

   Other than our differences on the Fourteenth Amendment, his research on citizenship agrees 100% with ours, as documented in:

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

   Roger runs several Internet radio programs and websites as his ministry.

Who's Who in the Freedom Community
Copyright Sovereignty Education and Defense Ministry, http://sedm.org
Form 08.009, Rev. 12-11-2019

EXHIBIT:_______
1. People’s Patriot Network
   http://peoplespatriotnetwork.com/
2. Radio Ranch, Roger Sayles
   https://castbox.fm/channel/Radio-Ranch-id1463869?country=us

Because he has been in radio for decades, he is a good speaker and is great at getting people at least politically interested in freedom.

3.45 Scambos, Tom

Website: http://www.tax-freedom.com; http://irszoom.com
Date range: Unknown

Biography: Sells CD-ROMs and trust materials. He’s a Christian and his views are very similar to ours. We bought his CD-ROM and were disappointed. His website is pretty but there isn’t much there for those who want to dig deep on the subject of government corruption. He lives in the District of Columbia. His Irszoom website is an imitation of the Legalzoom concept in which he offers response letters. The DOJ tried to attack him once for tax shelters, but it never elevated to the pursuit of an injunction.

3.46 Schiff, Irwin

Website: http://www.paynoincometax.com
Date range: 1985-Present
Audio recording
Picture

Biography: The most famous de-taxing personality in the tax honesty movement during the 1990’s. Very vocal atheist Jewish New Yorker. Went to federal prison at least once for his approach towards taxation. His son is Peter Schiff, a famous economics spokesman with his own Youtube Channel. You can watch a video about Irwin’s conviction as described by his son Peter at:

   Interview of Peter Schiff about the conviction of his father, Irwin Schiff, SEDM Exhibit #11.005

Irwin wrote a book entitled The Federal Mafia, Irwin Schiff which describes his legal tangles with the government relating to taxation. Based on that book and his own personal anecdotes, he was brutalized and mistreated and slandered by the government. Traveled around the country giving tax seminars. Had a degree in Economics and is very entertaining and funny to listen to. He testified at the We The People Truth in Taxation Hearings. His position was simply wrong or seriously deficient on several points, but much of his research is still good. Below are some examples of deficiencies in his approach, which ironically are the same deficiencies that Larken Rose and most other freedom fighters suffer from.

1. He thinks everyone is unavoidably a statutory "U.S. citizen" and can't change it, which we prove is simply WRONG. See the following for details:

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

2. He also uses IRS form 1040, which is only for "aliens" doing business in but not domiciled in the federal zone, which we also prove is simply WRONG. See the following for details:

   Citizenship Status vs. Tax Status, Form #10.011, Section 12
   http://sedm.org/Forms/FormIndex.htm

3. He also doesn’t understand the significance of the term “trade or business” within the I.R.C., which we show is a HUGE oversight on his part that is the reason for most of his persecution by the federal mafia. See the following for details:

   The “Trade or Business” Scam, Form #05.001
   http://sedm.org/Forms/FormIndex.htm

4. Even during the trial, he admitted in the transcript to accepting Social Security checks while he was receiving millions of dollars helping people avoid taxes. He was participating in federal franchises, which we strongly discourage on this website, because all who do are “taxpayers”. He just didn’t know he was a “taxpayer” and for that, he invited all the
trouble he eventually got into. You can’t even use this website or be a member without quitting Social Security, in fact.

See the following for details:

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

5. He, like Larken Rose and Thurston Bell, is a Jewish atheist who is doing everything out of his own strength and spiting the Lord. This is a HUGE mistake.

6. He has a HUGE ego and doesn't know how to listen to people. This interferes with further learning and antagonizes the very people who could help him.

"Pride goes before destruction, and a haughty spirit before a fall."
[Prov. 16:18, Bible, NKJV]

Had an office in Las Vegas, Nevada. Has appeared on Fox News at night during tax season at least once, including in 2002.

Family Guardian describes what they think about his approach in section 5.7.5 of the Great IRS Hoax, Form #11.302 book.

Irwin appeared in the America: From Freedom to Fascism, Aaron Russo movie that was released in 2006 and subsequently, was framed with a criminal tax prosecution and placed in club fed for at least twenty years. He was mistreated in prison.

After he was put in jail, someone volunteered to run his former storefront and his website and sell off his old books.

Eventually, his two most famous books were posted on his website for free: The Federal Mafia and the Great Income Tax Hoax, Irwin Schiff.

Irwin Schiff was indicted on preparing false 1040 returns with zero income for people he was trying to help. He was convicted of criminal violations of the tax franchise codes in three separate trials over the last thirty years, and has served time in prison following each conviction. His last conviction, on October 24, 2005, was for conspiracy to defraud the United States, five counts of aiding and assisting in the filing of false federal income tax returns (i.e., the “zero returns” he prepared for his clients), attempting to evade and defeat the payment of tax, and six counts of filing false federal income tax returns, for which he was sentenced to 9 years and 7 months in prison and 36 months of supervised release, and ordered to pay $4,256,249.78 in restitution. United States v. Irwin A. Schiff, No. 2:04-CR-00119-1 (D.C. Nev. 3/14/2006), aff’d No. 06-10199 (9th Cir. 12/26/2007) (unpublished opinion).

Schiff has also been enjiboned from preparing tax returns, promoting his tax schemes, or selling additional copies of his book, The Federal Mafia. United States v. Irwin A. Schiff, KTC 2003-238, No. CV-S-03-0281-LDG (RDF) (U.S.D.C. Nev. 6/16/2003), aff’d 379 F.3d 621, KTC 2004-224, No. 03-16319 (9th Cir. 8/9/2004), cert. den. No. 04-1383 (10/3/2005).

Irwin was a smoker and died of smoking related complications in jail at a ripe age. His son tried to have him temporarily released while he was dying so he could die in the presence of his family, but the court wouldn't allow it.

3.47 Schulz, Robert

Website: http://www.givemefreedom.org
Date range: 1998-Present
Audio recording
Picture1, Picture2

Biography: Founder of We The People, a grass-roots organization that focuses on government reform and especially constitutional rights. Master’s Degree in Public Administration. Very charismatic and an excellent public speaker and political tactician. Worked as an environmental engineer for several years. Started fighting government in court at age 40 as a pro per and has personally litigated 149 cases against the government and won a large percentage of them. Also hosted a drive-time radio talk show in New York for several years. This talk show became the springboard for starting the We The People group. The We The People website has several links to the Great IRS Hoax, Form #11.302 book.

Bob's We The People organization held a Truth in Taxation Hearing in 27-28 Feb. 2002 in which the DOJ and the IRS were invited and agreed to appear to answer questions about their illegal enforcement of the Internal Revenue Code. They later withdrew, so ex IRS employees appeared to answer the questions on their behalf. Those questions and the answers are posted on the Family Guardian website below:
Bob has also sponsored several other political events, such as his class action Right to Petition Lawsuit, in which he challenged the government in court to admit that we have a right to withhold payment of taxes until they answer our petition for redress concerning the unlawful enforcement of the Internal Revenue Code. The case was litigated all the way up to the U.S. Supreme Court and in 12/07, the Supreme Court denied the cert and refused to hear the appeal.

We applaud WTP and Bob Schulz for their tireless efforts to fight the corrupted IRS and U.S. Government, and have long admired his personal courage in bringing important Constitutional issues into the public domain and challenging the status quo. Bravo, Bob!!!

However, at the same time we are greatly disappointed that WTP and Bob Schulz have not availed themselves of the wealth of knowledge that has been discovered these past 8 years, nor have they shown any indication that they have even the faintest inklings of grasping the teachings of Ed Rivera and Dave Champion on federal jurisdiction, or the extensive and solid research on the Family Guardian or the SEDM websites.

1. He had people on his class action lawsuit who admitted they were statutory “U.S. citizens” with social security numbers and who were participating in federal franchises, and yet who were hypocritically demanding “their rights”. He still doesn’t understand that the income tax is a franchise tax and how franchises enforced outside of federal territory are the main threat to rights and the separation of powers, not taxes. See:
   *Government Instituted Slavery Using Franchises, Form #05.030*
   [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

2. In 2008, WTP, led by Bob Schulz sent out an email asking for 11 volunteers who reside in each of the 11 federal judicial districts.?!? This means that all his followers are “U.S. persons” domiciled on federal territory. What a joke! See:
   *Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002*
   [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

3. At one time in 2000, Bob Schulz had Larry Becraft in his fold and they were appearing at widely heard press conferences. However, since then he has alienated Larry Becraft by taking research Larry provided to him and selling it on the We the People Website without authorization and in violation of a verbal agreement between them.

4. He has spent far too much of his time focusing on people and personalities and far too little on the law itself. Most of the ills we face result from ignorance of the law and the lack of legal education in the public schools. Bob needs to focus far more energy on legal education or at least on associations and people who have a demonstrated commitment to it such as SEDM and Family Guardian. All the political hot air in the world won’t solve this ignorance problem:

   "My [God’s] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that produces it]."
   
   [Hosea 4:6, Bible, NKJV]

These strategic missteps are far beyond troubling. One thing has become very clear these past few years, WTP is not an organization that learns from their mistakes nor does it care to learn from others.

Also, Bob Schulz and WTP have done a much better job building alliances with like-minded organizations. And when they finally do reach out to the ACLU, they do so 7 years too late, and they waste valuable political capital by sending ACLU’s top honcho an arrogant, insulting letter that belittles and insults ACLU’s past accomplishments and prior history. It absolutely boggles our mind. It is beyond surreal.

Granted, we are a nobody and have accomplished nothing in life, but one thing we do know is strategy. And here is our take.

It was a strategic and tactical blunder for Bob Schulz and WTP to write a letter to the top dude at the ACLU, and then simultaneously publish and broadcast the contents of said invitation letter to the entire masses via the internet. We mean, why in the world would the ACLU want to form an alliance with WTP when Bob Schulz has demonstrated zero capability to act with discretion?

Let’s say, for example, that Anthony Romero, the dude who runs the ACLU’s day-to-day operations, actually wanted to form an alliance with WTP, but he was quietly working on persuading his internal constituency of the merits of same, before acting
without their buy-in. And let's say Romero needed time to sell the idea of a strategic partnership with WTP internally, before he was ready to blab it to the world.

Well Schulz and WTP & Company never gave Romero that chance because WTP preemptively published the invitation letter to the world before Romero even had a chance to reply.

Well, Bob Schulz's propensity to press the "SEND" button whenever he writes what he perceives to be an important letter to someone who has power, pretty much assures that yet one more well publicized WTP initiative will fail before it ever has a chance of seeing the light of day. We have seen this time and time again over the years.

Bob Schulz has single handily built WTP. But we will also posit that Bob Schulz and the docile WTP Board of Directors are WTP's own worst enemy. We mean, if one is sincere in trying to form a strategic alliance with a prospective partner, is it not more prudent to work quietly behind the scenes and lay the basic ground work?

Would it not have been wiser and more prudent to quietly strive to build personal relationships with the key decision makers at the ACLU first, instead of insulting them with a letter that essentially insults the organization, their web content, and everything that they do?

From our distant vantage point, it almost seems as if when any decent interval goes by and Bob Schulz does not see his name on the internet, he gets these ideas to do something, anything, just to let everyone know that he is not sitting idly by playing with his petitions of redress, but is actually WORKING HARD at WTP. And presto, another well publicized WTP blunder is born!!!

We don't hate Bob Schulz or WTP. Not at all. But we are greatly disappointed that Bob Schulz seems bent on destroying WTP and has destroyed WTP with his continuing tactical, managerial and operational mistakes. If Schulz had a Board of Directors that did their oversight job better and were serious about honoring their stewardship duties, perhaps WTP would not be so isolated as it is today, who knows.

Bob's inability to attract, retain, and surround himself with strategic advisors, and Bob's failure over the past 8 years in building effective alliances and strategic partnerships with other organizations, such as the ACLU (http://aclu.org/) and the CATO Institute (http://cato.org/), is the origin of WTP's demise as it now finds itself isolated and alone and has few organizational allies.

### 3.48 Skinner, Otto

Website: [http://www.ottoskinner.com/](http://www.ottoskinner.com/) (defunct)

Date range: 1986-2008

**Picture**

**Biography:** The first guy we know of to come up with the "taxpayer v. nontaxpayer" argument in his book entitled *The Best Kept Secret: Taxpayer v. Nontaxpayer*. Thought income taxes are indirect excise taxes. Lived in northern California and had been publishing educational tax materials since about 1991. Smoked like a chimney and had a southern accent. Wrote three books on the income tax which he offered on his website and which you could only get via postal mail:

1. The Biggest "Tax Loophole" of All;
2. If You Are the Defendant;

We have read all the above three books cover to cover. His books are well written and organized. His research is mostly accurate but incomplete. However, his research and conclusions about the "includes argument" are simply WRONG. See the pamphlet *Legal Deception, Propaganda, and Fraud, Form #05.014* for details of why they are wrong. He stopped putting out new material back in 1996 and it appears the IRS has left him alone after that. He didn't address the “trade or business” scam, the Non-Resident Non-Person Position (*Great IRS Hoax, Form #11.302*, Section 5.6.15), federal employee kickback position (*Great IRS Hoax, Form #11.302*, Section 5.6.11), federal jurisdiction, the requirement for implementing regulations, citizenship (*Great IRS Hoax, Form #11.302*, Section 4.12), or proper filing status in his publications, and this is a serious shortcoming in our opinion that severely limits the usefulness of his materials. What he does talk about is mostly accurate. Recommends that people defend themselves instead of hiring lawyers, as we do. Bitterly criticizes several other tax freedom...
advocates so has few allies. Doesn't speak publicly or give seminars. Doesn't help people directly or offer services, but only educational materials. His antagonism towards other freedom fighters and his ego interfered with the dissemination of his mostly accurate but incomplete research and the broadening of his support base.

Starting in 2006, Otto Skinner began to develop severe health problems related to his smoking. Others stepped in to help run his website and continue selling his books. Eventually, he died in 2008 from complications related to smoking. His website was shut down within a year after he died.

3.49 Smith, Barry

Website: http://legalbears.com; http://www.irslienrelease.net; http://www.legal-research-video.com/

Date range: 2001 to present

Background: Barry, like us, approaches everything spiritually. He lives in Colorado and stays completely out of the Beast system as the Bible requires. His website offerings relate to legal education and dealing administratively with the IRS. Very little is available on his website that is free and we haven't ever obtained anything from his website store, so we aren't qualified to comment on the quality of his work.

Barry is rather confrontational with police and has a reputation with the local police that seems to encourage him to be stalked by the police. A softer approach might buy him more peace and tranquility.

Traffic on Barry's websites doesn't even register on http://quantcast.net, so they don't seem to be all that popular. The solutions he offers on his website are rather vaguely worded, so it's hard to discern exactly what they deliver or promise. He likes to speak and teach, but he hasn't published any books that we are aware of, so his position is somewhat mysterious.

3.50 Sovereignty Education and Defense Ministry (SEDM)

Website: http://sedm.org

Date range: 2003 to present

Book(s): Hundreds of forms, memorandums, litigation tools, etc. A few are listed here:
1. This document.
2. What Happened to Justice?, Form #06.012
https://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm
https://sedm.org/ItemInfo/Ebooks/SovFormsInstr/SovFormsInstr.htm
5. Defending Your Right to Travel, Form #06.010.
https://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel/DefYourRightToTravel.htm
6. Sovereign Christian Marriage, Form #06.009.
https://sedm.org/ItemInfo/Ebooks/SovChristianMarriage/SovChristianMarriage.htm
7. Tax Fraud Prevention Manual, Form #06.008.
https://sedm.org/product/sovereignty-research-dvd/

History: The Sovereignty Education and Defense Ministry (SEDM) is a Christian ministry created in 2003. SEDM identifies its mission on the opening page of their website as follows:

Welcome to our religious fellowship and ministry. We are a First Amendment, not-for-profit, unincorporated, unregistered, non-privileged, non-denominational religious fellowship and ministry. Our Mission is to honor, to
love, and to obey our Lord and God by teaching, reading, learning, and obeying His Holy Law and Word, putting
Him first, and loving our neighbor by keeping the government as our servant and His steward for truth and
justice. As described in Heb. 4:12 and like Jesus in Rev. 1:16, we seek to use the word and law of God as a sharp
sword to expose and cut off corruption wherever it is found, and especially in government. His word and law
is also our armor and shield as we combat the corruption as described in Eph. 6:11-20 and Psalm 91. See the
following for authorizations on why we, and especially Christians, must learn law:

Authorities on why we must PERSONALLY learn, follow, and enforce man’s law and God’s
law

Our goal is to inspire, empower, motivate, and educate mainly those born or naturalized in the USA (and NOT
"U.S.") and who are Members in how to love, honor, obey, glorify, and lift up our Sovereign Lord above every
king, ruler, government, and Earthly law at a personal and very practical level and in every area of our lives.
This is the essence of our religious worship and the essence, according to the Bible, of how we love our God. Our
ministry accomplishes the above goals by emphasizing:

1. Legal education focused on both God’s law and man’s law.
2. Religious liberty, faith and worship.
3. Law enforcement and legal activism.
5. Personal responsibility, good citizenship, human sovereignty (as an agent of the only sovereign, who is
God).
7. A return of a lawful, limited, accountable, and Constitutional government which is God’s servant, rather
than His enemy or His competitor for the allegiance, obedience, affections and worship of the Sovereign
People, “We the People”
8. Exposing, publicizing, and opposing socialism, corruption, and violations of the Constitution and the law
by government employees and officials.
9. Exercising our First Amendment right of self-government exclusively under the civil laws of our God.
10. Protecting and expanding the separation of powers doctrine, and especially the separation of church, which
is believers, from state, which is the unbelieving people and governments around them.
11. Emphasizing and restoring the role of PRIVATE property in the freedom of each individual and its use as a
defense against government oppression or corruption.
12. The pursuit of legal “justice”, which means absolutely owned private property, and equality of
TREATMENT and OPPORTUNITY under REAL LAW (Form #05.045). The following would be
INJUSTICE, not JUSTICE:
12.1. Outlawing or refusing to recognize or enforce absolutely owned private property (Form #12.025).
12.2. Imposing equality of OUTCOME by law, such as by abusing taxing powers to redistribute wealth.
See Form #05.025.
12.3. Any attempt by government to use judicial process or administrative enforcement to enforce any civil
obligation derived from any source OTHER than express written consent or to an injury against the
equal rights of others demonstrated with court admissible evidence. See Form #05.002.
12.4. Implementing or enforcing any civil franchise (Form #05.030). This enforces superior powers on
the part of the government as a form of inequality and results in religious idolatry. This includes
making justice into a civil public privilege or turning CONSTITUTIONAL PRIVATE citizens into
STATUTORY PUBLIC citizens engaged in a public office and a franchise (Form #05.005).

Not only would the above be INJUSTICE, it would outlaw HAPPINESS, because the right to absolutely own
private property is equated with “the pursuit of happiness” in the Declaration of Independence, according
to the U.S. Supreme Court. See Form #05.050 for the definition of “justice”. Click here to view a video on
why all franchises produce selfishness, unhappiness, inequality, and ingratitude.

All of our worship, educational materials, and classes focus on the above goals. This is a fulfillment of the
commandments of the Lord governing the relationship of believers to the world available below:

Commandments About Relationship of Believers to the World

[...]

President Obama summarized the SEDM Mission Statement in the following video.

https://youtu.be/qq421yCmpJU

The video derived from Beau Biden’s funeral on 6/10/2015. He says that:

1. We are all equal. By that, we take him to mean equal, sovereign, independent, and self-governing in the
eyes of the law and in relation to the government in court.
http://sedm.org/Forms/05-MemLaw/EqualProtection.pdf
In his Harvard Commencement Address in 2007, Bill Gates even added to this by saying that the noblest cause anyone can devote their life to is eliminating “inequality”, meaning inequality. The reason is clear:

Equity of opportunity and treatment under the law is the FOUNDATION of legal Justice (Form #05.050). See Minutes 7 through 10:

https://www.youtube.com/watch?v=2Ps5N6Jk3Sw

2. No one is better or less than anyone else, including a public servant.

3. The most egregious sin is to abuse your power to injure other people. (government does this all the time)

4. Helping others should be done FREELY and voluntarily, which implies that it cannot and should not be compelled by any government. The implication is that paying for “benefits” cannot be compelled.

5. We should avoid privileges and benefits, and by implication franchises, and instead earn our own keep and our own success to receive the greatest reward.

http://sedm.org/Forms/05-MemLaw/Infrastructures.pdf

6. We should pursue justice and equality by defending and educating those who can’t defend themselves. The implication is that WITHOUT equality, justice is IMPOSSIBLE.

https://vimeo.com/68779181

7. The quintessential public servant is in fact a servant, rather than someone better than the people they serve, and that they should carry a notebook around to document how they can serve rather than command others. See Matt. 20:20-28.

8. The point of our time here is to create a better future for our children, rather than to benefit ourselves personally. We implement this goal by opposing the corrupt and criminal nature of the government fiat currency SCAM that permits generations of yet unborn Americans to be made surety to pay off an endless mountain of public debt that they will not and cannot benefit from. This is the ultimate form of “taxation without representation” that lead to revolution that gave birth to this country in the first place.

http://sedm.org/Forms/05-MemLaw/MoneyScam.pdf

9. It is noble and honorable to value one’s PRIVATE life over their PUBLIC life. Our ministry takes this admonition so far as to say that:

9.1. The main purpose for establishing government is to protect PRIVATE property and PRIVATE rights and to never allow PRIVATE property to be converted to PUBLIC property. See:

http://sedm.org/Forms/05-MemLaw/PrivateProperty.pdf

9.2. We should not have ANY PUBLIC statutory statuses, including “citizen”, “resident”, “person”, “taxpayer”, “driver”, etc.

9.3 Everything we own should be exclusively PRIVATE and that ownership or control should not be shared with any PUBLIC government.

10. We should not “take anything for granted”. By this he means that we should NEVER “presume” ANYTHING and should challenge all those in government who make presumptions about either us or our status. Instead we should force them to PROVE their presumptions with evidence:

http://sedm.org/Forms/05-MemLaw/Presumption.pdf

11. Our country was founded and built by people who did all the above, and that this is a noble and honorable undertaking.

For a confirmation of the above, see:

About Us, Sections 1 and 2
http://sedm.org/Ministry/AboutUs.htm

President Obama also admitted on 6/26/2015 that churches (and by implication religious ministries such as us) are the foundation stone of justice and liberty in a hostile society. He doesn’t describe HOW that hostility happens from the government and the legal profession, but in fact it is implemented by COMPELLED OR ILLEGAL PARTICIPATION IN GOVERNMENT FRANCHISES so as to convert PRIVATE rights to PUBLIC RIGHTS AND PRIVILEGES. Click here for that admission.

For a catalog of all videos proving that our mission is endorsed and approved by the U.S. Government, Click Here.

The U.S. Supreme Court says the GOVERNMENT has to LEAVE US ALONE— Judge Antonin Scalia of the U.S. Supreme Court (now deceased) admits that the law DESTROYS churches and families, which are the ONLY thing covered or protected by this website. He also admits that the government’s proper role is to leave these institutions, and by implication this ministry, alone. SEDM Exhibit #03.005. The RIGHT TO BE LEFT ALONE is the very definition of JUSTICE, and be says (SEDM Exhibit #04.024) that the court’s main purpose is “justice.” Below is a humorous real life example of what happens when this wise admonition is NOT observed:

http://vimeo.com/39791896

His Majesty’s humble servants

[SEDM Opening Page; Downloaded 5/1/2017, http://sedm.org]
Members of the Sovereignty Education and Defense Ministry have the goal of worshipping, serving, and glorifying God and not themselves. Consequently, they prefer to remain anonymous but work in unison to effect political, legal, and government reform through education and law enforcement.

The mission of SEDM described on their website at the link below:

**SEDM Website, About Us Page**

[http://sedm.org/Ministry/AboutUs.htm](http://sedm.org/Ministry/AboutUs.htm)

SEDM focuses on lawful, non-violent political, legal, and religious activism and reform. They are not a tax or law or government protest website. They are crime protesters, not tax protesters. They are not anti-government but pro-self government. SEDM is an educational and research ministry designed to teach and enforce biblical and secular law with the goal of making people into responsible and good Americans who can and do govern their own lives without any external interference or support from what they regard as a corrupted legal and political profession. Everything that SEDM publishes and offers to the public identifies itself as lawful, NON-factual, NON-actionable religious beliefs and opinions that are inadmissible as evidence pursuant to Federal Rule of Evidence 610. Consequently, their activities and speech are completely protected by the First Amendment.

Sovereignty Education and Defense Ministry (SEDM) and Family Guardian Fellowship are closely affiliated. Family Guardian has many links to the SEDM website, and vice versa. The Family Guardian Fellowship/Website is available below:

**Family Guardian Website**

[http://famguardian.org](http://famguardian.org)

Everything on the SEDM Website is completely consistent with the Family Guardian website. Family Guardian focuses on research and reference materials while SEDM focuses more on application of the research to specific situations that people most commonly find themselves in. SEDM is a membership only website. It costs nothing to be a member. Their membership agreement is available at:

**SEDM Member Agreement**, Form #01.001

[http://sedm.org/participate/member-agreement/](http://sedm.org/participate/member-agreement/)

If you would like a thorough rebuttal against all the false allegations and LIES hurled mainly by a corrupted government and legal profession against the Sovereignty Education and Defense Ministry (SEDM), we highly recommend the following:

**Policy Document: Rebutted False Arguments Against This Website**, Form #08.011

[http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

### 3.51 Springer, Lindsey

Website: [http://penaltyprotester.com](http://penaltyprotester.com) (now defunct)

**Date range:** 1992 to present

**Video Presentation**

**Biography:** A Christian who has a religious ministry to eliminate the Internal Revenue Service. He focuses on the illegal imposition of penalties, rather than taxes. His approach is very well researched and his materials are excellent. His website had some really interesting pleadings and videos on it. His research on penalties is completely consistent with what appears on this website. He focuses on OMB control numbers and the Paperwork Reduction Act. Much of this is discussed on the Family Guardian website and SEDM sister site at the links below:

1. **Policy Document: Paperwork Reduction Act Violations by the IRS**, Form #08.014
   
   [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

2. **OMB Control Numbers**
   
   [http://famguardian.org/TaxFreedom/Forms/IRS/OMBFormInfo.htm](http://famguardian.org/TaxFreedom/Forms/IRS/OMBFormInfo.htm)

3. **Federal Enforcement Authority Within States of the Union**, Form #05.032
   
   [http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

**Who’s Who in the Freedom Community**

Copyright Sovereignty Education and Defense Ministry, [http://sedm.org](http://sedm.org)

Form 08.009, Rev. 12-11-2019

EXHIBIT:_______
4. *IRS Due Process Meeting Handout*, Form #03.008
http://sedm.org/Forms/FormIndex.htm

5. *Why Penalties are illegal for Anything but Federal Employees, Contractors, and Agents*, Form #05.010- summarizes our position but is provided by a third party.
http://sedm.org/Forms/FormIndex.htm

We suspect that the reason Springer drew such a long sentence was because he spoke out so vociferously against government corruption, claiming publicly that he "hated the IRS". He seemed somewhat arrogant about it. Unfortunately, he put all his eggs in the "no penalty" basket and lived inside the I.R.C. as a "taxpayer" by filing in U.S. Tax Court. That was a big mistake. See *The Tax Court Scam*, Form #05.039 for the reasons WHY. Only after he was convicted did he really start looking at the jurisdiction issue in the above publications, but it was too late by then.

### 3.52 Stamper, Mel

**Website:** None  
**Date range:** Unknown  
**Book(s):**
   https://www.amazon.com/High-Priests-of-Treason/dp/0964712857  
2. *Fruit From a Poisonous Tree*  
   https://www.amazon.com/Fruit-Poisonous-Tree-Mel-Stamper/dp/0595524966/  
3. *Common Law Abatement*  
4. *Corporation Sole: Theory and Practice*

**Biography:** Mel Stamper writes under the pen name Don Quijote, JD. He has a PhD in law and has written several books, all of which we have copies of.

He has also appeared at various freedom events, such as those sponsored by the Pinnacle Quest International (now defunct). We met him in person in 2004 and at the time, he was living in Puerto Rico. He has also taught law classes to freedom lovers. He has never had a website or Youtube channel that we know of.

We discovered Mel’s book *Fruit of a Poisonous Tree* in 2018, even though it was written in 2008. His books are short compared to ours. His work is not well-known in the freedom community but is very authoritative and accurate. In his book, he verifies and validates EVERYTHING about our approach to taxes, law, and government that we have developed so far. As a lawyer, he focuses on evidence to prove everything he says, just like us. It’s nice to have such an authoritative source validate and verify everything we say and we haven’t found even one contradiction of any of our materials in his book, even though our research has evolved for 15 years independently before we discovered the above book.

Mel takes the same position on citizenship as we originally did. He says that state citizens are nonresident aliens. He proves this in his *Fruit of a Poisonous Tree* book.

### 3.53 Standring, Richard

**Website:** None (formerly http://www.vipsales.com, which is now closed down)  
**Date range:** 1996-Present  
**Audio recording**

**Book(s):** Dozens of books used to be available on VIPL, but no longer available. He had more books, videos, and audios than anyone else we know of, most of which were legally admissible evidence and many of which were derived from the government itself through the Freedom of Information Act (FOIA). For years, he traveled from Cincinnati Ohio to the District of Columbia and camped out in the IRS Reading Room in the basement of the IRS building to collect his research materials.

**Biography:** A Mormon pastor who helped people achieve freedom as a ministry. Worked in county government for over 15 years. Lived in Cincinnati. His specialty is decoding IRS Individual Master Files. Some people referred to him as "the grandfather of IMF decoding". The organization he affiliates with, VIP Sales, offered IRS reference materials useful for decoding IMF files. Used to give Continuing Legal Education (CLE) Seminars to lawyers and accountants throughout the country on how to decode IMF files. Did not prepare tax returns or give legal advice or promise anything to his clients, but

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*Who's Who in the Freedom Community*
Copyright Sovereignty Education and Defense Ministry, http://sedm.org
Form 08.009, Rev. 12-11-2019

EXHIBIT:________
instead simply educated them. He shut down his website in late 2003 and went exclusively mail and phone order. The IRS had tried twice to shut him down by claiming that he is involved in abusive tax shelters under 26 U.S.C. §6700, which is patently ridiculous, because he didn't help or represent “taxpayers”.

According to Richard, was poisoned surreptitiously, probably by the government, in the late 90’s and suffered severe liver damage because of it. He was on the liver transplant list and has almost died more than once. He still doesn’t know how he was poisoned. A cease and desist order was issued against Standing in October 2005, and after that, he went underground and was difficult to contact. His health problems have interfered with continued participation in the tax honesty movement since he was poisoned by the government.

Richard Standring died on January 3, 2018. Below is the article we published in our Member Forums about it:

We recently heard that Richard Standring of Cincinnati Ohio died on January 3, 2018.

For those of you familiar with the history of the freedom community, here was his contribution:

1. He ran an organization called VIP Sales, which sold IMF Decoding materials. The organization was a Christian Ministry and he referred to himself as a Pastor. He ran the business out of an old print shop in Cincinnati, Ohio in the old part of town. There were TONS of books and evidence and training materials and videos you could order from his site.

2. The Department of Justice went after him in about 2003 for offering abusive tax shelters, even though NOTHING he offered was ever identified as a tax shelter. He lost in court and was enjoined from offering his study materials because he didn’t know how to litigate and couldn’t afford an attorney.

3. He subsequently shut down his website in about 2004.

4. When we met him in about 2002, he claimed he had been poisoned with chemicals in his water and was on the waiting list for a replacement kidney. That kidney never arrived. He almost died twice and was in poor health after that.

5. Much of the work of SEDM on the Master File Decoder is based on his research on IMF decoding: https://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm

6. When the funeral was held, there was a storm in the area and few people could attend.

7. Some of the books he published are posted in Section 1.9 of the SEDM Forms/Pubs page: https://sedm.org/Forms/FormIndex.htm

8. For those who want to further investigate his legacy, here is the information about his ministry before it was shut down, some of which you can examine on Archive.org:

VIPL
5904 Vine Street
Cincinnati, Ohio 45216
Phone: 313-557-0708
http://irsdecoder.com

9. Below is a sample of his site before it was shut down in 2004 in response to the BOGUS IRS injunction, extracted from Archive.org:


Rest in Peace Richard. God bless you.

[Family Guardian Forums, Forum 4.3.5; SOURCE: https://famguardian.org/forums/forums/topic/richard-standring-of-vip-died/]

3.54 Stockton, Brook

Website: https://nikeinsights.famguardian.org/
Date range: 1999-Present

Biography: Brook Stockton runs the SEDM Website’s “Pastor’s Corner”. He stumbled on Family Guardian Website in about 2002 and has been a student ever since. For a long time, he sent out fantastic emails to all his patriot friends but didn’t have the technical skills or resources to make his own blog or website. In March 2015, SEDM decided to create a free blog for him. He has been going gangbusters on that site ever since. It is a treasure trove of research on his studies into theology and freedom and their relationship to each other.

Dr. Stockton acts as a contributor and reviewer of SEDM Content, and has contributed to the following works in addition to the above:

1. Laws of the Bible, Litigation Tool #09.001
2. Ten Commandments of Freedom Form #13.016
3. SEDM About Us Page, Section 9

Of the work of SEDM, he literally says SEDM is the best legal research site on the Internet and he refers all his friends and colleagues to us.

The favorite subject of study for Brook is defining the proper role of God’s law in the modern life of a Christian. He said the fundamental failing of the Protestant Reformation was its failure to define the proper application of God’s law to modern life. It was SEDM that introduced him to the work of Rousas Rushdoony and his seminal book *The Institutes of Biblical Law*. It has been his favorite ever since. He was quite surprised to find that his PhD education in theology never introduced him to that book.

Dr. Stockton is happily married and the father of five children. He graduated from Emmaus Bible School in 1968 and New Mexico State University (B.A.) in 1971. He received his Masters of Sacred Literature (M.S.L.) and Ph.D. in Theology from Trinity Seminary in Newburg, Indiana.

Pastor Stockton has 40 years ministerial experience in evangelism, church planting, counseling, Bible teaching, pastoral ministry, seminary professor, and legal researcher. He has taught Greek, Hebrew, OT Literature, NT Literature, Eschatology,
Dr. Stockton has taken three trips to the Holy Land, and has been involved in two archaeological excavations, one at Bethsaida and the other at Khirbet el-Maqla (Ai). He has been a member of MBA and ETS, and served as Senior Pastor of Forest Meadow Baptist Church and Professor of Theology and Biblical Studies at Trinity Southwest in Albuquerque, New Mexico, TSWU. He has planted two churches and two Christian schools. He has been involved in independent non-registered Baptist churches. Further, as a proponent of freedom with responsibility under God, he has provided legal assistance (Isaiah 1:17) for American Citizens who are victims of political oppression and fraud. He understands the legal and political challenges of our time and hemlock justice in the courts. He has a great love for his family and friends, and his favorite thing in life is to sit around a table with people eager to know the Bible better — and don’t forget the coffee and cinnamon rolls.

3.55 Thornton, Bill

Website: http://1215.org
Date range: Unknown

Bill Thornton lives in Los Angeles, California. He is an elderly gentleman living off Social Security. He doesn’t charge for his services or information relating to freedom or law. His website, lectures, and local freedom group in Los Angeles focus on common law and sovereignty in state court. He provides a sparse number of resources on his website and about ten video DVDs to document his approach to various situations in court, such as traffic court. We have a copy of his ten DVD video disks and have watched all of them. You can find some of them on Youtube.

Bill has held meetings of local patriots in Los Angeles about defending freedom in court. We attended some of these meetings and practically fell asleep because we were waiting for something that might add to what we already knew and never found anything. We also found very little new evidence to add to our arsenal that would be useful in court, which is the main interest we have when attending such gatherings. It has become increasingly difficult over the years to find anyone we can learn from on the freedom subject because we have been at this so long.

Bill has a good heart and is trying to help. Unfortunately, like most freedom advocates, he doesn’t have much evidence to prove the effectiveness of his approach. This makes him much less effective in the courtroom than he otherwise could potentially be. He is not much of a writer and has published no instruction manuals, sample pleadings, or written procedures to document his approach. Most of his documentation is videos. This leaves us wondering how valid his approach really is and makes it nearly impossible for us to prove the effectiveness of his approach. Without such evidence, we can’t really comment further on his approach.

His approach is mostly compatible with ours. His main focus is the difference between “People” and statutory “citizens”. In other words, the difference between PRIVATE and PUBLIC, which we talk about in the following resource:

Separation Between Public and Private Course, Form #12.025
https://sedm.org/Forms/FormIndex.htm

If you want a detailed treatment of sovereignty and common law that is written and includes evidence to prove every point made, see the following. This is what Bill should have written before he created his website so that people could really USE his teachings and not get laughed out of court:

Common Law Practice Guide, Litigation Tool #10.013
https://sedm.org/Litigation/LitIndex.htm

3.56 Thomas, Harold

Website: None (formerly http://ice.com)
Date range: 1999-Present
Biography: A piano teacher who made a hobby out of investigating government corruption. He posted his research originally on his website called "Investigating Curious Evidence", or "ICE" for short. Was affiliated with the We The People Group at one time. Very pleasant Christian man. Shut his website down in 2004 and gave rights to it to a man in Alaska, Jeff Bowman, who then began marketing a CD containing the data on the website. Subsequently, Harold came out with a book entitled "The Myth of the Innocent Civilian", which you can read at the address below:

http://www.proliberty.com/observer/MOTIC/welcome.htm

Apparently, Harold underwent the same metamorphosis as we did, and changed from blaming the government, to blaming the ignorance, fear, and apathy of the common man as the root of most of the evils we witness in today's society.

3.57 Thomason, Gary

Website: None
Date range: 2000-2019

Biography: Gary’s curriculum vitae:

1. All of the remedies he offered were inside the code. He didn’t use any constitutional or common law remedies.
2. He spent most of his time dealing administratively with illegal enforcement by the IRS.
3. His main contribution to the freedom community was his investigations into into the U.S. person position. You can read about that position and much of his research at:
   “U.S. Person” Position, Form #05.053
   https://sedm.org/Forms/FormIndex.htm
4. He has also contributed significantly to the content of SEDM.ORG. He was indirectly responsible for arranging the delivery of much of the content relating to Richard Standing on SEDM. He also significantly helped improve the Flawed Tax Arguments to Avoid, Form #08.004 on the subject of what a “resident” is.
5. Before the time of death, he was an announcer on Larry Becraft’s weekly talk show on taxes and freedom.
6. Gary was also the right hand man of attorney Tommy Cryer, who won his failure to file case against the IRS. You can read Tommy’s Memorandum explaining why he isn’t required to file at:
7. He has been a student of Family Guardian ever since 2002 and SEDM since 2003.
8. People at Family Guardian have known him since July of 2013.
9. He has been a good friend and a selfless and tireless advocate in the freedom community.
10. At the time of his death, he was 67 years old. He was a chain smoker. He lived in Mesa, Arizona at the time.
11. He died on November 9, 2019.

3.58 Turner, John

Website: None
Date range: 1999-Present

Biography: Former IRS collection officer for 10 years. His father in law retired as a collection manager for the IRS. Quit the IRS immediately when he discovered the truth about income taxes. Contributes to a website at: http://www.showmethelaw.net. A highly respectable and Godly man. Featured on the "How to Keep 100% of Your Earnings, Marc Lucas" video on the Family Guardian website. Functioned as an independent under the IRS "Enrolled Agent" program after he left the IRS in 1999.

Was one of three former IRS agents who worked with Bob Schulz of We The People to expose the illegal enforcement of the Internal Revenue Code. Those agents included Sherry Jackson, Joe Banister, and John Turner.

After former IRS Criminal Investigator Joe Bannister was indicted in approximately 2005, John went into hiding and stopped appearing at freedom events, answering the phone, or answering mail of even his closest friends and clients. He probably
had his life or commercial existence unlawfully threatened in some way by the IRS because he was such an effective whistleblower. His father in law also worked for the IRS as a collector. Perhaps he also felt family pressures when he turned against the business his father in law was in.

3.59 VanHove, John (a.k.a. Johnny Liberty)


Date range: 1995-Present

Picture

Book(s):
1. *Global Sovereign’s Handbook*, Johnny Liberty
2. *Allodial Titles & Land Patents*, Johnny Liberty

Biography: Also called "Johnny Liberty". A former construction contractor and private businessman. Was the chief curriculum developer contractor for the Institute for Global Prosperity (I.G.P.), which is now defunct. I've read and listened to his materials and they are excellent and could find no errors in them. Left the IGP in 2001 when it folded. Had his house raided and his business effectively confiscated in Hawaii by the IRS because of his affiliation with IGP. Started his own organization called the Institute for Communications Research (ICR) in 2001. His website had several links to Family Guardian and he even featured a copy of the *Great IRS Hoax, Form #11.302* book on his website. Had more links to Family Guardian than any other website. Doesn't do much with taxes after about 2003. This may be because he leaves that to Family Guardian now. Now he focuses mainly on sovereignty, business development, and education. Has some good research available on his website regarding sovereignty and right to travel. His audio course is good. Focuses his offerings on practical application, and has a lot of sample forms and procedures.

In November, 2005, John Vanhove plead guilty to charges of wire fraud surrounding over $280K he accepted from clients of the Institute for Global Prosperity (I.G.P.) during the period 1997 to 2001. The Complaint states that the wire fraud was associated with his efforts to protect the assets of his clients and thereby interfere with the administration of the tax code. You can read more about his story by visiting his website link above. He was sentenced to 27 months in prison and ordered to pay over $400,000 in restitution for investments that he never returned to the investors. He was released in Sept. 2007.

Starting in Sept. 2007, John began a three year supervised release. He had to shut down the ICR website and stop publishing his books as a condition of his supervised release. The judge said he was “inciting imminent lawless behavior”. In Sept. 2007, he told us that his books are now public domain and will not be available for sale, and that he has no intention of returning to freedom subjects. He is disillusioned with the freedom community because when he was under the gun, all his "fair weather friends" deserted him and because the courts are so absolutely corrupt. You can find his books in the SEDM Member Subscription Library at:

[https://sedm.org/participate/member-subscriptions/](https://sedm.org/participate/member-subscriptions/)

3.60 Von Reitz, Anna

Website(s): [http://annavonreitz.com/](http://annavonreitz.com/)

Date range: 2015-Present (website)

Biography: Anna Von Reitz lives up in Big Lake, Alaska and has been studying freedom subjects for many years. A man named Paul Stramer started and runs her website for her for free. He uses it as a marketing platform for selling items out of his online store.

Anna is well-read and has a very complete view of corruption and freedom, but she doesn’t brag about what she knows or how she knows. We admire her passion and or prolific work. Anna writes on a large range of subjects which sound familiar to those who are students of Family Guardian Website ([http://famguardian.org](http://famguardian.org)) and Sovereignty Education and Defense Ministry ([http://sedm.org](http://sedm.org)). This is in part a result of the fact that she is a student of those two sites, as she admits in the following blog post:

We first contacted her seeking evidence to back up some of her claims and because she shares so many of our views. We are friends and fellow freedom fighters.

We have read many of Anna’s posts and people have asked us to compare her approach to ours. That, however, simply isn’t possible for the following reasons:

1. Like many others in the freedom community, she deals only at the political level and everything she publishes would be classified by courts as “religious or political beliefs or opinions” that are inadmissible as evidence under Federal Rule of Evidence 610.
2. Nothing we have ever seen her publish on her website would or could therefore be considered as legally admissible evidence in a court of law.
3. We only talk about what we can prove with court admissible evidence when it comes to law, taxes, and government.
4. Therefore, there is nothing she publishes that we can respond to.

We have tried over the years to convince her to only publish what she can prove with evidence and to include the evidence with her blog post. So far, she hasn’t expressed an interest in doing so. We tell people not to trust anyone, including us, and to believe only what they can prove with evidence. We think a lot of people could get in trouble if they trust or believe what she says by trying to use it in court without evidence to support what they say. This is because courts only want to hear facts, law, and evidence and routinely sanction litigants who operate on presumptions and opinions rather than facts. People who use her approach in court don’t get in trouble in court because what she says is necessarily wrong or untruthful, but because it violates court procedure to use opinions and beliefs to move or persuade a court. Unfamiliarity with such basic aspects of court procedure gives the freedom community a very bad name and has to stop.

We use her political speech and beliefs that she posts in her blog as a starting point to search for evidence to prove for ourselves that what she is saying is true. Only the subset of what she says that we can prove in court do we or can we rely on. We think all of our readers should do the same.

Please, therefore, don’t in the future ask us to compare what she says in her blog to us, because it isn’t evidence that we can or will respond to and it would be a waste of our time to respond to. It’s not our full-time job to do her homework for her, but when it’s at least convenient, we try to help her in this department. On the other hand, if you can find court admissible evidence to back up her claims relating to things that are NOT already on our website, we would appreciate you sending it to us.

Anna has ruffled a lot of feathers over the years, just as we have. She attacks and has been attacked by Constitutional Attorney Larry Becraft mainly for spreading unsubstantiated beliefs that get people in trouble in court. Larry Becraft has also challenged her claim that she is in fact and in law a “judge”, as she claims to be. We don’t have an opinion on the matter so don’t ask us for one. We don’t share opinions on such subjects.

Anna has also ruffled the feathers of the Reign of the Heavens Website (http://reignoftheheavens.org/), who are trying to start their own private government, like Anna herself. She doesn’t like their approach. You can read her blogs to find out what she thinks about this subject. We think it is more useful to praise people for what they do right and help them improve their website than it is to attack what you don’t like about what they do.

### 3.61 Wall, Lynda

**Website(s):** [http://www.preferredservices.org](http://www.preferredservices.org); [http://archive.mail-list.com/paycheck-piracy/](http://archive.mail-list.com/paycheck-piracy/)

**Date range:** Unknown-Present

**Biography:** Lynda is a paralegal, Notary Public, mediator and arbitrator. Preferred Services encourages people to mediate instead of litigate.

The Paycheck Piracy e-letter is fantastic. All the correspondence generated by the list comes from third party researchers.

[http://archive.mail-list.com/paycheck-piracy/](http://archive.mail-list.com/paycheck-piracy/)

Lynda is a fan of Otto Skinner and also our website. She is friends with Ed Rivera as well.
3.62 Weaver, John

Websites:
1. John Weaver Library
   http://johnweaverlibrary.famguardian.org/
2. Sermon Audio Channel
   http://www.sermonaudio.com/search.asp?SpeakerOnly=true&currSection=sermonsspeaker&keyword=John^Weaver
3. Youtube Channel
   https://www.youtube.com/user/jeetfeet/featured

Date range: 1970-Present

Biography: Pastor John Weaver is a native of Georgia, and a graduate from Bob Jones University where he earned a Bachelor of Arts degree in Theology and attended graduate school. He has been in the Christian ministry over 50 years. During that time, he has pastored, and helped plant several churches and Christian schools around the country. Pastor Weaver has traveled across America preaching and lecturing in churches, colleges and conferences.

Pastor Weaver regards preaching as a ministry and NOT a profession which he is zealous and passionate about. His passion shows in the quality of his research. He is a thinking pastor who focuses more on facts and history than emotions or feeling good.

His knowledge of biblical truth is enlightening and greatly needed. Like Paul, his goal is to preach the whole counsel of God, something that is sadly missing in today's pulpits. He is now engaged in an evangelistic and conference ministry and travels across the country expounding the word of God. He preaches weekly on Sunday in Waycross, Georgia and in Live Oak, Florida. A native of Georgia, Pastor Weaver and his wife have four children and six grandchildren.

John loves history and especially American history. He says this is because it is a way to show how God enforces his laws on the behavior of nations and because history can be used to confirm God's prophecies. He does sermons on several famous personalities throughout American history to show how Christian principles applied to the situations they were in.

John was close friends with Rousas John Rushdoony (now deceased), who is one of our favorite authors. Rushdoony wrote our favorite book, which is The Institutes of Biblical Law. Like Rushdoony, John is a voracious reader and has a large library of over 15000 books. John's sermon on the importance of reading and studying (The Man of God and His Books, given on 9/16/2012) explains why he likes reading so much.

John is highly regarded within churches across the country and has a network of pastor friends. He also has his own Black Robed Regiment. Among his pastor friends is Pastor Brook Stockton, who runs SEDM'S Pastor's Corner. He has been asked to pastor existing churches in the past and he has humbly told at least one church that they probably don't want him as a pastor because he would scare away and thin out the lukewarm Christians with his fire hose treatment of the uncensored truth. Now there's an honest pastor with integrity! A prophet after God's own heart. We have also heard him introduced at other churches by saying he is hated by the Southern Poverty Law Center (S.P.L.C.) and that this is a badge of honor for him. Imagine a self-proclaimed anti-hate group practicing hate towards pastors. Hypocrites. This may explain Pastor Weaver's sermon on God's Preachers: State Enemies given on 5/2/1999. See:

   1. The Hate Group That is a Hate Group (OFFSITE LINK) -Prager University
   2. ADL's Hate Symbols In Reverse (OFFSITE LINK) -Brother Natanael

We have been listening to Pastor Weaver for several years and although we have never heard him admit to being a student of our site, we are amazed to find that he has NEVER contradicted anything on either Family Guardian or SEDM websites. Apparently, those armed with biblical truth who study it carefully all end up reaching most of the same conclusions and beliefs, which is a testament to the truths found in the Holy Bible.

The motto posted in the About Us page on Pastor Weaver's Youtube channel says the following:

"Let this mind be in you, which was also in Christ Jesus: Who, being in the form of God, thought it not robbery to be equal with God: But made himself of no reputation, and took upon him the form of a servant, and was made..."
in the likeness of men: And being found in fashion as a man, he humbled himself, and became obedient unto death,
even the death of the cross. Wherefore God also hath highly exalted him, and given him a name which is above
every name: That at the name of Jesus every knee should bow, of things in heaven, and things in earth, and things
under the earth; And that every tongue should confess that Jesus Christ is Lord, to the glory of God the Father."
[Philippians 2:5-11; SOURCE: https://www.youtube.com/user/jeetfeet/about]

The above is one of our favorite passages, for the reasons explained in the following memorandum of law:

**Why Domicile and Becoming a "Taxpayer" Require Your Consent**, Form #05.002, Section 11.18
[https://sedm.org/Forms/05-MemLaw/Domicile.pdf](https://sedm.org/Forms/05-MemLaw/Domicile.pdf)

Please consider supporting his ministry on a regular basis. Send correspondence to:

Freedom Ministries
P.O. Box 394
Fitzgerald, Georgia 31750
freedom308@windstream.net
Phone: 229-423-4366

3.63 **Weiss Paris**

Website: [http://www.weissparis.com/](http://www.weissparis.com/)

Youtube: [https://www.youtube.com/channel/UCoNwzY3vDj55AgrPXo8Xp_g](https://www.youtube.com/channel/UCoNwzY3vDj55AgrPXo8Xp_g)

Date range: 2012-Present

Book(s):
1. *Galileo Paradigm*, Form #11.303
[https://famguardian.org/Publications/GalileoParadigm/TheGalileoParadigm.pdf](https://famguardian.org/Publications/GalileoParadigm/TheGalileoParadigm.pdf)
2. *Assumption of Liability* (out of print)

**Weiss Paris** was created in approximately 2012 by the author of *Galileo Paradigm*. The name on the book is “Adele Weiss”, but this is not their real name and they are not in Paris either. The real author was Steadman Jackson, who died in 2019. We edited the above document for free to remove obvious problems and publish it on our website, although we don’t take responsibility for its content.

Weiss Paris takes the Nonresident Alien Position documented in the following:

**Non-Resident Non-Person Position**, Form #05.020, Section 6
[https://sedm.org/Forms/FormIndex.htm](https://sedm.org/Forms/FormIndex.htm)

We, on the other hand, take the Non-Resident Non-Person Position documented in the above document. They believe that state nationals are statutory “aliens” as defined in the Internal Revenue Code, but this belief is incompatible with the definitions:

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

(e) Definitions

(3) Individual.

(i) Alien individual.

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

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

(3) Individual.

(ii) Nonresident alien individual.

The term nonresident alien individual means persons described in section 7701(b)(1)(B), alien individuals who are treated as nonresident aliens pursuant to § 301.7701(b)-7 of this chapter for purposes of computing their U.S. tax liability, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under § 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013(g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

Hence, ALL statutory “individuals” can ONLY be “aliens” of some kind. Those born within and domiciled within a constitutional state and outside of the exclusive jurisdiction of Congress are NOT “aliens” as defined above. We have contacted Weiss Paris to point this out and they still refuse to abandon the Nonresident Alien Position in favor of the Non-Resident Non-Person Position. We believe that continuing to misrepresent their clients as statutory “individuals” as defined above creates problems for them but they don’t seem to care.

Weiss Paris offers mainly administrative assistance to those facing tax problems. They write response letters and duplicate some of our materials in doing so. They don’t litigate for people, and we wouldn’t classify the U.S. Tax Court as litigation. It is an administrative body and not a court in the Judicial Branch.

The format of their materials is similar to some of ours because we helped them edit and improve their book. Some people occasionally confuse the two of us but we are completely separate and have no financial or contractual relationship to each other.

Weiss Paris has a lot of videos on the Youtube channel that make their position compelling:

Weiss + Assoc Youtube Channel
https://www.youtube.com/channel/UCoNwzY3vDj55AgrPXo8Xp_g

On the other hand, we think they oversimplify the issues to the point of misleading people on some subjects, and especially about the need for what they call a “Revocation of Election”. For our thoughts on Revocations of Election as well as samples, see:

1. Flawed Tax Arguments to Avoid, Form #08.004, Section 9.32
https://sedm.org/Forms/FormIndex.htm
2. Non-Resident Non-Person Position, Form #05.020, Section 6.10
https://sedm.org/Forms/FormIndex.htm
3. Revocation of Election, Form #06.039-Sample ROE done properly, and which does not have the defects of the Weiss Paris approach. Prepared by one of our students.
https://sedm.org/Forms/FormIndex.htm

We have brought the above materials to their attention and even offered them the above sections in editable form to rebut, but their rebuttal is completely unconvincing and contains no facts. Therefore, the above rebuttals and corrected versions remain. There is also a warning about the above sections in the cover page of their Galileo Paradigm book identified above so that people are not misled by their position on the need for Revocations of Election.

We were friends with them before they died and like them on a personal level. Nevertheless, we can’t condone what they are doing with Revocations of Election. At some point, we predict that this service will be prosecuted as an abusive tax shelter, as it deserves to be. Truth and justice ALWAYS trump friendships and commerce with us.

3.64 Winterrowd, Ralph

Website: http://jusbelli.com/
Date range: 1999-Present
Biography: Owned a telecom company in Alaska and had it stolen out from under him. Started doing freedom research and offering paralegal services to others. Uses Westlaw to do most of his research. Has an email list and insists on a $100/year fee to subscribe. Takes the flawed position that regulations are required in order to enforce the Internal Revenue Code in all cases. This was the same flawed argument held by Eddie Kahn. This view is thoroughly rebutted in the following document, which concludes that they are NOT required in the case of government instrumentalities listed in 5 U.S.C. §553(a) and 44 U.S.C. §1505. Attorney Larry Becraft also agrees that Ralph's view towards implementing regulations is flawed.

Federal Enforcement Authority Within States of the Union, Form #05.032
http://sedm.org/Forms/FormIndex.htm

4 Anti-Freedom and Government Slavery Advocates

The personalities listed in the following subsections advocate slavery and idolatry toward the government. They should be avoided and discredited.

4.1 JJ McNab

Phone: 301-767-1085
Email: jj@DeathAndTaxes.com

Genet "JJ" MacNab is the pseudonym for a financial consultant who leads a secret double life as a cybersleuth on tax scams. This was revealed by a Wall Street Journal article published on February 10, 2004. By day, she analyzes financial plans for rich clients -- and at times provides expert testimony on Capitol Hill. At night, she assumes phony online identities to lure promoters of legally questionable tax shelters into revealing details of schemes that rob the government of billions of dollars in revenue.

McNab was instrumental in the prosecution of Irwin Schiff, the famous freedom advocate mentioned here. When Irwin Schiff, a high-profile promoter of tax avoidance, was sued for back taxes and fraud penalties early in 2004, his followers ridiculed the government on the Internet. A regular in one online discussion group -- "Libertarian Party Patriot," who described himself as a 44-year-old mechanic from Maine -- sympathized with Mr. Schiff's dilemma and asked about the civil suit and a related criminal case: "Is it true that Irwin is submitting an insanity plea?"

Cindy Neun, Mr. Schiff's girlfriend and co-defendant in the criminal case, responded: "We are sick about having to use this defense. It's ridiculous." Unbeknownst to Ms. Neun, Patriot was no blue-collar tax protester -- but the assumed identity of Genet "JJ" MacNab, a financial consultant. In the Schiff case, Ms. MacNab quickly alerted government officials of the e-mail exchange, raising serious doubts about Mr. Schiff's insanity defense. And the co-defendants soon publicly broke up on the same chat room over Ms. Neun's disclosure to Patriot. "I guess [Mr. Schiff] believes that I was his slave for five years just to set him up to destroy his life by writing you," Ms. Neun lamented in one posting.

Ms. MacNab's hobby is roiling the controversial tax-shelter business and the federal agency charged with stopping it. She has proved instrumental in shutting down a variety of illegal tax shelters, from high-end estate-planning techniques to low-end tax-protester scams, according to current and former officials of the Treasury and Justice departments.

By exposing tax-scam artists, she also has revealed Internal Revenue Service shortcomings. Critics say the IRS, known primarily for scrutinizing tax returns, initially was slow to stop the explosive growth of tax shelters and tax protesters fueled by the Internet. Ms. MacNab is "an early-warning device about tax scams," says Sen. Charles Grassley, chairman of the Senate Finance Committee. She "often seems to know about them before the IRS does."

MacNab's husband, Tim Hanford, clearly supports her patriotic activities. In fact, his job puts him in a position to assist the carriage of justice in such cases, given his nine-to-five life as a tax attorney. Does Monsieur MacNab stand to benefit financially from his wife's vigilance, say, in the form of additional clientele? After all, the wife certainly would not pursue the tax evasion schemes of her husband's clients. (Please don't try to tell me that her husband, a TAX lawyer, does not spend the majority of his time assisting clients in avoiding taxes.)
IRS officials agree. "We don't have the resources . . . so we've had to rely on tax professionals like JJ MacNab to be our eyes and ears," says IRS spokesman Terry Lemons. Based partly on Ms. MacNab's input, Pamela Olson, former Treasury assistant secretary for tax policy, who had oversight of the IRS until recently, recommended that the tax agency direct more resources to "looking outward -- at what the tax returns are missing completely."

Still, even those who are ostensibly on Ms. MacNab's side aren't always comfortable with her methods. "She's a cross between a gadfly and a whistleblower," says former IRS Commissioner Donald Alexander. "The IRS likes her and resents her." Adds Jay Adkisson, founder of the Web site Quatloos, a tax-scheme watchdog: "If these actions were done by the IRS, it would be entrapment."

Worried about "white supremacists, anarchists, militia and other paranoid and angry types," Ms. MacNab says she assumed the name of a character from a favorite book: Andrew Wiggin, hero of the science-fiction cult hit Enders Game. Taking steps to protect her real Web address, Ms. MacNab joined a few dozen Internet discussion groups.

Nestled in a large sunroom in her home in suburban Washington, with her computer, three cats and tanks of exotic fish, she immersed herself in the intricacies of the tax shelters, as well as the "quirks, personalities, dances and rituals" of its players.

As Wiggin, Ms. MacNab began asking tough questions ("Are you prepared to go to jail for following this program?") and made sarcastic quips ("Aren't you all a bunch of tax cheaters?"). Soon, Wiggin was thrown out of many of the Internet discussion groups.

The setback led to the creation of "Libertarian Party Patriot," with a bogus profile "that fit into their right-wing-leanig groups," Ms. MacNab says. When several bulletin boards asked for specifics, she reinvented herself as a 44-year-old married man in a blue-collar automotive job in Maine. Patriot's hobby? Politics. More important, Patriot demonstrated his affinity with the anti-tax groups by calling IRS agents "jackboot thugs" and referring to the "evil government persecuting freedom-loving Americans."

Her new identity was soon paying off. In 2001, "Patriot" logged onto a Web site for the Joy Foundation, a tax-protest group. For a fee, Joy provided consumers information on how to have their employers stop withholding taxes. Its Web site argued that paying federal income taxes is "voluntary" and that wages are not income. Patriot received data on the program -- then passed it to the IRS's criminal division. "Justice is interested," an IRS agent e-mailed back.

Eight months later, the Justice Department sued the Joy Foundation, its founder and others to halt what it called a "fraudulent income tax scheme," and sought fines for the promoters. Last year, a federal court permanently enjoined the defendants from promoting and selling their plans. The Web site now says it's "temporarily unavailable."

That April, Ms. MacNab worked with the Senate Finance Committee to put together a hearing called "Taxpayer Beware: Schemes, Scams and Cons." Ms. MacNab was a leading witness, as lawmakers dubbed her the "scam lady."

Ms. MacNab finally had gone public, but she never revealed her use of sleuthing aliases. She embarrassed the IRS by pointing out that most of the scams could be found with a "simple two-hour search on the Internet." Sen. Grassley strongly suggested the tax agency meet with her.

"Her testimony was very helpful," says Mr. Lemons of the IRS. "Tax scams quickly became an emphasis for us in enforcement and public outreach." Indeed, the IRS soon placed on its Web site warnings and technical advice about many of the tax abuses identified by Ms. MacNab.

The following month, Ms. MacNab handed the IRS two more leads. With her phony Internet identities, she had electronically infiltrated violent, antigovernment tax protesters and promoters -- and had found that some of them had identified undercover IRS agents charged with tracking the groups. She alerted the IRS to the names of the groups. Soon after, a Web site displaying what it called "Criminals in Government Clothing" disappeared.

McNab has appeared as an expert witness before committees of Congress such as the Senate Finance Committee. She is, therefore, a lobbyist. Is she there as an expert witness as a private citizen, or for the insurance industry or for the I.R.S.? This is an important question, because the New York Times story reveals that she drafted a law passed by Congress last year allowing the I.R.S. to impose a fine of $5000 without going to court on anyone who makes a claim denying the validity of the income tax to the I.R.S. This is important first of all because it is another proof of the claim that our Congressmen are failing in their duty and allowing the lobbyists to write our laws. The law mentioned would seem to be unconstitutional on its face since it allows the imposition of a fine without due process of law.

The "McNab Act", as we shall call it, is important because of the reason it was passed and the nature of the law. The Times article says that federal prosecutors sometimes have difficulty in getting convictions in tax denier cases, as they did in the Snipes case, because juries either have sympathy for the argument or regard the defendants as victims of bad advice. The I.R.S. fine is a way for the government to avoid having to face a judge and jury.

But the law is important also because it raises the question of due process. The Supreme Court has regularly held that "due process of law" requires a review by a court. Even a parking ticket requires a judicial hearing. The fact that the I.R.S. gives the tax denier ten days to withdraw his objection before the fine is imposed is not at all the same thing. The due process might be just a hearing before an administrative law judge, but this law does not even allow for that.

The "McNab Act", is our own facetious name for this law. I do not know whether it was passed as a free standing bill (I doubt it) or tucked away in some larger piece of legislation. But the fact is that the Congress passed it. Find out whether your congressman was one of those voting for it. If he was, find out whether it was deliberation or carelessness which led him to do so. Let him know your position on the law.

SOURCE:  http://www.nolanchart.com/article2400.html

4.2  Kershaw, Peter

Website:  http://hushmoney.org
Date range:  Unknown

Peter has authored several books:
1.  *Economic Solutions*. A short pamphlet that briefly describes damage to our economy caused by the Federal Reserve and the IRS.
2.  *In Caesar’s Grip*. Describes how churches sacrifice the headship of Christ by becoming 501(c )3.

Peter also runs a ministry to free churches from 501(c )3 status. He is a vocal critic of nearly every freedom advocate out there but doesn’t offer any solutions of his own. Our view of flaws in his approach is documented below:

<table>
<thead>
<tr>
<th>Policy Document:  Peter Kershaw’s Tax Approach, Form #08.010</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></td>
</tr>
</tbody>
</table>

Because he is so biased against other freedom advocates, he has been influential in causing the churches he helps to be afraid of and avoid political involvement or preaching of freedom subjects from the pulpit. This has put churches in the dark and impeded progress of the freedom movement. The approach we advocate of churches toward the government is summarized below:

<table>
<thead>
<tr>
<th>What Pastors and Clergy Need to Know About Government and Taxation, Form #12.006</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></td>
</tr>
</tbody>
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4.3  Quatloos Website¹

Website:  http://www.quatloos.com

Beware, freedom advocates! There is a lot of snake oil out there, and the most prominent source of anti-tax protester snake oil is the Quatloos website at [http://www.quatloos.com](http://www.quatloos.com). This website is run by a verbally abusive and arrogant lawyer named Jay Adkisson. Below is the picture of him submitted by one of our readers:

![Squat Loose KING](image)

That website has been around for at least the last three years and has been in existence ever since this website stood up. It has become famous for trashing absolutely EVERYONE who wants an accountable and law-abiding government so far as taxation is concerned. From now on, we will refer to Mr. Adkisson in this article as AssKisser (or Ass Kissers Son, in its right taxation rendition), and the favorite Asses he kisses and brown noses are those of the Senate Finance Committee and the Internal Revenue Service (IRS). We use the derogatory term "AssKisser" only because we think Divine Justice ought to operate on him, where he reaps exactly what he sows. His whole website slanders people so he, and only he, definitely ought to get a BIG dose of his own medicine. We don't, however, have to tell untruths in order to discredit him, because the truth about his misdeeds is more damaging than the kinds of deception and lies that he practices. If it's truth, it isn't slander, but simply "news". He is among the few people who deserve this kind of negative attention.

_God resists the proud, but gives grace to the humble._

Be sober, be vigilant; because your adversary the devil [and the Quatloos Website] walks about like a roaring lion, seeking whom he may devour. Resist him, steadfast in the faith, knowing that the same sufferings are experienced by your brotherhood in the world.

[1 Peter 5:8-9, Bible, NKJV]

AssKisser has appeared at the Senate Finance Committee hearings several times over the past few years, held usually in April right around tax return time. These meetings have turned into a favorite method of tax terrorism of the American public by the greedy politicians, because they talk about shutting down people's free speech rights and tax honesty websites in violation of the First Amendment, and they like quoting statistics on all the people who have gone to jail for "not paying their fair share". Imagine that: Snake Oil salesmen in Congress trying to figure out a way to eliminate their competition!

AssKisser is the favorite fair-haired boy of Senator Charles Grassley, who chairs the Senate Finance Committee. Politicians love him up on Capitol Hill because he's so gifted at propaganda, verbal abuse, and slander. You could search his website for days and not find a single reliable fact. The only thing he is interested in is:

- Court rulings below the Supreme Court. He cherry-picks the few rulings that DIDN'T go unpublished and which favored the government and then says these are the "gospel", in spite of the fact that the IRS' own Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 says that rulings below the Supreme Court cannot be cited as applying to more than the specific "taxpayer" in question.
- Tax protesters who trash their fellow colleagues. Thurston Bell's nite.org website has been shut down for quite some time and Thurston himself has been discredited by AssKisser's own admission, but the AssKisser still loves quoting mainly Mr. Bell's criticisms of his other fellow tax honesty advocates.

AssKisser's Method of Operation (MO) is as follows:

1. Quote irrelevant case law if it proves the point you want. Federal district and circuit courts only have jurisdiction over federal property and federal contracts under Article 4, Section 3, Clause 2 of the Constitution. They are legislative courts that have no jurisdiction over citizens in the states unless these citizens are STUPID enough to give away all their rights and sovereignty by signing a government form under penalty of perjury that misrepresents their status.
2. Refuse to acknowledge the I.R.C. as "contract law" and "private law" and "special law" that only affects those who consent to be bound by it. Those who engage in a "trade or business" become privileged and subject to the contract. See Great IRS Hoax, Form #11.302, Sections 5.4 through 5.4.3.6 and 5.6.13.

3. Promote and exploit ignorance and the false presumption of the people, rather than try to educate or help them. Be a PREDATOR instead of a PROTECTOR.

4. Ignore the source of jurisdiction in each case he quotes. For instance, ignore the citizenship or "taxpayer" status of the litigant. This helps reinforce the false notion that ALL AMERICANS are "taxpayers", when in fact they aren't.

5. Print the first rumor that comes along so that people can never latch onto any substantive or truthful.

6. Ignore unpublished cases, which are the majority of cases and all of the cases where people won against the government.

7. Refuse to acknowledge or talk about the trend to make federal tax cases unpublished. Never mind that the federal judiciary is covering up their own wrongdoing in what amounts to obstruction of justice and conspiracy against rights in violation of 18 U.S.C. §241. See the following for details:


8. If you don't understand the arguments or they are too prejudicial to the government, then just call them "frivolous", which is the intellectually easy and lazy way and verbally abusive way to win any argument.

9. When any argument gets too close to the truth, personalize it by slandering the messenger to divert attention away from the facts and the law. That way you never have to admit that you heard the truth. That's EVIL.

10. Disregard the fact that the federal government has no jurisdiction inside states of the Union by default and that jurisdiction can only be conferred by a ceding of state jurisdiction under the authority of 40 U.S.C. §255. Yes, the federal government does have very limited subject matter jurisdiction within states of the Union for certain very specific things, like mail fraud and counterfeiting, but direct taxation is not an authority delegated to them under the Constitution. The only taxing authority they have inside states of the union is on foreign commerce under 1:8:3 of the Constitution. See Chapter 5 of the Great IRS Hoax, Form #11.302 for a very thorough explanation of why this is the case, which is unrebuted by anyone.

11. Since you know that everything you say is lies anyway, don't ever put your name on anything, and ignore the fact that the IRS does the same thing with their own publication called "The Truth About Frivolous Tax Arguments". If it's not official and there is no formal author, then you can't be held liable for misrepresentation because no one can prove you wrote it. That's the key to what we call "plausible deniability" and it's the only way to avoid having your license to practice law pulled if the lid ever blows on the huge Ponzi Scheme our government is pulling.

12. Ignore the definition of "person" used for the criminal provisions of the Internal Revenue Code, which means an officer of a federal corporation or partnership. See also Great IRS Hoax, Form #11.302, Section 5.4.8 and 26 U.S.C. sections 6671(b) and 7343. Refuse to acknowledge the link between being engaged in a "trade or business" and the fact that those who are engaged in this taxable activity are all officers of the federal corporation called the United States government (see 28 U.S.C. §3002(15)(A))

13. Refuse to acknowledge the fact that there are no implementing regulations under Part of the C.F.R. authorizing any kind of enforcement actions on Americans living in the 50 states, which by the way are MANDATORY for all enforcement authority. See Great IRS Hoax, Form #11.302, Sections 5.4.6, and 5.4.7. Also refuse to acknowledge the fact that the only parties against whom the federal government can enforce absent implementing regulations published in the Federal Register are federal "employees", which exactly describes those who are engaged in a "trade or business". See the following for details:

   The "Trade or Business" Scam, Family Guardian Fellowship
   http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm

14. Confuse people about the meaning of the word "includes". Make it into a "rubber word" that allows definitions to expand to fill any space at the whim of whatever judge is hearing the case. This provides a convenient vehicle to deceive people, to abuse Due Process, to deny justice, and transform our country from a society of laws (see Marbury v. Madison) into a society of men. It also provides a convenient way for judges and the IRS to violate the separation of powers doctrine and commit TREASON. See the following for details:

   http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm

15. Ignore the massive conflicts of interest created by the corruption of our tax system. See the following for details:


16. When tax honesty advocates post anything in his Tax Protester Forum that he doesn’t agree with or he can’t argue with, deletes it from the forum rather than responding to it. The forum we started on the Quatloos website was locked so that no one could post to it, because he quite frankly doesn’t want the truth getting out. He is a coward and a Communist!

17. Look at the IP addresses that protesters use when posting to the Quatloos forums and turn them over to the DOJ and IRS to become targets of persecution. AssKisser is a spy and a coward.
......THIS LIST GOES ON FOREVER. See the following for more items to add to this infinite list.

[^1 http://famguardian.org/SovImmunity.htm]

AssKisser is deaf to nearly everything and everyone else. He worships the federal judiciary and probably hasn't cracked open a copy of the Internal Revenue Code or the Treasury Regulations in decades. His website features the most imbalanced and illogical view of federal taxation out there.

AssKisser also happens to be the most evasive person we've met in regards to debating tax honesty issues. We have written this fool on several occasions to determine whether he is capable of rational thought on the subject of taxation. We didn't contact him to ask questions or ask for legal advice, but only to ask him to rebut the overwhelming evidence of government wrongdoing right out of the government's own mouth as reflected in the following publications:

- **Great IRS Hoax, Form #11.302-book**
- Rebutted version of the IRS' "The Truth About Frivolous Tax Arguments"
- **Tax Deposition Questions, Form #03.016**-expanded version of the We The People Truth in Taxation Hearing

On each and every occasion, instead of sticking to the facts and issues addressed above, he simply returns our inquiry with insults, verbal abuse, and the frequent word "frivolous" without ever explaining why. Remember, the legal definition of the word "frivolous" is "without legal foundation or intended to harass". We were polite and logical and simply asked for a rebuttal, and we got insults back, because AssKisser knows he would blow up the whole tax system if he told the truth. If he rebutted even one issue in any of the above publications, then he would obligate himself to explain all the contradictions and illegalities he then introduces into all of the other facts in the same document, and so he doesn't dare respond to any of our materials. Never start an argument that you can't win, and never tangle with a legal opponent who has all the evidence.

AssKisser's sponsors in the Senate Finance Committee are just as evasive as he is. We've sent at least one polite letter to Mr. Grassley asking him to rebut the rebutted version of the Congressional Research Report 97-59A entitled "Frequently Asked Questions Concerning the Federal Income Tax," and we got complete silence in return. That is what we call a "Fifth Amendment Response". Read the letter we wrote for yourself.

AssKisser's attitude certainly doesn't help anyone come to the truth of the matter, and we suspect he doesn't want Americans to know the truth, quite frankly. He is like every other lawyer in the tax profession: His main goal is to keep the Truth about taxation OUT of the courtroom and out of the hands of the American public. As long as confusion and uncertainty and fear prevail in federal courtrooms all over the country in regards to taxation, then the Feudal system of Taxation that we have can continue unabated, and maintaining the status quo on federal taxation is where most of his bread and butter comes from.

We wrote AssKisser several emails. Most recently, we asked him where he gets his funding. I'm sure you realize that lawyers don't work for free, and in most cases, they entered the profession so they could get rich quick. Here was the interchange:

**QUESTION:**

Name: John  
City: Los Angeles  
State: CA  
Country: US

Question: Since your site focuses on tax, trust, and money scams and is political in nature, it's entirely appropriate as a nonprofit organization that you fully disclose where your contributions come from. This kind of full disclosure would bolster your credibility. I would like to donate but I refuse to do so without a full disclosure of your recipients and/or donating organizations. In particular, I would also like to know who much of the money comes either directly or indirectly from the following organizations:

1. The U.S. government  
2. State governments  
3. The American Bar Association  
4. Trial lawyers.  
5. Individuals not connected directly or indirectly with any of the above (as a percentage). I don't want to know individual names.
John

ANSWER:

Sure! The percentage of funding we receive is below:

1. The U.S. government
   NONE.

2. State governments
   NONE.

3. The American Bar Association
   NONE.

4. Trial lawyers.
   NONE.

5. Individuals not connected directly or indirectly with any of the above (as a percentage).
   100% (mostly from mug sales -- people love our mugs, but our caps are cool too!).

Also, we are not a political group and do not advocate the election of any candidate of any party whatsoever.

Hope this helps!

Quatloos!

He has only been selling mugs for about one of the last three years. How many of you believe that a tax lawyer, most of whom earn $300 or more per hour, is going to work basically for charity. And how many of you believe that the very uncharitable things he says about tax honesty advocates have a charitable motive? See the following to read a few samples.

We don't believe that his efforts are charitable in any sense of the word. Charitable causes don't trash people. We don't trash people, we criticize bad (sinful) behavior, but no people. We don't hate AssKisser, but we hate the evil that he does to people by misinforming them and by lying to them about what the tax laws say. AssKisser also contradicted his own words above in a posting on his Tax Protester forum on July 28, 2003, in which he said:

I'm tempted to have the non-profit that sponsors Quatloos!, i.e., Financial and Tax Fraud Education Associates, Inc., apply for leave to join the suit as Amicus Curiae, and then immediately file a motion for Rule 11 sanctions against WTP and all involved. Those possibly interested in helping out with a such a lawsuit, contact me offline.

Wait a minute! First he says all his revenues come from coffee mugs, and then he turns around and says that he instead is sponsored by a nonprofit group. You can't have it both ways. Either coffee mugs or an external organization sponsor the costs, but he only mentioned one of the two so AssKisser must be a liar. Right after we posted this article, Mr. AssKisser trumped himself again in response to it. We found the above quote by searching his online forums using the "Search" button. Well, apparently when Mr. Asskisser read this article, he responded by removing the "Search" button from his Tax Protester Forum to make it more difficult to find postings made by him that would further expose his fraudulent dealings! See the following and visit his tax protestor forums and try to locate a "search" button for yourself if you don't believe us!

Below is how the Apostle Paul responded to people like AssKisser, which is consistent with how we view him:

[Link to Quatloos]

[Link to Tax Protesters Forum]

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Form 08.009, Rev. 12-11-2019

EXHIBIT:_______
‘For there are many unruly and vain talkers and deceivers [at
the IRS], specially they of the circumcision:

Whose mouths must be stopped, who subvert whole houses
and families, teaching [and saying] things [about the tax
laws] which they ought not, for filthy lucre's [money’s] sake

One of themselves, [even] a prophet of their own [Senator Grassley of the Senate Finance Committee], said, The
Cretians [tax protesters are] always liars, evil beasts, slow bellies.

This witness is true. Wherefore rebuke them [IRS and government and
AssKisser] sharply, that they may be sound in the faith;

Not giving heed to Jewish fables [in this case, the Internal Revenue Manual or the IRS Publications], and
commandments of men [their 800 telephone support service, that gives wrong advice over 60% of the time by the
IRS’ own admission], that turn from the truth.

Unto the pure all things [are] pure: but unto them that are defiled and unbelieving [is] nothing pure [the IRS and
the Congress and AssKisser]: but even their mind and conscience is defiled [their conscience has been warped
because they took a bribe [by being a consultant, in the case of AssKisser, in violation of Exodus 23:8].

They profess that they know God [and at least PRETEND that they love their brother and the people they serve];
but in [EVIL] works they deny [Him], being abominable, and disobedient, and
unto every good work reprobate.
[Titus 1:10-16, Bible, NKJV]

5 Recurrent Causes of Government Criminal Prosecution of Freedom Advocates

The following subsections:

1. Document the main reasons why freedom advocates became targets for criminal prosecution by the state or federal
governments.
2. Point to further resources that document why engaging in the activities indicated are a bad idea.

5.1 Preparing tax returns for others

Those who prepare tax returns for “taxpayers” as “tax preparers” are subject to the provisions of the Internal Revenue Code
if they are domiciled on federal territory.

5.2 Creating or administering asset protection vehicles or “tax shelters” for “taxpayers”

Those who engage in “tax shelters” registered under state or federal law as required by 26 U.S.C. §461(i)(3)(A), 26 U.S.C.
§6111(c )(1)(B)(i), or 26 U.S.C. §6111(a) become subject to the Internal Revenue code.

For further information on what the IRS regards as a “tax shelter”, see:

IRS Abusive Tax Promotions Training Manual, Training 3118b-002
http://famguardian.org/PublishedAuthors/ Govt/IRS/Training3318b-002-AbusiveTaxPromotions.pdf
6 Answer to Frequently Asked Questions About this Document

6.1 Is there a reason why specific famous people are not included here?

**QUESTION:** You provide links to several people on your website that do not appear in this document. Is there a reason they aren’t included here as well?

**ANSWER:** We limit our discussion of freedom in this document primarily to people who are fighting at a LEGAL level in court. People like Jordan Peterson, for instance, do not operate at a legal level nor are their teachings usable directly in court in defending your rights. They operate more at a political or philosophical level, and we avoid discussing political issues because they aren’t germane to providing a remedy for injuries to rights in court.

6.2 Why do you list Stefan Molyneux in the document, since he doesn’t focus on legal remedies to protect freedom?

**QUESTION:** Based on the previous answer, why do you list Stefan Molyneux in this document, since he doesn’t focus on legal remedies to protect freedom?

**ANSWER:** Stefan teaches people how to think logically, rationally, and to insist on evidence as the only reasonable basis for belief. He also teaches methods for circumventing the sophistry used by lawyers to play dirty. See:

*An Introduction to Sophistry*, Stefan Molyneux
https://sedm.org/an-introduction-to-sophistry/

Consequently, although he doesn’t teach how to pursue legal remedies, he does effectively help people fight irrational thinking and to analyze and develop logical arguments useful in court in litigation against the government.

7 Flawed Tax Arguments Which Cause Freedom Fighters to be Attacked

Those who wish to avoid becoming targets like some of the persons described above are strongly encouraged to read the following forms on our website:

1. *Forms and Publications Page*, Section 8: Policy Documents
http://sedm.org/Forms/FormIndex.htm

2. *SEDM Liberty University, Section 8: Resources to Rebut Government, Legal, and Tax Profession Deception and False Propaganda*
https://sedm.org/LibertyU/LibertyU.htm

3. *Flawed Tax Arguments to Avoid*, Form #08.004
http://sedm.org/Forms/FormIndex.htm

Readers and members are forewarned that it is a mandatory requirement of our *SEDM Member Agreement*, Form #01.001, that you cannot use any flawed tax argument documented in the above links in connection with the use of any of our materials in connection with disputing a tax liability.

8 Conclusions

After reading through the histories of the individuals earlier, we hope you will learn the following valuable lessons about how to stay out of trouble as a person who expects a law-abiding, accountable, and limited government that obeys the Constitution:

1. We have been reading and studying the subject of government corruption and law for decades and scouring the Internet for authoritative sources of information and tools useful in fighting it. In all of our years of searching, researching, and organizing what we have learned, we have NEVER found a more complete or authoritative source than the SEDM website at http://sedm.org. The amount of information and detail available on the site can sometimes be overwhelming, but rest assured, it is the best and most accurate and even the least maligned or criticized site on the internet relating to
law, government, corruption, or taxation. If you find a better or more accurate one, please let us know, because almost 20 years of searching for such a thing has left us empty handed and disappointed.

2. Be VERY careful about who or what you trust in regards to government, law, and especially taxation:
   2.1. We say in our SEDM Member Agreement, Form #01.001, that you shouldn’t trust or believe us and that the ONLY thing you can rely upon is your own reading of what positive law actually and expressly says.
   2.2. The IRS says you can’t trust ANYTHING they say or publish. See Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8.
   2.3. The IRS refuses to recognize as an authority or precedent anything below the U.S. Supreme Court, and therefore YOU MUST do the same because we are all equal under REAL law. See Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8.
   2.4. The Courts say you can be PENALIZED for relying on anything the IRS says or publishes. 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

2.5. Even the entire Internal Revenue Code, Title 26, is identified as "prima facie evidence", meaning nothing but a huge statutory presumption that is unconstitutional to apply in states of the Union. See 1 U.S.C. §204 legislative notes.

2.6. The ONLY thing you can therefore rely upon is what we identify in our member agreement:

   1. Enacted positive law from the Statutes at Large.
   2. The Rulings of the Supreme Court and not lower courts.

[Sedm Member Agreement, Form #01.001, Section 3: Basis for My Beliefs; SOURCE: https://sedm.org/participate/member-agreement/]

2.7. If you want more information on who or what you can rely upon as a court-admissible evidence of a good faith informed belief, see:

   Reasonable Belief About Income Tax Liability, Form #05.007
   https://sedm.org/Forms/FormIndex.htm

3. Not everything that lawyers call "law" is REALLY “law” as legally defined. Most of what people THINK is law of as "law" is merely and essentially an employment agreement for people who ignorantly volunteered to become public officers without compensation. Most of the civil law has in effect become an employment agreement for such ignorant public officer volunteers. Therefore, learn what REAL law is in the following documents:

   3.1. What is “law”?, Form #05.048
   https://sedm.org/Forms/FormIndex.htm
   3.2. Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
   https://sedm.org/Forms/FormIndex.htm
   3.3. Proof that There is a “Straw Man”, Form #05.042
   https://sedm.org/Forms/FormIndex.htm

4. Do not challenge the lawfulness of the Internal Revenue Code. It is entirely Constitutional. What is unconstitutional and illegal is how it is misrepresented and enforced by IRS employees.

   4.1. The income tax is routinely misrepresented as a "direct, unapportioned tax", when in fact it is an excise tax upon a voluntary "trade or business" franchise. This deception is why most people falsely believe it is mandatory. See the following for an article on this deception.

   The “Trade or Business” Scam, Form #05.001
   http://sedm.org/Forms/FormIndex.htm

   4.2. It is misrepresented as "public law" when in fact it is "private law” that only applies to those who explicitly or implicitly consent in some form by either their action or inaction to become a public officer. See the following link for details.

   Requirement for Consent, Form #05.003
   http://sedm.org/Forms/FormIndex.htm

   4.3. It is illegally mis-enforced outside of the federal territory, domiciliaries, and franchises that it is limited to. See the following link for details:

   Non-Resident Non-Person Position, Form #05.020
   http://sedm.org/Forms/FormIndex.htm

   4.4. Most people comply with what they "think" the law requires based not on their reading of the law, but on what someone in authority with a conflict of interest told them. Their compliance is based on "best industry practices",

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Form 08.009, Rev. 12-11-2019

EXHIBIT:
4.5. The IRS routinely deceives the Americans public about what the I.R.C. requires of them and does so with impunity. The lies and omissions in their publications and their manipulation and regulation of the tax preparation and legal communities is what keeps most people in bondage to their unlawful enforcement. See the following for an article on this subject.

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://fanguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm

4.6. Presumption is illegally, prejudicially, and routinely used in order to compel "nontaxpayers" to become "taxpayers". See the following for an article on this subject.

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

4.7. Penalties are routinely applied unlawfully against those who are not subject, in order to encourage more "voluntary compliance". See the following for an article on this subject.

Why Penalties are Illegal for Anything but Federal Employees, Contractors, and Agents, Form #05.010
http://sedm.org/Forms/FormIndex.htm

5. Everyone you help must agree in writing that they are
5.1. "nontaxpayers",
5.2. "nonresident aliens",
5.3. Not statutory "individuals" or "persons",
5.4. Not statutory “citizens” or “residents”, meaning people domiciled on federal territory outside of any state of the Union.
5.5. Not engaged in any excise taxable franchise activities such as a "trade or business".
5.6. Not consenting to any government franchise and submitted forms to quit any and all franchises. Franchises include Social Security, Medicare, Income tax, etc.
5.7. Not eligible to apply for or use a Social Security Number or Taxpayer Identification Number.
6. Don't personalize your discussion by attacking specific personalities within the government or freedom community. This only makes enemies.
6.1. Find something you like and something you have in common with your opponent and focus on that. You should try to learn from, help, and benefit from everyone you come in contact with, including your enemy.

“When a man’s ways please the LORD, He makes even his enemies to be at peace with him.”
[Prov. 16:7, Bible, NKJV]

6.2. Focus on objective, scientifically verifiable facts and reasonable sources of belief. See

Reasonable Belief About Income Tax Liability, Form #00.007
http://sedm.org/Forms/FormIndex.htm

6.3. Leave your ego at home when you talk with these people. The fight isn’t about YOU, but about helping and protecting your neighbor, which requires the SUPPORT, participation, and consent of your neighbor.

7. Do not get involved in preparing statutory tax returns, and especially don't sign returns as a tax preparer. All forms the IRS publishes are ONLY for statutory “taxpayers”, who are either aliens at home or statutory citizens/residents abroad domiciled in the federal zone. They have no “nontaxpayer” forms and those who are “nontaxpayers” have to either modify existing forms to prevent perjury or make their own forms when compelled to submit forms. See:

Your Rights as a “Nontaxpayer”, IRS Publication 1a, SEDM Liberty University Section 6.9
https://sedm.org/LibertyU/LibertyU.htm

8. Do not get involved in asset protection or "tax shelters", including preparing or administering trusts, corporation soles, etc.
8.1. A “tax shelter” is, by definition, a device used by a statutory “taxpayer” to reduce an existing lawfully assessed tax liability.
8.2. If you don’t help “taxpayers”, you cannot be accused of engaging in statutory “tax shelters” as defined in 26 U.S.C. §6700.
9. Do not accept “residents” (domiciled aliens), "taxpayers", domiciliaries of the federal zone, federal "employees", or federal benefit recipients as clients. All of these people are the only proper subject of the Internal Revenue Code.
10. Do not advise associates or clients of anything and provide a disclaimer such as ours for everything you say.
11. Do not sign IRS Form 2848 power of attorney forms on behalf of clients. This simply:
11.1. Helps the IRS by informing them of all the people you help, so they can find them and pressure them into becoming witnesses against you in an offer in compromise or plea bargain to reduce their tax liability.

11.2. Subjects you to federal jurisdiction and the internal revenue code by availing yourself of a federal privilege.

If you want an example of someone who violated this prohibition, read about Eddie Kahn.

12. Do not invest or become a fiduciary over money from associates or clients. This may eventually implicate you in wire fraud or money laundering charges, even though in most cases, such charges are FRAUDULENT, as described below:

Money Laundering Enforcement Scam, Form #05.044
https://sedm.org/Forms/FormIndex.htm

13. Learn the law, so you can competently protect yourself. Otherwise, in addition to being bilked by the government, your legal ignorance will cause you to be bilked by the attorney you have to hire to defend yourself. You can do so at:

SEDM Liberty University
https://sedm.org/LibertyU/LibertyU.htm

14. Do not trust anything that anyone, including us, tells you. Another way of saying this is don’t presume anything. The Bible says that presumption is a very serious sin. Numbers 15:30.

14.1. Verify absolutely everything for yourself that you have time to verify, and apply the standards of truth found in the pamphlet Reasonable Belief About Income Tax Liability, Form #05.007.

"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]

14.2. For details on why presumption should be avoided at all costs, see:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
https://sedm.org/LibertyU/LibertyU.htm

15. Do not become so absorbed in your own pride and ego that you ever get to the point that you won’t listen to and learn from others. This kind of irrational pride is the cause of injurious presumption. Always be willing to entertain that you could be wrong, and investigate everything your opponents say about you when they accuse you of being wrong. Refusal to listen to the criticisms of others or admit one is wrong is a fatal flaw that has damaged many who had good intentions, but who were stubborn and arrogant to their own injury: Pride is one of the seven deadly sins that the Lord absolutely HATES. See Prov. 6:17.

16. Study your enemy carefully and learn from his tactics and mistakes. Prepare for them in advance.

16.1. Most of the people described above did not know how to do legal research or litigate to defend their rights in court, and that skill is the chief weapon of the enemy.

16.2. For a course on doing legal research, see:

Legal Research and Writing Techniques Course, Form #12.013
https://sedm.org/Forms/FormIndex.htm

16.3. See the following link to start your own odyssey in learning how to do legal research.

http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm

17. Do not put all your eggs into one or even a hand full of silver bullet arguments. All you do is make your opponent’s approach easier this way. Make the mountain of evidence they will have to produce to prove you wrong so voluminous that they don’t dare confront you, and make sure that everything you understand is documented somewhere in your administrative record with the agency you are interacting with so that they can’t avoid admitting it into evidence if they ever do go after you criminally.

18. Emulate the techniques of your enemy to advantage yourself in any battle with them:

18.1. Insist on equity and equality in all dealings with the government. They assert sovereign immunity and a requirement for their express statutory consent to be civilly sued in a form that they define, so you must have the same EQUAL right as them. They therefore have the burden of showing YOUR express consent in the form you prescribe before you can become liable for any civil liability they assert.

18.2. Insist that their failure to deny constitutes an admission to the thing not denied per Federal Rule of Civil Procedure 8(b)(6). They use this same tactic in their collection correspondence, and FRAUDULENTLY put you in default be destroying or refusing to respond to your rebuttal to their claims. They can’t enforce defaults unless you can also, or else they aren’t a government, but the object of worship with supernatural powers no possessed by natural beings such as yourself.

18.3. Use pseudonyms instead of your real name. The IRS uses pseudonyms for all its agents so use a pseudonym for your name. See the following for an example.

Notice of Pseudonym Use and Unreliable Tax Records, Form #04.206
http://sedm.org/Forms/FormIndex.htm
18.4. Disclaim responsibility for everything you say and insist that the only thing people can rely upon is what the law actually says. See the following for details:

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

18.5. Use anti-franchises to protect your position and ensure superiority over your opponent. The income tax is a franchise/excise tax that puts everyone who participates at a severe legal disadvantage in any federal court. Our Disclaimer makes use of this website into a voluntary franchise which puts anyone in the government who uses the materials here as evidence at a severe disadvantage in court and makes them into the substitute defendant and forces them to stipulate to admit everything on this website into evidence and that it is truthful and accurate. Basically, they agree by contract to lose any court battle before it even begins. Visit the link below to read or disclaimer.

SEDM Disclaimer
http://sedm.org/disclaimer.htm

18.6. Define or redefine all the words the enemy uses to describe you in order to prevent them from creating false presumptions about you. See the following for an example.

Tax Form Attachment, Form #04.201
http://sedm.org/Forms/FormIndex.htm

18.7. Emphasize that you reserve all your rights and do not consent to any proposition of the enemy whenever you communicate with him in court. See the following for an example.

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

18.8. Insist in any battle that the government plays by the same rules as they impose upon you. See the following for details.

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

19. If you establish a website or ministry, expect many moles who will frequently come out of the woodwork with flattering lips intent on sinking your ship. Complete strangers will magically and disingenuously show up and offer uninvited encouragement or help. They will usually name you by name, even though you never published your real name, as an inducement to destroy your privacy and anonymity. They will try to flatter and befriend you, usually disingenuously, pump you for information, infiltrate your ministry, and then use everything you told them to destroy and discredit you. Do not share personal details about yourself, especially in interacting through the public website, phone, or email or you will have a long time to regret it from a prison cell you were put into by false LIES of your opponent.

"May the LORD cut off all flattering lips, and the tongue that speaks proud things,"
[Psalm 12:3, Bible, NKJV]

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

"A man who flatters his neighbor spreads a net for his feet."
[Prov. 29:5, Bible, NKJV]

"Those who do wickedly against the covenant he shall corrupt with flattery; but the people who know their God shall be strong, and carry out great exploits."
[Dan. 11:23, Bible, NKJV]

20. If you want to get involved to oppose government lawlessness, don’t do it with the goal of money or profit in mind and ensure that you emphasize this in a mandatory member agreement or disclaimer. Morality, truth, justice, law enforcement, and religious faith ought to be your main motivations. Remember that:

20.1. The main thing that the federal government has jurisdiction over in a state is inter-state commerce. If you don’t engage in commerce, they can’t get to you, no matter how much they hate you or how much “selective enforcement” they pursue against you.

20.2. Greed and covetousness are the chief causes for the government lawlessness we observe today, and two wrongs DO NOT make a right. Never forget that the Bible says that the love of money is the root of ALL evil:

"For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their greediness, and pierced themselves through with many sorrows."
[1 Tim. 1:10, Bible, NKJV]
This website scrupulously and diligently follows the above guidelines, as reflected in our About Us Page, Section 8, and it is the only reason we have been able to stay out of trouble and continue to educate people like you. If you want further information about how NOT to do the above, please see:

1. **Persecution of Tax Honesty Advocates, Family Guardian Fellowship**
   [http://famguardian.org/PublishedAuthors/Govt/TaxHonestyPersecution/TaxHonPersec.htm](http://famguardian.org/PublishedAuthors/Govt/TaxHonestyPersecution/TaxHonPersec.htm)

2. **Department of Justice Press Releases**
   [http://www.usdoj.gov/tax/TEN.htm](http://www.usdoj.gov/tax/TEN.htm)

If you want an excellent example of a client agreement that properly does all the above, see the following:

<table>
<thead>
<tr>
<th><strong>SEDM Member Agreement</strong>, Form #01.001</th>
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<tbody>
<tr>
<td><a href="http://sedm.org/participate/member-agreement/">http://sedm.org/participate/member-agreement/</a></td>
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