

# **FEDERAL NONRESIDENT NON-STATUTORY CLAIM FOR RETURN OF FUNDS UNLAWFULLY PAID TO THE GOVERNMENT-SHORT FORM INSTRUCTIONS**

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## **1. PURPOSE OF THIS FORM**

- 1.1. This form is intended to be submitted to the IRS by Members who satisfy all the following conditions:
  - 1.1.1. Satisfy all the requirements for being a Member.
  - 1.1.2. Have had funds unlawfully withheld or paid to the government by third parties. The withholding was unlawful because they are not “taxpayers”, not engaged in a “trade or business”, not in receipt of earnings from the “United States” (government) and therefore whose estate is a “foreign estate” not includible in “gross income” as defined in 26 U.S.C. §7701(a)(31)
  - 1.1.3. Want all the unlawfully withheld and paid funds returned to them without filing a statutory “return” but while also satisfying all the requirements applicable to the filing of returns.
  - 1.1.4. Do not want to jeopardize their nontaxpayer, statutory “non-resident non-person”, and nonfiler status.
  - 1.1.5. Do not want to use IRS form 1040NR because it is only for “taxpayers” and “individuals”, and they are neither.
  - 1.1.6. Want to avoid penalties that can be imposed for filing of frivolous returns against “taxpayers” pursuant to 26 U.S.C. §6702. IRS can only penalize “taxpayers” and “U.S. persons”. See:

*Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents,*  
Form #05.010  
<http://sedm.org/Forms/FormIndex.htm>
- 1.2. This form is different from using the standard IRS Form 1040NR alone because:
  - 1.2.1. Unlike the 1040NR, it can be used ONLY by “non-taxpayers” and not “taxpayers”. IRS Internal Revenue Manual 1.1.1.1 says the IRS can only help franchisees called “taxpayers”. They make no forms for use by “non-taxpayers” or nonfilers so this form had to be created to satisfy that requirement.
  - 1.2.2. It does not cause you to consent to become subject to any provision of the I.R.C.
  - 1.2.3. It cannot subject the submitter to penalties because such penalties can only be administered for a return that has a valid perjury statement, and this perjury statement invalidates itself if penalties are attempted.
  - 1.2.4. It’s uses are severely limited ONLY to giving you a non-statutory refund of all unlawfully withheld and reported earnings under equity and NOT law. It cannot be used for any other commercial purpose without invalidating itself.
- 1.3. Those intent on protecting their rights and sovereignty frequently need to take special precautions with standard government tax forms in order to prevent:
  - 1.3.1. Misrepresenting their status.
  - 1.3.2. Committing perjury on government forms.
  - 1.3.3. Making presumptions about your lawful status. This is a biblical sin in violation of Numbers 15:30 (NKJV).
  - 1.3.4. Encouraging others to make false presumptions about your lawful status.
  - 1.3.5. Violating the Biblical prohibition against “oaths”, and by implication perjury statements, found in [Matt. 5:33-37](#).
- 1.4. These precautions include:
  - 1.4.1. Using an Amended form off the Family Guardian website.. OR  
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>
  - 1.4.2. Physically modifying an IRS form by adding explanations to the form.. OR
  - 1.4.3. Using the standard form and attaching the Tax Form Attachment, Form #04.201
  - 1.4.4. Submitting a nonresident tax return with this mandatory attachment.
- 1.5. Some of our members have reported that the IRS sometimes attempts to penalize them when they try to modify or “alter” a government form to correctly and truthfully describe their status. On such occasions, the IRS tells them that they are not allowed to “alter” government forms. This form provides a remedy for people in this situation by allowing them to submit standard, unmodified IRS forms, but at the same time ensure that they are neither “altered” nor incorrect or untruthful. This is done by defining or re-defining terms and sentences on the forms to bring them in agreement with what the law and the courts say and with the wishes of the Submitter.
- 1.6. This form contains a series of questions designed to show the receiving government employee that penalties for modifying said forms are illegal against “nontaxpayers” and “nonresidents” and that they are committing witness tampering by attempting to coerce or penalize a “witness” who is attempting to tell the truth on a government form.
- 1.7. This form also is intended serves as exculpatory evidence in criminal or civil tax litigation, because it makes it literally impossible to submit a valid government tax form that places you within the government’s jurisdiction or makes you a

“U.S. resident” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), statutory “U.S. citizen” as defined in [8 U.S.C. §1401](#), “U.S. person” as defined in [26 U.S.C. §7701\(a\)\(30\)](#), or “taxpayer” as defined in [26 U.S.C. §7701\(a\)\(14\)](#). It is a wonderful tool for demonstrating just how ridiculous it is for the government to assert that you have a tax liability if it is literally *impossible* to submit a standard government tax form that makes you liable without committing criminal perjury under penalty of perjury on the form itself.

## 2. **IMPORTANT WARNINGS:**

- 2.1. Please **DO NOT** contact us for instructions or help in how to fill out or submit this form. We remind the reader that only Members may use this form **AFTER** they satisfy all of the requirements found in the [Member Agreement](#). One of the requirements in Section 5 of said agreement is that you won’t ask us to either prepare, advise, or assist in the preparation of “tax returns”. This form meets all the requirements for being a tax return in an ordinary sense, but it cannot be described as a “tax return” in a statutory sense because it is filed by a nontaxpayer not subject to any provision of the I.R.C. and it specifically forbids any use or application of the I.R.C. against the submitter and makes the recipient responsible by franchise agreement to pay all tax and penalty liability assessed using privileged information submitted to the government. However, the government may still attempt to allege that it falls under the provisions of [26 U.S.C. §6700](#) or [26 U.S.C. §7206](#) and invoke these provisions in order to try to unlawfully harass or discredit us. To prevent such harassment, please do not contact us for help. We welcome your feedback on how to improve this form or correct any errors, but that is the only kind of contact you can have with us about it without violating the Member Agreement.
- 2.2. [I.R.C. Section 6702](#) authorizes the IRS to institute penalties of up to \$5,000 for the filing of frivolous “tax returns” filed by entities who are “taxpayers” as defined in [26 U.S.C. §7701\(a\)\(14\)](#) and “persons” described in [26 U.S.C. §6671\(b\)](#). The only thing the IRS can penalize is the abuse of its own forms by “taxpayers”. This form is not *their* form and the submitter is not a statutory “taxpayer” who is subject to any provision of the I.R.C., and therefore there is no hazard of penalty. Furthermore, it contains none of the flawed arguments the IRS typically penalizes submitters for. For further information on this subject, see:
  - 2.2.1. *Why Penalties are Illegal for Anything but Government Franchisees, Employees, Contractors, and Agents*, Form #05.010  
<http://sedm.org/Forms/FormIndex.htm>
  - 2.2.2. *IRS Notice 2007-30: Frivolous Positions*  
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/n-07-30.pdf>
  - 2.2.3. *IRS Notice 2008-14: Frivolous Positions*  
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/n-08-14.pdf>
  - 2.2.4. *Flawed Tax Arguments to Avoid*, Form #08.003  
<http://sedm.org/Forms/FormIndex.htm>
- 2.3. If you decide to file a standard IRS form 1040NR in addition to this form, be advised that:
  - 2.3.1. You must indicate that the amounts were withheld, paid, levied, or seized illegally and UNDER PROTEST and therefore are returnable.
  - 2.3.2. Must indicate that any requirement on the refund is to be disregarded if it will make you into either a “filer” or a “taxpayer” or cause you to lose your status as a “nontaxpayer”.
  - 2.3.3. You must emphasize that you are a “nonfiler” as defined in the IRS Restructuring and Reform Act of 1998, [Pub. L. 105–206](#), title III, §3707, July 22, 1998, [112 Stat. 778](#), paragraph (b) and that all amounts paid were paid under protest as a “nontaxpayer” and therefore are not “taxes”.
  - 2.3.4. Engaging in any of the following excise taxable activities on the return will transform you into a “taxpayer” who has a liability and who is connected with a “trade or business”.
    - 2.3.4.1. Having unrebuted information returns filed against you for the period in question. [26 U.S.C. §6041\(a\)](#) says these reports can only be filed for those engaged in the “trade or business” excise taxable franchise. See Section 3 for details on this franchise.
    - 2.3.4.2. Taking deductions of any kind pursuant to [26 U.S.C. §162](#). You cannot take deductions without being engaged in a “trade or business”.
    - 2.3.4.3. Taking earned income credits under [26 U.S.C. §32](#).
    - 2.3.4.4. Using a graduated rate of tax under [26 U.S.C. §1](#) instead of the flat 30% rate indicated in [26 U.S.C. §871\(a\)](#). The tax rate is IRRELEVANT if you aren’t engaged in a “trade or business” and earn no “gross income”
    - 2.3.4.5. Taking advantage of any treaty benefit under the terms of an income tax treaty with a foreign country.
    - 2.3.4.6. Using IRS form 1040 instead of 1040NR. This constitutes an “election” to become a “resident alien” with a domicile in the District of Columbia pursuant to [26 U.S.C. §7701\(b\)\(4\)\(B\)](#) and [26 U.S.C. §6013\(g\)](#) and (h). See Form #05.020, Section 15.9.
- 2.4. Those who have become Members of our Ministry and followed the prescriptions in our [Path to Freedom](#), Form #09.015 will be STATUTORY non-resident non-persons who are not eligible for Social Security. As such, they:
  - 2.4.1. Can no longer use an SSN.
  - 2.4.2. Must use an ITIN. See:

- 2.4.3. Must attach IRS Form W-7 to their non-resident non-person tax return to request an ITIN.
- 2.4.4. If they are responding to an IRS collection notice and attach their notice to the tax return, should black out the SSN indicated so it is illegible and write "WRONG!" on the form.
- 2.5. Members of SEDM are forewarned that the ONLY amount they can put for "income" or "gross income" on this form or IRS Form 1040NR is ZERO in order to maintain their status as either a "nontaxpayer" or as a Member in good standing. If they put a nonzero amount in any of these blocks, our Members agreement makes them into Members in Bad Standing who are not authorized to read or use our materials for any years in which they have the status of either non-members or Members in Bad Standing. Also, if you put a nonzero amount in line 32 to for refund due, you are likely to be treated as a "taxpayer", because there is no I.R.C. provision that authorizes refund to "nontaxpayers" or "persons other than taxpayers" referenced in [26 U.S.C. §7426](#). If "nontaxpayers" want to avoid being involuntarily converted to "taxpayers", then they must indicate no refund due but also no liability. This is clarified in the following:

*Taxpayers argue that § 6702 does not apply to them in that the Form 1040 that they filed was not a "purported return." While taxpayers did write on the forms the words "not a tax return," the form was undeniably filed to obtain a refund of the taxes withheld from their wages for which the filing of a return is necessary. 26 C.F.R. §301.6402-3(a)(1) (1983). As stated a district court that recently faced this same situation:*

*Since the plaintiffs' stated purpose was to obtain a refund, the documents submitted must be deemed to be purported tax returns for purposes of Section 6702. It is true that the plaintiffs wrote on the forms that they were not returns, but this disclaimer has no effect in light of the plaintiffs' stated purpose to have the documents treated as returns. If such a disclaimer were sufficient to avoid liability under Section 6702, tax protesters could flood the IRS with frivolous tax returns bearing similar disclaimers without penalty."*

*Nichols v. United States, 575 F.Supp. 320, 322(D.Minn.1983). Thus, the Form 1040 was a purported return, and the district court correctly granted summary judgment on the issue of the penalty under § 6702.*

*[Davis v. U.S., 742 F.2d 171, 54 A.F.T.R.2d 84-6084, 84-2 USTC P 9808]*

We remind our readers that all taxes paid *without* protest are non-refundable. Therefore, you should emphasize that nothing paid is voluntary, and pay "under protest" if at all. This is accomplished on a blanket basis for all payments by our [Legal Notice of Change in Domicile/Citizenship and Divorce from the United States](#), Form #10.001. See:

**"The principle that taxes voluntarily paid can not be recovered back is thoroughly established.** *It has been so declared in the following cases in the Supreme Court: United States v. New York & Cuba Mail Steamship Co. (200 U. S. 488, 493, 494); Chesebrough v. United States (192 U. S. 253); Little v. Bowers (134 U. S. 547, 554); Wright v. Blakeslee (101 U. S. 174, 178); Railroad Co. v. Commissioner (98 U. S. 541, 543); Lamborn v. County Commissioners (97 U. S. 181); Elliott v. Swartwout (10 Pet. 137). And there are numerous like cases in other Federal courts: Procter & Gamble Co. v. United States (281 Fed. 1014); Vaughan v. Riordan (280 Fed. 742, 745); Beer v. Moffatt (192 Fed. 984, affirmed 209 Fed. 779); Newhall v. Jordan (160 Fed. 661); Christie Street Commission Co. v. United States (126 Fed. 991); Kentucky Bank v. Stone (88 Fed. 383); Corkie v. Maxwell (7 Fed. Cas. 3231).*

*And the rule of the Federal courts is not at all peculiar to them. It is the settled general rule of the State courts as well that no matter what may be the ground of the objection to the tax or assessment if it has been paid voluntarily and without compulsion it can not be recovered back in an action at law, unless there is some constitutional or statutory provision which gives to one so paying such a right notwithstanding the payment was made without compulsion.-- Adams v. New Bedford (155 Mass. 317); McCue v. Monroe County (162 N.Y. 235); Taylor v. Philadelphia Board of Health (31 P. St. 73); Williams v. Merritt (152 Mich. 621); Gould v. Hennepin County (76 Minn. 379); Martin v. Kearney County (62 Minn. 538); Gar v. Hurd (92 Ills. 315); Slimmer v. Chickasaw County (140 Iowa, 448); Warren v. San Francisco (150 Calif. 167); State v. Chicago & C. R. Co. (165 No. 597).*

*And it has been many times held, in the absence of a statute on the subject, that mere payment under protest does not save a payment from being voluntary, in the sense which forbids a recovery back of the tax paid, if it was not made under any duress, compulsion, or threats, or under the pressure of process immediately available for the forcible collection of the tax.--*

*Dexter v. Boston* (176 Mass. 247); *Flower v. Lance* (59 N.Y. 603); *Williams v. Merritt* (152 Mich. 621); *Oakland Cemetery Association v. Ramsey County* (98 Minn. 404); *Robins v. Latham* (134 No. 466); *Whitbeck v. Minch* (48 Ohio St. 210); *Peebles v. Pittsburgh* (101 Pa. St. 304); *Montgomery v. Cowlitz County* (14 Wash. 230); *Cincinnati & C. R. Co. v. Hamilton County* (120 Tenn. 1).

*The principle that a tax or an assessment voluntarily paid can not be recovered back is an ancient one in the common law and is of general application. See Cooley on Taxation (vol. 2, 3d ed. p. 1495). That eminent authority also points out that every man is supposed to know the law, and if he voluntarily makes a payment which the law would not compel him to make he can not afterwards assign his ignorance of the law as a reason why the State should furnish him with legal remedies to recover it back."*

[Treasury Decision 3445;

SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/voluntary.htm>]

### 3. **PREPARATION INSTRUCTIONS:**

- 3.1. If you haven't already, read our article below:

*Techniques for Building a Good Administrative Record*, Form #09.008  
<http://sedm.org/ItemInfo/RespLtrs/AdminRecord/AdminRecord.htm>.

- 3.2. We recommend using this form for only ONE tax year and to submit each tax year separately. The shorter your submission and the simpler it is, the more likely it is to be acted upon.  
 3.3. We also recommend follow-up calls to ensure that they act on your submission.  
 3.4. We don't recommend using IRS Form 1040NR or any other "taxpayer" form, but if you do attach it, within the signature block where the signature goes, write the following:

*See attached Mandatory Form 1040NR Tax Return Attachment and all enclosures for signature. Not valid without this return and all attachments or enclosures."*

DO NOT sign the 1040NR forms. The signature is contained at the end of the cover letter to ensure that they do not try to separate the cover letter and all enclosures from the returns and do not try to disregard or disobey the franchise agreement described in the tax return.

- 3.4.1. Put zero for gross income.  
 3.4.2. For the identifying number put your ITIN. If you do not have an ITIN, write "See W-7 attached" in the SSN block.  
 3.4.3. For the total refund due, put all withheld amounts.  
 3.5. Complete the fields in Enclosure (2) if you do not already have an Individual Taxpayer Identification Number (ITIN). If you already have an ITIN, do not attach or include this form. This is the application for an ITIN. If you following the requirements of our Member Agreement and the Path to Freedom, Form #09.015, you are a non-resident non-person, a CONSTITUTIONAL citizen but a STATUTORY "national", and someone who is NOT eligible for Social Security. IRS Publication 1915 requires that those who do not already have an ITIN must ask for one by attaching IRS form W-7 to their tax return. See:

*Understanding Your IRS Individual Taxpayer Identification Number*, IRS Publication 515  
<http://famguardian.org/Subjects/PropertyPrivacy/NumericalID/p1915.pdf>

For further details on Taxpayer Identification Numbers, see:

*About SSNs and TINs on Government Forms and Correspondence*, Form #05.012  
<http://sedm.org/Forms/FormIndex.htm>

- 3.6. Prepare corrected information returns consistent with the following and place being the Enclosure (1) cover page:

*Correcting Erroneous Information Returns*, Form #04.001  
<http://sedm.org/Forms/FormIndex.htm>

- 3.7. Complete Enclosure (2).  
 3.8. If you scanned in the original returns you sent and made them into a PDF, then burn them onto a web browsable CD or DVD and attach the CD or DVD in a pouch to the end of the submission and label as "Enclosure (4)".  
 3.9. You may only include identifying numbers on the corrected information returns.  
 3.10. Check all the enclosures that you included in Section 2.  
 3.11. Print the form.  
 3.12. Sign the signature block in Section (6) after the form is printed.  
 3.13. Sign the signature block at the end of Enclosure (2).  
 3.14. Sign the signature block at the end of Enclosure (3).  
 3.15. Attach the corrected information returns behind the Enclosure (1) cover page.

- 3.16. Complete and sign 1040NR form that you want to attach to the FRONT of this form and the front of the submission so that it will be noticed and acted upon IMMEDIATELY.
- 3.17. Under the signature block of the 1040NR form, write "See attached Federal Tax Return Attachment for perjury statement. Not valid without attachment.
- 3.18. Send this form to the address for processing Nonresident Alien Tax Returns listed on the IRS Website.
- 3.19. If you have questions about the status of your submission, please call the IRS at the numbers below. If you follow-up on your submission, you are much more likely to see results. Otherwise, your submission is much more likely to be ignored.
  - 3.19.1. Main number: 215-516-2000
  - 3.19.2. Collection Lien Desk: 215-516-2004

#### **4. RESOURCES FOR FURTHER STUDY:**

- 4.1. Legal Requirement to File Federal Income Tax Returns, Form #05.009. Detailed coverage of all the legal requirements to file tax returns.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.2. Correcting Erroneous Information Returns, Form #04.001-shows how to correct false IRS Form W-2, 1042-s, 1098, and 1099.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.3. Non-Resident Non-Person Position, Form #05.020. Section 14.7 talks about why the "Jurat"/Perjury Statement at the end of most IRS forms needs to be modified and if it isn't, you are committing perjury under penalty of perjury if you are domiciled in a state of the Union.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.4. The "Trade or Business" Scam, Form #05.001. Proves that the I.R.C. Subtitle A is a private law franchise agreement which only those who consent can become subject to. Also proves that all "taxpayers" are persons engaged in a public office in the U.S. Government, and that nearly all "income" is the earnings from the public office.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.5. "Taxpayer" v. "Nontaxpayer": Which One are You?. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent. Those who are parties to the agreement are called "taxpayers".  
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
- 4.6. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.7. Sovereignty Forms and Instructions: Cites By Topic. A database of all of the "words of art" that the government uses to entrap and enslave you and which are intended to cause you to surrender your sovereign immunity.  
<http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>
- 4.8. Federal and State Withholding Options for Private Employers, Form #09.001. Describes the withholding and reporting requirements mainly for statutory "non-resident non-persons", which is the status presumed by this filing.  
<http://sedm.org/Forms/FormIndex.htm>
- 4.9. Who are "taxpayers" and who needs a "Taxpayer Identification Number", Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
- 4.10. Federal Jurisdiction, Form #05.018: Proves that the federal government has no jurisdiction within states of the Union and that states of the Union are "foreign" in respect to the Internal Revenue Code. Also proves that the I.R.C. may only be enforced against people domiciled on federal territory and consensually engaged in federal franchises.  
<http://sedm.org/Forms/FormIndex.htm>

# FEDERAL NONRESIDENT NON-STATUTORY CLAIM FOR RETURN OF FUNDS UNLAWFULLY PAID TO THE GOVERNMENT

## 1. SECTION 1: APPLICABLE TAX YEARS

The following time periods are covered by this submission. If the "Resubmission" or "Corrected" boxes are checked for a particular year, this submission is conditioned on the A.S.E.D. ([26 U.S.C. §6501](#)) and C.S.E.D. ([26 U.S.C. §6502](#)) continuing to begin on the date of the original submission and not being reset by this submission. The ASER is three years from the Date of Original Submission indicated below. See Section 3 for details. For those returns that are "Corrected" or "Resubmission" returns, proofs of service may be provided within Enclosure (4) if included to help you locate the original returns in your filing system. If the term "Resubmission" is checked in the "Nature of Return" column, then the returns included herein expand upon and enlarge, rather than replace, the original returns submitted.

If the "Nature of Return" column below indicates "Resubmission", then

1. The enclosed returns do not SUPERSEDE or replace the original submissions referenced but only summarize and expand upon it for your edification.
2. Please Do not remove the original returns from my IRS administrative record.
3. You should consult your records to locate the original return.
4. If Enclosure (4) is provided, original returns for which this is a resubmission are included therein in electronic form.

Year(s)	Nature of Return Submission for this period (check one)	Date of Original Submission (if known)	Non-statutory refund amount due	Notes
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
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	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
	<input type="checkbox"/> Original <input type="checkbox"/> Resubmission <input type="checkbox"/> Corrected		\$	
<b>TOTAL AMOUNT OF NON-STATUTORY REFUND DUE</b>			\$	

## 2. SECTION 2: ENCLOSURES

Check	Enclosure description (in the order provided)	#	Mandatory/optional
<input type="checkbox"/>	Corrected Information Returns. Quantity: _____	1	Mandatory
<input type="checkbox"/>	Affidavit of Citizenship, Domicile, and Tax Status	2	Mandatory
<input type="checkbox"/>	Case History CD/DVD. Complete case history in electronic form.	3	Optional
<input type="checkbox"/>	IRS Form W-7	4	Optional

## 3. SECTION 3: REASON WHY EARNINGS ARE ZERO IN ACCOMPANYING 1040NR FORM

This section is a summary of the content of the following document available free on the internet at the address below:

*The "Trade or Business" Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>

I declare under penalty of perjury from without the "United States" and from within the "United States of America" pursuant to 28 U.S.C. §1746(1) that during the periods described by this submission:

1. I was NOT lawfully engaged in a "trade or business" as described herein.
2. I was a STATUTORY "non-resident non-person" but not an "individual" as defined in 26 C.F.R. §1.1441-1(c)(3).
3. I had not reportable earnings from within the "United States" (26 U.S.C. §7701(a)(9) and (a)(10)) as described in 26 U.S.C. §871.
4. My estate is and was a "foreign estate" as defined in 26 U.S.C. §7701(a)(31) not includible in "gross income".

5. It would constitute identity theft and kidnapping to identify me as a “citizen”, “resident”, “inhabitant”, “U.S person” (26 U.S.C. §7701(a)(30)) in connection with any of the earnings that are the subject of this submission.
6. I and others have repeatedly declared and claimed the status described herein previously and that IRS has never provided evidence that would discredit or contradict it and therefore you, the Recipient, agree with it by default.
7. I am not an “exempt individual” as defined in 26 U.S.C. §7701(b)(5), but rather not subject to the Internal Revenue Code. One can be a nonresident party “not subject” as described in 26 U.S.C. §7701(a)(31) without being an “exempt individual”, a “person”, or an “individual”.

Below is a brief summary the content of the above article for your information.

1. Internal Revenue Code Subtitle A describes a franchise or excise tax upon those either engaged in a “public office” within the United States Government or who are in receipt of payments from the government (e.g. Social Security, 26 U.S.C. §861(a)(8)).
2. The franchise is called a “trade or business” and is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.

26 U.S.C. §7701(a)(26)

*"The term 'trade or business' includes [is limited to] the performance of the functions of a public office."*

3. Those not engaged in the franchise are not liable for tax and their estate is a “foreign estate” not subject to the Internal Revenue Code pursuant to 26 U.S.C. §7701(a)(31):

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.  
Sec. 7701. - Definitions

*(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—*

*(31) Foreign estate or trust*

*(A) Foreign estate*

*The term "foreign estate" means an estate the income of which, from sources without the United States [under 26 U.S.C. §871(a)] which is not effectively connected with the conduct of a trade or business within the United States [under 26 U.S.C. §871(b) and 26 U.S.C. §864], is not includible in gross income under subtitle A.*

4. The rules of statutory construction forbid the enlargement of the definition of “trade or business” found in 26 U.S.C. §7701(a)(26) to include anything not expressly described somewhere within the Internal Revenue Code.

***"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."***  
*[Black's Law Dictionary, Sixth Edition, p. 581]*

***"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."***  
*[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

***"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term***

"propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it." [Meese v. Keene, 481 U.S. 465, 484 (1987)]

"As a rule, a definition which declares what a term "means" . . . excludes any meaning that is not stated" [Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]

The above means, for instance, that:

- 4.1. Statutory definitions supersede, not enlarge, the ordinary or common meaning of words.
- 4.2. Adding any thing or class of things not expressly described to a definition is an act of presumption that is a violation of due process of law if attempted against a person protected by the Constitution.

(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]

- 4.3. 26 U.S.C. §7701(c ) therefore cannot lawfully be used as a statutory presumption in order to add things not spelled out in the code without violating due process of law, abusing presumptions as evidence, and creating a state sponsored religion that promotes beliefs that cannot be supported by evidence.

For further details on why the term "trade or business" does not include anything BUT a "public office" and on the rules of statutory construction, see and rebut:

Meaning of the Words "Includes" and "Including", Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>

5. 4 U.S.C. §72 limits the exercise of all "public offices" to the District of Columbia and not elsewhere except as expressly provided by Congressional enactment.

TITLE 4 > CHAPTER 3 > § 72  
§ 72. Public offices; at seat of Government

*All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.*

6. There is no statute enacted by Congress that expressly authorizes public offices in any state of the Union. Therefore, the "trade or business" franchise is limited to persons and offices within the District of Columbia. This is consistent with:
  - 6.1. The definition of "United States" founding 26 U.S.C. §7701(a)(9) and (a)(10) as including only the District of Columbia.

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

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

(10) State

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

- 6.2. The fact that 26 U.S.C. §7601 limits the IRS to enforcement within internal revenue districts, and the only remaining internal revenue district is the District of Columbia, per Treasury Order 150-02.

7. It is unlawful for private parties such as myself not either domiciled within or physically present within the District of Columbia to act as “public officers”. 18 U.S.C. §912 makes it a crime to impersonate public officers. Those domiciled on federal territory within the “United States” and not within any state of the Union are referred to in the I.R.C. as “citizens of the United States” and I am NOT either a “citizen” or a “resident” under federal law who has a domicile in the “United States”.
8. The U.S. Supreme Court declared that it is unlawful for Congress to license or authorize any franchise in a state of the Union. License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866): **“Congress cannot authorize a trade or business within a State in order to tax it.”**
9. Information returns such as IRS Forms W-2, 1042-s, 1098, and 1099 are the main method for connecting the earnings of people not otherwise subject to tax to the “trade or business” franchise. 26 U.S.C. §6041(a) indicates that these forms may ONLY lawfully be filed against persons engaged in the “trade or business” franchise and in receipt of payments greater than \$600.
10. In nearly all cases, information returns filed with the IRS are false and fraudulent, and subject to criminal prosecution pursuant to 26 U.S.C. §7206 and 7207 and 18 U.S.C. §912. The information returns are false because it is UNLAWFUL to engage in a “trade or business” outside of the District of Columbia and inside the exclusive jurisdiction of a state of the Union. There is no statute that can or does authorize a “trade or business” to be executed in the exclusive jurisdiction of a state of the Union as required by 4 U.S.C. §72. See:
- The Information Return Scam  
<http://famguardian.org/Subjects/Taxes/Remedies/InformationReturnScam.htm>
11. The use or disclosure of a “Taxpayer Identification Number” constitutes prima facie evidence that the subject is engaged in the “trade or business” franchise pursuant to 26 C.F.R. §301.6109-1(b)(2)(i). Most IRS publications indicate that one must only provide a Taxpayer Identification Number if the submitter is engaged in a “trade or business”.
12. All those described in 5 U.S.C. §2105 as “employees” are, in fact, “public officers” within the U.S. government. Ordinary federal workers, possibly including myself, do not fit that definition and therefore are not “employees” within the meaning of 26 U.S.C. §3401(c ) and 26 C.F.R. §31.3401(c )-1.

*Treatise on the Law of Public Offices and Officers*  
*Book 1: Of the Office and the Officer: How Officer Chosen and Qualified*  
*Chapter I: Definitions and Divisions*

*§2 How Office Differs from Employment.-A public office differs in material particulars from a public employment, for, as was said by Chief Justice MARSHALL, “although an office is an employment, it does not follow that every employment is an office. A man may certainly be employed under a contract, express or implied, to perform a service without becoming an officer.”<sup>1</sup>*

*“We apprehend that the term ‘office,’” said the judges of the supreme court of Maine, “implies a delegation of a portion of the sovereign power to, and the possession of it by, the person filling the office; and the exercise of such power within legal limits constitutes the correct discharge of the duties of such office. The power thus delegated and possessed may be a portion belonging sometimes to one of the three great departments and sometimes to another; still it is a legal power which may be rightfully exercised, and in its effects it will bind the rights of others and be subject to revision and correction only according to the standing laws of the state. An employment merely has none of these distinguishing features. A public agent acts only on behalf of his principal, the public, whose sanction is generally considered as necessary to give the acts performed the authority and power of a public act or law. **And if the act be such as not to require subsequent sanction, still it is only a species of service performed under the public authority and for the public good, but not in the exercise of any standing laws which are considered as roles of action and guardians of rights.**”<sup>2</sup>*

*“The officer is distinguished from the employee,” says Judge COOLEY, “in the greater importance, dignity and independence of his position; in being required to take an official oath, and perhaps to give an official bond; in the liability to be called to account as a public offender for misfeasance or non-feasance in office, and usually, though not necessarily, in the*

<sup>1</sup> United States v. Maurice, 2 Brock. (U.S.C.C.) 96.

<sup>2</sup> Opinion of Judges, 8 Greenl. (Me.) 481.

tenure of his position. In particular cases, other distinctions will appear which are not general.”<sup>3</sup>

[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2;

SOURCE: <http://books.google.com/books?id=g-l9AAAAIAAJ&printsec=titlepage/>

13. IRS Form 1040 is only for those who:

13.1. Maintain a domicile and residence in the “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10) per 26 U.S.C. §911(d)(3). . .AND

13.2. Are “U.S. persons” as defined in 26 U.S.C. §7701(a)(30). . .AND

13.3. Who are engaged in the “trade or business” and a public office in the U.S. government.

Everything on the IRS Form 1040 is subject to “trade or business” deductions under 26 U.S.C. §162 and therefore is connected to the “trade or business” franchise and a public office. This is also consistent with 26 U.S.C. §864(c)(3), which says that all income and gains from “sources within the United States”, meaning sources within the U.S. government, are “effectively connected with a trade or business”:

TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART I > § 864  
§ 864. Definitions and special rules

(c) *Effectively connected income, etc.*

(3) *Other income from sources within United States*

*All income, gain, or loss from sources within the United States (other than income, gain, or loss to which paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within the United States.*

If you believe that:

1. I am, in fact, engaged in a “trade or business” and a “public office” in the U.S. government, please provide evidence signed under penalty of perjury by a person with a personal knowledge of same, and include:

1.1. My appointment affidavit to public office.

1.2. My oath of office as a public officer.

1.3. The address of my federal workplace within the “United States”.

1.4. A copy of my federal SF-171 form.

2. If you believe that a “trade or business” includes anything OTHER than a “public office” in the U.S. government as defined in 26 U.S.C. §7701(a)(26), please provide the statute that expressly adds what you want to include within the meaning consistent with the rules of statutory construction and without engaging in presumptions that would injure my constitutional rights.

Otherwise, I assert that it is a criminal offense to impersonate a federal officer in violation of 18 U.S.C. §912.

#### **4. SECTION 4: THIS IS NON-STATUTORY REQUEST FOR REFUND UNDER EQUITY AND NOT LAW**

**WARNING!:** All amounts withheld or paid to the government were paid UNDER PROTEST, UNLAWFULLY, AND ILLEGALLY. This is NOT a “request for refund” pursuant to [26 U.S.C. §6511](#), [26 U.S.C. §7422](#), or any other provision within the I.R.C. Amounts UNLAWFULLY WITHHELD AND PAID are NOT “taxes” as legally defined, because they were paid ILLEGALLY. It is unlawful and constitutes criminal money laundering for the government to retain such unlawfully acquired funds. Statutory refunds are only appropriate where legitimate “taxes” have been paid by a “taxpayer”. The recipient is reminded that the Internal Revenue Code pertains ONLY to “taxpayers” and that the submitter is NOT a “taxpayer” but rather a “nontaxpayer” who does not consent and never has consented to participate in the “trade or business” franchise defined in [26 U.S.C. §7701\(a\)\(26\)](#).

*“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and*

<sup>3</sup> Throop v. Langdon, 40 Mich. 678, 682; “An office is a public position created by the constitution or law, continuing during the pleasure of the appointing power or for a fixed term with a successor elected or appointed. An employment is an agency for a temporary purpose which ceases when that purpose is accomplished.” Cons. Ill., 1870, Art. 5, §24.

remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."  
[Long v. Rasmussen, 281 F. 236 (1922)]

"Revenue Laws relate to taxpayers and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."  
[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]

No provision within the I.R.C. may lawfully be cited or enforced against a "nontaxpayer", which we define here as a person who is NOT the "taxpayer" defined in [26 U.S.C. §7701\(a\)\(14\)](#) or [26 U.S.C. §1313](#). Neither does the IRS nor any court have the authority to declare or presume an innocent party who is identified under penalty of perjury as a "nontaxpayer" to be a guilty party called a "taxpayer":

"The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of conduct for all its citizens in future cases; they may command what is right, and prohibit what is wrong; but they [the government] cannot change innocence [a "nontaxpayer"] into guilt [a "taxpayer"]; or punish innocence as a crime [criminally prosecute a "nontaxpayer" for violation of the tax laws]; or violate the right of an antecedent lawful private contract; or the right of private property. To maintain that our Federal, or State, Legislature possesses such powers [of THEFT and FRAUD], if they had not been expressly restrained; would, \*389 in my opinion, be a political heresy, altogether inadmissible in our free republican governments."  
[Calder v. Bull, 3 U.S. 386 (1798)]

Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.  
[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005) ]

"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..."  
[Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]

The authority for this refund INSTEAD is the following, which is EQUITY AND NOT LAW

"A claim against the United States is a right to demand money from the United States. <sup>4</sup> Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent. <sup>5</sup> The general rule of non-liability of the United States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property. <sup>6</sup> If, for example, money or property of an innocent person goes

<sup>4</sup> United States ex rel. Angarica v Bayard, 127 US 251, 32 L Ed 159, 8 S Ct 1156, 4 AFTR 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v McLean, 117 US 567, 29 L Ed 940, 6 S Ct 870; Manning v Leighton, 65 Vt 84, 26 A 258, motion dismd 66 Vt 56, 28 A 630 and (disapproved on other grounds by Button's Estate v Anderson, 112 Vt 531, 28 A2d 404, 143 ALR 195).

<sup>5</sup> Blagge v Balch, 162 US 439, 40 L Ed 1032, 16 S Ct 853.

<sup>6</sup> Wilson v Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

into the federal treasury by fraud to which a government agent was a party, the United States cannot [lawfully] hold the money or property against the claim of the injured party.<sup>7</sup>  
[American Jurisprudence 2d, United States, §45]

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*“When the Government has illegally received money which is the property of an innocent citizen and when this money has gone into the Treasury of the United States, there arises an implied contract on the part of the Government to make restitution to the rightful owner under the Tucker Act and this court has jurisdiction to entertain the suit.*  
[90 Ct.Cl. at 613, 31 F.Supp. at 769.”](#)  
[\[Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d 837 \(Ct.Cl., 1981\) \]](#)

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California Civil Code  
Section 2224

*“One who gains a thing by fraud, accident, mistake, undue influence, the violation of a trust, or other wrongful act, is, unless he or she has some other and better right thereto, an involuntary trustee of the thing gained, for the benefit of the person who would otherwise have had it.”*

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***“The United States, we have held, cannot, as against the claim of an innocent party, hold his money which has gone into its treasury by means of the fraud of its agent. While here the money was taken through mistake without element of fraud, the unjust retention is immoral and amounts in law to a fraud of the taxpayer’s rights. What was said in the State Bank Case applies with equal force to this situation. ‘An action will lie whenever the defendant has received money which is the property of the plaintiff, and which the defendant is obligated by natural justice and equity to refund. The form of the indebtedness or the mode in which it was incurred is immaterial.’***  
[\[Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421\]](#)

Recipient of this form is reminded that any attempt to enforce the provisions of the franchise agreements codified in Subtitle A of the I.R.C. (income tax) or the Social Security Act constitutes involuntary servitude in violation of the Thirteenth Amendment in the case of parties who neither consent nor qualify to participate and who have properly notified the government of such and terminated any ILLEGAL participation as required.

The government CANNOT and WILL NOT be permitted to:

1. Benefit financially from the FRAUD of others in submitting false information returns that connect the submitter to taxable activities that he never consented to participate in, is not qualified to participate in, and which he derives no benefits whatsoever from.

*“You shall not bear false witness against your neighbor”*  
*[Exodus 20:16, Bible, NKJV]*

2. Compel the Submitter, a “nontaxpayer”, to engage in a franchise or privilege called a “trade or business” or become a franchisee called a “taxpayer” in order to have monies ILLEGALLY WITHHELD AND PAID returned to him or her. Any action to compel him or her to become a “taxpayer” and thereby misrepresent his status under penalty of perjury on a tax form would constitute a conspiracy to impersonate a “public officer” in criminal violation of [18 U.S.C. §912](#), because all “taxpayers” are public officers within the U.S. government. This is confirmed by the following, which you are demanded to rebut within 30 days or you agree with:

<i>Why Your Government is Either a Thief or you are a “Public Officer” for Income Tax Purposes</i> , Form #05.008 <u><a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></u>
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3. Compel the Submitter to use IRS approved forms to obtain the refund which are ONLY for use by franchisees called “taxpayers”, such as IRS forms 1040, 1040NR and their variants. This would cause him to misrepresent his status as a “taxpayer” and a domiciliary of the United States called a “U.S. person” and “individual”, which he is NOT. IRS publishes NO FORMS for use by “nontaxpayers” and continues to self-servingly pretend that they don’t even exist in order to encourage VIOLATIONS of the revenue laws by enforcing these laws against “nontaxpayers”.

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<sup>7</sup> Bull v United States, 295 US 247, 79 L Ed 1421, 55 S Ct 695, 35-1 USTC ¶ 9346, 15 AFTR 1069; United States v State Bank, 96 US 30, 96 Otto 30, 24 L Ed 647.

4. Engage in presumptions that prejudice the constitutional rights of the Submitter, such as the presumption that Submitter is a “taxpayer” when he has stated under penalty of perjury that he is NOT and the government has offered no court admissible evidence to prove the contrary that is signed under penalty of perjury as required by [26 U.S.C. §6065](#) originating from a witness with personal knowledge.

Lastly, if the recipient as a private person and not as an agent of the government ignores the warnings above, refuses to provide equitable relief requested, or forces Submitter to litigate this matter to obtain the equitable relief sought, then this copyrighted, licensed, and privileged submission shall constitute an agreement on the personal part or the Recipient to promptly satisfy all of the requirements of the Full Payment Rule described in *Flora v. United States*, 362 U.S. 145; 80 S.Ct. 630, 647 (1960) out of their own personal funds at the time a lawsuit to enforce this request is filed by the Submitter so that their violations of law are not allowed to further prejudice the rights of the submitter.

## 5. SECTION 5: TERMS AND CONDITIONS GOVERNING THIS SUBMISSION

In the context of this submission, you are referred to as the Recipient and I, the human being submitting this form, am the Submitter. Any violation of the provisions stated in this section shall render the entirety of this submission as NON-factual, NON-actionable political and religious speech that is not admissible as evidence pursuant to Federal Rule of Evidence 610.

1. Recipient must agree not to change my status as described herein to be anything other than what I describe it, or to penalize me for any aspect of such status. Any such penalties will simply make it impossible for me to voluntarily submit or sign any tax form and shall constitute tampering with and corruptly interfering with the testimony of a protected witness.
2. Recipient agrees not to treat this submission as:
  - 2.1. A “self-assessment” by the Submitter.
  - 2.2. Consent to any kind of assessment on the part of the IRS under the authority of I.R.C. Sections 6014 or 6201.
  - 2.3. Consent to become a “taxpayer”
  - 2.4. An election to become a “resident” or a “citizen” domiciled on or physically present on federal territory in the “United States” or subject to federal civil law.
  - 2.5. An election by a “nonresident alien” to become a “resident alien” pursuant to I.R.C. 6013(g) and (h)
  - 2.6. An election to become an “individual” as described in 26 C.F.R. §1.1441-1(c)(3). Submitter is NOT such an “individual”.

Rather, this submission is a non-statutory legal claim for unlawfully withheld and paid earnings that the government may not keep without engaging in money laundering. Submitter is neither a public officer engaged in a “trade or business” nor a franchisee called a “taxpayer”, and does not and cannot lawfully consent to act as such a capacity without committing the crime of impersonating an officer of the government in violation of 18 U.S.C. §912 and 18 U.S.C. §654.

3. Recipient agrees to use this submission for *only* one purpose, which is that of providing a return of all withheld earnings sent to the government by third parties. The return of unlawfully withheld and paid funds received and paid under protest by the government shall constitute a NON-statutory refund executed under equity and not under any federal statutory civil law, including any provision of the Internal Revenue Code. The authority for an equitable and not statutory return of unlawful monies is described in Section 4.
4. Recipient shall first process and zero out all the information returns pertaining to the periods in question pursuant to the content of Section 3 and Enclosure (1). The original information returns were false and fraudulent because I was not lawfully engaged in the “trade or business” excise taxable franchise during the period(s) in question and did not submit IRS form W-4 but rather Form W-8BEN or Enclosure (2) or their equivalent. The reasons are exhaustively explained in Section 3, which you must rebut in thirty days in writing or be found to agree with. This will update your records to accurately reflect my status BEFORE you further process the remainder of this submission.
5. If this submission or any portion thereof is a *corrected* return, the Assessment Statute Expiration Date (ASED) ([26 U.S.C. §6501](#)) and Collection Statute Expiration Date (CSED) ([26 U.S.C. §6502](#)) shall be measured from the date of the original submission indicated in Section 1 and not this corrected version as indicated in Section 1.
6. Recipient and Submitter must both stipulate that withholdings from the earnings of the Submitter were not consensual, not required by law, paid under protest, and unlawfully held on the part of the Recipient.
7. Recipient agrees not to conduct any assessments or later reassessments, other than a zero liability assessments against the Submitter in connection with this submission for any of the tax years covered by this submission. He/she will not execute any Substitute for Returns (SFRs) pursuant to [26 U.S.C. §6020](#)(b), adjustments, or delegated returns pursuant to [26 U.S.C. §6014](#).
8. Parties stipulate to treat any portion of this attachment which is in conflict with the following published guidance of the IRS (and any successors to it):

*Frivolous Positions*, IRS Notice 2008-14  
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/n-08-14.pdf>

as:
  - 8.1. NON-factual

8.2. NON-actionable

8.3. Not admissible as evidence pursuant to Fed.R.Ev. 610 in any litigation relating to enforcing the Internal Revenue Code

8.4. Not subject to penalty of any kind under [26 U.S.C. §6702](#) or any other provision of the I.R.C.

Recipient agrees to identify in their response any such language contained herein which conflicts so that it may be stricken from future versions of this submission:

9. Submitter's status continues and remains as described in this document and all attachments in the context of all interactions of the Recipient with the Submitter. Recipient agrees to accurately reflect the status described herein in all the records and information systems he or she or it maintains.

10. Recipient agrees to notify Submitter of anything in this submission which is inconsistent with any statute, regulation, or the constitution within 30 days and agrees that anything not expressly rebutted in writing signed under penalty of perjury during that period shall be admitted as truthful, accurate, and actionable in any future legal proceeding pursuant to Fed.R.Civ.P. 8(b)(6).

11. Submitter shall continue to be treated by Recipient as:

11.1. A "nonfiler" as defined in IRS Restructuring and Reform Act of 1998, Section 3707(b).

11.2. A "person other than a taxpayer" pursuant to [26 U.S.C. §7426](#).

11.3. A "non-taxpayer" pursuant to the following:

*"Revenue Laws relate to taxpayers and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."*

*[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

12. Parties stipulate that any government identifying numbers associated with the Submitter are first changed to the status described in 26 C.F.R. §1.871-1(b)(1)(i) pursuant to [26 C.F.R. §301.6109-1\(g\)\(1\)\(i\)](#) and finally completely removed from your system and marked as false and fraudulent. Such numbers may only be issued to domiciliaries of federal territory pursuant to [26 U.S.C. §6109\(g\)](#) and 26 C.F.R. §301.6109-1-1(g) and I am not domiciled or resident on federal territory within the "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and never have been so domiciled. Such numbers were unlawfully issued, procured through what I now know was fraud, and have since been remedied by sending the following form:

Resignation of Compelled Social Security Trustee, Form #06.002

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

13. Parties stipulate that Submitter may not and will not:

13.1. Be regarded as a lawful participant in any government benefit, including Social Security, Medicare, "public office", "trade or business", FICA, etc. He disavows any right, title, interest, or entitlement to receive any "benefits" under any such programs and Recipient agrees NEVER to provide any such benefits to him/her.

13.2. Be paid any financial "benefit" under any government franchise ever, including Social Security.

14. Recipient agrees not to share any information provided about the Submitter either now or in the past to any third party, including any state of the Union. Such information shall NOT be shared with any foreign country under any tax treaty or with any state of the Union under the FedState program. The Privacy Act, 5 U.S.C. §552a(b) requires my consent to share information about me and I do not give said consent. Therefore, it shall not be shared.

15. Recipient agrees to do all of the following in the context of the entities and persons who submitted the false information returns that relate to the tax periods in question:

15.1. Notify them that such information returns were false and to stop submitting them.

15.2. Warn them that if they do not stop filing the false information returns, they can and will be prosecuted pursuant to [26 U.S.C. §7207](#), [18 U.S.C. §912](#), [18 U.S.C. §1001](#), [18 U.S.C. §1542](#), and [18 U.S.C. §1621](#).

15.3. Prosecute them pursuant to the previous item if they do not stop submitting the false information returns.

15.4. Do everything indicated in the following:

Corrected Information Return Attachment Letter, Form #04.002

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

16. Recipient stipulates that anything and everything they say about taxes shall be factual, actionable, and admissible as evidence in any legal proceeding. They may not disclaim liability for anything they say, which is the same requirement imposed upon the Submitter and therefore a requirement of equal protection and equal treatment mandated by the United States Constitution.

*"Our government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker, it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the*

1 means...would bring terrible retribution. Against that pernicious doctrine this Court should  
2 resolutely set its face.”  
3 [Justice Brandeis, *Olmstead v. United States*, 277 U.S. 438, 485 (1928)]

- 4 17. If these materials are used in the course of a criminal proceeding against the Submitter, the Recipient stipulates to admit into  
5 evidence all the following information and not to file any motions in limine to limit or restrict this information from being  
6 viewed by the jury:  
7 17.1. The entire content of this submission and all attachments or enclosures with nothing removed or redacted.  
8 17.2. Any prior attempts to submit this return or claim that were ignored, thus causing them to have to be resubmitted in this  
9 submission.  
10 17.3. The printed version of any information submitted electronically with this submission and provided on an accompanying  
11 CD or DVD disk.  
12 17.4. The printed version of any information submitted electronically with prior returns described in Section 1 and provided  
13 on an accompanying CD or DVD disk.  
14 17.5. Any document from the following website:  
15 <http://sedm.org>  
16 All of the above information in total forms the basis for my belief about my responsibilities and obligations under the laws  
17 of the United States. A redaction or exclusion of any of this evidence will prejudice my rights and create the impression that  
18 portions of this submission are false or fraudulent because not explained adequately.  
19 18. If these materials are used in the course of a criminal tax proceeding, Recipient as a private person and a public person agrees  
20 and stipulates to allow the Submitter to say anything they want to the jury and not to censor or sanction him for anything he  
21 has to say, and to allow him to present anything contained or referenced herein to the jury at some time during the trial.  
22 19. If a dispute arises under the terms of this agreement, it shall be litigated only under the following conditions:  
23 19.1. Submitter shall not be treated as a “citizen” or “resident” within the meaning of [26 U.S.C. §7408\(d\)](#) and [26 U.S.C.](#)  
24 [§7701\(a\)\(39\)](#).  
25 19.2. Submitter’s domicile shall not be within any internal revenue district, any United States judicial district, or within  
26 federal territory subject to the exclusive jurisdiction of Congress.  
27 19.3. Choice of law shall be that indicated in Enclosure 7, Section 9.  
28 19.4. Both parties stipulate to admit everything submitted at any time by the Submitter into evidence without the need for  
29 foundational testimony pursuant to Fed.R.Civ.P. 29 and to not censor or restrict what the Submitter may say to any  
30 jury.  
31 19.5. No judge, jurist, or counsel for the government may be a “taxpayer” or government benefit recipient to prevent any  
32 conflict of interest in violation of [18 U.S.C. §208](#), [28 U.S.C. §144](#), and [28 U.S.C. §455](#).  
33 19.6. All litigation shall be in state and not federal court.  
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<hr/> <div style="text-align: center;">Signature</div>	<hr/> <div style="text-align: center;">Date</div>
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## **ENCLOSURE (1): CORRECTED INFORMATION RETURNS FOR PERIOD INDICATED**

This section contains:

1. Corrected information returns for the period that is the subject of this submission. The reason these information returns were false and fraudulent is described in Section 3 and the following, which is also included in Enclosure (4) if provided.:

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

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

2. Corrected IRS form W-2 information returns. The reason the originals were false include the following (check all that apply):

- ☐ 26 U.S.C. §3401(a)(6) exempts the services of nonresident aliens from "wages", and I was a nonresident alien not engaged in a "trade or business" during the periods in question.

[TITLE 26 > Subtitle C > CHAPTER 24 > § 3401](#)  
[§ 3401. Definitions](#)

(a) For the purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee [an elected or appointed public official] to his employer...**except that such term shall not include remuneration for:**

**(6) such services, performed by a nonresident alien individual.**

---

### ***Services performed outside the U.S***

Compensation paid to a nonresident alien (other than a resident of Puerto Rico) for services performed outside the United States [District of Columbia] is not considered wages and is not subject to graduated withholding or 30% withholding.

[SOURCE: <http://www.irs.gov/businesses/small/international/article/0,,id=96594,00.html>]

- ☐ I did not submit IRS Form W-4 during the reporting period. The W-2 form may only be submitted against those who voluntarily submit IRS Form W-4. See 26 C.F.R. §31.3402(p)-1 and 26 C.F.R. §31.3401(a)-3, which identify the IRS Form W-4 as a contract or agreement by me in which I consent to call what I earn "wages" which are subject to tax.

Title 26: Internal Revenue

[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)

[Subpart E—Collection of Income Tax at Source](#)

[§31.3402\(p\)-1 Voluntary withholding agreements.](#)

(a) In general.

An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

(b) Form and duration of agreement

(2) **An agreement under section 3402 (p) shall be effective for such period as the employer and employee mutually agree upon.** However, either the employer or the employee may terminate the agreement prior to the end of such period by furnishing a signed written notice to the other. Unless the employer and employee agree to an earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of which the agreement is in effect which is made on or after the first "status determination date" (January 1, May 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice is furnished. If the employee executes a new Form W-4, the request upon

1 which an agreement under section 3402 (p) is based shall be attached to, and constitute a part  
2 of, such new Form W-4.

- 3 ☐ My private employer compelled me to sign and submit the form by threatening to either not hire or to fire me if I did not sign  
4 it. The W-2 form may only be submitted against those who voluntarily submit IRS Form W-4.
- 5 ☐ I submitted IRS Form W-8BEN for withholding and the private employer rejected it.
- 6 ☐ I submitted the Affidavit of Citizenship, Domicile, and Tax Status contained within Enclosure (11) to my private employer  
7 and it was unlawfully rejected.
- 8 ☐ I was not lawfully engaged in a “trade or business” during any of the periods in question and therefore, these returns are  
9 FALSE. 26 U.S.C. §6041(a) says these forms may only be submitted against those engaged in a “trade or business”, which  
10 26 U.S.C. §7701(a)(26) defines as “the functions of a public office”. I did not lawfully occupy a public office in the U.S.  
11 government during any portion of the periods in question, as exhaustively explained in Enclosure (12).

12 Title 26: Internal Revenue

13 PART 1—INCOME TAXES

14 nonresident alien individuals

15 § 1.872-2 Exclusions from gross income of nonresident alien individuals.

16 (f) Other exclusions.

17 Income which is from sources without [outside] the United States [District of Columbia, see  
18 26 U.S.C. §7701(a)(9) and (a)(10)], as determined under the provisions of sections 861  
19 through 863, and the regulations thereunder, is not included in the gross income of a  
20 nonresident alien individual unless such income is effectively connected for the taxable year  
21 with the conduct of a trade or business in the United States by that individual. To determine  
22 specific exclusions in the case of other items which are from sources within the United States,  
23 see the applicable sections of the Code. For special rules under a tax convention for  
24 determining the sources of income and for excluding, from gross income, income from sources  
25 without the United States which is effectively connected with the conduct of a trade or business  
26 in the United States, see the applicable tax convention. For determining which income from  
27 sources without the United States is effectively connected with the conduct of a trade or  
28 business in the United States, see section 864(c)(4) and §1.864-5.

29 For additional reasons, see:

- 30 1. Section 4.
- 31 2. Corrected Information Return Attachment Letter, Form #04.002, Section 5.  
32 <http://sedm.org/Forms/FormIndex.htm>  
33

1    **ENCLOSURE (2): AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS**

2    This form exhaustively describes my citizenship, domicile, and tax status.

3

# WITHHOLDING AND REPORTING CERTIFICATE

Submitted pursuant to 26 C.F.R. §1.1441-1 and in lieu of IRS Form W-8

## SECTION 0: INTRODUCTION

### TABLE OF CONTENTS

#### Section 1: Submitter information

1. Name
- 2-10. Address, place of birth
11. Citizenship
12. Domicile
13. Diplomatic status
14. Federal franchises
15. Domicile and residence
16. Tax withholding legal requirements
17. Tax reporting legal requirements

#### Section 2: Affidavit of tax status

#### Section 3: Duress statement

#### Section 4: Do not attempt to advise me what to put on any government form or to change the status described in this form

#### Section 5: Mandatory franchise agreement

#### Section 6: Enclosures

#### Section 7: Signature of Submitter

#### Appendix: Legal Points and Authorities

### WHY THIS FORM IS NECESSARY:

This form is necessary because IRS does not publish forms that which allow the party to specify their status as a non-resident non-person who is not an "alien" or statutory "individual". All statutory "individuals" are statutory "aliens" pursuant to 26 C.F.R. §1.1441-1(c)(3) and the submitter is NOT a statutory "alien" and therefore not an "individual". Without being an "individual", they also cannot be a statutory "person" under 26 U.S.C. §7701(a)(1). The status block in section 3 of the W-8 form does not have a status for "non-resident non-person" and also does not allow the party to specify that they are NOT a statutory "nonresident alien" either. One can be a "foreigner" without being a "foreign person" or even a "person". One cannot be a statutory "taxpayer" without being a "person", and the definition of "person" found in 26 U.S.C. §7343 and 6671(b) does not include the submitter for the purposes of any aspect of Internal Revenue Code enforcement.

The presumption rules at 26 C.F.R. §1441-1(b)(3) DO NOT allow you to presume or enforce any status OTHER than that which I report here. This information is classified as "reliable documentation" under the rules because it is signed under penalty of perjury and satisfies the requirements for a "Withholding Certificate" described in 26 C.F.R. §1.1441-1(c)(16) through (c)(18).

To briefly summarize the direct impact on you, the Recipient and/or non-statutory "payor":

1. The transactions to which our relationship relates are not in the geographical "United States" as defined in 26 U.S.C. 7701(a)(9) and (a)(10) and therefore are not "U.S. source" payments. Neither are they earned by a statutory "citizen of the United States" abroad as "United States" is therein defined and therefore they are not foreign source payments earned abroad either. Therefore, our relationship is not governed by the Internal Revenue Code.
2. You may not deduct or withhold from amounts you pay me. Withholding only pertains to Nonresident Aliens under I.R.C. Chapter 24 and I am NOT such an alien. Doing so would therefore be a taking of property without compensation in violation of the Fifth Amendment.
3. You may not report any of the payments made using any published information return because 26 U.S.C. §6041(a) allows such reports ONLY in the case I am engaged in a statutory "trade or business", which is defined as a public office in 26 U.S.C. §7701(a)(26). I am NOT engaged in a "trade or business" and making look like I am is a CRIME pursuant to 18 U.S.C. §912.
4. You may not request or demand a Social Security Number or Taxpayer Identification Number because I am not required to give you one. I am not eligible to participate and forcing me to submit one or using one anyway is a crime pursuant to 18 U.S.C. 912 and 42 U.S.C. §408. Furthermore, any regulations that require said number exceed the scope of the statutes. Nowhere in the statutes are such numbers ever required for those who are not statutory "persons", "taxpayers", "citizens", or "residents".

The bulk of this form provides legally admissible evidence proving the above that you may submit to your legal counsel if you have questions. It is provided because this request may appear unusual or even erroneous, but in fact is fully justified by the extensive legal authorities provided. If you or your legal counsel have questions, I would be happy to answer them under penalty of perjury if you like, so long as your questions and your interpretation of this submission leading to the questions are also submitted in writing under penalty of perjury.

## SECTION 1: SUBMITTER INFORMATION

1. Name			
2. Mailing Address (NOT a domicile)			
3. City	4. State		
5. Zip	6. Country		
7. Phone	8. Email		
9. Date of Birth:	10. Place of Birth:		

<b>11. CITIZENSHIP:</b> (Check only one. See Appendix, item #16-18 for explanation)	<b>12. DOMICILE:</b> (Check only one, NO other "residences"). See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it. <i>Why Domicile and Becoming a "Taxpayer" Require Your Consent</i> , Form #05.002; <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<input type="checkbox"/> 11.1 Constitutional but not statutory "Citizen". "national" but not "citizen" under federal law pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> . Born in state of the Union. NOT an: 1. "alien" (per <a href="#">26 U.S.C. §7701(b)(1)(A)</a> ) 2. "Individual" (per 26 C.F.R. §1.1441-1(c)(3)). 3. "citizen of the United States" per 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) per Rogers v. Bellei, 401 U.S. 815 (1971). "Stateless Person" as per <a href="#">Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989)</a> . <i>Constitutional</i> diversity of citizenship pursuant to <a href="#">U.S. Const. Art. III, Section 2</a> , but NOT <i>statutory</i> diversity pursuant to <a href="#">28 U.S.C. §1332</a> . Rebut the following if you disagree within 30 days or you stipulate it as truth. <a href="http://sedm.org/Forms/05-MemLaw/WhyANational.pdf">http://sedm.org/Forms/05-MemLaw/WhyANational.pdf</a>	<input type="checkbox"/> 12.1 Nonfederal areas within de jure state of the Union: _____ (state name). NOT part of the "State" defined in <a href="#">26 U.S.C. §7701(a)(10)</a> , <a href="#">4 U.S.C. §110(d)</a> , <a href="#">42 U.S.C. §1301(a)(1)</a> , or <a href="#">28 U.S.C. §1332(d)</a> nor part of the geographical sense of "United States" defined in 26 U.S.C. §7701(a)(9), or 42 U.S.C. §1301(a)(2).  Not a political "alien" pursuant to <a href="#">8 U.S.C. §1101(a)(3)</a> nor a "resident alien" pursuant to <a href="#">26 U.S.C. §7701(b)(1)(A)</a> since a national of the nation United States. A civil sensed, or legal "alien", pursuant to <a href="#">8 U.S.C. §1101(a)(3)</a> since not domiciled in the geographical sensed "United States" defined in either <a href="#">26 U.S.C. §7701(a)(9)</a> or <a href="#">42 U.S.C. §1301(a)(2)</a> . No "residence" within the meaning of the I.R.C., because only statutory "aliens" can have a "residence" per 26 C.F.R. §1.871-2. Constitutional citizens or "nationals of the United States" of America have a domicile rather than a residence. Only privileged constitutional/political "aliens" have a "residence".
<input type="checkbox"/> 11.2 Statutory but not constitutional "U.S. citizen". Described in <a href="#">8 U.S.C. §1401</a> , 8 U.S.C. §1101(a)(22)(A), and 26 C.F.R. §1.1-1(c). Born on federal territory and domiciled in the District of Columbia or federal territory or possession. Not a constitutional or Fourteenth Amendment "citizen of the United States" per Rogers v. Bellei, 401 U.S. 815 (1971).	<input type="checkbox"/> 12.2 Kingdom of Heaven on Earth. I have a religious objection to having an earthly domicile within any existing, man-made government. I am a "transient foreigner" but not an "inhabitant" with respect to the man-made government having jurisdiction in the place where I temporarily live. The Bible says in Psalm 89:11-13, Isaiah 45:12, Deut. 10:14 that the Earth was created and is owned exclusively by God and NOT any man or government of men. It also says in Psalm 47:7 that God is the King of all the Earth. Therefore no one but God's Kingdom can have domiciliaries because presence on the territory of the Sovereign is a prerequisite to all declarations of domicile and allegiance.
<input type="checkbox"/> 11.3 Statutory "U.S. national". Described in <a href="#">8 U.S.C. §1408</a> , <a href="#">8 U.S.C. §1101(a)(22)(B)</a> , and <a href="#">8 U.S.C. §1452</a> . Born anywhere in the country and domiciled in American Samoa or Swains Island	<input type="checkbox"/> 12.3 Not within any government on earth. I choose not to politically associate with any group or government on earth for my protection. The First Amendment to the Constitution protects my right of freedom from compelled association. I am a "transient foreigner" but not an "inhabitant" of the place where I live.
<input type="checkbox"/> 11.4 Foreign National. Country: _____. Nonresident alien under <a href="#">26 U.S.C. §7701(b)(1)(B)</a> if a public officer.	<input type="checkbox"/> 12.4 "United States" (District of Columbia, see <a href="#">26 U.S.C. §7701(a)(9)</a> and (a)(10))
<input type="checkbox"/> 11.5 Dual nationality. national of USA*** (NOT "U.S.**") pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> AND the following country, nation, or government: _____	<input type="checkbox"/> 12.5 Federal areas within state: _____ (state name)
<input type="checkbox"/> 11.6 Dual nationality. national of USA*** (NOT "U.S.**") pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> AND Kingdom of Heaven on Earth.	<input type="checkbox"/> 12.6 Foreign country or government: _____ (name of foreign country or government). See <a href="#">26 U.S.C. §892(a)(3)</a> for definition of "foreign government".
<input type="checkbox"/> 11.7 "Free Inhabitant" under the Articles of Confederation but not Constitutional "Citizen" or "citizen of the United States". Articles of Confederation identify themselves as "perpetual", and therefore this status is perpetual.	<input type="checkbox"/> 12.7 Federal territory or possession. Territory/possession name: _____
<b>13. DIPLOMATIC STATUS</b> The following statuses constitute internationally protected persons pursuant to <a href="#">18 U.S.C. §112</a> who are immune (not "exempt") from federal income taxation pursuant to <a href="#">26 U.S.C. §892</a> . Those claiming such status must file IRS Form W-8EXP to claim immunity from taxation.	
<input type="checkbox"/> 13.1 Employee or agent of God's government on earth. Abandoned all aid and protection of man-made statutory national laws and became a "stateless person" relative only to the national government pursuant to <a href="#">Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989)</a> , Phil. 3:20, Psalm 119:19, Psalm 68:8-9.	
<input type="checkbox"/> 13.2 Minister or ambassador of a foreign state or government: _____ (State name). See <a href="#">26 U.S.C. §892(a)(3)</a> for definition of "foreign government".	
<input type="checkbox"/> 13.3 Employee or agent of a foreign government. Government name: _____	

**14. FEDERAL FRANCHISES:**(See Liberty University, Section 4: <http://sedm.org/LibertyU/LibertyU.htm>)Yes ☐ No ☐**14.1** Internal Revenue Code, Subtitle A "trade or business" franchise/excise tax. Also called "income tax".

"trade or business" is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office" in the government. Those not engaged are a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#); See and rebut following within 30 days if disagree or be held in default, estoppel, and laches:

*The Trade or Business Scam*, Form #05.001; <http://sedm.org/Forms/FormIndex.htm>

If "NO" is checked to the left, the following applies:

**PRIVATE RECIPIENTS OF THIS FORM:** If you are a private recipient and the answer to the question to the left is "NO", you are warned that you may NOT use any of the information provided by the Submitter of this form or any of the attached forms to submit to the government or for ANY commercial purpose. This means you may not use any of the information provided to prepare or submit any IRS information return, such as forms W-2, 1042S, 1098, 1099, K-1, etc. and that you risk criminal prosecution if you do under the provisions of [26 U.S.C. §57206](#), [7207](#), [18 U.S.C. §654](#), and [18 U.S.C. §912](#). This document also constitutes an indemnification of all personal liability of the private recipient for failure to withhold or report. Submitter agrees to accept all legal consequences for following the content of this form and to become the Substitute Defendant in an action against the Private Recipient for following the requirements of this form. This indemnification does NOT apply to government recipients.

**GOVERNMENT RECIPIENTS OF THIS FORM:** If recipient of this form is the government and the answer to the question to the left is "NO", you are also hereby legally notified that any information returns you may have received connected with me, such as W-2, 1042S, 1098, and 1099, *are FALSE and FRAUDULENT* and this submission constitutes a formal request to correct the false reports and criminally prosecute the submitter pursuant to [26 U.S.C. §57206](#), [7207](#), [18 U.S.C. §654](#), and [18 U.S.C. §912](#) and civilly prosecute pursuant to [26 U.S.C. §7434](#) and [31 U.S.C. §3729](#). Any numbers associated with these reports are provided *under duress* and are not "Social Security Numbers" as defined in 20 C.F.R. §422.104 but rather PRIVATELY issued "Nontaxpayer Identification Numbers" which are protected by copyright and private license agreement and may NOT be stored in any government computer system or used for ANY commercial purpose without violating the license agreement.

Yes ☐ No ☐

**14.2** Social Security (See [42 U.S.C. Chapter 7](#)). Any applications on file are fraudulent and a nullity for any one or more of the following reasons: 1. Never personally made application and therefore nonbinding; 2. Never consented to participate; 3. Cannot lawfully consent because not domiciled on federal territory and not a "U.S. citizen" per [8 U.S.C. §1401](#) or a "permanent resident" at the time of application in violation of 20 C.F.R. §422.104; 4. Acting as a fiduciary with no capacity to contract with federal government. See: Forms #06.002 and #13.007 at <http://sedm.org/Forms/FormIndex.htm>.

Date that UNLAWFUL participation was retroactively terminated: \_\_\_\_\_

(Date SSA Form 521 and/or Resignation of Compelled Social Security, Form #06.002, was mailed to SSA and IRS)

**WARNING:** If the answer to this question is "NO", any Social Security Number or Taxpayer Identification Number you have on file is FALSE and must be removed from your records. Failure to abide by this absolute requirement of law is a criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and a civil violation of [42 U.S.C. §408\(a\)\(7\)](#) and [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#).

Further details: *Resignation of Compelled Social Security Trustee*, Form #06.002; <http://sedm.org/Forms/FormIndex.htm>

Yes ☐ No ☐

**14.3** Federal elected or appointed "public officer"

Yes ☐ No ☐

**14.4** Federal "employee" as defined in [26 U.S.C. §3401\(c\)](#) and 26 C.F.R. §31.3401(c)-1

Yes ☐ No ☐

**14.5** State-issued driver's license. Corporate (not de jure) State name: \_\_\_\_\_

Yes ☐ No ☐

**14.6** State-issued marriage license.

Yes ☐ No ☐

**14.7** Attorney license (Admitted to practice by state-supreme Court)

Yes ☐ No ☐

**14.8** Government Identifying Numbers. If "NO" is specified, the following applies:

**WARNING:** You may not use any government issued identifying number in connection with the Submitter, such as a Social Security Number (SSN) as defined in 20 C.F.R. §422.103(d), Taxpayer Identification Number (TIN) as defined in [26 U.S.C. §6109](#), or Employer Identification Number (EIN) as defined in [26 U.S.C. §6109](#). Submitter:

1. Would be violating the law to either request or use a Taxpayer Identification Number. See:  
*Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205  
<http://sedm.org/Forms/FormIndex.htm>
2. Is not required to have or to use a Social Security Number or Taxpayer Identification Number pursuant to 31 C.F.R. §103.34(a)(3)(x) and 31 C.F.R. §306.10 Note 2.
3. Does not participate and is not lawfully eligible to participate in Social Security or the "trade or business" excise taxable franchise described in [26 U.S.C. Subtitle A](#).
4. Is not an "alien" for which an Individual Taxpayer Identification Number may lawfully be used pursuant to 26 C.F.R. §301.6109-1(d)(3). Nonresident aliens are NOT "aliens" and are not equivalent. A person who is a "national" can be a "nonresident alien" without being an "alien". See [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [26 U.S.C. §7701\(b\)\(1\)\(B\)](#). For further details on this SCAM, see the following:  
*Flawed Tax Arguments to Avoid*, Form #08.004, Section 5.4  
<http://sedm.org/Forms/FormIndex.htm>
5. May not lawfully use or possess any government identifying number because it is "public property" which belongs to the government pursuant to 20 C.F.R. §422.103(d). Only "public officers" on official business may lawfully use public property, and only in strict accordance with law for the benefit of the government and not them as private individuals.
6. Is appearing here as a private person and not a public officer. If you compel me to use a government identifying number, you are an accessory to criminal conversion of private property to a public use and a public purpose if you connect me or my assets with a public number in violation of [18 U.S.C. §654](#). You could end up in jail for up to ten years if you put an identifying number on any records pertaining to me or my property, assets, or my earnings from PRIVATE employment.
7. Has been a victim of identity theft, compelled association, and conversion by the government and its agents in banks and financial institutions in the past by unlawfully and involuntarily connecting him/her with knowingly false and fraudulent identifying numbers in criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and a civil violation of [42 U.S.C. §408\(a\)\(7\)](#) and [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#). He would like to prevent a recurrence of this behavior again.
8. Will file a criminal complaint in connection with the use of any government issued identifying number connected with his exclusively PRIVATE life, property, and liberty and vociferously prosecute all those who unlawfully compel him to use a knowingly false number or any number at all in order to obtain any service or product in violation of [42 U.S.C. §408](#).

## 15. DOMICILE AND RESIDENCE:

1. My domicile and NOT "residence" is that indicated earlier in block 12.
2. My domicile is outside the statutory "[United States](#)" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and outside of federal territory.
3. I am not a statutory "resident". All "residents" are statutory "aliens" per [26 U.S.C. §7701\(b\)\(4\)](#).
4. I DO NOT have a statutory "[residence](#)" anywhere within the statutory "United States" per 26 C.F.R. §1.871-2(b) because I am not a statutory "alien". If you believe that the term "residence" includes the domicile of those who are nationals of the United States\*\*\* OF AMERICA and non-resident NON-persons, please produce a statute that expressly includes this status within the meaning of the term "residence".
5. As used throughout this document, the term "statutory United States" includes federal territory within the exclusive jurisdiction of Congress and not within the exclusive jurisdiction of any state of the Union.

## 16. TAX WITHHOLDING LEGAL REQUIREMENTS:

1. **WARNING:** You may not lawfully withhold any amount from my earnings. The remainder of this section provides legally admissible evidence proving why this is.
2. Your withholding is ONLY on "wages" as legally defined in [26 U.S.C. §3401](#). The earnings of non-resident NON-persons not engaged in a "trade or business" as legally defined are excluded from "wages" per [26 U.S.C. §3401\(a\)\(6\)](#) and [26 U.S.C. §3401\(a\)\(11\)](#) and therefore may not lawfully become the subject of tax withholding. If you withhold, you will therefore be guilty of the following crimes:
  - 2.1. [18 U.S.C. §654](#): Conversion of private property to a "public use" and a "public office". You are converting my PRIVATE earnings from labor into a public purpose and a "public office" by fraudulently and falsely connecting same with a "trade or business".
  - 2.2. [18 U.S.C. §201](#): Bribery of public officials and witnesses. You are bribing public officials who will receive the money you STOLE from me in violation of the law. The punishment is a fine and up to 15 years in jail. I remind you that all tax withholdings are classified as "gifts" by the IRS. See IRS Document 6209, pp. 4-1 and 4-2, which identify W-2 forms as "Estate and gift taxes". All tax withholdings are "gifts" to public officials that also constitute bribes. See also 31 U.S.C. §321(d)(2).
  - 2.3. [18 U.S.C. §1956\(a\)\(1\)\(A\)\(ii\)](#): Money laundering. You are laundering unlawfully withheld monies. The punishment is a fine up to \$500,000 and imprisonment for up to twenty years.
3. IRS Publication 515 indicates that nonresident alien individuals who give you IRS form W-8BEN are exempt from backup withholding. This requirement is also found in [26 U.S.C. §3401\(a\)\(6\)](#) and [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#). This form serves the equivalent of IRS Form W-8 because IRS doesn't have a form for those who are "non-resident non-persons", "persons", or "nontaxpayers".

*"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) **are exempt from backup withholding and Form 1099 reporting.**"*  
*[IRS Publication 515, Year 2017, p. 4]*

4. You MAY NOT lawfully tamper with, reject, redact any portion of, or alter any withholding forms that I give you. You must accept them AS IS and may not lawfully threaten me to change them. If you do, you could be prosecuted for extortion.

*"The employer is not authorized to alter the form or to dishonor the employee's claim. The certificate goes into effect automatically in accordance with certain standards enumerated in [§ 3402\(f\)\(3\)](#)."*  
*[U.S. v. Malinowski, 347 F.Supp. 347 (1972)]*

5. The earnings connected with our relationship do not constitute "income" and therefore cannot be the subject of any tax or withholding or reporting within the Internal Revenue Code. The only definition of "income" in the Internal Revenue Code is found in [26 U.S.C. §643\(b\)](#) and it includes ONLY the earnings of a trust or estate. I am not representing a domestic trust or estate. My earnings and my entire estate instead are a "foreign estate" pursuant to 26 U.S.C. §7701(a)(31).
6. Any earnings that result from our relationship do not originate from "sources within the United States". The term "United States" is defined below. If you dispute this definition, please provide the definition that expressly identifies states of the Union as being included in the meaning of "United States":

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

(a) Definitions

(9) United States

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

(10) State

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

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TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES  
CHAPTER 4 - [THE STATES](#)

[Sec. 110. Same;](#) definitions

(d) The term "State" includes any [Territory](#) or possession of the United States.

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*"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."*  
*[Black's Law Dictionary, Sixth Edition, p. 581]*

7. The financial transactions likely to result from our relationship are excluded from (not "subject to" but not "exempt") taxation pursuant to the

following authorities and therefore not subject to withholding:

- 7.1. [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#): Earnings from labor of “nonresident aliens” not engaged in a “trade or business” and working in the “United States” is not deemed to be income from sources within the “United States”.
- 7.2. [26 U.S.C. §3401\(a\)\(6\)](#): Nonresident aliens do not earn “wages”.
- 7.3. [26 U.S.C. §1402\(b\)](#): Nonresident aliens do not earn “self-employment income”.
- 7.4. [26 U.S.C. §864\(b\)\(1\)\(A\)](#): Earnings of “nonresident aliens” working for foreign employers such as private employers do not have earning associated with a “trade or business in the United States”
- 7.5. 26 C.F.R. §31.3401(a)(6)-1(b): Remuneration of nonresident aliens outside the “United States” is not subject to taxation.
- 7.6. 26 C.F.R. §1.872-2(f): Earnings of nonresident aliens outside the “United States” do not constitute “gross income”.
- 7.7. 26 C.F.R. §1.871-7(a)(4): Nonresident aliens not engaged in a “trade or business” earn no “gross income”
8. Tax withholding is only appropriate for those having a tax liability. A non-resident NON-person such as the submitter with no “income” or earnings from “sources within the United States” under [26 U.S.C. §871](#) can have no tax liability. If you think you, as a private employer or private institution, constitute a “source within the United States”, then why did the IRS Internal Revenue Manual say the following and where are states of the Union included in “United States” as defined above?:

[Internal Revenue Manual \(I.R.M.\) Section 5.14.10.2 \(09-30-2004\)](#)

*Payroll Deduction Agreements*

2. ***Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.*** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.

[\[http://www.irs.gov/irm/part5/ch14s10.html\]](http://www.irs.gov/irm/part5/ch14s10.html)

9. You can only be an “employer” if I am an “employee”, according to [26 U.S.C. §3401\(d\)](#). I am NOT an “employee”, because all “employees” are “public officers” engaged in a “trade or business” who work for the United States government as the equivalent of “temps” or “Kelly Girls” on loan to private employers such as you. I DO NOT consent to act in such capacity, and therefore you cannot be an “employer” in the context of me:

[26 C.F.R. § 31.3401\(c \)-1](#) Employee:

*“...the term [employee] includes [is limited to] officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term ‘employee’ also includes an officer of a corporation.”*

[26 U.S.C. §3401\(c \) Employee](#)

*For purposes of this chapter, the term “employee” includes [is limited to] an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term “employee” also includes an officer of a corporation.*

**8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267**

***Employee:*** “The term employee specifically includes officers and employees **whether elected or appointed**, of the United States, a state, territory, or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing.”

If you disagree with this item, please rebut the admissions at the end of the following document within 30 days or be held in default and estopped to challenge later: [Why Your Government is Either a Thief or You Are a “Public Officer” for Federal Income tax Purposes](#), Form #05.008; <http://sedm.org/Forms/FormIndex.htm>

10. You are only liable to withhold if you are an “employer” and if I receive “wages”. 26 C.F.R. §31.3403-1, 26 C.F.R. §31.3111-4, 26 C.F.R. §3102-1(c ). The only way I can receive “wages” is to sign a contract called a W-4 **absent duress** consenting to call what I earn “wages” as legally defined but not commonly understood. If I don’t sign the contract, then I don’t earn “wages” subject to any withholding or reporting:

***“Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will...”***

*[The Antelope, 23 U.S. 66; 10 Wheat 66, 6 L.Ed. 268 (1825)]*

***“Included in the rights of personal liberty and the right of private property--partaking of the nature of each--is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property.”***

***“...The right of a person to sell his labor upon such terms as he deems proper is, in its essence, the same as the right of the purchaser of labor to prescribe the conditions under which he will accept such labor from the person offering to sell it.”***

[26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

(a) In general.

***Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3.***

Title 26: Internal Revenue

[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)

(a) In general.

An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

11. If I never give you an IRS form W-4 and thereby consent to call what I earn "wages" as defined in the Internal Revenue Code, then you can't lawfully withhold or report anything:

- 11.1. Everything that goes on the IRS form W-2 constitutes STATUTORY "wages" as legally defined and not commonly understood.  
11.2. Tax withholding ONLY pertains to "wages" as legally defined and NOT all earnings. The U.S. Supreme Court confirmed this:

*"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup. Ct. 467, 62 L. Ed.--), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term 'gross income,' and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term 'income' has no broader meaning in the 1913 act than in that of 1909 (see Stratton's Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is no difference in its meaning as used in the two acts."*  
[Southern Pacific Co., v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

- 11.3. If you are ordered by the IRS to withhold at single zero because I refuse to submit an IRS form W-4, then you must withhold and report ONLY on "wages" as statutorily defined and limited pursuant to the I.R.C. "trade or business" franchise agreement and 26 U.S.C. §6941(a). I don't earn "wages" if I never consented to call them "wages" using a private contract called an IRS form W-4.

12. On the subject of unlawful withholding, the Bible says the following. "Wages" as used below implies the ordinary and excludes the statutory definition:

*"Woe to him who builds his house by unrighteousness*

*And his chambers by injustice,*

**Who [whether individual or government] uses his neighbor's service without wages**

*And gives him nothing for his work,"*

*[Jer. 22:13, Bible, NKJV]*

*"Come now, you rich, weep and howl for your miseries that are coming upon you! Your riches are corrupted, and your garments are moth-eaten. Your gold and silver are corroded, and their corrosion will be a witness against you and will eat your flesh like fire. You have heaped up treasure in the last days. **Indeed the wages of the laborers who mowed your fields, which you kept back by fraud, cry out; and the cries of the reapers have reached the ears of the Lord of Sabaoth.** You [the business owner who controls the purse of the workers] have lived on the earth in pleasure and luxury; you have fattened your hearts as in a day of slaughter. You have condemned, you have murdered the just; he does not resist you. "*

*[James 5:1-6, Bible, NKJV]*

*"You shall not cheat your neighbor, nor rob him. **The wages of him who is hired shall not remain with you all night until morning.***

*"*

*[Lev. 19:13, Bible, NKJV]*

## **17. TAX REPORTING LEGAL REQUIREMENTS:**

1. **WARNING:** It is a criminal offense to file information returns against any payments you make in connection with our relationship. Filing of false information returns carries severe civil and criminal penalties. Information returns include IRS Forms W-2, 1042S, 1098, and 1099. I can only earn "wages" reportable on an IRS form W-2 if I am lawfully engaged in a "public office" in the U.S. Government as required by 26 U.S.C. §6041(a). Voluntarily signing a contract/agreement called an IRS form W-4 is the only way that a non-resident NON-person not engaged in a "trade or business" can engage in such a "public office" per 26 C.F.R. §31.3401(a)-3(a), and 26 C.F.R. §31.3402(p)-1. Otherwise, it is a crime to impersonate a public officer in violation of 18 U.S.C. §912 to file an information return. If you file any kind of information return relating to me, you will be guilty of conspiracy to commit all the following crimes and civil infractions:
- 1.1. False information returns submitted in violation of 26 U.S.C. §7434. Punishment is all attorney fees plus twice the false amount reported.
- 1.2. Impersonating a public officer in violation of 18 U.S.C. §912. Punishment is a fine and up to three years in jail. Only "public officers" can act as "taxpayers", and you are creating a false presumption that I am a "taxpayer" by filing false information returns.
- 1.3. Conversion of private property to a public use, public purpose, and public office as a "withholding agent" in violation of 18 U.S.C. §654.
- 1.4. Impersonating a statutory "U.S. citizen" pursuant to 18 U.S.C. §911. Punishment is a fine and up to three years in jail. Only statutory and not constitutional "U.S. citizens" can lawfully act as "public officers" engaged in a "trade or business" and I am NOT a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 or 26 U.S.C. §7701(a)(30), but rather a non-resident non-person and CONSTITUTIONAL citizen.
- 1.5. False information returns in violation of 26 U.S.C. §7206. Punishment is up to a \$100,000 fine and 3 years in jail to file a false information return.
- 1.6. False information returns in violation of 26 U.S.C. §7207. Punishment is up to \$10,000 and 1 year in jail to submit a false information return.
- 1.7. Perjury in violation of 18 U.S.C. §1001 and 18 U.S.C. §1621. The IRS Forms W-3 and 1096 submitted with the information return is signed under penalty of perjury and verifies the accuracy of the accompanying information return. These forms are submitted as a government officer and agent called a "withholding agent" defined in 26 U.S.C. §7701(a)(16). Those forms are FRAUDULENT now that you have been notified that they are false and you willfully refuse to either stop filing the false report or correct the false reports

already filed.

2. IRS Publication 515 indicates that nonresident aliens who give you IRS form W-8BEN are exempt from 1099 reporting. This form serves the equivalent purpose and is a superset of that form. It, rather than the W-8BEN, had to be created and submitted because submitter is NOT a "nonresident alien" or "person", but rather a "non-resident non-person" not subject but not statutorily "exempt" in relation to the Internal Revenue Code Subtitles A and C.

*"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) **are exempt from backup withholding and Form 1099 reporting.**"*  
*[IRS Publication 515, Year 2017, p. 4]*

3. [26 U.S.C. §6041](#) says that only earnings connected with a "trade or business" may be reported on an information return such as IRS forms W-2, W-3, 1042-S, 1096, and 1099.

[TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)  
[§ 6041. Information at source](#)

(a) Payments of \$600 or more

**All persons engaged in a trade or business and making payment in the course of such trade or business to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.**

4. None of the earnings connected with our relationship pertains to a "trade or business" as statutorily defined below, and therefore is not subject to reporting:

[26 U.S.C. Sec. 7701\(a\)\(26\)](#)

*"The term 'trade or business' includes the performance of the functions of a public office."*

5. The term "income" is defined in [26 U.S.C. §643\(b\)](#), and only "income" may be reported. Since I am NOT an "estate or trust", I earn no reportable "income":

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643](#)  
[§643. Definitions applicable to subparts A, B, C, and D](#)

(b) **Income**

*For purposes of this subpart and subparts B, C, and D, **the term "income", when not preceded by the words "taxable", "distributable net", "undistributed net", or "gross", means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law.** Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.*

IRS Form 1042-S may only be prepared in the case of statutory "nonresident aliens INDIVIDUALS" (per [26 U.S.C. §7701\(b\)\(1\)\(B\)](#)) who have "income" from "sources within the statutory but not constitutional "United States" that is not connected with a "trade or business" and therefore constitutes "gross income" within the meaning of [26 U.S.C. §61](#). All such sources are expressly indicated in [26 U.S.C. §871\(a\)](#). All of these sources are government payments. The transactions likely to occur between us are NOT government payments and are not listed in [26 U.S.C. §871\(a\)](#), and therefore may not lawfully be reported. For further details, see the following article:

*Correcting Erroneous Information Returns, Form #04.001: <http://sedm.org/Forms/FormIndex.htm>*

## SECTION 2: AFFIDAVIT OF TAX STATUS

**The Human being (but not statutory "Person") who signed this form hereby affirms under penalty of perjury from WITHOUT the statutory "United States" per 26 U.S.C. §1746(1) that:**

1. Submitter has **NO tax liability** or "gross income" pursuant to [26 C.F.R. §1.872-2\(f\)](#), [26 C.F.R. §1.871-1\(a\)](#), and [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#) and therefore no need to deduct or withhold.
2. Submitter is not a statutory "taxpayer" as defined in [26 U.S.C. §7701\(a\)\(14\)](#) and not subject to the revenue laws.

**"Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government and not engaged in the "trade or business" franchise as a public officer]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law."**  
[*Economy Plumbing & Heating v. U.S.*, 470 F.2d. 585 (1972)]

3. Submitter is not statutorily "exempt" or an "exempt individual" as defined in [26 U.S.C. §7701\(b\)\(5\)](#) because one must otherwise be subject to the I.R.C. to be such a legal "person" and have any civil status under the I.R.C. Rather, Submitter is "not subject" to Internal Revenue Code Subtitle A "trade or business" franchise agreement and is a non-resident non-person. Since IRS forms very deliberately do not have a block for "not subject" and are only for use by those who are "taxpayers", Submitter had to make his/her own form, THIS form, to avoid committing perjury on a government form in describing his/her status under penalty of perjury. Those who are "not subject" are described NOT as a "person", "individual", or "taxpayer", but simply as "foreign" or a "foreign estate" in [26 U.S.C. §7701\(a\)\(31\)](#).

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)  
[§ 7701. Definitions](#)

(a) Definitions

(31) Foreign estate or trust

(A) Foreign estate

**The term "foreign estate" means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.**

4. Submitter is a "non-resident non-person" but not a "nonresident alien" or "nonresident alien individual". A "non-resident non-person" is defined as one who is "neither a citizen nor a resident" of the "United States" and who has no domicile or physical presence on federal territory or contracts or agency with the national government. This is exactly what an "American National", or "national" born in a state of the Union who is not domiciled on federal territory in the "United States" is. The only withholding form that a "non-resident non-person" who is neither a statutory "alien" (per [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)) nor an "individual" (per [26 C.F.R. §1.1441-1\(c\)\(3\)](#) and [5 U.S.C. §2105\(a\)](#)) and who is not engaged in federal franchises can fill out is a W-8BEN with block 3 modified to add the word "nontaxpayer" or "human being" or "non-resident non-person" to it. All statutory "taxpayers" and "individuals" are "aliens" per [26 C.F.R. §1.1441-1\(c\)\(3\)](#) and public officers in the national and not state government, and therefore submitter cannot check the "individual" block of the W-8BEN form without committing perjury under penalty of perjury. Even statutory "U.S. Citizens" per [26 C.F.R. §1.1-1\(c\)](#), [8 U.S.C. §1401](#), and [26 U.S.C. §3121\(e\)](#) must be aliens in relation to a foreign country under a tax treaty per [26 U.S.C. §911](#) in order to be statutory "taxpayers".
5. Submitter is not engaged in a "trade or business", which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". Receipt of earnings from the District of Columbia in connection with a "trade or business" under [26 U.S.C. §871\(b\)](#) or not connected under [26 U.S.C. §871\(a\)](#) are the only types of "gross income" or "taxable income" that nonresidents who are not aliens can have under I.R.C. [Subtitle A](#).
6. Submitter is a "transient foreigner" but not a statutory "foreign person" or statutory "alien" in respect to the national government and federal territory. A human being or artificial entity such as a state corporation domiciled in a state of the Union is a "transient foreigner" but not a "person", "individual", or "foreign person" for the purposes of the Internal Revenue Code because the term "United States" is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia and is nowhere expressly expanded to include any state of the Union.
7. Submitter is not in receipt of any treaty benefit under the terms of an income tax treaty with a foreign country.
8. Submitter has not made an election to be treated as a "resident alien" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) under the authority of [26 U.S.C. §6013\(g\)](#) and (h).
9. Submitter is not a statutory "individual" as defined in [26 C.F.R. §1.1441-1\(c\)\(3\)](#) or a "person" as defined in [26 U.S.C. §7701\(c\)](#) because not domiciled or resident on federal territory and not eligible or consensually participating in any federal franchise or "benefit" in the context of this exclusively private and not public transaction. As such, he/she is not a "public officer" within the government but rather a private human being. The only thing the government can regulate or tax are public activities, public officers, and public "employees" who are the only "persons" mentioned in the I.R.C. franchise per [26 U.S.C. §7343](#) and [6671\(b\)](#). It is otherwise unconstitutional to regulate exclusively private conduct.

*"The power to "legislate generally upon" [the PRIVATE] life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state [e.g. "public officer"/"employee"] action, was "repugnant" to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."*  
[*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

10. Submitter is **NOT** subject to IRS Form 1099 reporting, withholding, or backup withholding pursuant to [26 U.S.C. §3401\(a\)\(6\)](#) or [26 C.F.R. §31.3401\(a\)\(6\)-1\(b\)](#):

**"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) are exempt from backup withholding and Form 1099 reporting."**  
[*IRS Publication 515, year 2001, p. 3*]

11. Submitter is not a "U.S. person" as statutorily defined pursuant to [26 U.S.C. §7701\(a\)\(30\)](#). The term "U.S. person" is statutorily defined as

follows:

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

(a)(30) [United States](#) person

The term "United States person" means -

(A) a [citizen](#) or [resident](#) of the United States,

(B) a domestic partnership,

(C) a domestic [corporation](#),

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

12. The term "United States" as used in "U.S. person" above is defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) as follows:

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

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

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

(10) State

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

13. Pursuant to the rules for statutory construction, if the states of the Union are not mentioned anywhere in Subtitle A of the Internal Revenue Code and are not included in the definition of "United States" above, they can be safely assumed to be EXCLUDED by implication:

*"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."*  
[Black's Law Dictionary, Sixth Edition, p. 581]

14. Nonresidents not engaged in the "trade or business"/public office excise taxable franchise such as the Submitter are not required to provide identifying numbers to open financial accounts. The regulation below mentions "nonresident aliens", and "non-resident non-persons" who are not statutory "aliens" must be treated the same:

Title 31: Money and Finance: Treasury

[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS](#)

[Subpart C—Records Required To Be Maintained](#)

[§103.34 Additional records to be made and retained by banks.](#)

(a)(3) A taxpayer identification number required under paragraph (a)(1) of this section need not be secured for accounts or transactions with the following:

(x) non-resident aliens who are not engaged in a trade or business in the United States.

*In instances described in paragraphs (a)(3), (viii) and (ix) of this section, the bank shall, within 15 days following the end of any calendar year in which the interest accrued in that year is \$10 or more use its best effort to secure and maintain the appropriate taxpayer identification number or application form therefor.*

15. It amounts to "compelled association" in violation of the First Amendment to force me to associate with or be identified as a "U.S. person" (under [26 U.S.C. §7701](#)(a)(30)), a statutory "U.S. citizen" (under [8 U.S.C. §1401](#)), or a "taxpayer" (under [26 U.S.C. §7701](#)(a)(14)) or any status OTHER than that described above. I would also be committing perjury under penalty of perjury to sign any government form that identified me as any of these three types of entities.
16. I will not allow you to compel me to participate in the "trade or business" franchise or contract with the government by changing my status to be anything other than that described herein. All franchises are contracts between the grantor and the grantee:

*As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon valuable considerations, for purposes of individual advantage as well as public benefit,<sup>1</sup> and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris.<sup>2</sup>*

[Am.Jur.2d, Franchises, §4: Generally]

<sup>1</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.

<sup>2</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.

17. Pursuant to the [Declaratory Judgments Act, 28 U.S.C. §2201](#)(a) and the federal courts, the recipient of this form and any government agent handling this case has NO authority to assume any tax status other than that indicated on this form or to convert an innocent "nontaxpayer" into a "taxpayer".

*Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) **This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991)** (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED. [Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

*"And by statutory definition, 'taxpayer' includes any person, trust or estate subject to a tax imposed by the revenue act. ...Since the statutory definition of 'taxpayer' is exclusive, the federal courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..." [C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d 18 (1939)]*

*"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..." [Botta v. Scanlon, 288 F.2d 504, 508 (1961)]*

18. A summary of Citizenship Status v. Tax Status (Table 5) and the meaning of "State" and "state" in the context of federal and state laws (Table 3) are found in the Appendix to this document to clarify the statements herein.

### **SECTION 3: DURESS STATEMENT**

If any other government form which the Recipient of this form might have received or viewed which I might have signed contradicts anything contained herein, the reasons are that:

1. I was threatened or felt threatened:
  - 1.1. By the Recipient to either not be hired or be fired if I did not sign a W-4 agreement or submit a specific government form that doesn't pertain to me and thereby commit what I know to be fraud and/or perjury on a government form. . .OR
  - 1.2. By the Recipient because I was told that I would be denied the EQUAL right of all to engage in a business opportunity or financial account needed to sustain my life if I did not fill out and submit the form indicated and which I knew misrepresented my status or had no options to correctly represent my status. . .OR
  - 1.3. By the government because I would become the target of unlawful or "selective" IRS/government enforcement that the legal profession, the courts, and the government routinely protect and encourage because of conflicts of interest, undue consolidation of power, and greed.

*"For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows.*

*But thou, O man of God, flee these things; and follow after righteousness, godliness, faith, love, patience, meekness.*

*Fight the good fight of faith, lay hold on eternal life, whereunto thou art also called, and hast professed a good profession before many witnesses."*

*[1 Timothy 6:5-12, Bible, NKJV]*

- 1.4. By the Recipient, who may have refused to accept this form or sent it back, because they knew they were violating both the law and my rights and wanted to obstruct justice, destroy evidence of their wrongdoing, and tamper with a federal witness because this form is signed under penalty of perjury.
2. I was therefore under unlawful duress and the target of racketeering, extortion, and/or unconscionable "adhesion contracts" by the recipient/government.
3. The origin of the duress was the Recipient of this form acting in a quasi-governmental and "public officer" capacity as a "withholding agent" pursuant to [26 U.S.C. §7701](#)(a)(16) and who is therefore legally liable to respect my constitutional rights and REFUSED demands to do so. . . AND
4. The result of the unlawful duress was that I was compelled to contract with or engage in commerce with the government against my will and/or religious beliefs in violation of Article 1, Section 10 of the United States Constitution, and to donate private property to a public use, public purpose, and/or public office in the government such as the "trade or business" franchise that is the heart of the Internal Revenue Code. Participation in all government franchises is an act of contracting because all franchises are contracts.

I hereby for the record declare as void, untrustworthy, and not admissible as evidence of any obligation on my part any and all forms, declarations of status, or other correspondence in conflict with this form or any attached form I may have provided because submitted under unlawful duress.

***"An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced. <sup>3</sup> Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced, <sup>4</sup> and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to***

<sup>3</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed 134

<sup>4</sup> Barnett v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fiske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va 215, 2 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed 479, 60 S Ct 85.

*avoid it.*<sup>5</sup> However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.<sup>6</sup>”  
[American Jurisprudence 2d, Duress, Section 21]

This affidavit of duress and void declaration especially includes, but is not limited to, anything relating to government franchises, disclosures of government identifying numbers such as SSN or TIN, tax withholding or reporting forms such as the W-4 contract forms (26 C.F.R. §31.3401(a)-3(a) and 26 C.F.R. §31.3402(p)-1), tax returns, or any other declarations of status (e.g. “employee”, “taxpayer”, “individual”, “inhabitant”, “U.S. citizen”) arising out of any tax, citizenship, or licensing forms provided to the government such as driver’s license applications, applications for ID cards, voter registration, or benefit applications.

An expanded version of this duress statement is contained at the following address and is hereby incorporated into this document by reference:

[Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers](http://sedm.org/Forms/FormIndex.htm), Form #02.005  
<http://sedm.org/Forms/FormIndex.htm>

#### **SECTION 4: DO NOT ATTEMPT TO ADVISE ME WHAT TO PUT ON ANY GOVERNMENT FORM OR TO CHANGE THE STATUS DESCRIBED IN THIS FORM**

Per [26 U.S.C. §6065](#), all tax forms must be signed under penalty of perjury, just as this form is. As such, this form and ALL tax forms I submit to you constitute “testimony of a witness” and are protected by witness tampering laws. I remind the recipient that it is a federal offense to tamper with witnesses. Tampering includes, but is not limited to:

1. Advising me what to put on this form or any tax or withholding form and thereby conspire to commit PERJURY in violation of [18 U.S.C. §1542](#), [18 U.S.C. §911](#), [18 U.S.C. §1001](#), and [18 U.S.C. §1621](#). All such attempts shall form an inseparable part of the forms you both receive and must keep on file so that you may be held accountable.
2. Refusing to honor that status that I describe here and thereby compelling me to commit perjury for the PRIVILEGE of being treated EQUALLY to everyone else you service.
3. Telling me that what I put on the form is INCORRECT or FALSE and thereby refusing to accept the form, and yet refusing to offer legal evidence signed under penalty of perjury (as required by [26 U.S.C. §6065](#)) PROVING that it is false.
4. Threatening to withhold service or discriminate against me while acting as a public officer called a “withholding agent” defined in [26 U.S.C. §7701\(a\)\(14\)](#). That would be a denial of equal protection of the law.
5. Imputing or assuming a legal status OTHER than what I put here, and which might subject me to illegal enforcement or penalties against parties not subject. All such activities constitute an unconstitutional “Bill of Attainder” if implemented against those not consensually and lawfully engaged in government franchises. Not even federal judges can make such determinations. 28 U.S.C. §2201(a) forbids such determinations.

Consistent with the above, if any of the above criminal witness tampering has occurred or will occur, the following additional checkboxes are provided to document said tampering so that it may become legal evidence useful against the recipient in a subsequent enforcement proceeding. The Submitter, by checking and initialing any of the boxes below certifies the existence of witness tampering in the context of this transaction:

- ☐ Advised me to put information on tax withholding forms that I know is FALSE and thus conspired to commit perjury. Initial: \_\_\_\_\_
- ☐ Refused to do business with me unless I committed perjury on tax withholding forms, and thus deprived me of equal protection and equal treatment while acting as a public officer of the U.S. government called a “withholding agent”. Initial: \_\_\_\_\_
- ☐ Identified the information I provided as FALSE but refusing to provide court admissible evidence signed under penalty of perjury (as required by [26 U.S.C. §6065](#)) PROVING it is. Thus, they created the equivalent of a state sponsored religion in which presumption serves as a substitute for “faith” and which forces me to “worship” and serve the pagan government as a superior or supernatural being in violation of the First Amendment and Thirteenth Amendment. Initial: \_\_\_\_\_
- ☐ Stole from me or subjected me to involuntary servitude as a public officer “withholding agent” by imputing a statutory status to me that was UNTRUE. Initial: \_\_\_\_\_

#### **SECTION 5: MANDATORY FRANCHISE AGREEMENT**

All information relating to Submitter and all property of the Submitter in the custody or control or influence of the Recipient, including but not limited to the labor and earnings of the Submitter, are protected by the following franchise agreement, which is hereby incorporated by reference into this submission.

[Injury Defense Franchise and Agreement](http://sedm.org/Forms/FormIndex.htm), Form #06.027  
<http://sedm.org/Forms/FormIndex.htm>

The above franchise shall govern any all commercial or governmental uses of information relating to or property owned by the Submitter both prior to and after this submission and all relationships between the Submitter and any government or government agent, officer, or withholding agent. By accepting or using or affecting all such information or property relating to the Submitter for any purpose, the Recipient of this form and all his/her/its agents, assigns, and any and all government entities he or she or it represents implicitly consents to all present and future versions of the above franchise. If Recipient is acting as a tax withholding or reporting agent under 26 U.S.C. §7701(a)(16), Recipient represents that he/she/it has the authority to obligate the government for whom it is acting as said agent, and that if it cannot obligate said government, then it also has no legal authority to act as said agent to begin with.

If the Submitter of this form is treated by any government or court as a public officer or as being engaged in a statutory “trade or business” per 2 U.S.C. §7701(a)(26) in relation to the transaction or relationship established or described by this submission and any attached forms, Submitter

<sup>5</sup> Fiske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v. Unicume, 142 Or 416, 20 P2d 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

<sup>6</sup> Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

hereby exercises his sovereign capacity as said compelled and public officer of any and all governments he or she is imputed to represent in consenting to this agreement on behalf of said government, and in assigning the role of "Government Actor" to everyone in the government who might benefit commercially or financially, both directly or indirectly, by using the information or property protected by the above franchise contract for their commercial benefit.

This attachment shall accompany any and all tax forms, withholding forms, and reporting forms in the custody of the Recipient and his agent or assigns, and any and all reports sent to any government entity and relating to the Submitter in order to give reasonable notice to all parties affected by the above franchise. It shall especially accompany all information returns submitted by the Recipient or his/her/its agents and assigns to any government, including but not limited to IRS forms W-2, 1042-S, 1098, and 1099.

Like government laws, the above franchise agreement is subject to change without notice to the Recipient of this form or the government he/she/it is acting as an agent for. This is a requirement of the mandate for equal protection and equal treatment that is the foundation of the United States Constitution. Caveat emptor.

## SECTION 6: ENCLOSURES

### Block 18

Check	Enclosure description (in the order provided)	Encl. #	Mandatory/optional
<input type="checkbox"/>	18.1 IRS Form W-8/W-8BEN	A	Optional
<input type="checkbox"/>	18.2 IRS Form W-8EXP	B	Optional
<input type="checkbox"/>	18.3 Withholding Attachment Form	C	Optional

### FREE REFERENCES AND RESOURCES:

#### Family Guardian-Taxes page:

<http://famguardian.org/Subjects/Taxes/taxes.htm>

#### Liberty University: <http://sedm.org/LibertyU/LibertyU.htm>

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002:

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

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

Great IRS Hoax, Form #11.302 (book): <http://sedm.org/Forms/FormIndex.htm>

Federal and State Tax Withholding Options for Private Employers, Form #04.101: <http://sedm.org/Forms/FormIndex.htm>

## SECTION 7: SIGNATURE OF SUBMITTER

19. Worker signature:	I certify under penalty of perjury from without the "United States" in accordance with <a href="#">28 U.S.C. §1746(1)</a> that the information provided on this form is true, correct, and complete to the best of my knowledge and ability. Remedy for perjury may only be pursued in a state (and NOT federal) court under the common law and NOT statutory civil law.  _____ Signature	20. Date signed:	
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### NOTARY PUBLIC CERTIFICATION

BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of \_\_\_\_\_ (state name), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_ the above signed human being did appear and was identified by (circle one): driver's license/passport/other and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

I certify under PENALTY OF PERJURY under the laws of the State of \_\_\_\_\_ that the foregoing paragraph is true and correct.  
WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public

SEAL

My Commission Expires On:

## APPENDIX: LEGAL POINTS AND AUTHORITIES

(This section provided for those who seek supporting authorities of statements made in this document)

1. A "national" is statutorily defined as follows:

[TITLE 8](#) > [CHAPTER 12](#) > [SUBCHAPTER 1](#) > Sec. 1101.

[Sec. 1101. - Definitions](#)

(a)(21) The term "national" means a person owing permanent allegiance to a state.

2. The "state" in the above definition is a state of the Union. All states of the Union are "foreign states" with respect to federal government legislative jurisdiction, and therefore are lower case. Federal territories are capitalized as "State" within federal law. For example:

[TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES](#)

[CHAPTER 4 - THE STATES](#)

[Sec. 110. Same](#); definitions

(d) The term "State" includes any [Territory](#) or possession of the United States.

3. Even the "United States of America" passport recognizes the two types of citizenship defined in federal statutory law. On the inside cover of the passport it says the following. Note the phrase "citizen/national", which means "citizen OR national":

*"The Secretary of State of the United States of America hereby request all whom it may concern to permit the citizen/national of the United States named herein to pass without delay or hindrance and in case of need to give all lawful aid and protection"*

4. Below are some cites that establish the foreign relationship between the state and federal government for the purposes of legislative jurisdiction:

Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense."

[Black's Law Dictionary, 6<sup>th</sup> Edition, p. 648]

Foreign Laws: "The laws of a foreign country or sister state."

[Black's Law Dictionary, 6<sup>th</sup> Edition, p. 647]

"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states, except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and judicial proceedings of the other states..."

[81A Corpus Juris Secundum (C.J.S.), United States, §29, legal encyclopedia]

"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider.

[Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

5. The sole function of the federal government of the United States is to handle FOREIGN affairs with other countries, but it has no jurisdiction within states of the Union, including taxation. All of its revenues must derive only from the external affairs over which it has exclusive legislative jurisdiction. The rulings below occurred AFTER the passage of the Sixteenth Amendment and still limit the federal government exclusively to external matters in relation to states of the Union.

*"The States, after they formed the Union, continued to have the same range of [INTERNAL] taxing power which they had before, barring only duties affecting exports, imports, and on tonnage [which all deal with FOREIGN/EXTERNAL commerce only]. 2 Congress, on the other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to Constitutional limitations as to the method of laying taxes."*

[Graves v. People of State of New York, 306 U.S. 466 (1939)]

*"The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra." [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]*

Congress is authorized to lay and collect taxes, and to pay the debts, and provide for the common defence and general welfare of the United States. This does not interfere with the power of the States to tax [internally] for the support of their own governments; nor is the exercise of that power by the States [to tax INTERNALLY], an exercise of any portion of the power that is granted to the United States [to tax EXTERNALLY]. In imposing taxes for State purposes, they are not doing what Congress is empowered to do. Congress is not empowered to tax for those purposes which are within the exclusive province of the States. When, then, each government exercises the power of taxation, neither is exercising the power of the other. But, when a State proceeds to regulate commerce with foreign nations, or among the several States, it is exercising the very power that is granted to Congress, [22 U.S. 1, 200] and is doing the very thing which Congress is authorized to do. There is no analogy, then, between the power of taxation and the power of regulating commerce. "

[Gibbons v. Ogden, 22 U.S. 21 (1824)]

*"It will contribute to the elucidation of the question if we first consider the differences between the powers of the federal government in respect of foreign or external affairs and those in respect of domestic or internal affairs. That there are differences between them, and that these differences are fundamental, may not be doubted. The two classes of powers are different, both in respect of their origin and their nature. The broad statement that the federal government can exercise no powers except those specifically enumerated in the Constitution, and such implied powers as are necessary and proper to carry into effect the enumerated powers, is categorically true only in respect of our internal affairs. In that field, the primary purpose of the Constitution was to carve from the general mass of legislative powers then possessed by the states such portions as it was thought desirable to vest in the federal government, leaving those not included in the enumeration still in the states. Carter v. Carter Coal Co., 298 U.S. 238, 294, 56 S.Ct. 855, 865. . . ."*

*The Union existed before the Constitution, which was ordained and established among other things to form 'a more perfect Union.' Prior to that event, it is clear that the Union, declared by the Articles of Confederation to be 'perpetual,' was the sole possessor of external sovereignty, and in the Union it remained without change save in so far as the Constitution in express terms qualified its exercise. The Framers' Convention was called and exerted its powers upon the irrefutable postulate that though the states were several their people in respect of foreign affairs were one."*

*[United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936)]*

6. The states of the Union are "foreign" to federal legislative jurisdiction, because, as the U.S. Supreme Court held above, they are not subject to it. This is a result of what is called the "Separation of Powers Doctrine", which was explained by the Supreme Court as follows:

*" . . . the Constitution divides authority [legislative jurisdiction] between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: 'Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power.'" Coleman v. Thompson, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51, p. 323. (C. Rossiter ed. 1961)."*

*[New York v. United States, 505 U.S. 144 (1992)]*

7. The federal government has no legislative power outside of its "territory".

*"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that every nation [or state] possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit [voluntary] consent.'" Story on Conflict of Laws §23."*

*[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)]*

8. The states of the Union are NOT "territory" of the federal government. They are instead INDEPENDENT and SOVEREIGN states:

**86 Corpus Juris Secundum (C.J.S.) Legal Encyclopedia, Territories:**

*"§1. Definitions, Nature, and Distinctions*

*"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."*

*"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested.*

*"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.*

*"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."*

9. States of the Union retain their essential character as independent nations and foreign countries with respect to the federal government except in the matter of EXTERNAL affairs delegated by them to the Federal Government in their corporate capacity as the "United States of America":

*"The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. They continue to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain*

absolute.”

[*Bank of Augusta v. Earle*, 38 U.S. (13 Pet.) 519; 10 L.Ed. 274 (1839)]

“In determining the boundaries of apparently conflicting powers between states and the general government, the proper question is, not so much what has been, in terms, reserved to the states, as what has been, expressly or by necessary implication, granted by the people to the national government; for each state possess all the powers of an independent and sovereign nation, except so far as they have been ceded away by the constitution. The federal government is but a creature of the people of the states, and, like an agent appointed for definite and specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give validity to its acts.”

[*People ex re. Atty. Gen. V. Naglee*, 1 Cal. 234 (1850)]

10. A human being ( but NOT “person”) who is born in a state of the Union, which is outside of federal exclusive legislative jurisdiction, is called a “national”. A person who is a “national” is subject to the “political jurisdiction” but not the “legislative jurisdiction” of their mother country because they are outside of the territorial reach of its general laws. The circumstances or qualifications for becoming an “American National” as such cannot be prescribed in any federal statute or law, because the Congress cannot write any law that governs what happens within states of the Union, as the above citations indicate (see, for instance, *Carter v. Carter Coal Co.*, 298 U.S. 238, 56 S.Ct. 855 (1936)). The reason is that the states and the people in them are SOVEREIGN, and their creation, the federal government, cannot be greater than its Creator, which is the states and the people in them. The federal government is a SERVANT to the states, not their master: the equivalent of an independent contractor that handles EXTERNAL affairs only. This was confirmed by the Federalist Papers, which were written prior to the ratification of the Constitution by the states of the Union in 1789:

“No legislative act [of Congress] contrary to the Constitution can be valid. To deny this would be to affirm that the deputy (agent) [which is the federal government] is greater than his principal [the States and the people in them]; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. A Constitution is, in fact, and must be regarded by judges, as fundamental law. If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute.”

[*Alexander Hamilton*, *Federalist Paper* # 78]

11. It is absurdly ridiculous to demand from the submitter a federal statute that confers but not defines citizenship status of a person born outside of federal jurisdiction. The laws of the states in the Union, and not federal law, govern the citizenship status of people born within their exclusive jurisdiction. States of the Union have exclusive and “plenary” jurisdiction to determine the status of people born within their jurisdiction and they have never yielded that authority to the federal government either in the Constitution or in any subsequent amendment or enactment. To conclude otherwise is to admit that states of the Union have NO SOVEREIGNTY, because the federal government could just pass a law to literally STEAL all of their citizens. If the federal government had jurisdiction to pass a law that allowed them to STEAL all the citizens of the states, then the states would be left with no one to govern!
12. Congress has the power to “naturalize” people coming into America, and when they do this, these people become statutory “nationals” and constitutional but not statutory “Citizens”.

“Provision of Nationality Act of 1940 that a person becoming a national by naturalization shall lose his nationality by residing continuously for three years in territory of a foreign state, being practically identical to its successor, which was condemned by United States Supreme Court as discriminatory, would have been invalid as a congressional attempt to expatriate regardless of intent.”

[*United States v. Lucienne D'Hotelle*, 558 F.2d 37 (1976)]

The statutory definition of “naturalization” confirms that in America, naturalization means conferring the character of a statutory “national” and not a statutory “citizen”:

8 U.S.C. §1101(a)(23) naturalization defined

(a)(23) The term “naturalization” means the conferring of nationality [NOT “citizen” or “U.S. citizen” status, but “nationality”, which means “national”] of a state [of the Union] upon a person after birth, by any means whatsoever.

[**NOTE:** Compare with the definition of “expatriation”]

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“The power of naturalization, vested in congress by the constitution, is a power to confer citizenship, not a power to take it away. ‘A naturalized citizen,’ said Chief Justice Marshall, ‘becomes a member of the society, possessing all the rights of a native citizen, and standing, in the view of the constitution, on the footing of a native. The constitution does not authorize congress to enlarge or abridge those rights. The simple power of the national legislature[over citizenship] is to prescribe a uniform rule of naturalization, and the exercise of this power exhausts it, so far as respects the individual.’”

[*U.S. v. Wong Kim Ark*, 169 U.S. 649 (1898)]

13. A human being who is a “national” but not a “citizen” under federal statutory law is identified as a “citizen of the United States” within the Fourteenth Amendment to the U.S. Constitution. The United States Constitution confines itself to describing citizenship within the states of the Union and therefore, the term “United States”, as used within the Constitution, means the collective states of the Union [called “The United States of America”] and EXCLUDES federal territories and possessions and the District of Columbia. The “United States” mentioned in the Constitution and the “United States” mentioned in most federal enactments are two completely different and mutually exclusive places. This is shown in tabular form in Table 3 of the following pages. This is VERY important and fundamental to understanding the Separation of Powers Doctrine.
14. If you would like to learn more about why people born in states of the Union are “nationals” rather than “citizens” under federal law, refer to the pamphlet below:  
Why you are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006

15. If recipient of this form disagrees with any of the facts stated in this section, then please provide the following within thirty calendar days or forever be estopped from challenging these statements of fact:

15.1. Written evidence signed under penalty of perjury (not opinion, but enacted positive law, regulations, and Supreme Court rulings but not those of lower courts) of same.

15.2. Admissions to sections 1, 3, and 14 of the questions indicated below signed under penalty of perjury as required under [26 U.S.C. §6065](#): Tax Deposition Questions, Form #03.016; <http://sedm.org/Forms/FormIndex.htm>

16. The following tables describes the relationship of citizenship to legal jurisdiction in the context of citizenship as described on this form.

**Table 1: Citizenship summary**

Citizenship	Defined or described in	Domicile in the federal zone?	Subject to <u>legislative jurisdiction</u> / police powers?	Subject to <u>"political jurisdiction"</u> ?	A "nonresident alien"?	A "non-resident non-person"?
"citizen"	<a href="#">8 U.S.C. §1401</a>	Yes	Yes	Yes	No	No
"resident"/"alien"	<a href="#">8 U.S.C. §1101(a)(3)</a> <a href="#">26 U.S.C. §7701(b)(1)(A)</a>	Yes	Yes	No	No	No
"national"	<a href="#">8 U.S.C. §1101(a)(21)</a>	No	No	Yes	Yes, but only if engaged in a public office	Yes, if not domiciled on federal territory.
"national of the United States**"	<a href="#">8 U.S.C. §1101(a)(22)</a>	1. Yes, if an 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A) STATUTORY "citizen of the United States**" 2. Yes if "a person who, though not a citizen of the United States, owes permanent allegiance to the United States" under 8 U.S.C. §1101(a)(22)(B)		Yes	1. No, if an 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A) STATUTORY "citizen of the United States**" 2. Yes if "a person who, though not a citizen of the United States, owes permanent allegiance to the United States" under 8 U.S.C. §1101(a)(22)(B)	Yes, if not domiciled on federal territory.
"Non-citizen national of the United States**"	8 U.S.C. §1408 8 U.S.C. §1452	No	No	Yes	1. Yes, if engaged in a public office, and only while on official business. 2. No, if acting in an exclusively PRIVATE capacity.	Yes, if not domiciled on federal territory or in a U.S. possession.
"a person who, though not a citizen of the United States, owes permanent allegiance to the United States"	8 U.S.C. §1101(a)(22)(B) 8 U.S.C. §1408	No	No	Yes	1. Yes, if engaged in a public office, and only while on official business. 2. No, if acting in an exclusively PRIVATE capacity.	Yes, if not domiciled on federal territory or in a U.S. possession.

**Table 2: Civil and political status**

<b>Location of birth</b>	<b>Political status</b>	<b>Civil status if domiciled WITHIN "United States***"</b>	<b>Civil status if domiciled WITHOUT "United States**"</b>
"United States***" per 8 U.S.C. §1101(a)(38), per 8 U.S.C. §1101(a)(36), 8 C.F.R. §215.1(f)	"national of the United States***" per 8 U.S.C. §1101(a)(22)	Statutory "citizen of the United States** at birth" per 8 U.S.C. §1401; "United States person" per 26 U.S.C. §7701(a)(30)	"non-citizen national of the United States***" per 8 U.S.C. §1452
"outlying possession of United States" per 8 U.S.C. §1101(a)(29)	"non-citizen national of the United States***" per 8 U.S.C. §1101(a)(22)(B)	"non-citizen national of the United States** at birth" per 8 U.S.C. §1408 and 8 U.S.C. §1452 "United States** person" per 26 U.S.C. §7701(a)(30)	"non-citizen national of the United States***" per 8 U.S.C. §1408, 8 U.S.C. §1452
A Constitutional Union state	Constitutional "citizen of the United States***" per 14th Amendment; "national" of the United States of America	"United States** person" per 26 U.S.C. §7701(a)(30)	"nonresident alien" per 26 U.S.C. §7701(b)(1)(B) if a public officer "non-resident NON-person" if not a public officer
A foreign country	Foreign "national" per 8 U.S.C. §1101(a)(21) "alien" per 8 U.S.C. §1101(a)(3)	"resident" (alien) per 26 U.S.C. §7701(b)(1)(A) "United States** person" per 26 U.S.C. §7701(a)(30)	"nonresident alien" per 26 U.S.C. §7701(b)(1)(B) if a public officer "non-resident NON-person" if not a public officer

17. The table below describes the effect that changes in domicile have on citizenship status in the case of both "foreign nationals" and "domestic nationals". A "domestic national" is anyone born anywhere within any one of the 50 states on nonfederal land or who was born in any territory or possession of the United States. A "foreign national" is someone who was born anywhere outside of these areas.

**Table 3: Effect of domicile on citizenship status**

Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	"United States" per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>	"United States" per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>	Without the "United States" per <a href="#">26 U.S.C. §§7701(a)(9)</a> and <a href="#">(a)(10)</a> , <a href="#">7701(a)(39)</a> , <a href="#">7408(d)</a>
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union)	Foreign nations states of the Union Federal possessions
Tax Status	"U.S. Person" <a href="#">26 U.S.C. §7701(a)(30)</a>	"U.S. Person" <a href="#">26 U.S.C. §7701(a)(30)</a>	"Nonresident alien individual" if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)</a> for the definition of "individual" "Non-resident NON-person" if NOT a public officer in the U.S. government
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	IRS Form 1040NR: "alien individuals", "nonresident alien individuals" No filing requirement: "non-resident NON-person"
Status if DOMESTIC "national of the United States**"	"national and citizen of the United States** at birth" per <a href="#">8 U.S.C. §1401</a> and "citizen of the United States**" per 8 U.S.C. §1101(a)(22)(A) if born in on federal territory. (Not required to file if physically present in the "United States" because no statute requires it)	Citizen abroad <a href="#">26 U.S.C. §911</a> (Meets presence test)	"non-resident" if born in a state of the Union <a href="#">8 U.S.C. §1408</a> , <a href="#">8 U.S.C. §1452</a> , and <a href="#">8 U.S.C. §1101(a)(22)(B)</a> if born in a possession.
Status if FOREIGN "national" pursuant to 8 U.S.C. §1101(a)(21)	"Resident alien" <a href="#">26 U.S.C. §7701(b)(1)(A)</a>	"Resident alien abroad" <a href="#">26 U.S.C. §911</a> (Meets presence test)	"Nonresident alien individual" if a public officer in the U.S. government. <a href="#">26 C.F.R. §1.1441-1(c)(3)</a> for the definition of "individual" "Non-resident NON-person" if NOT a public officer in the U.S. government

**NOTES:**

- "United States" is defined as federal territory within [26 U.S.C. §§7701\(a\)\(9\)](#) and [\(a\)\(10\)](#), [7701\(a\)\(39\)](#), and [7408\(d\)](#), and [4 U.S.C. §110\(d\)](#). It does not include any portion of a Constitutional state of the Union.
- The "District of Columbia" is statutorily defined as a federal corporation but not a physical place, a "body politic", or a de jure "government" within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: [Corporatization and Privatization of the Government](#), Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
- "nationals" of the United States of America who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are "nationals" but not "citizens" under federal law. They also qualify as "nonresident aliens" under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if and only if they are engaged in a public office. Otherwise, they are "non-resident non-persons" for the purposes of Internal Revenue Code Subtitles A and C. See sections 4.11.2 of the [Great IRS Hoax](#) for details.
- Temporary domicile in the middle column on the right must meet the requirements of the "Presence test" documented in IRS publications.
- "FEDERAL ZONE"=District of Columbia and territories of the United States in the above table
- The term "individual" as used on the IRS form 1040 means an "alien" engaged in a "trade or business". All "taxpayers" are "aliens" engaged in a "trade or business". This is confirmed by [26 C.F.R. §1.1441-1\(c\)\(3\)](#), [26 C.F.R. §1.1-1\(a\)\(2\)\(ii\)](#), and [5 U.S.C. §552a\(a\)\(2\)](#). Statutory "U.S. citizens" as defined in [8 U.S.C. §1401](#) are not "individuals" unless temporarily abroad pursuant to [26 U.S.C. §911](#) and subject to an income tax treaty with a foreign country. In that capacity, statutory "U.S. citizens" interface with the I.R.C. as "aliens" rather than "U.S. citizens" through a tax treaty with a foreign country.

18. The following table describes the definition of various terms used on this form and in other contexts.

**Table 4: Summary of meaning of various terms and the contexts in which they are used**

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state or foreign country	Union state or foreign country	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" <sup>7</sup>	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" <sup>8</sup> (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively <sup>9</sup>	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)<sup>10</sup>, and these areas do not include any of the 50 Union States. This is true in most cases and especially in the Internal Revenue Code. In the context of the above, a "Union State" means one of the 50 Union states of the United States\* (the country, not the federal United States\*\*), which are sovereign and foreign with respect to federal legislative jurisdiction.

19. The following table starting on the next page describes the relationship of citizenship to tax status in the context of this form.

<sup>7</sup> See California Revenue and Taxation Code, section 6017.

<sup>8</sup> See California Revenue and Taxation Code, section 17018.

<sup>9</sup> See, for instance, U.S. Constitution Article IV, Section 2.

<sup>10</sup> See <https://www.law.cornell.edu/uscode/text/48>

**Table 5: “Citizenship status” vs. “Income tax status”**

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						“Citizen” (defined in 26 C.F.R. §1.1-1)	“Resident alien” (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	“Nonresident alien INDIVIDUAL” (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	“Non-resident NON-person” (NOT defined)
1	“national and citizen of the United States** at birth” or “U.S.** citizen” or Statutory “U.S.** citizen”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	Yes (only pay income tax abroad with IRS Forms 1040/2555. See <i>Cook v. Tait</i> , 265 U.S. 47 (1924))	No	No	No
2	“non-citizen national of the United States** at birth” or “U.S.** national”	Statutory “United States” pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the “outlying possessions of the United States” pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swain’s Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1408 8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3.1	“U.S.A.*** national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	No	No	No	Yes
3.2	“U.S.A.*** national” or “state national” or “Constitutional but not statutory U.S.*** citizen”	Constitutional Union state	Foreign country	Yes	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	No	No	Yes	No

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						"Citizen" (defined in 26 C.F.R. §1.1-1)	"Resident alien" (defined in 26 U.S.C. §7701(b)(1)(A), 26 C.F.R. §1.1441-1(c)(3)(i) and 26 C.F.R. §1.1-1(a)(2)(ii))	"Nonresident alien INDIVIDUAL" (defined in 26 U.S.C. §7701(b)(1)(B) and 26 C.F.R. §1.1441-1(c)(3))	"Non-resident NON-person" (NOT defined)
3.3	"U.S.A. *** national" or "state national" or "Constitutional but not statutory U.S. *** citizen"	Constitutional Union state	Foreign country	No	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect. 1	No	No	No	Yes
3.4	Statutory "citizen of the United States**" or Statutory "U.S.* citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect. 1; 8 U.S.C. §1101(a)(22)(A)	Yes	No	No	No
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	No	Yes	No	No
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(21) ; 8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(21)	No	No	No	Yes
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(21)	No	No	Yes	No
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(21)	No	No	No	Yes

**NOTES:**

- Domicile is a prerequisite to having any civil status per Federal Rule of Civil Procedure 17. One therefore cannot be a statutory "alien" under 8 U.S.C. §1101(a)(3) without a domicile or even a physical presence on federal territory. Without such a domicile, you are a transient foreigner, a "non-resident non-person", and neither an "alien" nor a "nonresident alien".
- "United States" is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
- A "nonresident alien individual" who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a "resident alien" is treated as a "nonresident alien" for the purposes of withholding under I.R.C. Subtitle C but retains their status as a "resident alien" under I.R.C. Subtitle A. See 26 C.F.R. §1.1441-1(c)(3) for the definition of "individual", which means "alien".
- A "non-person" is really just a transient foreigner who is not "purposefully availing themselves" of commerce within the legislative jurisdiction of the United States on federal territory under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97. The real transition from a "NON-person" to an "individual" occurs when one:
  - "Purposefully avails himself" of commerce on federal territory and thus waives sovereign immunity. Examples of such purposeful availment are the next three items.
  - Lawfully and consensually occupying a public office in the U.S. government and thereby being an "officer and individual" as identified in 5 U.S.C. §2105(a). Otherwise, you are PRIVATE and therefore beyond the civil legislative jurisdiction of the national government.
  - Voluntarily files an IRS Form 1040 as a citizen or resident abroad and takes the foreign tax deduction under 26 U.S.C. §911. This too is essentially an act of "purposeful availment".

Nonresidents are not mentioned in section 911. The upper left corner of the form identifies the filer as a "U.S. individual". You cannot be an "U.S. individual" without ALSO being an "individual". All the "trade or business" deductions on the form presume the applicant is a public officer, and therefore the "individual" on the form is REALLY a public officer in the government and would be committing FRAUD if he or she was NOT.

- 4.4. VOLUNTARILY fills out an IRS Form W-7 ITIN Application (IRS identifies the applicant as an "individual") AND only uses the assigned number in connection with their compensation as an elected or appointed public officer. Using it in connection with PRIVATE earnings is FRAUD.
5. What turns a "non-resident NON-person" into a "nonresident alien individual" is being a public officer in the national government AND meeting one or more of the following two criteria:
  - 5.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 C.F.R. §301.7701(b)-7(a)(1).
  - 5.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under 26 C.F.R. §301.7701(b)-1(d).
6. All "taxpayers" are STATUTORY "aliens". The definition of "individual" found in 26 C.F.R. §1.1441-1(c)(3) does NOT include "citizens". The only occasion where a "citizen" can also be an "individual" is when they are abroad under 26 U.S.C. §911 and interface to the I.R.C. under a tax treaty with a foreign country as an alien pursuant to 26 C.F.R. §301.7701(b)-7(a)(1)

*And when he had come into the house, Jesus anticipated him, saying, "What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects] or from strangers ["aliens"], which are synonymous with "residents" in the tax code, and exclude "citizens"?"*

*Peter said to Him, "From strangers ["aliens"/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R. §1.1441-1(c)(3)]."*

*Jesus said to him, "Then the sons ["citizens" of the Republic, who are all sovereign "nationals" and "nonresident aliens" under federal law] are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY]."*  
*[Matt. 17:24-27, Bible, NKJV]*

**Table 6: Citizenship Status on Government Forms**

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						<a href="#">Social Security SS-5 Block 5</a>	<a href="#">IRS Form W-8 Block 3</a>	<a href="#">Department of State I-9 Section 1</a>	<a href="#">E-Verify System</a>
1	"national and citizen of the United States** at birth" or "U.S.** citizen" or "Statutory U.S.** citizen"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	District of Columbia, Puerto Rico, Guam, Virgin Islands	8 U.S.C. §1401; 8 U.S.C. §1101(a)(22)(A)	CSP=A	"U.S. Citizen"	Can't use Form W-8	"A citizen of the United States"	See Note 2.
2	"non-citizen national of the United States** at birth" or "U.S.** national"	Statutory "United States" pursuant to 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) or in the "outlying possessions of the United States" pursuant to 8 U.S.C. §1101(a)(29)	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408 (2)	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408; 8 U.S.C. §1452	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer" if PRIVATE "Individual" if PUBLIC officer	"A non-citizen national of the United States**"	See Note 2.
3.1	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	State of the Union	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	CSP=D	"Other (8 U.S.C. §1101(a)(21))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States**" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.
3.2	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	CSP=D	"Other (8 U.S.C. §1101(a)(21))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States**" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.

#	Citizenship status	Place of birth	Domicile	Defined in	Social Security NUMIDEN T Status	Status on Specific Government Forms			
						<a href="#">Social Security SS-5 Block 5</a>	<a href="#">IRS Form W-8 Block 3</a>	<a href="#">Department of State I-9 Section 1</a>	<a href="#">E-Verify System</a>
3.3	"U.S.A.*** national" or "state national" or "Constitutional but not statutory citizen"	Constitutional Union state	Foreign country	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1	CSP=D	"Other (8 U.S.C. §1101(a)(21))"	"Non-resident NON-person Nontaxpayer"	"A citizen of the United States***. Not a "citizen of the United States***" under 8 U.S.C. §1101(a)(22)(A) or 8 U.S.C. §1401"	See Note 2.
3.4	Statutory "citizen of the United States**" or Statutory "U.S.** citizen"	Constitutional Union state	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 14 <sup>th</sup> Amend. Sect.1; 8 U.S.C. §1101(a)(22)(A)	CSP=A	"U.S. Citizen"	Can't use Form W-8	"A citizen of the United States**"	See Note 2.
4.1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer" if PRIVATE "Individual" if PUBLIC officer	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.2	"alien" or "Foreign national"	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.3	"alien" or "Foreign national"	Foreign country	State of the Union	8 U.S.C. §1101(a)(21); 8 U.S.C. §1101(a)(3)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.4	"alien" or "Foreign national"	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.
4.5	"alien" or "Foreign national"	Foreign country	Foreign country	8 U.S.C. §1101(a)(21)	CSP=B	"Legal alien authorized to work. (statutory)"	"Non-resident NON-person Nontaxpayer"	"A lawful permanent resident" OR "An alien authorized to work"	See Note 2.

## NOTES:

1. "United States" is described in 8 U.S.C. §1101(a)(38), (a)(36) and 8 C.F.R. §215.1(f) and includes only federal territory and possessions and excludes all Constitutional Union states. This is a product of the separation of powers doctrine that is the heart of the United States Constitution.
2. E-Verify CANNOT be used by those who are a NOT lawfully engaged in a public office in the U.S. government at the time of making application. Its use is VOLUNTARY and cannot be compelled. Those who use it MUST have a Social Security Number or Taxpayer Identification Number and it is ILLEGAL to apply for, use, or disclose said number for those not lawfully engaged in a public office in the U.S. government at the time of application. See:

*Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number",* Form #04.205

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

3. For instructions useful in filling out the forms mentioned in the above table, see:
  - 3.1. Social Security Form SS-5:

*Why You Aren't Eligible for Social Security,* Form #06.001

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

- 3.2. IRS Form W-8:

*About IRS Form W-8BEN,* Form #04.202

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

- 3.3. Department of State Form I-9:

*I-9 Form Amended,* Form #06.028

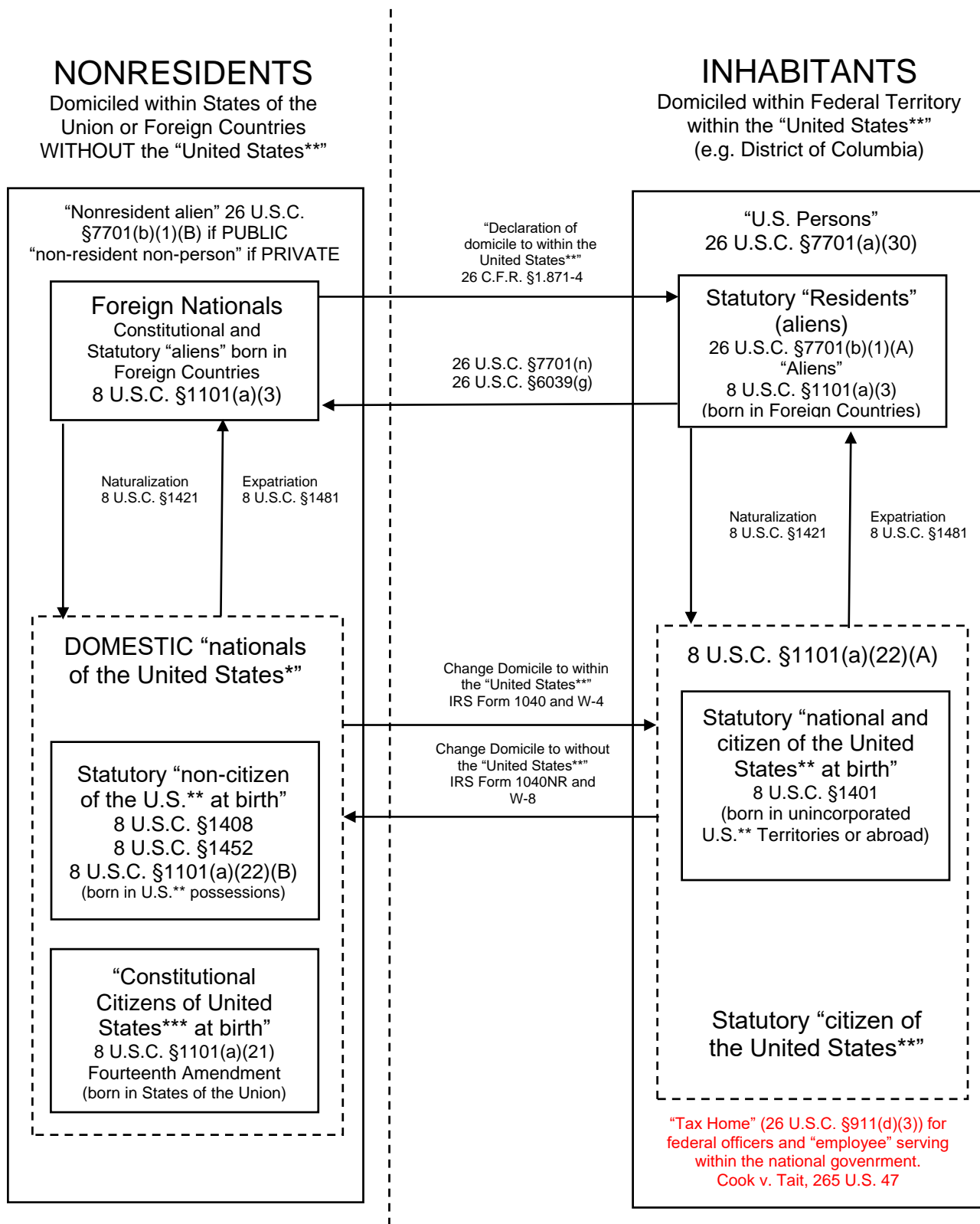
<http://sedm.org/Forms/FormIndex.htm>

- 3.4. E-Verify:

*About E-Verify,* Form #04.107

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

**Figure 1: Citizenship and domicile options and relationships**



If you would like a concise summary of all citizenship, domicile, and tax status options that is a superset of the above, see:

Citizenship, Domicile, and Tax Status Options Summary, Form #10.003  
<http://sedm.org/Forms/FormIndex.htm>

**Figure 2: Federal Statutory Citizenship Statuses**

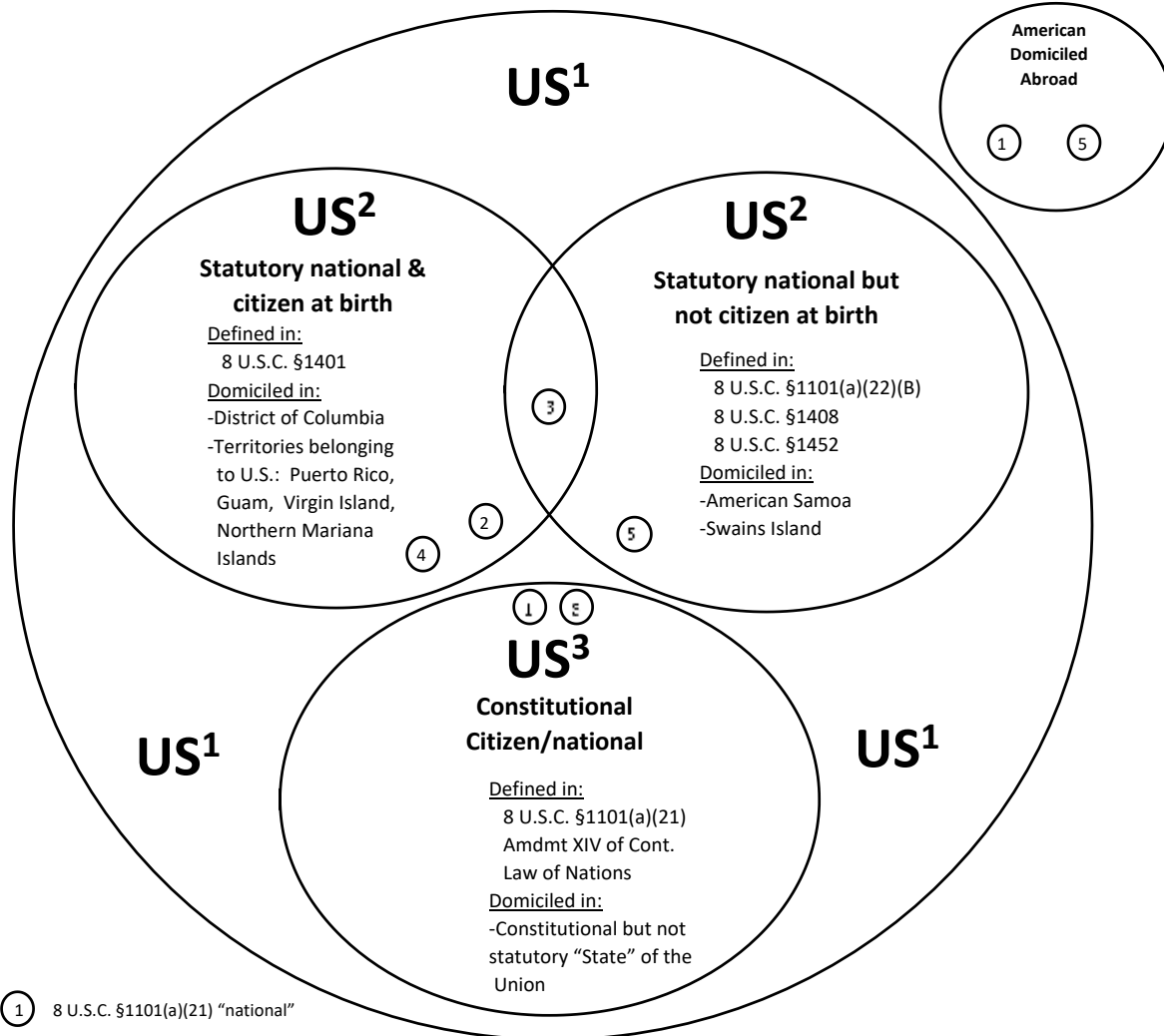
# FEDERAL STATUTORY CITIZENSHIP STATUSES

“The term ‘United States’ may be used in any one of several senses. **1)** It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. **2)** It may designate the territory over which the sovereignty of the United States extends, or **3)** it may be the collective name of the states which are united by and under the Constitution.”  
**[Numbering Added]** [Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945)]

**US<sup>1</sup>**-Context used in matters describing our sovereign country within the family of nations.

**US<sup>2</sup>**-Context used to designate the territory over which the Federal Government is exclusively sovereign.

**US<sup>3</sup>**-Context used regarding sovereign states of the Union united by and under the Constitution.



① 8 U.S.C. §1101(a)(21) “national”

② 8 U.S.C. §1401 “national & citizen of the United States<sup>2</sup> at birth”

③ 8 U.S.C. §1101(a)(22)-“national of the United States<sup>2</sup>”

④ 8 U.S.C. §1101(a)(22)(A)-“citizen of the United States<sup>2</sup>”

⑤ 8 U.S.C. §1101(a)(22)(B)-“person who, though not a citizen of the United States, owes permanent allegiance to the United States<sup>1</sup>”

⑥ Federal Common law “national”. See Perkins v. Elg, 307 U.S. 325 (1939). NOT a “national of the United States” under 8 U.S.C. §1101(a)(22) UNLESS all “United States” used there means the CONSTITUTIONAL “United States” and excludes federal territory AND “citizen” excludes 8 U.S.C. §1401 and 26 C.F.R. §1.1-1(c) “citizens”.

1    **ENCLOSURE (3): TAX FORM ATTACHMENT**

2    This form defines all the terms used on the IRS forms included with this submission in order to prevent usually false presumptions  
3    by the recipient about the meaning of words.

4

# TAX FORM ATTACHMENT

## PURPOSE OF THIS FORM:

This form is intended to prevent the following illegal and unconstitutional results which flow from using standard Internal Revenue Service (IRS) forms, state taxing agency forms, or Social Security Administration Forms:

1. The taking of "oaths" to a foreign power, the "United States" government, which is a foreign corporation pursuant to [28 U.S.C. §3002\(15\)\(A\)](#). My religious beliefs forbid the taking of oaths and therefore I cannot sign a government form under penalty of perjury without violating my sincerely held religious beliefs, found in [Matt. 5:33-37](#)
2. Committing perjury under penalty of perjury in violation of [18 U.S.C. §1001](#), and [18 U.S.C. §1621](#). For instance, all IRS forms presume the Submitter is a "taxpayer" and the perjury statement at the end places them within the jurisdiction of the "United States" pursuant to [26 U.S.C. §1746](#). Submitter is neither a "taxpayer" nor domiciled on territory under the exclusive or general sovereignty of the United States government such that he could be the object of any civil penalty imposed under civil laws of the federal government.
3. False presumptions about the Submitter which might prejudice his or her status. See: [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](#), Form #05.017; <http://sedm.org/Forms/FormIndex.htm>
4. Abuse of "words of art" or undefined words by the government which might encourage false presumptions or prejudice the rights and status of the Submitter.
5. Being associated with, consenting to participate in, or acquiring any statutory status under any federal civil franchise, including but not limited to a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#), "social security", or "domicile" or "residence" within the exclusive jurisdiction of the "United States". Instead, this form infers duress and lack of consent to participate, and implies no delegated authority to consent to said franchises.
6. Penalties instituted against human beings or those other than federal instrumentalities for the exercise of Constitutionally protected rights and who are not subject to the I.R.C. or the "trade or business" franchise. I remind the recipient that I.R.C. Subtitles A and C describes a "trade or business" franchise agreement which is "private law" that only applies to those who explicitly consent to participate. I never consented and have disconnected myself from all government benefits, franchises, and identifying numbers. Therefore, it is unlawful and constitutes an unconstitutional "bill of attainder" to penalize me without a court trial. See and rebut the following if you disagree within 30 days or be estopped from later challenging it:  
[Why Penalties are Illegal for Anything but Federal Employees, Contractors, and Agents](#), Form #05.010;  
<http://sedm.org/Forms/FormIndex.htm>

This form shall accomplish the above by defining the legal meaning and significance of specific terms, words, or paragraphs found on the following forms in the context of the government:

1. All standard government or IRS forms submitted by the Submitter of this form to the Recipient.
2. All oral or written communications between the Submitter and the Recipient going in either direction.
3. All information about the Submitter provided to the government by all third parties, including but not limited to employers, financial institutions, title companies, etc.

Any obligations or rights conferred upon the Submitter and against the recipient by this form as an agreement or contract in commerce pertain to the recipient as a private party and not to the government or entity that they work for. This provision is meant to ensure that sovereign, official, or judicial immunity may not be invoked to protect individual wrongdoers in the government and also to protect my right to not contract with the government. The acceptance by the Recipient of this form of any commercial "benefit", including penalties or the right to penalize or tax, whether to the Recipient as a private party or the entity the Recipient works for, shall constitute consent to be bound by all the terms of this franchise agreement.

The recipient of this form is unlawfully attempting to compel me into a commercial relationship with the government that violates both my Constitutional rights to property and my religious beliefs. Such duress is an injury to my right to NOT contract protected by Article 1 Section 10 of the Constitution and my right of freedom from compelled association protected by the First Amendment. All franchises are contracts, and I am being compelled to participate in a franchise by having to fill out a tax form and/or use government identifying numbers that clearly misrepresent me as a person domiciled on federal territory or acting as an instrumentality for the federal government. This form is also consistent with the idea that when any government representative exceeds his or her delegated authority, they cease to represent the government. If my God doesn't exist, then your employer, the "government" or "state" doesn't exist and this interaction therefore devolves to an act of private contracting between two private individuals where silence infers consent:

*"In addition, there are several well known subordinate principles. The Government may not be sued except by its consent. The United States has not submitted to suit for specific performance or for an injunction. This immunity may not be avoided by naming an officer of the Government as a defendant. **The officer may be sued only if he acts in excess of his statutory authority or in violation of the Constitution for then he ceases to represent the Government.**"*  
*[U.S. ex. rel. Brookfield Const. Co. v. Stewart, 284 F.Supp. 94 (1964)]*

The context and time frame to which this form applies is to all forms, correspondence, and communications either retroactively into the past, the this transaction, as well as indefinitely into the future. This form is necessitated by the fact that there is no credible definition for any of the words used on any government form and the IRS [Internal Revenue Manual Section 4.10.7.2.8](#) says that not only all their forms, but EVERYTHING published by the IRS is UNTRUSTWORTHY. The Courts have also repeatedly held that what the IRS or any employee of the IRS says is untrustworthy as well. Therefore, I as a human being and not a legal "person" communicating with the government am the only credible source of definitions for the words that I use in the context of that communication. This is further explained using the government's own words and publications below, which the recipient is challenged to rebut within 30 days or forever be estopped from later challenging:

[Reasonable Belief About Income Tax Liability](#), Form #05.007  
<http://sedm.org/Forms/FormIndex.htm>

The authority for this form is the First Amendment, which gives those protected by it the right to communicate, to not communicate, and to define the significance and legal meaning of all communications they have with the government. The power to create is the power to define, and I am the only one creating this form and therefore the ONLY one who can define its meaning and the meaning of all words on it. Any administrative penalty instituted against the Submitter for this communication constitutes a penalty for the exercise of Constitutionally protected rights.

Citations of federal statutory law in this document should not be construed by the Recipient as the undersigned human being seeking the protection of those laws, having any intention to engage in commerce subject to regulation within the jurisdiction of the sovereign, or of "purposefully availing" him/her self of the commercial "benefits" of any government franchise. Any citations of statutory law or regulations are solely for the purpose of putting the Recipient on NOTICE of what is expected and required of their behavior by the laws that limit and regulate that behavior. All statutory civil law attaches to those domiciled or "resident" within the jurisdiction of the sovereign and the Submitter of this form is a nonresident party who never made an election to become subject to said laws by consensually choosing a domicile therein and thereby becoming a "citizen" or a "resident" under the civil laws of the forum. Instead, he/she/it is and always has been a nonresident and a transient foreigner with no delegated authority to contract extraterritorially with foreign sovereigns such as the "United States" federal corporation ("U.S. Inc" per 28 U.S.C. 3002(15)(A)). It is also constitutes fraud and perjury on the part of anyone who attributes to him/herself/it the status of a "resident" party as a human being who is neither an alien nor who maintained a physical presence in the forum during the periods that are or might be the subject of the attached tax forms.

This form and all attachments shall NOT be construed as a consent or acceptance of any proposed government "benefit", any proposed relationship, or any civil status under any government law per U.C.C. §2-206. It instead shall constitute a COUNTER-OFFER and a SUBSTITUTE relationship that nullifies and renders unenforceable the original government OFFER and ANY commercial, contractual, or civil relationship OTHER than the one described herein between the Submitter and the Recipient. See U.C.C. §2-209. The definitions found in section 4 shall serve as a SUBSTITUTE for any and all STATUTORY definitions in the original government offer that might otherwise apply. Parties stipulate that the ONLY "Merchant" (per U.C.C. §2-104(1)) in their relationship is the Submitter of this form and that the government or its agents and assigns is the "Buyer" per U.C.C. §2-103(1)(a).

Pursuant to U.C.C. §1-202, this submission gives REASONABLE NOTICE and conveys FULL KNOWLEDGE to the Recipient of all the terms and conditions exclusively governing their commercial relationship and shall be the ONLY and exclusive method and remedy by which their relationship shall be legally governed. Ownership by the Submitter of him/her self and his/her PRIVATE property implies the right to exclude ALL others from using or benefitting from the use of his/her exclusively owned property. All property held in the name of the Submitter is, always has been, and always will be stipulated by all parties to this agreement and stipulation as: 1. Presumed EXCLUSIVELY PRIVATE until PROVEN WITH EVIDENCE to be EXPRESSLY and KNOWINGLY and VOLUNTARILY (absent duress) donated to a PUBLIC use IN WRITING; 2. ABSOLUTE, UNQUALIFIED, and PRIVATE; 3. Not consensually shared in any way with any government or pretended DE FACTO government. Any other commercial use of any submission to any government or any property of the Submitter shall be stipulated by all parties concerned and by any and every court as eminent domain, THEFT, an unconstitutional taking in violation of the Fifth Amendment, and a violation of due process of law.

## SECTION 1: STATUS OF SUBMITTER

The following citizenship, domicile, and tax status of the Submitter of this form is hereby established, regardless of what the attached standard government form(s) say or imply. This status is an extension of both my Constitutional right to contract or not contract, and also my First Amendment right of freedom from compelled association. Any attempt to change this status by any court is a direct violation of my Right to contract or associate, shall constitute criminal witness tampering, AND also shall cause the court to entertain a "political question" in violation of the separation of powers doctrine. Submitter is:

### WHAT I AM:

1. I am a "nontaxpayer" not subject to any provision of Subtitles A through C of the Internal Revenue Code:

*"Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law."*  
[Economy Plumbing & Heating v. U.S., 470 F.2d 585 (1972)]

*"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*  
[Long v. Rasmussen, 281 F. 236 (1922)]

2. I am a constitutional "citizen of the United States **OF AMERICA**". See and rebut:  
Why you are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>
3. I am a "national" of the "United States of America" as "national" is defined in 8 U.S.C. §1101(a)(21). The "United States of America" in turn is the collection of states united under the constitution and excludes the statutory "United States" used in any federal law or the GOVERNMENT serving said states. My allegiance and is to the PEOPLE in the states of the Union and not to any government because the PEOPLE are the sovereigns and not the government that serves them.
4. I am domiciled on other than federal territory and not within any internal revenue district or United States Judicial District or "State" defined in 28 U.S.C. §1332(e).
5. I am subject to constitutional diversity of citizenship pursuant to U.S. Const. Art. III, Section 2, but NOT statutory diversity pursuant to 28 U.S.C. §1332.
6. I would be an "alien" as defined in 8 U.S.C. §1101(a)(3) if consensually and physically present on federal territory, which I am not at this time.
7. I am a "non-resident" and would be described as a "non-resident NON-person" in the context of the Internal Revenue Code.
8. I am a "stateless person" immune from the jurisdiction of federal courts within the meaning of 28 U.S.C. §1332. See Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989).

### WHAT I AM NOT:

1. I am NOT a "nonresident alien individual" as defined in 26 C.F.R. §1.1441-1(c)(3) because not present within federal territory or purposefully engaging in commerce there.
2. I am NOT the "person" described in 26 U.S.C. §7701(c), 26 U.S.C. §6671(b), or 26 U.S.C. §7343.
3. I am NOT the "person" mentioned in 26 U.S.C. §7701(a)(1) because not an officer, statutory "employee" (per 5 U.S.C. §2105), agency, or instrumentality of the United States government or the District of Columbia (per 26 U.S.C. §6331(a)). See and rebut the following if you disagree within 30 days or forever be estopped from later challenging:  
Why Your Government is either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>
4. I am NOT the statutory "citizen", "resident", or "individual" mentioned in 26 C.F.R. §1.6012-1 who has a legal liability to file an income tax return.

5. I am NOT the "individual" as defined in 5 U.S.C. §552a(a)(2) because neither a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 nor a "resident" (alien) pursuant to 26 U.S.C. §7701(b)(1)(A) nor a government employee or officer. I am an individual in a common sense of the term, but not within the meaning of any federal statute. Only "public officers", "employees", agencies, and instrumentalities operating in a representative capacity within the United States government can be "individuals" within the meaning of any provision of the I.R.C.
6. I am NOT a statutory "employee" as defined in 5 U.S.C. §2105, 26 U.S.C. §3401(c) or 26 C.F.R. §31.3401(c)-1.
7. I am NOT engaged in the "trade or business" excise taxable franchise as defined in 26 U.S.C. §7701(a)(26).
8. I am NOT a statutory "citizen and national of the United States" as described in 8 U.S.C. §1401.
9. I am NOT a statutory "U.S. national" as defined in 8 U.S.C. §1408 or 8 U.S.C. §1101(a)(22)(B).
10. I am NOT a "resident alien" as defined in 26 U.S.C. §7701(b)(1)(A) because not domiciled on federal territory.

**WARNING:** Recipient is reminded that 28 U.S.C. §2201(a) PROHIBITS the Recipient from presuming any status OTHER than that listed above in the context of federal or state taxes.

*Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.  
[Rowen v. U.S., 05-3766MMC (N.D.Cal. 11/02/2005)]*

Only I as the sovereign may declare and establish my tax, civil, and citizenship status, because only I can lawfully exercise my First Amendment right of political association and freedom from compelled association in deciding what political group, "state", or "government" I wish to associate with and thereby have allegiance toward and a domicile within. "Domicile" is the origin of ALL of the government's authority to impose an income tax pursuant to 26 U.S.C. §911(d)(3) and Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954), and only I can determine my domicile and residence. See and rebut the following if you disagree within 30 days or forever be estopped from later challenging:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008; <http://sedm.org/Forms/FormIndex.htm>

## SECTION 2: WARNING ABOUT INSTITUTING PENALTIES FOR ANY ASPECT OF OUR INTERACTIONS

Penalties may only lawfully be instituted against federal statutory "employees" (as defined in 5 U.S.C. §2105 and 26 U.S.C. §3401(c)), instrumentalities, agents, and benefit recipients, all of whom are involved in federal franchises of one kind or another. For Internal Revenue Code Subtitle A, the franchise described therein is a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Those who are not LAWFULLY involved in said government franchises:

1. If they are penalized in connection with the submission of this form, are being subjected to illegal witness tampering in violation of 18 U.S.C. §1512(b) punishable by a fine and/or imprisonment for up to ten years.
2. Are protected by the Constitutional prohibition against "Bills of Attainder" found in Article 1, Section 10.
3. Are protected against administrative penalties of all kinds, which constitute "Bills of Attainder" in the case of those who are not franchisees.
4. May not lawfully have any provision of federal statutory law cited against them without enforcement implementing regulations published in the Federal Register which allow or permit enforcement against those who are not in receipt of federal franchises. This requirement is found in 26 C.F.R. §601.702(a)(2)(ii) and 5 U.S.C. §552(a). See and rebut the questions at the end of the following if you disagree or forever be estopped from challenging later:

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

Any Recipient of this form who attempts to institute or successfully institutes a penalty for use of this form is demanded to answer the following Admissions in the correspondence or penalty notice they send in response to this correspondence. Failure to answer the question shall constitute a default of "Admit" in response to every question. Recipient waives his right to contradict his answers beyond 30 days from mailing of this notice.

1. Admit that a human being who is NOT "resident" or present within the "United States" as legally defined, according to 28 U.S.C. §1746, cannot sign any variation of the following perjury statement without either committing perjury under penalty of perjury or electing to be treated as a resident:

*"Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge."  
[IRS forms 1040 and 1040NR jurat/perjury statement]*

2. Admit that a human being who is not a "taxpayer" as defined in 26 U.S.C. §7701(a)(14) and instead who is a "nontaxpayer" not subject to any part of the Internal Revenue Code cannot sign the above perjury statement without committing perjury under penalty of perjury.
3. Admit that the IRS Mission Statement found in Internal Revenue Manual (I.R.M.), Section 1.1.1.1 says the IRS serves ONLY "taxpayers" and that the word "nontaxpayers" are nowhere identified as being entitled to anything from the IRS.

Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)  
IRS Mission and Basic Organization

1. The IRS Mission: Provide America's taxpayers [not "nontaxpayers"] top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all [taxpayers only].

4. Admit that the Internal Revenue Code Subtitle A describes a franchise agreement that pertains to "persons" either lawfully engaged in a "public office" which is described in 26 U.S.C. §7701(a)(26) as a "trade or business", or those in receipt of payment from or on behalf of the U.S. government pursuant to 26 U.S.C. §871.

*"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."  
[Long v. Rasmussen, 281 F. 236 (1922)]*

*"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law."*

5. Admit that no provision of the I.R.C. may lawfully be cited against those who are "nontaxpayers".
6. Admit that no federal court ruling involving a "taxpayer" may lawfully be cited as authority against those who are "nontaxpayers".
7. Admit that the IRS [Internal Revenue Manual \(I.R.M.\), Section 4.10.7.2.9.8](#) says that no ruling below the U.S. Supreme Court may be cited against anyone other than the individual "taxpayer" who was party to the suit.

[Internal Revenue Manual, Section 4.10.7.2.9.8 \(05/14/99\)](#)

1 "Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.

2. Certain court cases lend more weight to a position than others. **A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.**

3. **Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.**

8. Admit that the reason for the above section of the IRS Internal Revenue Manual is that there is no federal common law within states of the Union.

*"There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the Law of Torts"*

*[Erie Railroad v. Tompkins, 304 U.S. 64 (1938)]*

Any Recipient of this form who attempts to institute or successfully institutes a penalty for use of this form is demanded to answer the following open-ended interrogatories in the correspondence or penalty notice they send in response to this correspondence. Recipient waives his right to contradict his/her answers beyond 30 days from mailing of this notice.

1. Please describe which government or IRS forms would be suitable for use by "nontaxpayers" as a substitute for the standard government forms you received, in order to avoid perjury in signing the perjury statement consistent with the entire content of this form and all attachments.
2. The [First Amendment](#) gives me a right to communicate, to NOT communicate, and to define the significance OF said communication when interacting with the government. How can you order me to say something to the government that I know is clearly inconsistent with the truth without violating the [First Amendment](#)?
3. Please show me the statute and implementing regulation published in the Federal Register that prohibits alteration of forms.
4. How can those who do not maintain a domicile or residence in the "United States" and instead are located in the "United States of America" (one of the Constitutional States of the Union ) sign a perjury statement consistent with [28 U.S.C. §1746\(2\)](#) without committing perjury under penalty of perjury?
5. How can those who are "nontaxpayers" not subject to any provision of the Internal Revenue Code sign any government form which uses the word "taxpayer" and is signed under penalties of perjury without committing perjury under penalty of perjury?
6. Will the IRS accept a form with the portion "signature of taxpayer" crossed off?
7. How can those who have no "Social Security Number" and who never personally or lawfully applied for one be required to accept all the obligations and disabilities associated with participation in the Social Security Program without violating the prohibition against involuntary servitude found in the [Thirteenth Amendment, 42 U.S.C. §1994](#), and [18 U.S.C. §1589](#)?
8. Will the IRS accept a form with the words "of taxpayer" struck thru? [in other words leaving just the word "Signature" showing.]
9. Will the IRS accept a form with the portion "signature of taxpayer" replaced with "signature of non-taxpayer"?
10. Will the IRS accept a form with the portion "signature of taxpayer" replaced with "signature of non-filer"? [The term non-filer is a permitted designation by the IRS]
11. Will the IRS accept a form with a separate declaration printed on the bottom attesting to non-taxpayer or non-filer status?
12. Will the IRS accept a form with an attachment and the statement in the signature block, "invalid without attachment".?
13. Please provide court-admissible evidence under penalty of perjury that I am the "person" defined in [26 U.S.C. §6671\(b\)](#) as "an officer or employee of a corporation or partnership", which is the only "person" against whom IRS penalties may be instituted. That person can only be a public officer in the government and not a private human being.
14. You may allege that the IRS prohibits alteration of forms. Please explain how can I fill in ANYTHING on the form prior to submission without altering it? Do you want me to send you ONLY blank forms with no information added to them?
15. How can I submit the attached government forms and omit this form WITHOUT committing subornation of perjury? The exclusion of the information contained on this form renders the remaining information the incomplete truth which is susceptible to misinterpretation because it uses terms that are nowhere defined in the law and even if they were defined on the IRS website or in an IRS publication, that definition would be untrustworthy pursuant to [Internal Revenue Manual \(I.R.M.\), Section 4.10.7.2.8](#):

[Internal Revenue Manual \(I.R.M.\), Section 4.10.7.2.8 \(01-01-2006\)](#)

IRS Publications

1. IRS Publications explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include worksheets. Publications are nonbinding on the Service 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.

16. Explain why any sane, rational American in their right mind would want to sign a form under penalty of perjury that the IRS itself DEFIANTLY REFUSES to guarantee the accuracy and completeness of similarly under penalty of perjury as required by [26 U.S.C. §6065](#)? See [I.R.M. 4.10.7.2.8](#) above.

### SECTION 3: IDENTIFYING NUMBERS ON ATTACHED GOVERNMENT FORMS

1. Statutory "Nonresident aliens" not engaged in the "trade or business"/public office franchise are not required to have or to use Social Security Numbers in connection with any financial arrangement or transaction pursuant to the following. This provision certainly would also have to pertain to "non-resident NON-persons" such as myself:

[31 C.F.R. §306.10](#)

<sup>2</sup> **Taxpayer identifying numbers are not required for foreign governments, nonresident aliens not engaged in trade or business within the United States, international organizations and foreign corporations not engaged in trade or business and not having an office or place of business or a financial or paying agent within the United States, and other persons or organizations as may be exempted from furnishing such numbers under regulations of the Internal Revenue Service.**

2. The terms "Social Security Number", "SSN", "Employer Identification Number", "EIN", "Taxpayer Identification Number", or "TIN" as used on all attached government forms means "Nontaxpayer Identification Number (NIN)", signifying that the Submitter is a "nontaxpayer" who does not meet the definition of "taxpayer" found in 26 U.S.C. §7701(a)(14), who is not subject to any provision within the Internal Revenue Code, who is a "non-resident NON-person" not engaged in a "trade or business", and who has no earnings from within the "United States" (government) as described in 26 U.S.C. §871.
3. The term "Social Security Number" or "SSN" as used on the attached government forms **IS NOT** the number issued under the authority of 20 C.F.R. §422.104, which can only lawfully be issued to federal employees, agents, and benefit recipients, none of which describe the Submitter. See and rebut the following if you disagree:  
Resignation of Compelled Social Security Trustee, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>
4. The term "Employer Identification Number" or "EIN" as used on the attached government forms **IS NOT** the number issued under the authority of 26 U.S.C. §6109 or any other Act of Congress. Instead, it means a "Nontaxpayer Identification Number" or "NIN" as defined above.
5. The term "Taxpayer Identification Number" or "TIN" as used on the attached government form **IS NOT** the number issued under the authority of either 26 U.S.C. §6109 or any other Act of Congress. Instead it means a "Nontaxpayer Identification Number" or "NIN" as defined above.
6. All "Nontaxpayer Identification Numbers" or "NINs", or any other synonym described in this section and included in any form or attachment included herein or submitted on any previous government form are the exclusive, licensed, copyrighted intellectual property of the Submitter. They are protected by the Copyright Act codified in Title 17 of the U.S. Code and this license agreement. Any use by the government of this property for any commercial or government purpose, including tax collection, is STRICTLY PROHIBITED. Each unauthorized use is punishable by a penalty of \$100,000 per incident plus any tax or penalty assessment associated with the unauthorized use.
7. Providing any kind of identifying number on any government form shall NOT be evidence of consent to engage in a privileged "trade or business" franchise as described in 26 U.S.C. §7701(a)(26). Instead, it shall be evidence of NON-consent to engage in said franchise and a formal request to criminally prosecute the employer, financial institution, and/or government entity associated with the submission for criminal racketeering in violation of 18 U.S.C. §1956 and "extortion under the color of law" for compelling the use of said identifying number in violation of 42 U.S.C. §408.

**WARNING!** You may not lawfully use any government issued identifying number identified in any federal statute in connection with the Submitter, such as a Social Security Number (SSN) as defined in 20 C.F.R. §422.103(d), Taxpayer Identification Number (TIN) as defined in 26 U.S.C. §6109, or Employer Identification Number (EIN) as defined in 26 U.S.C. §6109. Submitter:

1. Does not participate and is not lawfully eligible to participate in Social Security or the "trade or business" excise taxable franchise described in 26 U.S.C. Subtitle A.
2. Is not a statutory "U.S. person" (26 U.S.C. §7701(a)(30)) for which a "Taxpayer Identification Number" may lawfully be used pursuant to 26 U.S.C. §6109 and 26 C.F.R. §301.6109-1.
3. May not lawfully use or possess any government identifying number because it is "public property" which belongs to the government pursuant to 20 C.F.R. §422.103(d). Only "public officers" on official business may lawfully use public property, and only in strict accordance with law for the benefit of the government and not them as private individuals.
4. Is appearing here as a PRIVATE HUMAN and not a PUBLIC OFFICER in custody of any government right or property. If you compel me to use a government identifying number, you are an accessory to criminal conversion of private property to a public use and a public purpose if you connect me or my assets with a public number in violation of 18 U.S.C. §654. You could end up in jail for up to ten years if you put an identifying number on any records pertaining to me or my property, assets, or my earnings from PRIVATE employment.
5. Has been a victim of identity theft, compelled association, and conversion by the government and its agents in banks and financial institutions in the past by unlawfully and involuntarily connecting him/her with knowingly false and fraudulent identifying numbers in criminal violation of 18 U.S.C. §1028(a)(7), 18 U.S.C. §1028A, and a civil violation of 42 U.S.C. §408(a)(7) and 42 U.S.C. §405(c)(2)(C)(i). He would like to prevent a recurrence of this behavior again.
6. Will file a criminal complaint in connection with the use of any government issued identifying number connected with his exclusively PRIVATE life, property, and liberty and vociferously prosecute all those who unlawfully compel him to use a knowingly false number or any number at all in order to obtain any service or product in violation of 42 U.S.C. §408. This form constitutes such a criminal complaint if its terms are violated.

If the number "000-00-0000" appears in the TIN or SSN block on the attached government form, then it means that I don't have a validly issued STATUTORY SSN or TIN. Consequently, I am not "federal personnel" as indicated in 5 U.S.C. §552a(a)(13).

If a number other than "000-00-0000" for the SSN/TIN was provided on the attached government form:

1. It was provided under unlawful duress because the agent accepting the form threatened to withhold something essential to my survival and employment if I would not provide a number. It is a CRIME to compel the use of such numbers per 42 U.S.C. §408(a)(8).
2. The number shall be treated AS IF it were "000-00-0000", regardless of what it says.
3. The acceptance agent, by instituting duress in compelling the use of government numbers, is attempting to convert constitutional rights into statutory privileges and franchises, which is a CRIMINAL CONSPIRACY against my rights punishable under 18 U.S.C. §241. Anyone who does any of the following is party to said conspiracy:
  - 3.1. Anyone he or she talked to about how to circumvent my attempts to avoid enumeration is party to said conspiracy.
  - 3.2. Anyone who fails or omits deliberately to prosecute the crimes indicated herein.
4. The number provided is NOT the number described in 26 U.S.C. §6109, 20 C.F.R. §422.103(d), or any other federal law, statute, or regulation. Hence, it is not subject to being either true, false, factual, or consistent with any record in possession of any government. The clerk said it was their "POLICY" (not LAW, but POLICY) to require a number and could show me no law. Well, if he or she can invent such policy, then I can INVENT a Nonstatutory number that conforms with the POLICY but also is equally not subject to or susceptible to the requirements of the law. The constitution protects the equality of ALL PERSONS, and hence, I have the EQUAL right to make "POLICY" to counteract the DOS's policy to prevent injury to my own private rights.
5. The applicant, being under unlawful, criminal duress, does not vouch for the accuracy of said number. Instead, it is NONFACTUAL political beliefs and opinions that are not admissible as evidence in any legal proceeding and not legally actionable in any manner.

6. The applicant does not "have" a number described in [26 U.S.C. §6109](#), [20 C.F.R. §422.103\(d\)](#) and cannot legally "have" such a number. One can only "have" something that they own and control. I don't control the number because if I did, I could tell the government they CANNOT use it, so it must not be mine. The notion of "property" implies the right to FORBID other people from using or benefitting from something so I must not "OWN" a government number. Both the Social Security Card and [20 C.F.R. §422.103\(d\)](#) say the card and the number belong to the GOVERNMENT and not the applicant, and therefore it is a legal and rational impossibility for me to "have" government property unless I am a public officer managing government property and serving in an official capacity. In fact, I DO NOT consent to represent a public office in the government and it is a crime to unilaterally elect or appoint myself into such an office. Furthermore, filling out an SS-5 form or W-9 form and asking for such a number cannot and does not CREATE any public office in the government and any attempt to use it for that purpose is a violation of [18 U.S.C. §912](#). It is acknowledged as a CRIME to use government property such as a statutory SSN or TIN for a private purpose or personal benefit. Hence, the number provided MUST be described herein as NOT corresponding with anything described in any federal law and NOT to be used for any enforcement or government purpose because not connected with any existing application the government has ever received.
7. The power to create is the power to define, and since I created the form being processed, then I am the only one who can define both the meaning or the intended meaning of every word or phrase on the form. And I must do so in order to avoid being victimized by the self-serving presumptions of others or conferring undue discretion to a government bureaucrat or judge to INVENT a meaning I didn't intend in violation of the separation of powers.

If a Social Security Number (SSN) or Taxpayer Identification Number (TIN) other than "000-00-0000" was provided on the application, recipient of this form is requested to prosecute the acceptance agent for compelled use of Social Security Numbers under [42 U.S.C. §408\(a\)\(8\)](#), and identity theft under [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#); [42 U.S.C. §408\(a\)\(7\)](#); [18 U.S.C. §1028\(a\)\(7\)](#); [18 U.S.C. §1028A](#) for the commercial abuse of my identity for personal gain without my consent.

#### SECTION 4: DEFINITION OF KEY "WORDS OF ART" ON ALL ATTACHED GOVERNMENT FORMS

*"When words lose their meaning, people will lose their liberty."  
[Confucius, circa 500 B.C.]*

This section shall and does define key terms used on any associated or attached government forms and all evidence submitted in this case on both sides, all correspondence received by the federal or state governments about me sent by third parties, or any correspondence sent by any state or federal government to me. The time period to which these definitions relate are the past, present, and future. This form is necessitated by the fact that:

1. The Bible makes it a religious sin to "presume" anything. See Numbers 15:30, NKJV.
2. It would therefore be a religious sin to either presume or to condone or encourage others to presume.
3. There is no credible definition for any of the words used on any government form and the IRS [Internal Revenue Manual Section 4.10.7.2.8](#) says that not only all their forms, but EVERYTHING published by the IRS is UNTRUSTWORTHY.
4. The Courts have also said that what the IRS says is untrustworthy as well.

Therefore, I as the human being originating this communication with the government am the only credible source of definitions for the words that I use. The power to create implies the power to define, and I'm the one creating here. This is further explained using the government's own words and publications below, which the recipient is challenged to rebut within 30 days or forever be estopped from later challenging:

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

As a general rule, NONE of the terms used on any government form I submit, have submitted, or will submit imply or may be interpreted as any word or "term" used in any federal or state statute. All such submissions, in fact, are compelled and may be interpreted as prima facie evidence of DURESS. The Submitter is, always has been, and always will be EXCLUSIVELY PRIVATE and therefore beyond the reach of any federal or state statute. He/she does not intend, by submitting any government form, to waive his/her/its sovereignty or sovereign immunity or apply for or accept any government "benefit". Instead, he/she seeks ONLY to recover monies STOLEN from him/her or prevent them from being STOLEN to begin with:

*"As independent sovereignty, it is State's province and duty to forbid interference by another state or foreign power with status of its own citizens. Roberts v Roberts (1947)  
81 C.A.2d. 871, 185 P.2d. 381."  
[Black's Law Dictionary, 4th Ed., p 1300]*

*"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925. "  
[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]*

Below are the definitions I provide of all key "words of art" commonly found on government forms as a SUBSTITUTE for statutory definitions:

1. **"law"**: When used in connection with a civil statutory obligation by either party, shall mean a voluntary civil franchise available only to those domiciled within the exclusive jurisdiction of the government grantor of the civil franchise. Government as moving party enforcing any obligation under such "law" agrees to meet the burden of proof that the party against which they are enforcing said obligation:
  - 1.1. Is lawfully serving in a public office in the government granting the franchise.
  - 1.2. Is either consensually domiciled on federal territory or representing an entity so domiciled under [Federal Rule of Civil Procedure 17](#).
  - 1.3. Has the capacity to alienate Constitutional rights because either physically present on federal territory OR occupying an office that is executed ONLY where EXPRESSLY authorized per [4 U.S.C. §72](#). They furthermore agree to provide the statute EXPRESSLY authorizing the exercise of the office in the PLACE they are trying to enforce.In the absense of EXPRESSLY satisfying the above burden or proof with admissible evidence signed under penalty of perjury, both parties to any enforcement action stipulate that there is CONCLUSIVE PRESUMPTION against any civil enforcement authority of that civil statutory provision which is referred to with the term "law". Parties also acknowledge that any attempt to enforce an obligation UNDER said franchise without the requirement of domicile is a PRIVATE contracting exercise that is NOT a government function and which may therefore NOT lawfully be protected with sovereign, official, or judicial immunity. For details, see and rebut: [Why Statutory Civil Law is Law for Government and Not Private Persons](#), Form #05.037; <http://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

2. **"taxpayer"**: Defined as human being and NOT a statutory "person":
  - 2.1. Who is NOT the entity described in [26 U.S.C. §7701\(a\)\(14\)](#) or [26 U.S.C. §1313](#) or any other statute or regulation published by the United States federal government.
  - 2.2. Who is NOT subject to any provision of the Internal Revenue Code or any other statute or regulation published by the United States federal government, which is foreign law.
  - 2.3. Whose entire estate is a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).
3. **"dollar"**: 1/20<sup>th</sup> of an ounce of gold. There is no statutory definition of "dollar" that equates a Federal Reserve Note with a dollar and the legal definition of "money" found in Black's Law Dictionary specifically excludes "notes" from the definition of "money". See: [Exhibit 06.001](#); <http://sedm.org/Exhibits/ExhibitIndex.htm>
4. **"nontaxpayer"**: Same definition as "taxpayer" above.
5. **"frivolous"**: Truthful, accurate, and consistent with prevailing law and legal precedent. Remember, the key word in "IRS" is "Service". I'm the "customer" you serve and the customer is ALWAYS right! If you want to say something is wrong, you need to tell me it is incorrect and then explain all the legal authorities that justify why, consistent with the following basis for reasonable belief:  
[Reasonable Belief About Income Tax Liability](#), Form #05.007  
<http://sedm.org/Forms/FormIndex.htm>  
**NOTE**: Consistent with I.R.M. 4.10.7.2.9.8, I am NOT interested in any court ruling below the supreme Court, because if the "Service" is not bound by anything below the U.S. Supreme Court, then neither am I or should I.
6. **"meritless"**: See "frivolous" above.
7. **"United States"**: means the United States government corporation defined in [28 U.S.C. §3002\(15\)\(A\)](#) and excludes states of the Union as used in the Constitution of the United States of America.
8. **"State"**: Means the "State" defined in [4 U.S.C. §110\(d\)](#) as a federal territory or possession and not any state of the Union.
9. **"individual"**: Defined as a human being and NOT a statutory "person" that:
  - 9.1. Excludes the "individual" defined in 26 C.F.R. §1.1441-1(c)(3).
  - 9.2. Excludes "resident alien individuals" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and "nonresident alien individuals" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).
  - 9.3. Excludes the definition found in [5 U.S.C. §552a\(a\)\(2\)](#), who are all "domiciliaries" of the "United States".
  - 9.4. Excludes the statutory "citizens and nationals of the United States" defined in [8 U.S.C. §1401](#).
  - 9.5. Includes those who are "nonresident aliens" not engaged in a "trade or business" who have no earnings from the "United States" government as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [26 U.S.C. §864\(c\)\(3\)](#) and whose estate is a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).
10. **"employee"**: Defined as a human being and not a statutory "person" who:
  - 10.1. Works for a "private employer" and not a "public employer" or any state or federal government, who is NOT engaged in a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#), and who has no liability to deduct, withhold, or pay any tax described in 26 U.S.C. Subtitles A, B, or C.
  - 10.2. Is NOT the legal entity described in [26 U.S.C. §3401\(c\)](#) or 26 C.F.R. §31.3401(c)-1 or any other statute or regulation published by the United States federal government.
11. **"employer"**: Someone who has "employees" as defined in the previous item.
12. **"exempt"**: Definition:
  - 12.1. Not subject to any provision within the Internal Revenue Code Subtitles A or C.
  - 12.2. Not an "individual" (26 C.F.R. §1.1441-1(c)(3)) or "person" ([26 U.S.C. §7701\(c\)](#)) or "taxpayer" ([26 U.S.C. §7701\(a\)\(14\)](#)) within the Internal Revenue Code.
  - 12.3. Entire estate is a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).
  - 12.4. Not the entity described in 26 U.S.C. §7701(b)(5) as an "exempt individual", because not the "individual" defined in 26 C.F.R. §1.1441-1(c)(3) or any other state or federal statute, code, or law.
13. **"citizen", "U.S. citizen", "citizen of the United States"**: A statutory "citizen and national of the United States" defined in [8 U.S.C. §1401](#) and excludes the term "Citizen" or "citizen of the United States" as used in the Constitution of the United States of America.
14. **"resident"**: Means an alien with a legal domicile or "residence" in the [United States](#), which includes the territories and possessions of the "United States" and excludes states of the Union. In the context of the Internal Revenue Code, "resident" means a public office in the national government.

[26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons](#)

*"A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. **A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.**"*

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

**[IMPORTANT NOTE!]** Whether a "person" is a "resident" or "nonresident" has NOTHING to do with the nationality or residence, but with whether it is engaged in a "trade or business"]

15. **"wage" or "wages"**: The term defined in [26 U.S.C. §3401\(a\)](#). Excludes earnings of human beings who are not engaged in a "public office" or a "trade or business" or who have not made an "election" to associate their earnings with a "public office" by voluntarily submitting an "agreement" pursuant to 26 C.F.R. §31.3401(a)-3(a), and 26 C.F.R. §31.3402(p)-1. Consequently, anyone who does not submit an IRS form W-4 and who is not otherwise engaged in a "public office" earns no reportable "wages" or "gross income" in connection with their labor pursuant to 26 C.F.R. §31.3401(a)-3(a), and 26 C.F.R. §31.3402(p)-1.

16. **"trade or business"**: Defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". Excludes anything or class of thing not expressly described somewhere in the Internal Revenue Code. See:  
*The "Trade or Business" Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>
17. **"gross income"**: Profit originating from within the United States government corporation and earned by a federal instrumentality. Pursuant to [26 U.S.C. §871](#), said profit must either originate from the District of Columbia or abroad pursuant to [26 U.S.C. §911](#) but may not originate within any state of the Union.
18. **"beneficial owner"**: Defined as a human being who is:
  - 18.1. NOT the entity described in 26 C.F.R. §1.1441-1(c)(6) or any other statute or regulation published by the United States federal government.
  - 18.2. A "nonresident alien" not engaged in a "trade or business"/
  - 18.3. A "nontaxpayer" not subject to any provision of Internal Revenue Code Subtitles A, B, or C.
19. **"U.S. person"**: Defined as:
  - 19.1. NOT the entity described [26 U.S.C. §7701\(a\)\(30\)](#) or any other statute or regulation published by the United States federal government.
  - 19.2. Those domiciled in either a state of the Union or a foreign country on land not under the exclusive jurisdiction of the United States Federal Government as documented in [40 U.S.C. §3112](#).
  - 19.3. Not subject to any act of Congress.
20. **"permanent address"**: Defined as one's legal domicile. See:  
*Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>
21. **"personal services"**: Defined as services which:
  - 21.1. Are NOT connected with a "trade or business" or a "public office" within any government or any other government "franchise".
  - 21.2. Are NOT the term defined in 26 C.F.R. §1.469-9(b)(4).
  - 21.3. Are NOT defined or referenced anywhere within any statute or regulation published by the United States federal government and therefore entirely beyond the jurisdiction of the government to regulate.
  - 21.4. Are connected with labor of a human being that is not subject to withholding, attachment, or taxation of any kind:  
  
*"Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will..."*  
*[The Antelope, 23 U.S. 66; 10 Wheat 66; 6 L.Ed. 268 (1825)]*
22. **"transferor"**: Defined as all the following:
  - 22.1. The entity or human being selling real property that is NOT located in the "United States" as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10), not connected with a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#).
  - 22.2. The owner of real property that is not subject to the Federal Investment in Real Property Transfer Act (FIRPTA), [26 U.S.C. §897](#), the proceeds of which is not "gross income" as described in [26 U.S.C. §61](#) and which does not originate from "sources within the United States" described in [26 U.S.C. §871](#).
  - 22.3. NOT the entity defined in [26 U.S.C. §1445\(f\)\(1\)](#)
  - 22.4. NOT the "taxpayer" defined in [26 U.S.C. §7701\(a\)\(14\)](#) or [26 U.S.C. §1313](#).
23. **"sovereign"**: The word "sovereign" when referring to humans or governments means all the following:
  - 23.1. A human being and NOT a "government". Only human beings are "sovereign" and only when they are acting in strict obedience to the laws of their religion. All powers of government are delegated from the PEOPLE and are NOT "divine rights". Those powers in turn are only operative when government PREVENTS the conversion of PRIVATE rights into PUBLIC rights. When that goal is avoided or undermined or when law is used to accomplish involuntary conversion, we cease to have a government and instead end up with [a private, de facto for profit corporation that has no sovereign immunity and cannot abuse sovereign immunity to protect its criminal thefts from the people](#).
  - 23.2. EQUAL in every respect to any and every government or actor in government. All governments are legal "persons" and under our Constitutional system, ALL "persons" are equal and can only become UNEQUAL in relation to each other WITH their EXPRESS and NOT IMPLIED consent. Since our Constitutional rights are unalienable per the Declaration of Independence, then we can't become unequal in relation to any government, INCLUDING through our consent.
  - 23.3. Not superior in any way to any human being within the jurisdiction of the courts of any country.
  - 23.4. Possessing the EQUAL right to acquire rights over others by the same mechanisms as the government uses. For instance, if the government encourages the filing of FALSE information returns that essentially "elect" people into public office without their consent, then we have an EQUAL right to elect any and every government or officer within government into our PERSONAL service as our PERSONAL officer without THEIR consent. See:  
[Correcting Erroneous Information Returns, Form #04.001](#): <http://sedm.org/Forms/FormIndex.htm>
  - 23.5. Subject to the criminal laws of the jurisdiction they are physically situated in, just like everyone else. This provision excludes "quasi criminal provisions" within civil franchises, such as tax crimes.
  - 23.6. The origin of all authority delegated to the government per the Declaration of Independence.
  - 23.7. Reserving all rights and delegating NONE to any and every government or government actor. U.C.C. 1-308 and its predecessor, U.C.C. 1-207. Any government offers in commerce are hereby rejected and any consideration provided in connection with any government franchise hereby constitutes a GIFT rather than a GRANT or exchange that might create any obligation on my part.
  - 23.8. Not consenting to any and every civil franchise offered by any government.
  - 23.9. Possessing the same sovereign immunity as any government. Hence, like the government, any government actor asserting a liability or obligation has the burden of proving on the record of any court proceeding EXPRESS WRITTEN consent to be sued before the obligation becomes enforceable.
  - 23.10. Claiming no civil or franchise status under any statutory franchise, including but not limited to "citizen", "resident", "driver" (under the vehicle code), "spouse" (under the family code), "taxpayer" (under the tax code). Any attempt to associate a statutory status and the public rights it represents against a non-consenting party is THEFT and SLAVERY and INJUSTICE.
  - 23.11. Acting as a fiduciary, agent, and trustee on behalf of God 24 hours a day, seven days a week as an ambassador of a legislatively foreign jurisdiction and as a public officer of "Heaven, Inc.", a private foreign corporation. God is the ONLY "sovereign" and the source of all sovereignty. We must be acting as His agent and fiduciary before we can exercise any sovereignty at all. Any attempt by so-called "government" to interfere with our ability to act as His fiduciaries is a direct interference with our right to contract and the free exercise of religion. See:

23.12. Capable of being civilly sued ONLY under the common law and equity and not under any statutory civil law. All statutory civil laws are law for government and public officers, and NOT for private human beings. They are civil franchises that only acquire the "force of law" with the consent of the subject. See:

[Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037; http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

23.13. Protected from the civil statutory law by the First Amendment requirement for separation of church and state because we Christians are the church and our physical body is the "temple" of the church. See: [1 Cor. 6:19](#).

23.14. Responsible for all the injuries they cause to every other person under equity and common law ONLY, and not under civil statutory law.

24. **"statutory"**: When used as a prefix to any other term, means that the term it precedes pertains only to federal territory, property, rights, or privileges under the exclusive jurisdiction of the national government. Includes NO private property.

25. **"constitutional"**: When used as a prefix to any other term, means that the term it precedes pertains only to land, property, rights, or privileges under the exclusive jurisdiction of a state of the Union and not within the civil or criminal jurisdiction of the national government.

26. **"benefit"**: Defined as follows:

*"Benefit: Advantage; profit; fruit; gain; interest associated with a specific transaction which conveys a right or property interest which:*

1. *Is not dispensed by an administrative agency of any state or federal government, but by a private individual.*
2. *Does not require the recipient to be an officer, agent, employee, or "personnel" within any government.*
3. *Is not called a "tax" or collected by the Internal Revenue Service, but is clearly identified as "private business activity beyond the core purposes of government".*
4. *Does not confer upon the grantor any form of sovereign, official, or judicial immunity.*
5. *Is legally enforceable in OTHER than a franchise court or administrative agency. That is, may be heard in equity within a true, Article III constitutional court and NOT a legislative franchise court.*
6. *True constitutional courts are provided in which to litigate disputes arising under the benefit and those with said disputes are not required to exhaust administrative remedies with an executive branch agency BEFORE they may litigate. These constitutional courts are required to produce evidence that they are constitutional courts with OTHER than strictly legislative franchise powers when challenged by the recipients of said benefits.*
7. *The specific value of the consideration can be quantified at any time.*
8. *Monies paid in by the recipient to subsidize the program are entirely refundable if the benefits they pay for have not been received or employed either partially or in full.*
9. *Has all contributions paid in refunded if they die and never collect any benefits.*
10. *Participation in the program is not also attached to any other government program. For instance, being a recipient of "social insurance" does not also make the recipient liable for unrelated or other federal taxes.*
11. *The term "benefit" must be defined in the franchise agreement that dispenses it, and its definition may not be left to the subjective whims of any judge or jury.*
12. *If the "benefit" is financial, then it is paid in lawful money rather than Federal Reserve Notes, which are non-interest bearing promissory notes that are not lawful money and are backed by nothing.*
13. *The franchise must expressly state that participation is voluntary and that no one can be prosecuted or punished for failure to participate.*
14. *The identifying numbers, if any, that administer the program may not be used for identification and may not be shared with or used by any nongovernmental entity other than the recipient him or her self.*
15. *May not be heard by any judge, jurist, or prosecutor who is a recipient or beneficiary of the same benefit, because this would cause a conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, 18 U.S.C. §597, and 18 U.S.C. §201.*
16. *During any litigation involving the "benefit", both the grantor and the grantee share equal obligation to prove that equally valuable consideration was provided to the other party. Note that Federal Reserve Notes do not constitute lawful money or therefore consideration.*
17. *Does NOT include a return of monies UNLAWFULLY withheld against a non-taxpayer. It is not a commercial "benefit" or "purposeful availment" to have property STOLEN by a corrupted government returned to me.*

*Anything offered by the government that does not meet ALL of the above criteria is herein defined as an INJURY and a TORT. Compelled participation is stipulated by both parties as being slavery in criminal violation of 18 U.S.C. §1583, 42 U.S.C. §1994, and the Thirteenth Amendment.*

*Receipt of the attached government application constitutes consent by the recipient of the application to use the above definition of "benefit" in any disputes that might arise over this transaction. Government recipient and its agents, employees, and assignees forfeit their right as private individuals acting in any government office to define the term "benefit" and agree to use ONLY the above definition.*

Because the Submitter is ineligible for and does not seek any kind of "benefit" by submitting any of the attached forms, the Submitter and Recipient both stipulate that the perjury statement has no "materiality" because it cannot produce any kind of injury to the Recipient.

27. The following table summarizes the meaning of various geographical terms used in the context of federal and state law, and these definitions also apply to all government forms submitted by Submitter or correspondence sent by the Recipient to the Submitter in the past, present, and future:

**Table 1: Summary of meaning of various terms and the contexts in which they are used**

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" <sup>1</sup>	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state

<sup>1</sup> See California Revenue and Taxation Code, §6017.

"State" <sup>2</sup> (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively <sup>3</sup>	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)<sup>4</sup>, and these areas do not include any of the 50 Union States. This is true in most cases and especially in the Internal Revenue Code Subtitle A. The lower case word "state" in the context of federal statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to the federal government as clearly explained in section 5.2.11 of the [Great IRS Hoax](#) book. In the context of the above, a "Union State" means one of the 50 Union states of the United States\* (the country, not the federal United States\*\*) mentioned in the Constitution for the United States of America.

All CIVIL statutory terms TO WHICH OBLIGATIONS AND PRIVILEGES attach are limited to territory over which Congress has EXCLUSIVE GENERAL jurisdiction. All of the statuses TO WHICH CIVIL OBLIGATIONS AND PRIVILEGES ATTACH indicated in the statutes (including those in 8 U.S.C. §§1401 and 1408) STOP at the border to federal territory and do not apply within states of the Union. I cannot have a status in a place that I am not civilly domiciled, and especially a status that I do NOT consent to and to which rights and obligations attach. Otherwise, the Declaration of Independence is violated because I am subjected to obligations that I didn't consent to and am a slave. This is proven in:

Your Exclusive Right to Declare and Establish Your Civil Status, Form #13.008

DIRECT LINK: <http://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>

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

As the U.S. Supreme Court held, all law is prima facie territorial and confined to the territory of the specific state. The states of the Union are NOT "territory" as defined, and therefore, all of the CIVIL STATUTES found in Title 8 of the U.S. code CONNECTED WITH UNITED STATES TERRITORY AND DOMICILIARIES do not extend into or relate to anyone civilly domiciled in a constitutional state, regardless of what the definition of "United States" is and whether it is GEOGRAPHICAL or GOVERNMENT sense. As held by the U.S. Supreme Court in the License Tax Cases, Congress cannot lawfully offer or extend any federal franchise or the statuses that enforce it into a foreign jurisdiction such as a state of the Union. If it does, it is engaging in a "commercial invasion" in violation of Article 4, Section 4 of the United States Constitution. That is why public offices, which are a franchise, are limited by 4 U.S.C. §72 to being exercised ONLY in the District of Columbia and NOT ELSEWHERE. Furthermore, it is a violation of the legislative intent of the constitution and criminal activity to: 1. Make an ordinary CONSTITUTIONAL and PRIVATE citizen into a PUBLIC officer in the government; 2. Pay PUBLIC monies or "benefits" to ordinary PRIVATE CITIZENS.; 3. Bribe or entice and PRIVATE human to become a PUBLIC OFFICER in exchange for "benefits". This would eliminate all PRIVATE property and replace a CONSTITUTIONAL government with a gigantic, corporate, SOCIALIST monopoly and employer of EVERYONE in violation of the Sherman Anti-Trust Act.

Any and every attempt by the Recipient or any government actor to associate the Submitter of this form with any statutory civil status found in federal or state statutes is hereby declared to be an act of criminal identity theft as described in the document below. This attachment hereby formally requests any and every government employee who becomes aware of such identity theft to prosecute and report it by every available means or be guilty of misprision of felony and become an accessory after the fact if they don't (18 U.S.C. §§3 and 4):

Government Identity Theft, Form #05.046

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

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

## SECTION 5: PRIVACY ACT WARNING

1. The information contained in this submission is protected by the [Privacy Act, 5 U.S.C. §552a](#).
2. Submitter is neither a domiciliary of the "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10), a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#), a statutory "U.S. resident" pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), a "U.S. person" pursuant to [26 U.S.C. §7701\(a\)\(30\)](#), or an "individual" as defined in [5 U.S.C. §552a\(a\)\(2\)](#) and 26 C.F.R. §1.1441-1(c)(3). As such, Submitter is not subject to any provision within the Privacy Act but the recipient, as a government entity, is.
3. [5 U.S.C. §552a\(b\)](#) indicates that the government MUST have my consent to use or transmit or store any information about me and I DO NOT give said consent.
4. Recipient is warned that the Submitter **DOES NOT GIVE** his consent to store, use, or transmit any of the information contained herein in electronic form, and especially is not authorized to share any of this information with any other federal or state agency, bureau, instrumentality of any description. This information is licensed and copyrighted and may not be used for ANY commercial or governmental purpose OTHER than the terms expressly cited herein. Any other use is hereby stipulated by all parties as a violation of the Fourth Amendment right of privacy.

## SECTION 6: MANDATORY FRANCHISE AGREEMENT

This franchise agreement activates if the recipient or his agents or assigns makes any commercial use of the information provided so as to benefit themselves or their agents, assigns, or employer at the expense of the Submitter. This agreement is the "compensation" demanded under the Fifth Amendment Takings clause, for any interest asserted by any government in my labor or property. Without such compensation, a violation of the Fifth Amendment and a THEFT has occurred. Examples of activities that activate this franchise agreement include but are not limited to:

<sup>2</sup> See California Revenue and Taxation Code, §17018.

<sup>3</sup> See, for instance, U.S. Constitution Article IV, Section 2.

<sup>4</sup> See <http://www4.law.cornell.edu/uscode/48/>

1. Every disclosure or use of information provided in connection with this application to any third party by the recipient of this application or any agent or officer of the recipient.
2. Making any demands on my personal time.
3. Enforcing any obligation against me without evidence that I EXPRESSLY consented in writing to said obligation.
4. Making any presumptions about my civil status in conflict with that documented here. This includes but is not limited to "taxpayer", "driver", "spouse", "citizen", "resident", "person", etc.
5. Assigning or enforcing any civil statutory status that I did not expressly consent to IN WRITING. This ALSO includes the use or compelled use of any government identifying number, including Social Security Numbers and Taxpayer Identification Numbers. 42 U.S.C. §408(a)(8) makes it a crime to compel the use of such numbers and I do NOT consent to their use and cannot lawfully use them.
6. Demanding property or money of any kind either directly from me or from third parties in control or custody of my property.
7. Sending collection notices.
8. Filing liens, levies, etc.
9. Filing defamatory information with credit reporting agencies.
10. Demanding discovery of any kind, and especially if the submitter doesn't have EQUAL right to conduct discovery on the recipient or any government he or she may represent as its agent.

Any of the above activities makes the recipient and his or her government employer into an agent, officer, trustee, transferee, and fiduciary under the terms of this franchise agreement and thereby causes a waiver of official, judicial, and sovereign immunity pursuant to the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.

Information submitted on this form is NOT classified as a "business record" and therefore not subject to disclosure to any third party under the business records exception to the Fourth Amendment. Instead, all information relating to Submitter and all property of the Submitter in the custody or control or influence of the Recipient, including but not limited to the labor and earnings of the Submitter, are protected by the following franchise agreement, which is hereby incorporated by reference into this submission.

*Injury Defense Franchise and Agreement*, Form #06.027  
<http://sedm.org/Forms/FormIndex.htm>

The above franchise shall govern any and all commercial or governmental uses of information relating to or property owned by the Submitter both prior to and after this submission and all relationships between the Submitter and any government or government agent, officer, or withholding agent. By accepting or using or affecting all such information or property relating to the Submitter for any purpose, the Recipient of this form and all his/her/its agents, assigns, and any and all government entities he or she or it represents implicitly consents to all present and future versions of the above franchise. If Recipient is acting as a tax withholding or reporting agent under 26 U.S.C. §7701(a)(16), Recipient represents that he/she/it has the authority to obligate the government for whom it is acting as said agent, and that if it cannot obligate said government, then it also has no legal authority to act as said agent to begin with.

The Fourth Amendment makes information about the Submitter, a human and not a statutory "person", "property" in a legal sense and protects that property. The attached government application/form is invalid, false, fraudulent, and perjurious WITHOUT this form also included or without being covered by this franchise agreement. The perjury and/or fraud, in turn, is committed by the Recipient and not the Submitter when or if this attachment is removed or redacted from the original application.

Recipient of this form and all parties utilizing information about the Submitter/applicant, including information provided in connection with this transaction agree not to employ this information for any of the following purposes:

1. Any commercial purpose in relation to any government.
2. In connection with the administration of any government franchise, including but not limited to Social Security, Medicare, income taxation ("trade or business" franchise)
3. The enforcement of any licensed activities such as driver's licenses, marriage licenses, or professional licenses, which are also franchises.
4. Any civil or criminal law enforcement activity.

Recipient of this information agrees to grant to applicant witness immunity pursuant to [18 U.S.C. §6002](#) in connection with any legal proceeding that uses information about me provided in connection with this application. If they are not authorized to grant said immunity by their employer, they agree to become the "substitute defendant" in said proceeding and authorize the Submitter to submit an IRS form 56 on their behalf making them legally into the substitute defendant.

Pursuant to [5 U.S.C. §552a](#)(b), recipient and his officers, agents, and assigns may not lawfully maintain records about me without my express written consent, which I do NOT give, have no delegated authority from my God to give, and have retroactively withdrawn by filing a public notice with the U.S. government and state government. Therefore:

1. Any records in your possession pertaining to me other than the licensed and copyrighted application herein provided and the attached government application/form are being maintained ILLEGALLY if this franchise agreement is being violated.
2. You do not have my consent to store or use any of my personal information other than my name and physical characteristics and ONLY to enforce my constitutional right to be left alone and NOT acquire any status under federal civil law.
3. You do not have my permission to share any of my personal information with any other federal or state agency or bureau or private company, including the Internal Revenue Service. If you do, you agree personally to pay me \$500,000 for each wrongful or unauthorized disclosure.
4. You do not have my permission to use any of the information provided for any purpose which commercially benefits you personally, that of your employer, or any government.

If the Submitter of this form is treated by any government or court as a public officer or as being engaged in a statutory "trade or business" per 2 U.S.C. §7701(a)(26) in relation to the transaction or relationship established or described by this submission and any attached forms, Submitter hereby exercises his sovereign capacity as said compelled and public officer of any and all governments he or she is imputed to represent in consenting to this agreement on behalf of said government, and in assigning the role of "Government Actor" to everyone in the government who

might benefit commercially or financially, both directly or indirectly, by using the information or property protected by the above franchise contract for their commercial benefit.

*"Cujus est commodum ejus debet esse incommodum.  
He who receives the benefit should also bear the disadvantage."*

*"Que sentit commodum, sentire debet et onus.  
He who derives a benefit from a thing, ought to feel the disadvantages attending it. 2 Bouv. Inst. n. 1433."  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

If litigation ensues involving this submission, any attached documents, or the relationship described in this document or the attachments and any government worker or judge institutes duress by interfering with my right to contract or associate by assigning a civil or statutory status that submitter does not have or consent to have in the context of the relationship of the parties, redefines terms already defined herein to have a different meaning in the context of the proceeding, or interferes with the enforcement of the franchise agreement herein, then:

1. Any commercial consequences created or protected by the duress become the responsibility of the source of the duress. All acts performed under illegal duress become the responsibility and liability of the source of the duress rather than the compelled actor.
2. In relation to me, this submission and all attachments shall instead constitute religious and political beliefs and speech that are not factual and not actionable for the purposes of the commercial relationships created by the duress.
3. This document shall serve as a civil commercial LIEN against the source of the duress for TWICE the amount of the commercial liability to the government created by the duress.

The above provisions are intended to avoid making me an accessory after the fact ([18 U.S.C. §3](#)) to CRIME committed by the judge, including perjury, slavery, FRAUD, witness tampering, abuse of legal process, conspiracy against rights, impersonating a public officer, etc.

*"You shall not circulate a false report. Do not put your hand with the wicked [judge] to be an unrighteous witness."  
[Exodus 23:1, Bible, NKJV]*

This attachment shall accompany any and all tax forms, withholding forms, and reporting forms, PAST, PRESENT, and FUTURE, in the custody of the Recipient and his agent or assigns, and any and all reports sent to any government entity and relating to the Submitter in order to give reasonable notice to all parties affected by the above franchise. It shall especially accompany all information returns submitted by the Recipient or his/her/its agents and assigns to any government, including but not limited to IRS forms W-2, 1042-S, 1098, and 1099. Any attempt to destroy or disassociate this or any other attachment is hereby stipulated by all parties to be criminal obstruction of justice and witness tampering.

Like government laws and franchises, the above franchise agreement is subject to change without notice to the Recipient of this form or the government he/she/it is acting as an agent for. This is a requirement of the mandate for equal protection and equal treatment that is the foundation of the United States Constitution. Caveat emptor.

## SECTION 7: CONSTRAINTS ON THE DELEGATED AUTHORITY OF THE SUBMITTER IN RELATION TO THE GOVERNMENT

1. Submitter is acting in a fiduciary and trustee capacity for God and ONLY God 24 hours a day, seven days a week.
2. The terms of the trust indenture constraining his delegated authority are found in the [Holy Bible Trust Indenture](#). The terms of that trust indenture are exhaustively enumerated in the following document:  
[Delegation of Authority Order from God to Christians](#), Form #13.007  
<http://sedm.org/Forms/FormIndex.htm>
3. Under the terms of the [Holy Bible Trust Indenture](#), Submitter has NO DELEGATED AUTHORITY:
  - 3.1. To accept or consent to any duties or obligations toward, pay any monies to, or render any property or consideration to any government ruler, king, agent, or representative other than God's government on earth beyond that described herein. See sections 2.1, 4.4.3 and 4.4.4 of the above document.

*"You shall have no other gods [including government, laws, or judges] before Me. You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; **you shall not bow down to them nor serve [obey] them.** For I, the LORD your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments.  
[Exodus 20:3-6, Bible, NKJV]*

*"You shall make no covenant with them [foreigners], nor with their [pagan government] gods [or judges]. They shall not dwell in your land **and you shall not dwell in theirs by becoming a "resident" in the process of contracting with them], lest they make you sin against Me. For if you serve their gods [under contract or agreement], it will surely be a snare to you.**"  
[Exodus 23:32-33, Bible, NKJV]*

*"It is our true policy to **steer clear of permanent alliances** [contracts/covenants] with any portion of the foreign world."  
[George Washington, Farewell Address]*

*"Peace, commerce, and honest friendship with all nations – **entangling alliances [contracts, covenants, treaties] with none.**"  
[Thomas Jefferson, First Inaugural Address, March 4, 1801]*

- 3.2. To act as a "[public officer](#)", instrumentality, or agent of the government in any capacity, and especially in the context of the "[trade or business](#)" franchise defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". I may ONLY serve the Lord and ONLY have allegiance and protection from Him and not any vain judge, ruler, or man. See section 2.1 in the above document and Luke 16:13.

*"Away with you, Satan! For it is written, **'You shall worship the Lord your God, and Him ONLY [NOT the government!]** you shall serve [with your labor or your earnings from labor]."  
[Jesus in [Matt. 4:10](#), Bible, NKJV]*

*"You were bought at a price; **do not become slaves of men** [and remember that governments are made up exclusively of men]."  
[1 Cor. 7:23, Bible, NKJV]*

4. The Holy Bible Trust Indenture applies from the date that the Submitter became a Christian.
5. Any express or implied agreements or contracts between the Submitter and the government that impose any duties upon the Submitter or convey any rights to the government or the Recipient of this form beyond those described herein must be deemed to have been undertaken without delegated authority and are therefore null and void ab initio.

*"All persons dealing with public officers [or Heavenly officers] are bound to take notice of the [Biblical] law prescribing their authority and powers."*  
[State ex rel McConnell v. First State Bank, 22 Tenn. App. 577, 124 S.W.2d. 726, 733 (1938)]

*"Of this it is enough to say that the United States is neither bound nor estopped by acts of its officers or agents in entering into an arrangement or agreement to do or cause to be done what the [Biblical] law does not sanction or permit," 243 U.S., at 409. [ditto for officers of Heaven]*  
[Utah Power and Light Co. v. United States, 243 U.S. 389, 37 S.Ct. 387 (1917)]

*"Where an executive officer, under his misconception of the [Biblical] law, has acted without or beyond the powers given him, the courts have jurisdiction to restore the status quo ante insofar as that may be done (cites omitted)."*  
[United States v. Mott, 37 F.2d. 860, 862 (10th Cir. 1930), Affirmed, Mott v. United States, 283 U.S. 747, 51 S.Ct. 642 (1931)]

*"[T]he authority of ministerial officers is to be strictly construed as including only such powers as are expressly conferred [in the Holy Bible], or necessarily implied," 141 F.2d, at 913.*  
[Youngblood v. United States, 141 F.2d. 912 (6th Cir. 1944): Action to compel recorder to record tax liens]

*"Whatever the form in which the [Heavenly] Government functions, anyone entering into an arrangement with the [Heavenly] Government takes the risk of having accurately ascertained that he who purports to act for the [Heavenly] Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress [or the Holy Bible] or be limited by delegated legislation, properly exercised through the rule-making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority," 332 U.S., at 384.*  
[Federal Crop Ins. Corp. v. Merrill, 332 U.S. 380, 68 S.Ct. 1 (1947)]

6. Any contracts or agreements entered into on my behalf by my parents are null and void ab initio. This includes any applications for government benefits or franchises submitted on my behalf by my parents, such as Social Security.
7. Government has received reasonable notice of the revocation of the Social Security Contract by being sent SSA form 521 and the following document, and therefore has received "reasonable notice" that there is no commercial or fiduciary relationship between Submitter and recipient. Silence of the government serves as notice of consent by the government and commercial default under the terms of said document:  
Resignation of Compelled Social Security Trustee, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>
8. Submitter reserves all his/her God given rights pursuant to U.C.C. 1-308 and its predecessor, U.C.C. 1-207 in relation to the ORIGINAL offer by the government in its unmodified or unamended tax forms.
9. Because Submitter reserves all rights and has no authority to delegate any of them under the terms of the Holy Bible Trust Indenture, then he/she is a foreign sovereign within the meaning of the Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97.
10. Submitter has notified the government using the following form that all obligations, contracts, or agreements between him and any other foreign sovereign such as the United States government can take ONLY written form and may not be implied by conduct. The written instrument conveying rights must be signed by him/her and fully and completely disclose all of the rights surrendered under the terms of the contract or agreement.  
Legal Notice of Change in Domicile/Citizenship Records and Divorce From the United States, Form #10.001  
<http://sedm.org/Forms/FormIndex.htm>
11. Any obligations, debts, or collection notices sent to the Submitter by the government must be accompanied by the written instrument containing his signature that created the alleged debt pursuant to the document above and pursuant to the Fair Debt Collection Practices Act, 15 U.S.C. §1692g(b).
12. Recipient is reminded that if the government can enact an act requiring all contracts with the government to be in writing, then he has the equal right to enforce the same requirement upon the government upon reasonable notice of the existence of such requirement.

*"Every man is supposed to know the law. A party who makes a contract with an officer [of the government or of God's government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law."*  
[Clark v. United States, 95 U.S. 539 (1877)]

## SECTION 8: CONSTRAINTS PERTAINING TO YOUR RESPONSE TO THIS COMMUNICATION AND ALL COMMUNICATIONS WITH, TO, OR ABOUT THE SUBMITTER

Submitter/movant requires of the Recipient the following actions, in addition to those things mentioned in the attached government forms and associated correspondence:

1. That your response to this correspondence be signed under penalty of perjury, as required by 26 U.S.C. §6065. Anything not signed under penalty of perjury under the laws of my state shall be considered political speech that is inadmissible as evidence of any obligation pursuant to Federal Rule of Evidence 610. The Constitution of the United States and Section 1 of the Fourteenth Amendment both mandate equal protection of the laws. Equal protection means that you cannot require anything of me that I cannot also require of you. You, the public servant, cannot be greater than me, your Master.
2. That the Recipient and the parties construe that this attachment applies to ALL FUTURE SUBMISSIONS, even if not attached. Any later versions of this form attached to future petitions/motions/or responses shall retroactively supersede this form.
3. That the Recipient remain silent on all issues raised in this pleading which the Recipient concurs and agrees entirely with. Any facts or statements or admissions included in this pleading which are not denied or rebutted by either the Recipient or the opposing party with supporting evidence and under penalty of perjury shall therefore constitute an Admission to the truthfulness of each statement or conclusion as required by Federal Rule of Civil Procedure Rule 8(b)(6).
4. That the Recipient or the government party to this suit indicate "this matter was already settled or ruled upon" to indicate that it has NOT been ruled upon or settled and that they are EVADING the truth in the case where:
  - 4.1. They do not indicate the docket, page number, and line number and precise language WHERE the question proposed was precisely answered...OR
  - 4.2. They do not provide the specific answer requested to the question proposed by the Submitter of the pleading or petition that this document is attached to.

4.3. They cite caselaw from a federal and not state court as their authority for an answer. Federal caselaw is inapposite and constitutes nothing but political propaganda and involves the courts in "political questions" in relation to those not domiciled on federal territory or lawfully serving in public offices within the government, such as the Submitter. Even the IRS refuses to recognize federal caselaw below the U.S. Supreme Court and so the Submitter invokes the same protection. See [I.R.M. §4.10.7.2.9.8](#) for proof.

5. That unless otherwise provided by law or the Federal Rules of Civil or Criminal Procedure, this Recipient has 60 days in which to make a ruling after the filing of the final pleading/motion by the moving party to make a ruling. Any ruling which is delayed beyond 60 days would be an unreasonable and prejudicial denial of due process and obstruction of justice even if done by omission, in violation of [18 U.S.C. §1509](#). To otherwise allow the Recipient to ignore motions without limitation is to leave the moving party without any remedy at law, which is contrary to the principles of law. This provision is therefore intended to prevent such prejudicial bad faith delay tactics by the Recipient in the instant matter.
6. That the Recipient affirms its agreement with the facts and conclusions in this pleading by indicating that it doesn't have an obligation to respond to the issues raised herein or any part thereof. The oath of office of the judge establishes the affirmative fiduciary obligation to address these issues and any judge who does not honor his or her oath to support, defend and protect the Constitutional rights of the litigants under his or her care is acting not as a "public officer" or "judge", but as a private individual and de facto judge who is usurping public office with the goal of personal gain in violation of [18 U.S.C. §208](#) and [28 U.S.C. §455](#).

"... the maxim that the King [for the Judge] can do no wrong has no place in our system of government; yet it is also true, in respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread and act in its name."

*"This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line of demarcation that separates constitutional government from absolutism, free self-government based on the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written constitutions, whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame and scheme of the political institutions of this country, state and federal, protest against it. Their continued existence is not compatible with it. **It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double progeny of the same evil birth.**"*

[\[Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 \(1885\)\]](#)

7. That the Recipient or the opposing counsel use the word "frivolous" to describe or identify any issue, fact, or legal argument raised by the Submitter that the Recipient regards as truthful, accurate, and correct on any issue.
8. I demand that your answers be consistent with what the government, the IRS, and the courts themselves say forms the ONLY basis for reasonable belief about tax liability, which is the Constitution, the Statutes at Large after January 2, 1939, and the rulings of the U.S. Supreme Court but not lower courts. DO NOT invoke the I.R.C. in your defense because I am not a "taxpayer" franchisee lawfully subject to it and because it is not positive law per 1 U.S.C. §204 and therefore not legal evidence of an obligation on my part. Prima facie evidence is nothing but presumption and all presumption is a violation of due process of law against a party protected by the Constitution such as the Submitter. According to the [I.R.M. Section 4.10.7.2.9.8](#) listed in section 2 above, you may NOT cite any court ruling below the Supreme Court against anyone other than the litigant himself or herself. Please therefore DO NOT cite rulings of tax courts, district courts, or circuit courts because they are nothing more than political propaganda that is irrelevant to me as a party who is NOT a "public officer" or government franchisee. Only those domiciled on federal territory or lawfully engaged in a public offices or who have consented to waive sovereign immunity as foreign sovereigns can be subject to the jurisdiction of the court and I am NONE of these. These GOVERNMENT requirements are documented in the following memorandum of law, which you are demanded to rebut within 30 days and rebut the admissions at the end or agree with and default to:

[Reasonable Belief About Income Tax Liability](#), Form #05.007

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

## SECTION 9: PERJURY STATEMENTS ON ATTACHED STANDARD GOVERNMENT FORMS

The perjury statement appearing on all government forms to which this form is attached is not materially modified in symbolic form, but regardless of what it says, the perjury statement contained in the Affirmation at the end of this form is the perjury statement that defines and replaces all such perjury statements. Without such a modification, I would be committing perjury under penalty of perjury to sign a form containing only the government's perjury statement found in [28 U.S.C. §1746](#)(2) because I am a nonresident NOT:

1. Described in [28 U.S.C. §1746](#)(2).
2. Physically present within or domiciled within the statutory "[United States](#)" as defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10).
3. Representing an artificial entity, corporation, or government domiciled within the statutory "[United States](#)" as defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) and as described in Federal Rule of Civil Procedure 17(b) and (d).

As Section 4 earlier indicates, the statutory but not constitutional "[United States](#)" consists of federal territory and excludes land within the exclusive jurisdiction of states of the Union.

## SECTION 10: RECIPIENT OR HIS AGENT(S) ARE NOT EMPOWERED TO PRACTICE LAW ON MY BEHALF OR MAKE LEGAL DETERMINATIONS ABOUT MY STATUS

I do not consent to allow you, the Recipient of this form, to practice law on my behalf, to represent me legally, or make any legal determinations about my status other than those already indicated here under penalty of perjury. You MUST accept what I tell you about my status under penalty of perjury and presume that it is truthful and accurate. Please DO NOT:

1. Contact the IRS to get them to contradict what I tell you here, because they are not authorized to determine my status, they have no personal knowledge of my circumstances and therefore cannot act as a witness, and because nothing they say or print is trustworthy by their own admission! See and rebut:

[Reasonable Belief About Income Tax Liability](#), Form #05.007; <http://sedm.org/Forms/FormIndex.htm>

*"Unfortunately, the IRS is not bound by answers or positions stated by its employees orally, whether in person or by telephone. According to the procedural regulations, 'oral advice is advisory only and the Service is not bound to recognize it in the examination of the taxpayer's return.' 26*

C.F.R. §601.201(k)(2). [...] **Thus, it will still be difficult to bind the IRS even to written statements made by its employees. As was true before, taxpayers may be penalized for following oral advice from the IRS.**

[Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group, p. 34]

"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."

[Internal Revenue Manual, Section 4.10.7.2.8 (05-14-1999)]

2. Approach me with legal counsel or an attorney intent on contradicting what I state here under penalty of perjury. He or she does not have personal knowledge of my circumstances and therefore is not a competent witness, and I do not empower him or her to "represent me". Furthermore, the courts say that you cannot rely on legal counsel to determine your status. See the above Reasonable Belief About Income Tax Liability, Form #05.007 for details. We are a society of laws and not men and each American is the only party who can or should read and apply the law to their own specific circumstances:

**"But it must be remembered that all are presumed to know the law [the Internal Revenue Code, which is municipal law for the District of Columbia], and that whoever deals with a municipality [e.g. the District of Columbia, also called the "United States"] is bound to know the extent of its powers. Those who contract with it, or furnish it supplies, do so with reference to the law, and must see that limit is not exceeded. With proper care on their part and on the part of the representatives of the municipality, there is no danger of loss."**

[San Francisco Gas Co. v. Brickwedel, 62 Cal. 641 (1882). See also Dore v. Southern Pacific Co. (1912), 163 Cal. 182, 124 P. 817; People v. Flanagan (1924), 65 Cal.app. 268, 223 P. 1014; Lincoln v. Superior Court (1928), 95 Cal.App. 35, 271 P. 1107; San Francisco Realty Co. v. Linnard (1929), 98 Cal.App. 33, 276 P. 368]

3. Tell me you have a "policy" to disregard or contradict what appears here. Corporate or private policy cannot and does not supersede the requirements of the USA Constitution or enacted positive law. I am NOT interested in your "policy", but only in doing what the law allows and requires both me and you to do or not do in this circumstance. I WILL NOT help you violate the laws clearly documented here by applying for or using government issued identifying numbers, regardless of what your "policy" is. I am a law abiding American who scrupulously reads and obeys all laws that apply to the jurisdiction I am in. Are you?

All the above activities shall constitute and are stipulated by the parties to this agreement to constitute: 1. Criminal witness tampering since this submission and its attachments are signed under penalty of perjury and constitutes testimony of a witness; 2. Criminal coercion; 3. Harassing communication; 4. Unlawfully simulating legal process of a pretended but unauthorized government agent/officer (withholding agent). Parties stipulate to allow audio recording of all their interactions relating to the subject of this interaction in order to ensure that legal evidence about compliance with this agreement is not prevented from being produced. Any attempt to prevent audio recording of any and all communications between the parties shall also constitute and is stipulated by the parties to constitute criminal obstruction of justice. All such recordings and all written correspondence relating to this submission are also stipulated by the parties into evidence in any civil dispute between the parties in any and every court in which the parties may litigate disputes under this agreement pursuant to under Federal Rule of Civil Procedure 29 and similar state rules.

The Submitter is willing, able, and eager to be educated by your legal counsel if you believe anything here is incorrect. If I am proven incorrect with court admissible evidence signed under penalty of perjury for which the witness agrees to take personal responsibility, I will change my testimony on this form, but not before. The only thing I want to talk about, however, is the law. I am not interested in what the "policy" of the recipient is because I don't and won't govern my life by "policy" or even "public policy" disguised as de facto law. I must obey the laws of my God, which say that I can't contract with, do business with, be a "resident", "citizen", or domiciliary of, or pay money to any government, which it calls "the Beast" in Rev. 19:19. All civil franchises, including the income tax, constitute such a contract or agreement and even the U.S. Supreme Court recognizes it as a contract, agreement, or "comity" of one kind or another such as an "indebitatus assumpsit".

**"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]."**

*They shall not dwell in your land [and you shall not dwell in theirs] by becoming a "resident" in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you."*

[Exodus 23:32-33, Bible, NKJV]

*"You shall have no other gods [including political rulers, governments, or earthly laws] before Me [or My commandments]."*

[Exodus 20:3, Bible, NKJV]

**"Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend ["citizen", "resident", "taxpayer", "inhabitant", or "subject" under a king or political ruler] of the world [or any man-made kingdom other than God's Kingdom] makes himself an enemy of God."**

[James 4:4, Bible, NKJV]

I am protected in the above pursuits by the First Amendment to the United States Constitution and the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B. It is my right and my duty under God's laws to have the status and the standing described herein. For further details on the content of this section, see and rebut the following within 30 days or be found to agree:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008; <http://sedm.org/Forms/FormIndex.htm>

## AFFIRMATION

<b>Submitter signature:</b>	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 <u>28 U.S.C. §1746(1)</u> 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.  _____ Signature, Full time Agent, Fiduciary, Trustee of God	<b>Date signed:</b>	
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## FREE REFERENCES AND RESOURCES:

<b>Family Guardian-Taxation page:</b> <a href="http://famguardian.org/Subjects/Taxes/taxes.htm">http://famguardian.org/Subjects/Taxes/taxes.htm</a>	<b>Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen (pamphlet), Form #05.008:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<b>Liberty University:</b> <a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>	<b>Great IRS Hoax (book), Form #11.302:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<b>Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>	<b>Federal and State Tax Withholding Options for Private Employers (pamphlet), Form #09.001:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>

**ENCLOSURE (4): CASE HISTORY CD OR DVD**

This enclosure includes my complete electronic tax record, if any. Recipient must stipulate to admit the entire content of this disk into evidence in any criminal proceeding involving this submission or else:

1. This entire submission, including the perjury statement, shall be regarded as nothing but NON-factual, .NON-actionable religious and political beliefs and statements that are not admissible as evidence pursuant to Federal Rules of Evidence 610.
2. This submission may appear false, fraudulent, or misleading.
3. The reader of this document will likely engage in presumption that will prejudice my constitutionally protected rights.