

1040-NR ATTACHMENT FORM INSTRUCTIONS

Last revised: 4/3/24

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 #09.074** (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 (7 pages) is removed or not included in the records of the Recipient.
- 2.2. Print the form on DOUBLE SIDED PAPER to keep it short.
- 2.3. 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/>
- 2.4. Use the following to compute “gross income” to enter on the 1040NR and schedules:

Gross Income Worksheet, Form #09.080** (Member Subscriptions)
<https://sedm.org/product/gross-income-worksheet-nonresident-alien-form-09-080/>
- 2.5. Enter your name in block 1 in case the attachment gets separated from the 1040NR return and can be reattached.
- 2.6. We caution readers that it is a so-called “frivolous position” to submit a “zero return”. Thus, it is prudent to include a non-zero amount on the Schedule NEC in block 12, which we identify on this attachment as a grant with legal strings attached, just like the government does with “effectively connected income”.
- 2.7. In the 1040NR write the following: for the address information:
 - 2.7.1. Present home address: “See attached 1040NR attachment (7 pages)”
 - 2.7.2. City, town or post office, state, and zip code: “Not valid, false, and fraudulent WITHOUT the signed 1040NR attachment (7 pages)”
- 2.8. Sign the 1040NR.
- 2.9. Sign this form.
- 2.10. Attachments to 1040NR in addition to this form. The shorter the submission the better. Therefore:
 - 2.10.1. There is no need to attach anything else from the SEDM website but this. All attachments are incorporated by reference at the end in Section 14 and are relevant only if you have to litigate for a refund.
 - 2.10.2. Our procedures above in Form #09.075 also allows for attaching the IRS Form 8275 to explain your reasons for not including W-2 earnings in Block 1a, but this is also covered in section 5 of this form entitled “Income Effectively Connected with U.S. Trade/Business”.
 - 2.10.3. If you are asking for a refund of Social Security Use IRS Form 543 and SSA Form 7008.

3. **AFTER FILING**

- 3.1. When you get your refund back, please submit a full color high resolution PDF scan of your original return, the refund check, and IRS response if any to:

SEDM Contact Page

<https://sedm.org/about/contact/>

- 3.2. We will redact all personal information of tax refunds you submit to us to protect your privacy and publish it on our website as proof that our methods and documentation work. THANK YOU!

- 3.3. Note that IRS may try to persuade you to withdraw a 1040-NR return prepared per this attachment by threatening a frivolous return penalty under [26 U.S.C. §6702](#).

3.3.1. Section 11 of this form demonstrates that this penalty is ILLEGAL.

3.3.2. Section 12 of this form asks for clarification on how to fix any errors in the submission, and such threats NEVER contain instructions on how to fix errors because there ARE no errors and the return is NOT frivolous as indicated in section 11.

3.3.3. It is a requirement of due process of law and of the constitutional requirement for reasonable notice that they can't penalize anyone without at least notifying them what they did wrong so penalties can be avoided. The fact that they won't notify you what you did wrong is an admission that there is nothing wrong with it and that even addressing the accuracy of the filing as is would be a Third Rail Issue that could have dire consequences for them if they allowed to happen large scale. See:

Third Rail Government Issues, Form #08.032

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

3.3.4. Attempts to penalize you for a perfectly valid return that they don't identify anything wrong with are therefore intended to prevent financial loss and put roadblocks in the way of the lost revenue that such a refund would produce. For such a case, a refund lawsuit to get your money back may be in order.

4. **RESOURCES FOR FURTHER STUDY:**

- 4.1. *Nonresident Alien Position Course*, Form #12.045

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

- 4.2. *Proof that American Nationals are Nonresident Aliens*, Form #09.081

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

- 4.3. *Rebutted False Arguments About the Nonresident Alien Position When Used by American Nationals*, Form #08.031-use this if you get pushback from filing the 1040NR instead of the 1040.

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

- 4.4. *How to File Returns*, Form #09.074 (Member Subscriptions)

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

- 4.5. *Procedure to File Tax Returns*, Form #09.075 (Member Subscriptions)

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

- 4.6. *How State Nationals Volunteer to Pay Income Tax*, Form #08.024-how you volunteered.

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

- 4.7. *Why It's a Crime for a state National to File a 1040 Income Tax Return*, Form #08.021-Why it's a crime to volunteer if you aren't domiciled on federal territory or exercising a lawfully created office there.

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

- 4.8. *Property View of Income Taxation*, Form #12.046-describes the simplified approach documented in section 13 of this form.

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

- 4.9. *Flawed Tax Arguments to Avoid*, Form #08.004-arguments to avoid on a tax return.

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

4.10. Frivolous positions: Arguments the IRS will try to penalize you for:

4.10.1. IRS Rev. Rule 2006-18: Not an "employee"

https://www.irs.gov/irb/2006-15_IRB#RR-2006-18

4.10.2. IRS Rev. Rule 2007-22

<https://sedm.org/SampleLetters/Federal/rr-07-22.pdf>

4.10.3. IRS Notice 2007-30

<https://sedm.org/SampleLetters/Federal/n-07-30.pdf>

4.10.4. IRS Notice 2008-14

<https://sedm.org/SampleLetters/Federal/n-08-14.pdf>

4.10.5. IRS Notice 2010-33

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

4.11. *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

1. NAME OF SUBMITTER

2. 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 5.
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>)
_____ IRS Form 8275
_____ Other: _____

3. 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 filing 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/WhatIsJustice.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: _____

4. 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 or enforcement 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>

5. Blocks 8-23: INCOME EFFECTIVELY CONNECTED WITH U.S. TRADE/BUSINESS

1. See definition of "effectively connected" later in section 10.
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\(a\)\(26\)](#). Everything listed in this section is subject to "trade or business" deductions under [26 U.S.C. §162](#). "United States" in this context means the government as a corporation, and not a geography.
3. Values listed in this section are all zero, because:
- 3.1. Submitter does not consent and has no delegated authority or lawful authority to consent to "effectively connect" his/her earnings or him/her self to a statutory "trade or business" or public office. He/she as the absolute owner of both is the only one authorized by law to do so as required by [26 C.F.R. §1.872-2\(f\)](#) and as required by the Bill of Rights protecting all his/her private property.
- 3.2. Earnings are therefore expressly excluded from "gross income" under [26 C.F.R. §1.871-7\(a\)\(4\)](#) in this section. It would constitute fraud and possibly a violation of [18 U.S.C. §912](#) for me to claim otherwise, as proven by: [The Trade or Business Scam](#), <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>.
4. 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](#). It is my understanding, however, that it is illegal to unilaterally "elect" oneself into public offices or a "trade or business" in pursuit government privileges from a legislatively foreign jurisdiction without a lawful oath or appointment in conformance with Title 5 of the U.S. Code.
5. Any amounts in this section connected with my personal labor are not listed, such as W-2 earnings, because:
- 5.1 Earnings from labor are expressly excluded from "wages" under [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#) in the case of income tax and [26 C.F.R. §31.3121\(b\)-3\(c\)\(1\)](#) in the case of Social Security because services were performed outside the statutory geographical "United States" under [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [4 U.S.C. §110\(d\)](#).
- 5.2 There is not and never has been a statutory definition of "gross income" under [26 U.S.C. §61](#) or elsewhere that EXPRESSLY includes my own personal labor. Thus, my labor is PURPOSEFULLY EXCLUDED under the rules of statutory construction and interpretation. The Recipient has the burden of proving otherwise. That burden of proof BEGINS by reading and rebutting, line by line, the following document under PENALTY OF PERJURY with your full legal birthname as required by [26 U.S.C. §6065](#): [Proof that Involuntary Income Taxes on Your Labor are Slavery](#), Form #05.055; <https://sedm.org/Forms/05-MemLaw/ProofIncomeTaxLaborSlavery.pdf>. By filing this tax return, I am shifting the burden of proof to you and away from me pursuant to [26 U.S.C. §6201\(d\)](#). Any attempt to PRESUME rather than supply court admissible evidence to disprove is a violation of due process and THEFT by presumption on your part. I DO NOT, by the way, dispute that artificial entities who are not human beings can SELL the labor of their workers for profit, which [26 U.S.C. §61](#) calls "compensation for services". I emphasize, however, that I am NOT filing this tax return as an artificial entity or fiction in this case. RATHER, I am filing as a HUMAN BEING protected by the Thirteenth Amendment. Any attempt to tax labor as property in MY scenario would constitute a DIRECT UNAPPORTIONED tax upon PROPERTY (labor) in violation of Pollock v. Farmers' Loan and T. Co, 157 U.S. 429 and Pollock v Farmers' Loan and Trust Co, 158 U.S. 601. THAT kind of tax is STILL unconstitutional, even after the passage of the Sixteenth Amendment. Even to this day, the U.S. Supreme Court as acknowledged that the Sixteenth Amendment authorizes income tax ONLY on PROFITS, and not GROSS RECEIPTS. My human labor as the filer of this tax return is NOT an article of commerce and is not even allowed to be included in calculating profit, or else I am merely a SLAVE and CHATTEL of the national government.
6. Any information returns in your possession which might create the appearance that earnings in this section are non-zero are FALSE because:
- 6.1. 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.
- 6.2. 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](#).
7. 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.

6. Blocks 37-53: TAXES AND CREDITS

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.

7. Blocks 54-61: OTHER TAXES

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.

8. 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](#), [26 C.F.R. §1.872-2\(f\)](#). 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-AvoidingFranchInjuryDefenseFranchise.pdf>. These obligations merely ensure that you do not use any of my personal information for a commercial purpose that benefits 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.

9. 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 description but not definition of "nonresident alien" found in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) and therefore must file the 1040NR rather than 1040.

10. 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 purposefully 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 ONLY 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 (See I.R.M. 4.20.7.2.7) 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). As the absolute owner of myself and all my property, I therefore have the right to dictate all definitions that might adversely impact or affect me or my property. 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 the authority of anyone in the Executive Branch such as YOU, the Recipient, to do that job for Congress 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 the Executive Branch Recipient of this submission 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, you cannot CONSENT or even PRETEND like the statutory geographical "United States" includes states listed in the Constitution and if you do, you are 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 [26 U.S.C. §7701(a)(26) 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 obligation. 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>.

11. 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 earnings on the return 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>.

4.3. 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 Submitter 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](#) so that I may receive constitutionally required "reasonable notice" that I am expressly included as a target for penalties as a nonresident party. 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](#).

12. 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 demand 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. Any attempt to penalize me or threaten to penalize me under [26 U.S.C. §6702](#) if I don't withdraw this return without explaining what I can do to fix any errors and giving me a chance to fix the errors shall constitute a violation of due process of law and consent on the part of the Recipient to pay ten times the attempted penalty personally out of their own pocket. Constitutional due process requires that you give reasonable notice of what the law expects and what I did wrong before you can penalize me. Further, the only person who can lawfully penalize is the person absolutely owning the property subject to this non-statutory refund claim and I am the absolute owner of the private property in your possession and not a party to any consensual agreements with you that might interfere with the exercise of my control of my private property. Until you RETURN that property as a temporary trustee under conditions only I can impose, the ability to impose such penalties by me is a precondition upon you associated with the continuing use, benefit, and possession of my absolutely owned private property by you. Until you demonstrate with legally admissible evidence that it was consensually converted from PRIVATE to PUBLIC, I remain the absolute owner who can control, regulate, and penalize all others that want to use or benefit from the property. Only I can lawfully convert the civil status of the property from private to public. No third party can without my consent. See: .

4. 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.

5. 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.

6. 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.

7. 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.

13. SIMPLIFIED SUMMARY OF MY POSITION

1. Income taxation is the institutionalized process of lawfully and consensually converting PRIVATE, constitutionally protected property to PUBLIC property. That consent must be expressed in a form that only the absolute owner of the property can prescribe, which in this case is WRITING signed by both parties and not just by me.
2. Per the Declaration of Independence, governments are established to PROTECT mainly PRIVATE property. The first step in that protection is to LEAVE IT ALONE and not tax or regulate it unless it is used to INJURE someone. Legal "justice" itself is defined as the right to be left alone, in fact. See [What is "Justice"?](#), Form #05.050; [https://sedm.org/Forms/05-MemLaw/WhatIsJustice.pdf](#).
3. Absolute ownership of property is the origin of the right to create or enforce civil legal definitions that affect the use, control, benefit, or enjoyment of property.
 - 3.1. That authority can come from NO OTHER SOURCE.
 - 3.2. To say that there is no such authority is to say that there is no legitimate government, because this authority is the foundation of civil government itself: Protection of private property.
 - 3.3. An important extension of that right is the absolute control of the owner over the choice of law and the choice of forum in which to PROTECT his or her or its ownership interest.
 - 3.4. Courts are just "weapons" used by the owner to defend his natural right of ownership and the owner is the only one who can choose those weapons. To deprive the owner of property of any of the above weapons or to constrain how he or she defends it or uses it is to literally TAKE the property.
4. Congress has never expressly:
 - 4.1. Defined statutory "gross income" in [26 U.S.C. §61](#) as expressly including my personal labor. I don't consent to labor for you for free and forcing me to do so or to pay income tax on my labor is slavery in violation of the Thirteenth Amendment.
 - 4.2. Defined "trade or business" in [26 U.S.C. §7701\(a\)\(26\)](#) to expressly include PRIVATE activities within the states mentioned in the Constitution. The Supreme Court held that Congress cannot authorize such activities within constitutional states. "Congress cannot

authorize a trade or business within a State in order to tax it." [[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 \(1866\)](#)]. It would be treason and a violation of [Article 4, Section 4](#) to help you CIRCUMVENT such restrictions by my own consent or actions to help you commercially INVADE the states under the color of law but without the actual authority of law.

- 4.3. Defined the geographical "United States" in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) to include the exclusive jurisdiction of states of the mentioned in the Constitution.
- 4.4. Defined the geographical "States" or "the States" in [26 U.S.C. §7701\(a\)\(10\)](#) or [4 U.S.C. §110\(d\)](#) to include the exclusive jurisdiction of the states mentioned in the Constitution.
- 4.5. Defined the civil statutory "person" against whom civil or criminal enforcement may be made under [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#) respectively to expressly include a mere private human being who is not a public federal instrumentality by consent and I don't consent.
- 4.6. Authorized enforcement (distrain) under [26 U.S.C. §6331\(a\)](#) against anything other than government instrumentalities, which I am NOT.
- 4.7. Imposed a statutory liability to pay income tax under 26 U.S.C. Subtitle A or C against anything other than withholding agents paying "nonresident aliens" in [26 U.S.C. §1461](#) which I am not. [26 C.F.R. §1.1-1\(a\)](#) uses "liable to" but not "liable for" in order to impose a valid statutory liability. The Secretary of the Treasury in writing this regulation to include "liable to" also exceeded the scope of the statute in doing so and thus even this is not a valid liability.
5. Under the Rules of Statutory Construction and interpretation, everything not expressly defined or legislatively created is purposefully excluded. My domicile and location during this taxing period clearly place me and my property OUTSIDE of ALL of the above and therefore EXCLUDED but not statutorily "EXEMPT" (privileged). "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 (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary." [[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]
6. The constitutional requirement for "reasonable notice" mandates that I must have clear and unambiguous NOTICE that I am "expressly included" in any of the groups targeted for tax or that my PRIVATE property is included. I have received NO SUCH NOTICE. See:
 - 6.1. [Requirement for Reasonable Notice](#), Form #05.022; <https://sedm.org/Forms/05-MemLaw/ReasonableNotice.pdf>.
 - 6.2. [Challenging Jurisdiction Workbook](#), Form #09.082; <https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>.
7. Under the separation of powers, judges are not legislators and thus are not constitutionally authorized to add things to statutory definitions that do not expressly appear to solve any of the above constitutionally fatal infirmities within the Internal Revenue Code. No court case cite you might try to provide can therefore solve ANY of the above problems, so don't even bother.
8. It is a direct interference by Congress with my constitutional right to not contract and not associate to make itself a party to any commercial transaction between two otherwise PRIVATE parties absent their express consent which I do not give. Thus, the only thing Congress can tax under I.R.C. Subtitles A and C are either two expressly consenting private parties or transactions in which it is the PAYOR and has a reserved property interest in the transaction that continues AFTER the property is received, such as [26 U.S.C. §861\(a\)\(8\)](#) in the case of Social Security.
9. No one but me as the human absolute owner of my constitutionally protected PRIVATE property and of MYSELF can lawfully consent to convert that property from PRIVATE to PUBLIC. No third party, withholding agent, or party filing information returns has the legal authority to do it on my behalf and if they do, they are STEALING. Information returns are "lay legal opinions" that cannot and do not document a CONSENSUAL conversion from PRIVATE to PUBLIC, especially when they are contested as in this case. The property subject to tax must be lawfully and consensually and expressly and knowingly converted BY ME from PRIVATE to PUBLIC IN WRITING before an income tax can even lawfully be assessed as far as I can tell. See: [Correcting Erroneous Information Returns](#), Form #04.001; <https://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>.
10. The consensual conversion of my absolutely owned, constitutionally protected property from PRIVATE to PUBLIC requires a lawful "election" to convert either:
 - 10.1. MY civil status from PRIVATE to PUBLIC ("U.S. person", [26 U.S.C. §7701\(a\)\(30\)](#)) or
 - 10.2. The status of my property from PRIVATE to PUBLIC by connecting it to a "trade or business" (public office) under [26 U.S.C. §7701\(a\)\(26\)](#).I emphatically consent to NEITHER of the above in this case.
11. Congress has no constitutionally delegated authority to "make needful rules", meaning CIVIL STATUTES that regulate, tax, or control OTHER people's absolutely owned PRIVATE property, but only their own PUBLIC property under [Article 4, Section 3, Clause 2](#) of the constitution. Before they can regulate or tax it, I as the PRIVATE owner have to convert it to PUBLIC property through a lawful election or appointment by knowingly requesting and actually accepting a privilege as PUBLIC property, which I DO NOT consent to do.
12. I am also not in possession or custody of any PUBLIC property which might give rise to an equitable obligation to "return" it or some portion of its value to its rightful owner, with or without a liability statute. Congress has never provided constitutionally required "reasonable notice" to me that any of the monies it might have paid me have a RESERVED PUBLIC property interest in it that might give rise to a power to regulate or tax ONLY the property they paid me, such as [26 U.S.C. §861\(a\)\(8\)](#) or the [1939 Internal Revenue Code Section 22\(a\)](#). Absent such constitutionally required "reasonable notice", it's perfectly reasonable for me to conclude that everything in my possession or control is my absolutely owned private property not subject to regulation or taxation. It must therefore be LEFT ALONE as a matter of justice itself, which is legally defined as the right to be LEFT ALONE.
13. In the absence of my express consent to convert anything I own from PRIVATE to PUBLIC manifested in a form that only I can define:
 - 13.1. I just like Congress in [Article 4, Section 3, Clause 2](#) have the EQUAL right to "make all needful rules" for those in possession, use, or benefit of my absolutely owned, CONSTITUTIONALLY protected PRIVATE property, which I do in the case of all withholdings or payments sent to you, since I never consented to convert them.
 - 13.2. The same thing applies to any and all demands you place upon my time, services, or other property in ILLEGALLY enforcing against me or refusing to "RETURN" property in your WRONGFUL custody that arrived there by mistake or duress as in the case of this filing. The terms of the grant of such STOLEN property are found in: [Injury Defense Franchise and Agreement](#), Form #06.027; <https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>.
14. All of my PRIVATE property in your temporary possession that arrived in your hands by mistake or duress or deception on your part, including that described in this filing, makes you a "bailee", a "transferee", a "trustee" who has an equitable and implied duty to "return" all such property or its economic value to me, even WITHOUT a statute mandating doing so. See [California Civil Code, Section 2224](#) (involuntary trusts), [Gordon v. U.S., 227 Ct.Cl. 328, 649 F.2d. 867 \(1981\)](#), and [Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421 \(1935\)](#).

- 14.1. The bailment agreement in this case mandated by me as the absolute owner of the PRIVATE property in question is [Form #06.027](#) indicated in the previous step.
- 14.2. I don't even need to be a statutory "taxpayer" for this to happen, and I don't accept or consent to the Internal Revenue Code as a SUBSTITUTE bailment agreement that might change the choice of law. **I make all the "rules" and "laws" when it comes to my absolutely owned PRIVATE property, JUST like you make all the laws dealing with PUBLIC property.** See: *Choice of Law, Litigation Tool #01.010*; <https://sedm.org/Litigation/01-General/ChoiceOfLaw.pdf>.
- 14.3. Give me back my DAMN STOLEN money or be subject to enforcement under the above bailment agreement! The only way to avoid enforcement is to "RETURN" my absolutely owned PRIVATE property under my terms, just like you do with your property under YOUR civil statutory terms. NONE of YOUR PUBLIC property is involved so you have no authority to control, tax, or regulate the property that is the subject of this submission, since it has not been used to injure anyone.
15. If any of the above laws or facts are unclear to you or the jury you shall inevitably have to explain your behavior to if you don't do what I'm asking, the following presentations summarizes them and will serve as my "jury entertainment package". I shall relish presenting this information to the jury:
- 15.1. *Property View of Income Taxation Course*, Form #12.046; <https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf>.
- 15.2. *Separation Between Public and Private Course*, Form #12.025; <https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>.
- 15.3. *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404; <https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>.

14. MANDATORY ATTACHMENTS INCORPORATED BY REFERENCE FOR SPECIFIC CIRCUMSTANCES

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) the submission 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.
- (6) the amount claimed is reduced or withheld from distribution in your response.

If none of the above things 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. *Nonresident Alien Position Course*, Form #12.045; <https://sedm.org/LibertyU/NRA.pdf>
2. *Proof that American Nationals are Nonresident Aliens*, Form #09.082; <https://sedm.org/Forms/09-Procs/ProofAnNRA.pdf>
3. *Property View of Income Taxation*, Form #12.046; <https://sedm.org/LibertyU/PropertyViewOfIncomeTax.pdf>. The jury will use this to prove that you are violating the law to not return the entire amount claimed.
4. *Proof that Involuntary Income Taxes on Your Labor are Slavery*, Form #5.055; <https://sedm.org/Forms/05-MemLaw/ProofIncomeTaxLaborSlavery.pdf>. Proof that earnings from the "taxpayers" human labor do NOT belong on the tax return as "gross income", that there IS no legal definition of "gross income" in [26 U.S.C. §61](#) that actually includes them, and that it would be a violation of due process to PRESUME that they are included in STATUTORY "gross income".
5. *Challenging Jurisdiction Workbook*, Form #09.082; <https://sedm.org/Forms/09-Procs/ChalJurWorkbook.pdf>. Proof that the IRS has NO ENFORCEMENT AUTHORITY that I do not give to them, and I don't consent to give such authority to them.
7. *Rebutted False Arguments Against the Nonresident Alien Position When Used by American Nationals*, Form #08.031; <https://sedm.org/Forms/08-PolicyDocs/RebArgNRA.pdf>.
8. *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>.
9. *Tax Form Attachment*, Form #04.201; <https://sedm.org/Forms/04-Tax/2-Withholding/TaxFormAtt.pdf>.
10. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001; <https://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf>.
11. *Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers*, Form #02.005; <https://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>.
12. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002; <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>.
13. *Flawed Tax Arguments to Avoid*, Form #08.004; <https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>.
14. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006; <https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>.
15. *Reasonable Belief About Income Tax Liability*, Form #05.007; <https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>.
16. *How State Nationals Volunteer to Pay Income Tax*, Form #08.024; <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>.
17. *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 or agent.

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:	
-----------------------------	---	---------------------	--