

1040-NR ATTACHMENT FORM INSTRUCTIONS

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Source: <http://sedm.org>

1. **PURPOSE OF THIS FORM?**

- 1.1. Use this form as an attachment for those filing 1040NR tax returns in compliance with our Terms of Use and Service, Form #01.016.
- 1.2. This form is intended to be used in conjunction with the filing procedures found at:
 - 1.2.1. *How to File Returns*, Form #09.974 (Member Subscriptions)
<https://sedm.org/product/filing-returns-form-09-074/>
 - 1.2.2. *Procedure to File Tax Returns*, Form #09.075 (Member Subscriptions)
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>

2. **PREPARATION INSTRUCTIONS:**

- 2.1. This attachment is CRUCIAL to remain attached to the original return. The Recipient will attempt to detach it so the return can be made to “look” frivolous. A notice somewhere on the 1040NR form NOT in the borders but within the form should be included saying that the 1040NR is false, fraudulent, and tampered with if this attachment (5 pages) is removed or not included in the records of the Recipient.
- 2.2. Prepare the 1040NR standard return consistent with:

Procedure to File Tax Returns, Form #09.075 (Member Subscriptions)
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>
- 2.3. In the 1040NR write the following: for the address information:
 - 2.3.1. Present home address: “See attached 1040NR attachment (5 pages)”
 - 2.3.2. City, town or post office, state, and zip code: “Not valid, false, and fraudulent WITHOUT the signed 1040NR attachment (5 pages)”
- 2.4. Sign the 1040NR.
- 2.5. Sign this form.

3. **RESOURCES FOR FURTHER STUDY:**

- 3.1. *How to File Returns*, Form #09.074 (Member Subscriptions)
<https://sedm.org/product/filing-returns-form-09-074/>
- 3.2. *Procedure to File Tax Returns*, Form #09.075 (Member Subscriptions)
<https://sedm.org/product/procedure-to-file-tax-returns-form-09-075/>
- 3.3. *How State Nationals Volunteer to Pay Income Tax*, Form #08.024
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>
- 3.4. *Why It's a Crime for a state National to File a 1040 Income Tax Return*, Form #08.021
<https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf>
- 3.5. *Flawed Tax Arguments to Avoid*, Form #08.004-arguments to avoid on a tax return.
<https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>
- 3.6. Frivolous positions: Arguments the IRS will try to penalize you for
 - 3.6.1. IRS Rev. Rule 2006-18: Not an "employee"
https://www.irs.gov/irb/2006-15_IRB#RR-2006-18
 - 3.6.2. IRS Rev. Rule 2007-22
<https://sedm.org/SampleLetters/Federal/rr-07-22.pdf>
 - 3.6.3. IRS Notice 2007-30
<https://sedm.org/SampleLetters/Federal/n-07-30.pdf>
 - 3.6.4. IRS Notice 2008-14
<https://sedm.org/SampleLetters/Federal/n-08-14.pdf>

3.6.5. IRS Notice 2010-33

<https://sedm.org/SampleLetters/Federal/n-10-33.pdf>

- 3.7. *Substitute for Federal Form 1040NR*, Form #07.023. The “Instructions to the Recipient” at the beginning shows an alternative method to submitting standard IRS forms, which is to submit a SUBSTITUTE form that contains all the necessary language to defend your status and avoid perjury.

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

1040NR Statements

0. PURPOSE FOR SUBMITTING THIS RETURN AND ATTACHMENTS (IF ANY)

The main purpose of why I am submitting this return is to (initial one or more):

1. ____ Claim unlawfully withheld earnings be returned to me pursuant to the Simplified Procedures mentioned in the 1040NR instructions
2. ____ Rebut any information returns connected to my name that I am UNAWARE of submitted by third parties mentioned in section 3
3. ____ Permanently correct filing status for the trust from this point on pursuant to [26 C.F.R. §301.6109-1\(g\)\(1\)\(i\)](#) and report that Social Security participation is illegal, and your records need to be corrected and any connection to SSA trust be removed.
4. ____ Estop further collection activity for covered period. Failure to timely respond as requested within ____ days shall constitute a waiver of all future rights to collect for this year, agreement with entire submission, and a stipulation under Federal Rule of Civil Procedure 29 to admit this submission as evidence in all future litigation regarding this submission.

The following are attached (initial all that apply):

____ [W-8SUB](#) (<https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>)

____ Other: _____

1. NAME AND ADDRESS CLARIFICATION (Instructions require trusts not engaged in the "trade or business" excise taxable franchise to attach a statement)

1. 1040NR Instructions say that if the submitter is a Trust not engaged in the "trade or business" excise taxable franchise, they must include a "statement" describing the U.S. Grantors to the trust. That is the purpose of this section.
2. The name provided on the 1040NR is the name of a trust, and not the human being filling the trust.
3. "U.S. GRANTORS: The trust indenture has no "U.S. grantors", meaning people or fictions physically located or domiciled in the District of Columbia or the territories or possessions of the United States described in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#).
4. The Bible is a trust indenture, and I as a Christian am acting as a Trustee over God's property, which includes my body and all of the property in my name, 24 hours a day, 7 days a week. I have no delegated authority from God to abandon that trust relation. See: <https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf>. The agency on behalf of God that I have is the very ESSENCE, in fact, of what it means to "practice my religion" and "freedom of religious exercise" in the First Amendment. Any interference with that agency and the obligations associated with it in the Holy Bible Trust indenture is therefore a direct interference with the "free exercise" of my religion.
4. Pursuant to the First Amendment, there can be no law that can interfere with my delegation order as God's Trustee and if it does, it must be presumed that it doesn't pertain to or obligate me in the context of executing my position as His Trustee.
5. Further, the Bible trust indenture forbids me from serving anyone who has superior authority or rights than any man or woman or God for that matter. Thus, I am forbidden to interact with you as an officer, employee, or agent of any kind, including but not limited to any fiction of law you create that is also your agent or officer, and ESPECIALLY an agent or officer engaging in the "trade or business" and public office franchise that is the subject of the tax documented in this submission.
6. Certainly, the "separation between church and state" at the foundation of the constitution must include separation between God's property (called "Private") from government's property (called "Public"). This separation is only possible if there is no taxation of God or all private property that He owns and controls through the Bible trust indenture that I am Trustee of. See: [Separation Between Public and Private](#), <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>
7. The only thing the biblical trust indenture authorizes me to ask from any government as Trustee is "[Justice](#)". "Justice" is legally defined as the right to be left alone by EVERYONE, including you!! Since leaving me alone costs you nothing, then you can't charge or tax me for it. "They [the founding fathers through the constitution] conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men." [Olmstead v. United States, 277 U.S. 438, 478 \(1928\)](#). "Do not strive with a man without cause, if he has done you no harm" [Prov. 3:30](#). "Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until it be obtained, or until liberty be lost in the pursuit." [James Madison, The Federalist No. 51 \(1788\)](#). See also: [What is "Justice"?](#), <https://sedm.org/Forms/05-MemLaw/WhatsJustice.pdf>.
8. All questions in this section are unanswered and lined out, including those relating to virtual currency. This is because the submitter is not engaged in "trade or business" activities for any of the subject matters covered, which are entirely private and constitutionally protected. There is therefore NO DUTY to give an account of such PUBLIC (trade or business) funds connected to said activities. Private ownership implies the right to exclude giving information about such things and exclude the government from benefitting from such things. Any third-party reports connecting such activities to a "trade or business" are hereby declared FALSE and FRAUDULENT and are a product of duress.
9. My address information associated with the MANDATORILY attached 1040NR is the following. Note that this information DOES NOT constitute a legal "domicile" or "residence" address within the context of any government law. The Bible Trust indenture says the only thing I as Trustee can be while temporarily visiting Earth is a transient foreigner and a nonresident in relation to any and every government. This information is merely a mailing address.

Mailing Address: _____

City, town or post office, state, and Zip: _____

2. IDENTIFYING NUMBER INFORMATION

1. Pursuant to [26 C.F.R. §301.6109-1\(b\)](#), identifying numbers are only required in the case of nonresident aliens for those engaged in the "trade or business" excise taxable franchise, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office".
2. Named party was not engaged in the "trade or business" franchise during this tax year and therefore, is not required to supply an identifying number.
3. Providing a number with this filing does not constitute a voluntary "election" to be treated AS IF the submitter is lawfully engaged in a "trade or business" franchise per [26 C.F.R. §301.6109-1\(b\)](#). It is beyond the authority to even make such an election as a private party.
4. The number supplied therefore is a privately created and issued number that has the same numeric value as a STATUTORY Social Security Number but derives from a different definition, context, Creator, and Owner, which is me instead of you. Statutory SSNs are created and owned

by the national government per [20 C.F.R. §422.103\(d\)](#). Privately issued and created numbers such as the "Identifying number" on the attached 1040NR are property of their Creator, which is me and not you. One proof of this fact is that your own government employees continually call it my number, as if to confirm that it is my property and not the government's. The Creator of a thing is always the owner, just as the U.S. Supreme Court held in [U.S. v. Babcock, 250 U.S. 328 \(1919\)](#) ("(1) the United States, when it Creates rights...against itself, is under no obligation to provide a remedy" and "(2) where a statute creates a right and provides a special remedy, that remedy is exclusive"). Under principles of equal treatment, this document similarly CREATES a right against the Trust (res) and therefore similarly CONSTRAINS that right so it can't be abused to injure, control, or oppress me or my PRIVATE property in violation of the constitution and your oath of office.

5. The definition of "identifying number" on all submitted forms therefore is:

"A privately issued license (franchise mark) to the government, as property, to not use any information about the Submitter for a commercial purpose that will benefit anyone but me, the Submitter, and whose use is governed by the following agreement: <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>"

6. The trust is not authorized or legally allowed to participate in Social Security. Thus, a number that might have been unlawfully issued cannot be associated with the obligations of those who participate lawfully or have a lawful STATUTORY Social Security Number. See: [Why You Aren't Eligible for Social Security](#); <https://sedm.org/Forms/06-AvoidingFranch/SSNotEligible.pdf>

3. INCOME EFFECTIVELY CONNECTED WITH U.S. TRADE/BUSINESS (blocks 8-23)

1. See definition of "effectively connected" later in section 8.

2. This section contains earnings described in [26 U.S.C. §871\(b\)](#) and is limited to earnings associated with the voluntary "trade or business" excise taxable franchise defined as "the functions of a public office" in [26 U.S.C. §7701\(a\)\(26\)](#). "United States" in this context means the government as a corporation, and not a geography. [4 U.S.C. §72](#), however, geographically limits those serving in "trade or business" activities within said government to the District of Columbia and not elsewhere, except as expressly provided by law. Congress has never "expressly extended" any "taxpayer" offices to the constitutional states of the Union and they are, therefore, purposefully excluded as established by the following: [Challenge to Income Tax Enforcement Authority within Constitutional States of the Union](#); <https://sedm.org/Forms/05-Memlaw/ChallengeToIRSEnforcementAuth.pdf>.

3. Public offices are government property, and there is no doubt that their government Creator and Owner has jurisdiction over them wherever they are **LAWFULLY** (per [4 U.S.C. §72](#)) exercised under Constitution [Article 4, Section 3, Clause 2](#).

4. Values listed in this section are all zero, because Submitter is not engaged in a statutory "trade or business" and all earnings are private and constitutionally protected by the Bill of Rights. It would constitute fraud for me to claim otherwise, as proven by: [The Trade or Business Scam](#), <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>.

5. Any information returns in your possession which might create the appearance that earnings in this section are non-zero are FALSE because:

5.1 Submitter was not engaged in the voluntary statutory "trade or business"/public office excise taxable franchise as required by [26 U.S.C. §6041\(a\)](#) and cannot unilaterally "elect" themselves into office by filling out any tax form as someone who doesn't consent to do so.

5.2 The withholding agent or employer was provided with the following W-8 proving no reporting was permitted by law and willfully disregarded and possibly even threatened me for submitting it (duress): <https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>. Third parties cannot "elect" the Submitter into public office involuntarily by filing false information returns either, since that would be illegal peonage, human trafficking, and slavery in violation of the [Thirteenth Amendment](#) and [18 U.S.C. §912](#).

6. Lastly, it would be outside of my biblical delegation of authority order to engage in a statutory "trade or business" franchise as a public officer working for a corporation that has superior or supernatural powers in relation to me (the natural "person") like God does. Government is not my God, and the First Amendment doesn't allow it to become god. "No one can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]". [Matt. 6:24](#), NKJV.

4. TAXES AND CREDITS (blocks 37-53)

1. Deductions found in this section may only be taken in connection with a statutory "trade or business" pursuant to [26 U.S.C. §162](#).

2. Submitter is NOT engaged in the statutory "trade or business"/public office franchise in [26 U.S.C. §7701\(a\)\(26\)](#) and therefore is ineligible for any deductions in this section. Therefore, values in this section are all zero and it would constitute fraud for me to claim otherwise.

5. OTHER TAXES (blocks 54-61)

1. This section contains information relating to [26 U.S.C. §871\(a\)](#) taxes on earnings from the statutory geographical "United States" derived from Schedule NEC. Any amounts listed shall be considered as a donation to reimburse you for the administrative cost of processing this return.

6. SCHEDULE NEC INFORMATION

1. This section contains earnings described in [26 U.S.C. §871\(a\)](#) that are Not Effectively Connected to the "trade or business" franchise.

2. Earnings in this section come ONLY from the statutory geographical "United States" as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#) or the U.S. government as a federal corporation.

3. Earnings from any place OTHER than the statutory geographical "United States" or the U.S. government as a federal corporation are purposefully excluded under [26 U.S.C. §872](#). They don't need to be exempt, because they are excluded from being listed in the schedule NEC. This means all earnings received from geographical sources outside the STATUTORY, but not CONSTITUTIONAL "United States" and not from the U.S. government as a federal corporation are purposefully not listed in this section. This includes all of my earnings, because I do not do business with the U.S. government as a federal corporation or in the statutory geographical "United States".

4. These types of earnings would normally be reported on IRS Form 1042s, which connects the earning to "gross income" per the form instructions.

5. All nonzero amounts contained in this section shall constitute a donation for the purpose of reimbursing the Recipient for the cost of processing this return. I want to avoid ever being a "public charge" upon any government. As a trustee, God commands me to be responsible for all the services and work that I create or demand from others, because if I don't, I'll injure them.

6. Because a donation is involved here and because I owe you nothing that I didn't donate for this time period, then I am the only one who can define the terms of our relationship as the Merchant/Seller under U.C.C. §2-104(1). On this subject, the U.S. Supreme Court held: "It is hardly lack of due process for the Government to regulate that which it subsidizes." [Wickard v. Filburn, 317 U.S. 111 \(1942\)](#). This requirement goes BOTH ways under the concept of equal protection and equal treatment, so I am doing the subsidizing and regulating in this case. These considerations create the obligations described in [Injury Defense Franchise and Agreement](#); <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>. These obligations merely ensure that you do not use any of my personal information for a commercial purpose that benefit anyone but me and that you leave me alone (justice) and stop trying to steal God's property that I am in stewardship of through deception and words of art.

7. SCHEDULE OI

1. The presence test found in [26 U.S.C. §7701\(b\)](#) does NOT pertain to those who are nationals and not aliens, such as the Submitter. The regulation at [26 C.F.R. §301.7701\(b\)-1](#) says it only pertains to "alien individuals", which the Submitter is NOT. Therefore, the Schedule OI blocks relating to the presence test are IRRELEVANT and not completed or lined out.

2. There is no question that Congress has plenary direct legislative power over privileged aliens because it is a foreign affairs function mentioned in Article 1, Section 8, Clause 3, [5 U.S.C. §553\(a\)\(2\)](#), and [44 U.S.C. §1505\(a\)](#), even within states of the Union, but that power does NOT extend to those who are "nationals" not privileged, which is what the Submitter is.
3. The geographical definitions found in [26 C.F.R. §301.7701\(b\)-1\(c\)\(2\)\(ii\)](#) are only used for the presence test relating to "alien individuals" and not "nationals" such as the Submitter. They are not employed for the purposes of determining geographical sources of income from within or without the geographical "United States".
4. "Nationals" such as the Submitter, who are born or naturalized in a constitutional but not statutory "State" (see [22 C.F.R. 51.2: Passports issued to nationals only](#)), are also NOT expressly included in the definition of "individual" in [26 C.F.R. §1.1441-1\(c\)\(3\)](#) and are therefore purposefully excluded per the rules of statutory construction and interpretation. They do, however, satisfy the definition of "nonresident alien" found in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) and therefore must file the 1040NR rather than 1040.

8. DEFINITIONS

For the purposes of this tax return:

1. "United States" in its statutory geographical sense is defined as the District of Columbia and "the States" in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#).
2. The terms "the States" and "State" are defined in [4 U.S.C. §110\(d\)](#) to include any territory or possession of the United States and therefore EXCLUDE the 50 states of the Union.
3. "In the United States" or "within the United States" means:
 - 3.1 Activities physically within THE STATUTORY GEOGRAPHICAL "United States" as defined above for [26 U.S.C. §871\(a\)](#) and their earnings.
 - 3.2 Activities of officers and agents WITHIN the United States federal corporation ([28 U.S.C. §3002\(15\)\(A\)](#)) as a legal fiction for [26 U.S.C. §871\(b\)](#) and their earnings.
4. "Trade or business" is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". Excludes all PRIVATE property, PRIVATE persons, and PRIVATE activity protected by the Bill of Rights and the common law.
5. Effectively connected" means otherwise private property CONSENSUALLY donated to a public use, a public purpose, or a public office within the national and not state government, and thus connected to the statutory "trade or business" defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". None of God's entirely private property under my stewardship falls into this category. All of Gods' property is absolutely owned private property protected by the constitution and defined as a "foreign estate" under [26 U.S.C. §7701\(a\)\(31\)](#) and the First Amendment separation of church and state. Ownership of "trade or business" property, on the other hand, is QUALIFIED (shared) rather than ABSOLUTE (singular). "Trade or business" property ownership or control is shared by the officer occupying the office and its government parens patriae, Creator, and owner. A portion of the shared ownership becomes a kickback (called a return) to compensate its trustee for his or her services.
6. "Individual" means someone not serving in a public office, exercising agency on behalf of, consensually doing business with the United States government in the statutory geographical "United States", and not in possession of any government property or "benefit".
7. The term "taxpayer" in this case means someone who:
 - 7.1. CONSENTS or ASSENTS to ABSOLUTELY nothing any government does or wants to do AND
 - 7.2 Is a private human protected by the Bill of Rights the entirety of whose property is private and who retains constitutional remedies for all his rights and property while standing on land protected by the constitution (law of LAND, as opposed to LAW OF CIVIL STATUS).
8. The term "U.S. citizen" is defined in [8 U.S.C. §1401](#), [26 C.F.R. §31.3121\(e\)-1\(b\)](#), and [26 C.F.R. §1.1-1\(c\)](#). Regulation at [26 C.F.R. §1.1-1\(c\)](#) identifies [8 U.S.C. §1401-1459](#) as the source of the definition for "citizen", and none of the statutes referenced identifies a "citizen" as a CONSTITUTIONAL citizen mentioned in the Fourteenth Amendment. The "United States" in the Constitution includes states of the Union and excludes that mentioned in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10). The "citizen" status in the I.R.C. is privileged and statutory and is geographical in this context and therefore is tied to the statutory geographical "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#). Because liability is attached to this status in [26 C.F.R. §1.1-1\(a\)](#), it must be voluntary or unconstitutional slavery and human trafficking is the result. Those who don't volunteer would drop back to "nonresident alien" civil status, which doesn't have a direct liability associated with it. This inference is consistent with [Great Cruz Bay, Inc., St. John v. Wheatley, 495 F.2d. 301, 307 \(3d Cir. 1974\)](#). The D.C. circuit court even held that the range of statutes cited in [26 C.F.R. §1.1-1\(c\)](#) defining what a "citizen" was did NOT include constitutional citizens, when it held: **"Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right. In the unincorporated territories of Puerto Rico, Guam, the U.S. Virgin Islands, and the Northern Mariana Islands, birthright citizenship was conferred upon their inhabitants by various statutes many years after the United States acquired them. See Amicus Br. at 10-11. If the Citizenship Clause guaranteed birthright citizenship in unincorporated territories, these statutes [8 U.S.C. §1401-1459 mentioned in 26 C.F.R. §1.1-1(c)] would have been unnecessary."** [Tuaua v. U.S.A, 951 F.Supp.2d. 88 \(2013\)](#). OF COURSE the government can tax privileges. I would never argue with that. However, privileges are voluntary and avoidable or we have unconstitutional slavery, and I therefore choose to avoid them. And if I can't make that choice, I'm a slave. All just powers, according to the Declaration of Independence, derive from the CONSENT of the governed. I consent to NOTHING. Anything not consensual in a civil context is therefore inherently UNJUST. To equivocate between CONSTITUTIONAL and STATUTORY "citizens", which are mutually exclusive and non-overlapping, is to essentially KIDNAP the identity of people in states of the Union to federal territory without their consent and enslave them, in violation of [Article 4, Section 4 of the Constitution](#). Identity theft is a criminal offense in violation of [18 U.S.C. §911](#) in the case of a statutory "U.S. Citizen" franchise/privilege. More at: [Citizenship Status v. Tax Status, http://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm](#).
9. The term "frivolous" in a correspondence originating from you means:

"Everything on this submission is (1) truthful, accurate, and consistent with prevailing law; (2) that no return was necessary because there was no tax liability owed by the Submitter as Trustee or man/woman during the period; (3) That there are no information returns to correct and no tax owing for the time period covered by this submission."

I'm not suggesting that you can't call something I submit here WRONG or INCORRECT. If you want to do that, simply provide proof that it is factually incorrect, the evidence proving so, and submit it under penalty of perjury (as required by [26 U.S.C. §6065](#)) with your full legal birthname, work address, phone number, and email address where service of process can be effected if you are wrong.

Your policies have forced me to define EVERYTHING in the context of our interactions, because your own publications and the courts have held that no one should trust anything the government says or writes or prints (see [Legal Deception, Propaganda, and Fraud](#) below for proof). Thus, I am FORCED to define all the words in our interactions in an actionable, court-admissible manner so that they are not abused or misinterpreted to injure me or needlessly benefit you based on unconstitutional presumptions. By defining all words on this form, in the context of all communications, and the attached 1040NR, I then become the Creator and therefore the owner of these terms so that I can regulate, limit, and control their commercial use by you and limit any benefit or property interest you can derive from them. An act of DEFINING words is an act of CREATION. Definitions, in fact, are how rights are legislatively created. See [U.S. v. Babcock, 250 U.S. 328 \(1919\)](#). This is exactly what you do to the legally ignorant and innocent by abusing words of art that you created and defined in order to deceive and enslave them.

LASTLY, only Congress has the authority to legislate. As such, it is beyond my authority as an "individual" to do that job for them by adding to any of the above definitions things that are not expressly stated, or to even ACT "as if" things not listed are included. Any attempt by myself or the Recipient to do so constitutes a violation of the Separation of Powers Doctrine, and criminal impersonation of a public officer in the Legislative Branch in violation of [18 U.S.C. §912](#). For instance, I cannot CONSENT or even PRETEND like the statutory geographical "United States" includes states listed in the Constitution and if I do, I am conspiring to help the national government commercially invade the states of the Union in violation of [Article 4, Section 4](#) of the Constitution. This would not be "comity", but an unconstitutional act. "Congress cannot authorize a trade or business [franchises] within a State [of the Union] 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 \(1866\)](#). The recipient will note that the income tax is a tax upon THE VERY "trade or business" the U.S. Supreme Court said CANNOT be established or taxed within the CONSTITUTIONAL geographical "United States" (states of the Union and not the STATUTORY geographical "United States"). There are certainly LOTS of people who make the MISTAKE of confusing the CONSTITUTIONAL "United States" with the STATUTORY "United States" in preparing their tax returns and who therefore end up incurring a vastly larger and mistaken tax liability. With my level of legal knowledge, that mistake is not a possibility, nor will any kind of penalty or duress convince me to commit fraud on a tax return to alleviate the duress and thereby illegally or unconstitutionally incur additional tax obligation. For further details on equivocation as a means of deception and enslavement, see: [Legal Deception, Propaganda, and Fraud](#); <https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>.

9. WARNING NOT TO IMPOSE PENALTIES FOR UNDERSTATEMENT OF INCOME OR FRIVOLOUS RETURN

1. I have carefully examined the content of this entire submission to ensure that it does not violate any frivolous position found in [IRS Rev. Rule 2006-18](#), [IRS Rev. Rule 2007-22](#), [IRS Notice 2007-30](#), [IRS Notice 2008-14](#), and [IRS Notice 2010-33](#). To the best of my knowledge and ability, it does not contain any frivolous position and therefore may not be penalized as a frivolous return. However, the authority of these IRS Notices and Revenue Rules is highly suspect and appears NON-BINDING TO ME because Internal Revenue Manual (IRM) Section 4.10.7.2.7 (https://www.irs.gov/irm/part4/irm_04-010-007) indicates that "Publications are nonbinding on the IRS and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be cited to sustain a position". If they aren't binding on you, they shouldn't be binding on me EITHER under the concept of equal treatment that is the foundation of all just law.
2. Invoking [26 U.S.C. §872](#) to "EXCLUDE" rather than to "EXEMPT" earnings from outside the statutory geographical "United States" can never be a frivolous position, but it might falsely APPEAR as one for those who refuse to read the statutory geographical definitions in the Internal Revenue Code.
3. Pursuant to [26 C.F.R. §1.6662-4\(b\)\(2\)\(ii\)](#), earnings excluded from tax under [26 U.S.C. §872](#) are NOT SUBJECT to ANY understatement penalty. For an explanation of the difference between "EXEMPT" and "EXCLUDED", see [In re Twisteroo Soft Pretzel Bakeries, Inc., 21 B.R. 665, 667 \(Bankr. E.D. Pa. 1982\)](#).
4. Pursuant to [IRS Notice 2010-33](#), item (22) on p. 10, when withheld tax exceeds "taxpayers" income, then a frivolous return is presumed. If I did have withholding that exceed income in this case, it is because there was a third party submitting FALSE information returns connecting me to the "trade or business" franchise that I am not lawfully engaged in, or who compelled me to submit the WRONG withholding form, such as a W-4, or who REJECTED the correct withholding form, the W-8 form that I submitted: <https://sedm.org/Forms/04-Tax/2-Withholding/W-8SUB.pdf>.
- 4.1 Consequently, the purpose of this submission is to REPORT the duress, correct my withholding and reporting status, and demand a return of funds unlawfully withheld based on the WRONG status. It is not frivolous to expect that I am not penalized for pointing out duress, and that my withholding status reflects ONLY what I want to be in fulfillment of the First Amendment and my right to NOT contract or associate with the government. The fact that all information returns filed against me are a product of duress and are false is the reason those information returns are not attached. I don't want false information further propagated, that is in conflict with the reporting requirements found in [26 U.S.C. §6041\(a\)](#). See the following for why all information returns are false: [Correcting Erroneous Information Returns](#); <https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>.
- 4.2 A form correcting the false W-2's that might have been submitted is at <https://sedm.org/Forms/04-Tax/3-Reporting/FormW-2CC-Cust/FormW-2CC.pdf>.
- 4.2 A form correcting the false 1099's are found at <https://sedm.org/Forms/04-Tax/3-Reporting/Form1099-CC-Cust/Form1099-CC.pdf>.
5. For the purposes of this submission, the Recipient does not satisfy the definition of "person" found in [26 U.S.C. §6671\(b\)](#) and may therefore not be penalized in connection with this submission. If the recipient believes otherwise, please provide court admissible proof of claim signed under penalty of perjury (as required by [26 U.S.C. §6065](#)) consistent with the [Rules of Statutory Construction and Interpretation](#). These rules forbid adding things to statutory definitions not expressly stated. See [Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#). Admittedly, I would have to be consensually engaged in the "trade or business" franchise as a lawfully elected or appointed officer or statutory "employee" on official duty for these penalties to even apply, and I do not satisfy this criteria in the capacity of this submission or any of my earnings during this reporting period. It is my understanding that:
 - 5.1 I am not allowed to "elect" myself into a public office unilaterally by filling out any tax form and doing so violates [18 U.S.C. §912](#).
 - 5.2 I cannot act as a public officer outside the District of Columbia as required by [4 U.S.C. §72](#) without EXPRESS statutory authorization, which I have been unable to locate after years of searching.
6. I do NOT claim that I am exempt or excluded from tax because of my civil status, whether citizen, resident, nonresident alien, taxpayer, person, etc. Instead, I claim that any [civil status](#) mentioned in the Internal Revenue Code to which civil statutory obligations **DIRECTLY** attach must be VOLUNTARY and avoidable, because the [Thirteenth Amendment](#) outlaws involuntary servitude everywhere in the COUNTRY, not just within states of the Union. International laws also outlaw human trafficking and slavery everywhere in the WORLD. The only civil status to which civil statutory obligations do NOT **DIRECTLY** attach is that of "nonresident alien", and as a free man or woman who does not consent to be a slave or a peon (paying off endless mountains of public debt) or a victim of human trafficking, that is the only civil status I can reasonably consent to without violating my duties as God's Trustee. [1 Cor. 7:23](#). It would be fraud to claim otherwise. See the following for exhaustive proof that civil statutory obligations (and taxation that implements them) are voluntary and avoidable: [Lawfully Avoiding Government Obligations Course](#); <https://sedm.org/LibertyU/AvoidGovernmentObligations.pdf>.

10. REQUEST FOR CLARIFICATION OF ANYTHING INACCURATE ON THIS FORM

1. As you can see, I have repeatedly stated that changing anything in this submission would constitute willful fraud. Avoiding fraud certainly can never be identified or penalized as frivolous.
2. In the event that the Recipient of this tax return perceives anything on this submission as being factually or legally incorrect, I request that this be promptly brought to my attention using correspondence signed under penalty of perjury (as required by [26 U.S.C. §6065](#)) using the legal birthname, physical work address, phone number, and email address of the party noting the error.
3. Upon receipt of correspondence consistent with the above, I promise to promptly correct and resubmit this application, provided that the corrected version shall not be interpreted as a NEW tax return but a REPLACEMENT tax return. This is to avoid multiple penalties for frivolous submissions.
4. Any attempt to violate the protocol documented in this section for correcting and REPLACING this return submission, but not submitting a NEW ONE, shall constitute a NON-RESPONSE to this submission and an admission that it is truthful, accurate, and consistent with prevailing law, and possibly that it is being ignored because it does not accomplish the "revenue objectives" of the recipient which are in violation of the law.
5. If you have proof in your possession that I received a benefit that cost you money to deliver to me during this reporting year, then please submit

to me a BILL signed under penalty of perjury (as required by [26 U.S.C. §6065](#)) documenting the cost of those services and I will promptly reimburse you for the full costs. It is my obligation as a Trustee under the biblical trust indenture to never be a burden on anyone and to always pay my way, because if I don't, the trust indenture will impose upon me the greatest penalty of all in the bible, which is found in [Deut. 28:43-51](#). Thank you for helping to protect me from that curse by giving me a bill for whatever I consumed personally but did not pay for. If the entire world responsibly followed this provision of the trust indenture to self-govern, then it would render all civil rulers and judges useless: "He [God through His law] brings the princes to nothing; He makes the judges of the Earth useless." [Isaiah 40:23](#), Bible, NKJV.

6. Remember: "He has a right to criticize [or penalize] who has a heart to help. The rest is CRUELTY, not justice." William Penn, founder of Pennsylvania.

11. MANDATORY ATTACHMENTS INCORPORATED BY REFERENCE

The mandatory attachments listed in this section are incorporated by reference ONLY in the event that:

- (1) this return is NOT processed (theft, [18 U.S.C. §654](#)) or
- (2) the amount of refund provided is less than that demanded (theft, [18 U.S.C. §654](#)) or
- (3) is penalized (not engaged in a federal corporation or partnership the national government as indicated in [26 U.S.C. §6671](#)(b)) or
- (4) this return becomes the subject of civil litigation because any of items (1) through (3) occurs or
- (5) this return is used as evidence in a criminal prosecution of the submitter.

If all of the above things DO NOT happen, then the following attachments may be disregarded. Below are the mandatory attachments incorporated by reference to be used in the event of any of the above. Both recipient and submitter hereby stipulate to admit ALL of these items into evidence under the Federal Rules of Evidence in the event of any legal dispute over these items. They are omitted with this submission to simplify its processing by clerks not trained in the law:

1. *Writ of Quo Warranto*, Litigation Tool #03.008; <https://sedm.org/product/writ-of-quo-warranto-quasi-criminal-litigation-tool-03-008/>. Challenges any attempt to enforce civil statutory obligations against me, the submitter by treating me as a PRESUMED but not ACTUAL public officer.
2. *Tax Form Attachment*, Form #04.201; <https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf>.
3. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001; <https://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf>.
4. *Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers*, Form #02.005; <https://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>.
5. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002; <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>.
6. *How State National Volunteer to Pay Income Tax*, Form 08.024; <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>.
7. *Non-Resident Non-Person Position*, Form #05.020; <https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>.
8. *Flawed Tax Arguments to Avoid*, Form #08.004; <https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>.
9. *Why It's a Crime for a state National to File a 1040 Income Tax Return*, Form #08.021; <https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf>
10. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006; <https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
11. *Reasonable Belief About Income Tax Liability*, Form #05.007; <https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

Submitter signature:	<p>I declare under penalty of perjury under ONLY the common law and NOT civil/statutory law of the state I am physically present within and from and without the STATUTORY "United States", and in accordance with 28 U.S.C. §1746(1) that the statements made in this document and all attachments are true, correct, and complete to the best of my knowledge and belief when all definitions of words, and my civil status pertaining to our interactions described in this correspondence and all attachments are fully respected and enforced by everyone making use of this information in any administrative or legal interactions between us.</p> <p>_____ Signature, Full time Agent, Fiduciary, Trustee of God. Beyond delegation order to act as a public officer of any government in the capacity of this interaction. https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf</p>	Date signed:	
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