

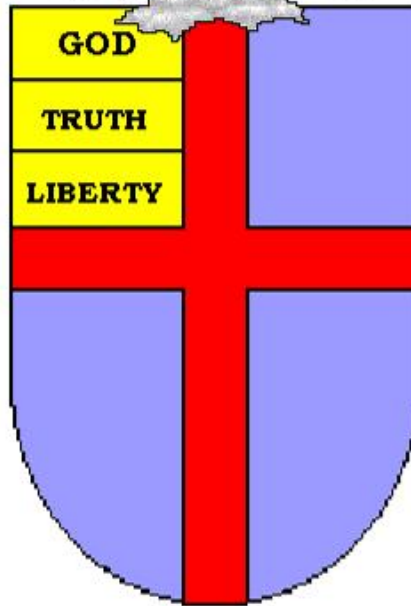
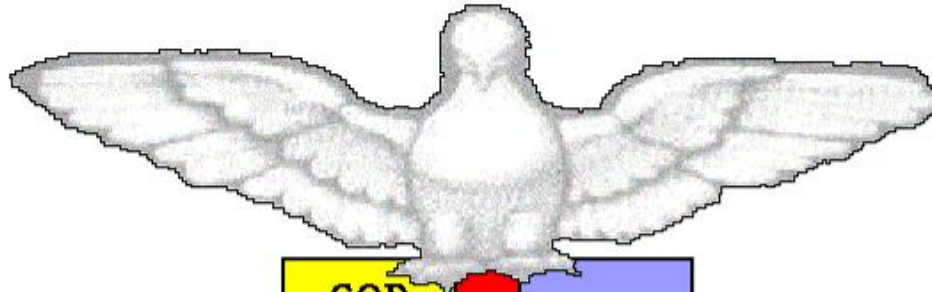
**Why it's a Crime for
a Private state
Citizen to File a 1040
Income Tax Return
Form #08.021**

by:
**Sovereignty Education
and Defense Ministry
(SEDM)**

<http://sedm.org>

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S E D M



Course Materials

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**– *SEDM Forms Page*, Form #08.021
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Reasonable Belief About Income Tax Liability, Form #05.007

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

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DEDICATION

"The taxpayer-- that's someone who works for the federal government but doesn't have to take the civil service examination."

[President Ronald W. Reagan]

COURSE OUTLINE

- 1. Introduction**
- 2. You're Not a Statutory "individual"**
- 3. I.R.C. is a presumption and private law, not public law**
- 4. Geographical limitations of I.R.C.**
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- 6. The tax isn't imposed on you**
- 7. The "citizen" mentioned in the code is NOT a state Citizen**
- 8. State citizens cannot lawfully make an "election" to file as a "resident" by filing a 1040**
- 9. Statutory requirement to file**
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COURSE OUTLINE

- 12. Crimes committed by filing**
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- 14. Fraud used by courts to cover this information up**
- 15. Conclusions**
- 16. Further information**

Introduction

- **The title of this presentation may surprise the average reader.**
- **The reason for the surprise is the legal ignorance of most Americans about what the tax codes actually say.**
- **We will prove this sensational claim with evidence from third party sources that you easily can verify for yourself.**
- **The only defense we have seen for the evidence in this presentation is one of three things, all of which do NOT invalidate the evidence:**
 - **Calling us “frivolous” without presenting evidence DISPROVING our evidence. See Form #05.027.**
 - **Trying to add to the definitions in the I.R.C. by violating the [rules of statutory construction](#).**
 - **Trying to use equivocation to confuse the STATUTORY context with the CONSTITUTIONAL context for key geographical and franchise status “words of art” in order to CRIMINALLY KIDNAP our identity.**

You're NOT a STATUTORY "individual"

- The IRS form 1040 income tax return identifies itself in the upper left corner as:

- “U.S. Individual Income Return”

- The legal definition of “individual” is as follows:

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

(c) Definitions

(3) Individual.

(i) Alien individual.

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

(ii) Nonresident alien individual.

The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, 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 Sec. 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.

- The average American born and domiciled in a Constitutional state of the Union is NOT a STATUTORY “individual”!

You're NOT a STATUTORY "individual"

- **26 U.S.C. §7701(b)(1)(B) says the following:**

[26 U.S.C. §7701\(b\)\(1\)\(B\) Nonresident alien](#)

An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

- ***We will show later that the geographical term "United States" used above EXCLUDES states of the Union.***
- **The above nonresident alien party also has no taxable income and is a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#) if they:**
 - **Are NOT engaged in a STATUTORY "trade or business", which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) AS "the functions of a public office" AND. . .**
 - **Receive no payments from the geographical United States.**
- **The above statute does NOT define what a "nonresident alien individual" IS, but rather what it ISN'T. Therefore, technically, it is NOT a "definition" as legally defined.**

You Aren't and Can't BE Required to BE an "individual" or ANYTHING in the CIVIL statutes

- The Thirteenth Amendment outlaws slavery EVERYWHERE, including federal territory and abroad.
- Any government that imposes any obligation upon you WHATSOEVER therefore needs your consent.
- Any attempt to impute ANY civil status, including STATUTORY "individual" or "person", against your consent, if it comes with obligations, is unconstitutional involuntary servitude in violation of the Thirteenth Amendment.
- The foundation of all just authority is CONSENT, according to the Declaration of Independence. Anything not based on consent is, by definition, UNJUST.
- Any attempt to impute or enforce any civil status that comes with obligations, including "individual" or "person" therefore IMPLICITLY presumes that the party EXPRESSLY CONSENTED in some way to the status.

You Aren't and Can't BE Required to BE an "individual" or ANYTHING in the CIVIL statutes

- For proof, see:
 - *Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008*
<http://sedm.org/Forms/FormIndex.htm>
 - *Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037*
<http://sedm.org/Forms/FormIndex.htm>

So *HOW* does one become an “individual”?

- You can only become a civil statutory “individual” by **CONSENTING** to a **civil domicile** in the STATUTORY geographical “United States”, meaning federal territory. See:
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
- Without such a **domicile**, you are a “non-resident non-person”. See:
Non-Resident Non-Person Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>
- Even WITH such a civil **domicile**, you must also be a **public officer within the government**, or else you can’t earn REPORTABLE and therefore TAXABLE “**income**”. See:
Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
- The entire 1040 form **presumes** that ALL reported “**income**” is connected with a “**trade or business**” and therefore a “**public office**” in the national government. That is the ONLY reason you can take deductions at all! See **26 U.S.C. §162**.

I.R.C. is a presumption and private law, not public law

- **1 U.S.C. §204** legislative notes says that Title 26 is not “positive law”.
- “positive law”, in turn, is the **ONLY** thing that constitutes legal evidence of an obligation in a court of law.
- Instead, **1 U.S.C. §204** says that Title 26 is “prima facie evidence”, which means that it is **PRESUMED** to be law.

“Prima facie evidence. Evidence good and sufficient on its face. Such evidence as, in the judgment of the law, is sufficient to establish a given fact, or the group or chain of facts constituting the party’s claim or defense, and which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted, is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by other evidence. State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222.

That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all the other probative evidence presented. Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547. Evidence which, standing alone and unexplained, would maintain the proposition and warrant the conclusion to support which it is introduced. An inference or presumption of law, affirmative or negative of a fact, in the absence of proof, or until proof can be obtained or produced to overcome the inference. See also **Presumptive evidence.**”

[Black’s Law Dictionary, Sixth Edition, p. 1190]

I.R.C. is a presumption and private law, not public law

- **PRESUMPTIONS**, in turn:

- Are NOT legal evidence admissible in court.
- Cannot be used as a SUBSTITUTE for legal evidence.
- Can only be used to guide the DISCOVERY of REAL evidence.

Any violations of the above are a violation of the Fifth Amendment Due Process clause.

- The **BURDEN OF PROOF** upon those who **INVOKE** provisions of the I.R.C. are to prove that the section they quote is “positive law”. They can **NEVER** prove this. It has never happened.
- **YOU** as the **VICTIM** of illegal enforcement are **NOT** required to prove that it **ISN'T** “positive law”. It’s a legal impossibility to prove a negative.
- The above considerations are why judges **WILL NOT** allow litigants to even discuss the I.R.C. in court: Because it isn’t evidence against a state citizen protected by the Constitution and the Due Process clauses!
- The only thing that can turn a **PRESUMPTION** into a **FACT** is **YOUR CONSENT** or acquiescence!

Geographical limitations of I.R.C.

- **Geographical definitions:**

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

(a) Definitions

(9) United States

*The term "United States" [**] when used in a geographical sense includes only the [States](#) and the District of Columbia.*

(10) State

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

I.R.S. cannot ADD to statutory definitions

- **Rules of statutory construction FORBID adding to statutory definitions:**

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

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

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

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

Judges **CANNOT** add to statutory definitions

- The designer of our three branch system of government said the following about allowing judges to LEGISLATE, meaning ADD to the statutory definitions:

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

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

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

[. . .]

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

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

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

Geographical limitations of I.R.C. cannot be extended extraterritorially through franchising/contracting

- The I.R.C. is implemented as a franchise tax upon public offices in the national government. See:
The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
- **4 U.S.C. §72** says ALL public offices MUST be exercised in the District of Columbia AND NOT ELSEWHERE except as provided by statute.
- There is no statute extending “taxpayer” public offices in to states of the Union, and therefore, they cannot exist there.
- The I.R.C. CREATES no new public offices, but taxes EXISTING public offices.
- The U.S. Supreme Court held on this subject:
“Congress cannot authorize [LICENSE, using a de facto license number called a “Social Security Number”] a trade or business within a State in order to tax it.”
[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]
- Note the use of “trade or business” by the U.S. Supreme Court. This is the SAME “trade or business” that is the subject of the I.R.C. Subtitles A and C income tax.

The tax isn't imposed on you

- Per [26 C.F.R. §1.1-1\(b\)](#), the income tax is imposed on the following groups:
 - STATUTORY citizens or residents domiciled on and physically present on federal territory or within a federal enclave. See:
Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
 - Nonresident aliens engaged in a “trade or business”/public office or with earnings from federal territory or federal enclaves. See:
Non-Resident Non-Person Position, Form #05.020
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>
- The above are the **SAME** artificial entities (and **NOT** physical people) made liable to file returns:
 - [26 C.F.R. §1.6012-1\(a\)\(1\)](#) in the case of STATUTORY but not CONSTITUTIONAL citizens or residents
 - [26 C.F.R. §1.6012-1\(b\)](#) in the case of nonresident aliens engaged in the “trade or business”/public office franchise.
- **Most Americans don't fit either of the above two categories.**
 - They are NOT STATUTORY “citizens” or “residents”.
 - They are [non-resident non-persons \(Form #05.020\)](#) by default, and do not become “[nonresident aliens](#)” unless they receive government payments or earnings from federal territory or a federal enclave.

The tax isn't imposed on you

- **The liability for the income tax and requirement to file is in the REGULATIONS, not the STATUTES. Thus, it pertains ONLY to people inside the government because:**
 1. **The regulations control the EXECUTIVE branch, not the people.**
 2. **The regulations cannot exceed the scope of the statute. If the regulations exceed the scope of the statute, they are unconstitutional. See [U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 \(1957\)](#).**
 3. **The only proper parties or targets of federal enforcement are public officers within the government or people engaged in franchises. See [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#).**
 4. **There are no implementing regulations applying the ENFORCEMENT of the tax to the general public. Thus, enforcement is limited to the following groups expressly exempted from the requirement for implementing regulations:**
 - » **A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#) .**
 - » **A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#) .**
 - » **Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).**

The tax isn't imposed on you

- Item 4 above is described and exhaustively proven in:
 - *IRS Due Process Meeting Handout*, Form #03.008
<https://sedm.org/Forms/FormIndex.htm>
 - *Federal Enforcement Authority Within States of the Union*, Form #05.032
<https://sedm.org/Forms/FormIndex.htm>
 - *Challenge to Income Tax Enforcement Authority within Constitutional States of the Union*, Form #05.042
<https://sedm.org/Forms/FormIndex.htm>
- The following sections will prove these things.

The “citizen” mentioned in the code is NOT a state Citizen

- **1 C.F.R. §1.1-1(c)** Identifies WHICH “citizen” is the subject of the tax:

Title 26: Internal Revenue

PART 1—INCOME TAXES

Normal Taxes and Surtaxes

§ 1.1-1 Income tax on individuals.

(c) Who is a citizen.

*Every person [“person” as used in [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#), which both collectively are officers or employees of a corporation or a partnership with the United States government] born or naturalized in the United States and subject to **its** jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. 1401–1459). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481–1489), *Schneider v. Rusk*, (1964) 377 U.S. 163, and Rev. Rul. 70–506, C.B. 1970–2, 1. For rules pertaining to persons who are nationals but not citizens at birth, e.g., a person born in American Samoa, see section 308 of such Act (8 U.S.C. 1408). For special rules applicable to certain expatriates who have lost citizenship with a principal purpose of avoiding certain taxes, see section 877. A foreigner who has filed his declaration of intention of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court is an alien. [SOURCE: <http://law.justia.com/cfr/title26/26-1.0.1.1.1.0.1.2.html>]*

- The ONLY “citizen” mentioned in 8 U.S.C. §1401-1459 is that found in **8 U.S.C. §1401**.
- People born in a constitutional state or **14th Amendment (Form #08.15)** CONSTITUTIONAL citizens are NOWHERE mentioned in the above. Thus, they are PURPOSEFULLY excluded under the rules of statutory construction and interpretation. See **Form #05.014** to read these rules that judges MUST follow.

U.S. Supreme Court says the 8 U.S.C. §1401 STATUTORY citizen is NOT a CONSTITUTIONAL citizen

The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei [an 8 U.S.C. §1401 STATUTORY citizen]. The Court first notes that Afroyim was essentially a case construing the Citizenship Clause of the Fourteenth Amendment. Since the Citizenship Clause declares that: 'All persons born or naturalized in the United States * * * are citizens of the United States * * *.' the Court reasons that the protections against involuntary expatriation declared in Afroyim do not protect all American citizens, but only those 'born or naturalized in the United States.' Afroyim, the argument runs, was naturalized in this country so he was protected by the Citizenship Clause, but Bellei, since he acquired his American citizenship at birth in Italy as a foreignborn child of an American citizen, was neither born nor naturalized in the United States and, hence, falls outside the scope of the Fourteenth Amendment guarantees declared in Afroyim. One could hardly call this a generous reading of the great purposes the Fourteenth Amendment was adopted to bring about. **While conceding that Bellei is an American citizen,** the majority states: 'He simply is not a Fourteenth-Amendment-first-sentence citizen.' Therefore, the majority reasons, the congressional revocation of his citizenship is not barred by the Constitution. **I cannot accept the Court's conclusion that the Fourteenth Amendment protects the citizenship of some Americans and not others.** [. . .]

The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional action with respect to citizenship, and substitutes in its place the majority's own vague notions of 'fairness.' The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view of what is 'fair, reasonable, and right.' Despite the concession that Bellei was admittedly an American citizen, and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once conferred, beyond the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.

[. . .]

Since the Court this Term has already downgraded citizens receiving public welfare, Wyman v. James, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, Labine v. Vincent, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the United States should have been expected. Once again, as in James and Labine, the Court's opinion makes evident that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional right, but only through operation of a federal statute. [Rogers v. Bellei, 401 U.S. 815 (1971)]

U.S. Supreme Court says the 8 U.S.C. §1401 STATUTORY citizen is NOT a CONSTITUTIONAL citizen

*“The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states. **No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress.** It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the United States[***] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States[*], were not citizens. Whether this proposition was sound or not had never been judicially decided.”*
[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

Lower Courts say the Same Thing: 8 U.S.C. §1401 STATUTORY citizen is NOT a CONSTITUTIONAL citizen

“ . . . the Supreme Court in the Insular Cases provides authoritative guidance on the territorial scope of the term "the United States" in the Fourteenth Amendment. The Insular Cases were a series of Supreme Court decisions that addressed challenges to duties on goods transported from Puerto Rico to the continental United States. Puerto Rico, like the Philippines, had been recently ceded to the United States. The Court considered the territorial scope of the term "the United States" in the Constitution and held that this term as used in the uniformity clause of the Constitution was territorially limited to the states of the Union. U.S. Const. art. I, § 8 ("[A]ll Duties, Imposts and Excises shall be uniform throughout the United States." (emphasis added)); see Downes v. Bidwell, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) ("[I]t can nowhere be inferred that the territories were considered a part of the United States. The Constitution was created by the people of the United States, as a union of States, to be governed solely by representatives of the States; ... In short, the Constitution deals with States, their people, and their representatives."); Rabang, 35 F.3d at 1452. Puerto Rico was merely a territory "appurtenant and belonging to the United States, but not a part of the United States within the revenue clauses of the Constitution." Downes, 182 U.S. at 287, 21 S.Ct. at 787.

The Court's conclusion in Downes was derived in part by analyzing the territorial scope of the Thirteenth and Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude "within the United States, or any place subject to their jurisdiction." U.S. Const. amend. XIII, § 1 (emphasis added). The Fourteenth Amendment states that persons "born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside." U.S. Const. amend XIV, § 1 (emphasis added). **The disjunctive "or" in the Thirteenth Amendment demonstrates that "there may be places within the jurisdiction of the United States that are not] part of the Union" to which the Thirteenth Amendment would apply. Downes, 182 U.S. at 251, 21 S.Ct. at 773. Citizenship under the Fourteenth Amendment, however, "is not extended to persons born in any place 'subject to [the United States**] jurisdiction,' " but is limited to persons born or naturalized in the states of the Union. Downes, 182 U.S. at 251, 21 S.Ct. at 773 (emphasis added); see also id. at 263, 21 S.Ct. at 777 ("[I]n dealing with foreign sovereignties, the term 'United States' has a broader meaning than when used in the Constitution, and includes all territories subject to the jurisdiction of the Federal government, wherever located.").**

[Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998)]

1. De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901); Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

2. Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See Downes, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the "mere cession of the District of Columbia" from portions of Virginia and Maryland did not "take [the District of Columbia] out of the United States or from under the aegis of the Constitution.").

The “citizen” mentioned in the code is NOT a state Citizen

- **For further details, see:**

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form 05.006

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

State citizens cannot lawfully make an “election” to file as a “resident” by filing a 1040

- **[26 U.S.C. §7701](#)(b)(1)(A) allows a NONRESIDENT in a constitutional state to “elect” to be treated as a “resident alien” ONLY if they are an [“alien individual”](#).**
- **State nationals are [“nationals”](#) under [8 U.S.C. §1101](#)(a)(21).
See:
[Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen](#), Form #05.006
<https://sedm.org/Forms/FormIndex.htm>**
- **One CANNOT simultaneously BE a [“national”](#) and an “alien” at the same time. It is one or the other.**
- **Therefore, those who are [“nationals”](#) born ANYWHERE in the country cannot lawfully make an “election” to be treated as a “resident” or [“resident alien”](#) by filing a 1040 return. They MUST file a 1040NR form if they file ANYTHING.**

State citizens cannot lawfully make an “election” to file as a “resident” by filing a 1040

- **The consequence of a state national filing a 1040 are that:**
 - They make an UNLAWFUL election to be treated as a “[resident alien](#)” under [26 U.S.C. §7701\(b\)\(1\)\(A\)\(iii\)](#).
 - They misrepresent their [civil status \(Form #13.008\)](#) as a privileged enfranchised “[alien individual](#)”.
 - They are doing so to procure the PRIVILEGES of deductions available on the 1040 form under [26 U.S.C. §162](#), which are financial and therefore make the unlawful election material constitute evidence of a crime.
 - It is a crime to make a false statements, and especially on a government form signed under penalty of perjury, such as a tax return.

Statutory requirement to file

[26 U.S.C. §6102](#)

"Sec. 6012. Persons required to make returns of income –

(a) General rule. Returns with respect to income taxes under subtitle A shall be made by the following:

- (1) Every individual . . .
- (2) Every corporation . . .
- (3) Every estate . . .
- (4) Every state or trust of which any beneficiary is a nonresident alien; .

[25 F.R. 12108, SEDM Exhibit #05.041,

SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]

[26 C.F.R. §1.6012-1 Individuals required to make returns of income.](#)

(a) Individual citizen or resident –

(1) In general.

. . .

- (i) A citizen of the United States, whether residing at home or abroad,
- (ii) A resident of the United States even though not a citizen thereof, or
- (iii) An alien bona fide resident of Puerto Rico during the entire taxable year. Such return must be filed by such individual regardless of his family or marital status.."

[25 F.R. 12109, SEDM Exhibit #05.041,

SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]

Statutory requirement to file

- Note the following:
 - The closest thing to a man or woman is “[individual](#)”.
 - We already showed you are NOT:
 - » A STATUTORY “[individual](#)”.
 - » A STATUTORY “[citizen](#)”.
 - » A STATUTORY “nonresident alien **INDIVIDUAL**”, because you aren’t an “[individual](#)” and [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) does NOT define what a “nonresident alien” IS. It only defines what it ISN’T.
 - » ANYTHING, including a civil “[person](#)” under the I.R.C. if you don’t work in a public capacity as a public officer and don’t have a civil domicile on federal territory.
 - In addition, you aren’t a STATUTORY “alien”, meaning a foreign national. You can’t be an “alien” or “alien individual” and ALSO a “national” at the same time.
- Therefore:
 - The only thing left you can be is a “[non-resident non-person](#)”, because “[persons](#)” are a superset of “individuals”. See:
Non-Resident Non-Person Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>
 - You don’t have an obligation to file as a non-resident, unless you work for the national government as a public officer engaged in the “[trade or business](#)”/[public office franchise](#).

Statutory requirement to file

- **HERE** is where the **REAL** obligation to file a return comes from, and it doesn't even **REQUIRE** a statute:

"I: DUTY TO ACCOUNT FOR PUBLIC FUNDS

§ 909. In general.

It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon the public account, and the performance of this duty may be enforced by proper actions against the officer himself, or against those who have become sureties for the faithful discharge of his duties."

[Treatise on the Law of Public Offices and Officers, p. 609, §909; Floyd Mechem, 1890;

SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

- **NOTE**: Congress can't **CREATE NEW** public offices by **GIVING** you money, and especially if you place the condition on receipt that the monies are a **GIFT** rather than a **LOAN** when you receive them.

Statutory requirement to file

- **Statutory definition of “person” agrees with the fact that all “taxpayers” are public officers, and not private humans.**
“ . . .who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.”
[\[26 U.S.C. §7343\]](#)
- **The “member” they are talking about above is a STATUTORY “citizen” born on and domiciled within the geographical “United States” defined in the I.R.C., which is federal territory.**

Criminal Penalty for Refusal to File

“Failure to File”

**[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter A](#) > [PART I](#) >
§ 7203**

§7203. Willful failure to file return, supply information, or pay tax

Any person required under this title to pay any estimated tax or tax, or required by this title or by regulations made under authority thereof to make a return, keep any records, or supply any information, who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000 (\$100,000 in the case of a corporation), or imprisoned not more than 1 year, or both, together with the costs of prosecution.

26 U.S.C. §7203 does NOT apply to OTHER than public officers

- **26 U.S.C. §7203: Willful Failure to File**
 - Has no implementing regulations for the Part 1 income tax permitting it to be enforced against anything OTHER than instrumentalities of the national government. See:
 - » [44 U.S.C. §1505](#)
 - » [5 U.S.C. §553](#)
 - Applies only to public officers and instrumentalities of the national government on official business.
 - Does NOT apply to private human beings other than those in the government.
- In cases where the Secretary of the Treasury elects to NOT exercise his authority to write an implementing regulation or to publish the affected statute AND rule/regulation in the [Federal Register](#), the statute may then ONLY be enforced against groups specifically exempted from the requirement for implementing regulations as follows:
 - A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#).
 - A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#).
 - Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

Why Does it Have to Work This Way?

- The government can only tax or regulate that which it creates.
- It didn't create men and women.
- It DID create offices and corporations.
- Governments are created to PROTECT PRIVATE rights.
- The first step in protecting PRIVATE rights is to keep them from being converted to PUBLIC property or PUBLIC rights without the [EXPRESS CONSENT OF THE OWNER](#).
- The voluntary FILING of the return and self-assessment is the method of conveying consent.
- If IRS does the assessment, they are committing the crime of:
 - Unlawful conversion (PRIVATE to PUBLIC)
 - GRAND theft.
 - Identity theft.
- For more details, see:
Separation Between Public and Private, Form #12.025
<http://sedm.org/Forms/FormIndex.htm>

Internal Revenue Manual requirements

Internal Revenue Manual, Section 5.1.11.6.8 (05-27-1999)

IRC 6020(b) Authority

1. The following returns may be prepared, signed and assessed under the authority of IRC 6020(b):

A. Form 940, Employer's Annual Federal Unemployment Tax Return

B. Form 941, Employer's Quarterly Federal Tax Return

C. Form 943, Employer's Annual Tax Return for Agricultural Employees

D. Form 720, Quarterly Federal Excise Tax Return

E. Form 2290, Heavy Vehicle Use Tax Return

F. Form CT-1, Employer's Annual Railroad Retirement Tax Return

G. Form 1065, U.S. Return of Partnership Income.

2. Pursuant to IRM 1.2.2.97, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997, revenue officers GS-09 and above, and Collection Support Function managers GS-09 and above, have the authority to prepare and execute returns under IRC 6020(b).

Internal Revenue Manual requirements

- **Do you see the 1040 or 1040NR form for HUMANS in the above list?**
 - **IT ISN'T THERE!**
 - **The reason it isn't there is because it violates the Bill of Rights.**
- **By compelling you to file an income tax return:**
 - **You are incriminating yourself in violation of the Fifth Amendment.**
 - **You are being compelled into peonage and involuntary servitude in violation of the Thirteenth Amendment.**
 - **You are being compelled to politically associate with a “state” or government as a public officer in violation of the First Amendment.**
 - **You are being forced to pay “protection money” to a criminal “protection racket” in what Mark Twain called “The District of Criminals”.**
- **The ONLY way out of the above is:**
 - **To make filing voluntary.**
 - **To FORBID assessments by anyone OTHER than the “taxpayer” him or her self.**
 - **To attach all duties to a PUBLIC OFFICE you have to volunteer INTO by filing a “tax return”, and volunteering itself is a CRIME as we will soon show if you started out as a PRIVATE “non-resident non-person” not engaged in a public office.**

General Accounting Office evidence

- ***“In its response to this letter, IRS officials indicated that they do not generally prepare actual tax returns. Instead, they said IRS prepares substitute documents that propose assessments. Although IRS and legislation refer to this as the substitute for return program, these officials said that the document does not look like an actual tax return.”***
- ***[GAO Report GAO/GGD-00-60R: IRS’ Substitute for Returns
SOURC:
<http://famguardian.org/PublishedAuthors/Govt/GAO/GAO-GGD-00-60R-SFR.pdf>]***

Crimes committed by filing

- There is no provision anywhere in the Internal Revenue Code that permits a “non-resident non-person” to file as a “citizen” or “resident”.
 - The closest is [26 U.S.C. §6013](#)(g) and (h), but it only permits such an “election” for those married to STATUTORY rather than CONSTITUTIONAL “U.S.** citizens”.
 - Unless your spouse is a STATUTORY “U.S.** citizen” born and domiciled on federal territory pursuant to [8 U.S.C. §1401](#), you CANNOT lawfully “elect” to file a 1040 income tax return.
- If a [PRIVATE state citizen domiciled in a constitutional state](#) and not serving in a public office files a 1040 return, they are:
 - Fraud. [18 U.S.C. §1001](#)
 - Fraudulent claim on the U.S. [18 U.S.C. 1003](#).
 - Fraudulent return. [26 U.S.C. §7204](#).
 - Bribing the government with monies you didn’t owe. [18 U.S.C. 201](#). In effect, this bribe is “protection money” to a criminal “protection racket”
 - Impersonating a public officer. [18 U.S.C. §912](#)
 - Impersonating a STATUTORY “U.S. citizen”. [18 U.S.C. §911](#)
 - Bribing the government to treat them AS IF they are a public officer. [18 U.S.C. §210](#).
 - Soliciting gifts called “benefits” as a reward for criminally IMPERSONATING a public officer. [18 U.S.C. §208](#).

Mistakes of Law

- All “crimes” require “[mens rea](#)” to be able to prosecute them:

“*Mens rea* ([/ˈmɛnz ˈreɪə/](#); [Law Latin](#) for "guilty mind") is the mental element of a person's intention to commit a crime; or knowledge that one's action or lack of action would cause a crime to be committed. It is a [necessary element](#) of many [crimes](#).”

[Wikipedia: Mens Rea, Downloaded 9/28/2020;
https://en.wikipedia.org/wiki/Mens_rea]

- All tax crimes have “willfulness” as a prerequisite.

willful. Proceeding from a conscious motion of the will; voluntary; knowingly deliberate. Intending the result which actually comes to pass; designed; intentional; purposeful; not accidental or involuntary.

Premeditated; malicious; done with evil intent, or with a bad motive or purpose, or with indifference to the natural consequence; unlawful; without legal justification.

An act or omission is "willfully" done, if done voluntarily and intentionally and with the specific intent to do something the law forbids, or with the specific intent to fail to do something the law requires to be done; that is to say, with bad purpose either to disobey or to disregard the law. It is a word of many meanings, with its construction often influenced to its context. Screws v. United States, 325 U.S. 91, 101, 65 S.Ct. 1031, 1035, 89 L.Ed. 1495.

A willful act may be described as one done intentionally, knowingly, and purposely, without justifiable excuse, as distinguished from an act done carelessly, thoughtlessly, heedlessly, or inadvertently. A willful act differs essentially from a negligent act. The one is positive and the other negative.

[*Black's Law Dictionary, Sixth Edition, 1991, p. 1599*]

- You have to KNOW you can't make a lawful election (as a state national) to be treated as a “[resident](#)” or file a 1040 form BEFORE you can be prosecuted for perjury on the 1040 form or the false personation in [18 U.S.C. §912](#) that such an unlawful election produces.

Mistakes of Law

- **The IRS and the courts MAKE SURE that you don't know this by never mentioning it in their publications or their rulings. That is how they protect their "plausible deniability" and avoid criminal charges against them for ACCEPTING rather than REJECTING such form unlawfully filed by a state national.**
- **If you mention this crime and how you can't engage in it in your tax return filing and/or your administrative record, then you:**
 - **Make it impossible to ever claim that plausible deniability.**
 - **Can force them to leave you alone, because arguing about the subject further destroys their plausible deniability and produces admissible evidence that it doesn't exist.**

Fraud used by courts to cover this information up

- **Here are the main techniques used by courts to avoid discussing the truths found in this presentation:**
 - Falsely call you “frivolous” and to not provide any legally admissible evidence to prove that what you say is false. See Form #05.027.
 - Abuse the word “includes” as a fraudulent justification to add anything they want to a statutory definition.
 - Use EQUIVOCATION to confuse the CONTEXT for geographical, citizenship, or franchise terms between STATUTORY and CONSTITUTIONAL in order to [misrepresent our identity and CRIMINALLY KIDNAP](#) us to a legislatively foreign jurisdiction.
- **For a thorough description of all the above techniques and how to fight them, see:**
 - *Legal Deception, Propaganda, and Fraud*, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>
 - *Foundations of Freedom, Video 4: Willful Government Deception and Propaganda*, Form #12.021
 - » VIDEO: http://www.youtube.com/watch?v=DvnTL_Z5asc
 - » SLIDES: <http://sedm.org/LibertyU/FoundOfFreedom-Slides.pdf>

Conclusions

- **Through an elaborate fraud defended with propaganda, the government in essence has established a state sponsored church:**
 - The “bible” is the civil code. It doesn’t become law for you until you volunteer into the church and get “baptized” by declaring “allegiance” to your new god in selecting a [civil domicile](#).
 - Civil rulers are the gods with superior or supernatural powers, where you are the “natural”.
 - “Taxes” are “tithes”.
 - Court buildings are churches and places of “worship”.
 - Judges are priests.
 - Pleadings to the court are called “prayers” by the judges.
 - Attorneys serve as “deacons” of the church, who conduct “worship services”.
 - The deacon attorneys are appointed by the Chief Priests in the State Supreme Court.
 - Franchises establish superiority of the civil rulers as pagan deities above the worshippers. They are the main method of creating inequality in any otherwise free government.
 - The parishioners are called “citizens” and “residents”.

Conclusions

- **The only reason you think you have to file is because of:**
 - Your own legal ignorance.
 - LYING in government publications that the IRS and the courts say are UNTRUSTWORTHY.
 - Court rulings below the U.S. Supreme Court that even the IRS says you aren't allowed to trust.
 - A “code” that isn't even evidence being given the “force of law” by your own acquiescence and ignorance.
 - Layers upon layers of government deception and fraud.
- **Don't believe us? See:**
 - *Legal Deception, Propaganda, and Fraud*, Form #05.014-proves the government abuses legal language to deceive you about what the law says and requires.
<http://sedm.org/Forms/FormIndex.htm>
 - *Reasonable Belief About Income Tax Liability*, Form #05.007-proves you can't trust almost anything when it comes to tax liability.
<http://sedm.org/Forms/FormIndex.htm>
 - *Socialism: The New American Civil Religion*, Form #05.016-proves that government is an unconstitutional civil religion
<http://sedm.org/Forms/FormIndex.htm>

Questions for Government Critics

- If you work for the FEDERAL government as a prosecutor or judge, we CHALLENGE you to disprove the content of this pamphlet by answering the following questions.

Test for Federal Tax Professionals, Form #03.009

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

- If you work for the STATE government as a prosecutor or judge, we CHALLENGE you to disprove the content of this pamphlet by answering the following questions.

Test for State Tax Professionals, Form #03.010

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

- You CAN'T answer any of the above questions:
 - WITHOUT contradicting the written law.
 - WITHOUT contradicting yourself.
 - With evidence that disproves our assertions. There is NONE.

Further Information

- **How to File Returns**, Form #09.074-**Member Subscription** form. The PROPER and lawful way for members and state nationals to file income tax returns
<https://sedm.org/Forms/FormIndex.htm>
- **Why I Am Not Legally Liable to File Affidavit**, Form #07.103-use to respond to a demand to file from the government
<http://sedm.org/Forms/FormIndex.htm>
- **Legal Requirement to File Federal Income Tax Returns**, Form #05.009
<http://sedm.org/Forms/FormIndex.htm>
- **The “Trade or Business” Scam**, Form #05.001-why the income tax is an excise and franchise tax upon public offices in the national government
<http://sedm.org/Forms/FormIndex.htm>
- **Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen**, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

Further Information

- **Why The Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent**, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>
- **Tax Deposition Questions, Section 13: 26 U.S.C. 6020(b) SUBSTITUTE FOR RETURNS**, Form #03.016-proves IRS can't do a substitute for return assessment on you if you don't file
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK:
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
- **Your Exclusive Right to Declare or Establish Your Civil Status**, Form #13.008-proves they can't FORCE you to adopt any civil status
<http://sedm.org/Forms/FormIndex.htm>
- **Why Statutory Civil Law is Law for Government and Not Private Persons**, Form #05.037-why you aren't subject to statutory civil law and if you are PRIVATE and have not consented to become a public officer
<http://sedm.org/Forms/FormIndex.htm>

Further Information

- **Great IRS Hoax, Form #11.302-complete description of the entire income tax FRAUD**

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