

# ***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 un rebutted 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 Commissioner (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

<https://sedm.org/Forms/07-Respltrs/0-Guidance/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		\$	
<b>TOTAL AMOUNT OF NON-STATUTORY REFUND DUE</b>			<b>\$</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".

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

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

- 9 1. Internal Revenue Code Subtitle A describes a franchise or excise tax upon those either engaged in a “public office” within  
10 the United States Government or who are in receipt of payments from the government (e.g. Social Security, 26 U.S.C.  
11 §861(a)(8)).  
12 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”.

13 [26 U.S.C. §7701\(a\)\(26\)](#)

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

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

18 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > *Sec. 7701.*

19 [Sec. 7701. - Definitions](#)

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

22 *(31) Foreign estate or trust*

23 *(A) Foreign estate*

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

- 28 4. The rules of statutory construction forbid the enlargement of the definition of “trade or business” found in 26 U.S.C.  
29 §7701(a)(26) to include anything not expressly described *somewhere* within the Internal Revenue Code.

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

38 ***"When a statute includes an explicit definition, we must follow that definition, even if it***  
39 ***[varies from that term's ordinary meaning.](#)** *Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It**  
40 *is axiomatic that the statutory definition of the term excludes unstated meanings of that term");*  
41 *Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, `a definition which declares what*  
42 *a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co.*  
43 *v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96*  
44 *(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction*  
45 *§ 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as*  
46 *a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a*  
47 *definition. That definition does not include the Attorney General's restriction -- "the child up*  
48 *to the head." Its words, "substantial portion," indicate the contrary."*  
49 *[[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#) ]*

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

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

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

8 The above means, for instance, that:

9 4.1. Statutory definitions *supersede*, not *enlarge*, the ordinary or common meaning of words.

10 4.2. Adding any thing or class of things not expressly described to a definition is an act of presumption that is a violation  
11 of due process of law if attempted against a person protected by the Constitution.

12 (1) [8:4993] **Conclusive presumptions affecting protected interests:** *A conclusive*  
13 *presumption may be defeated where its application would impair a party's constitutionally-*  
14 *protected liberty or property interests. In such cases, conclusive presumptions have been held*  
15 *to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S.*  
16 *441, 449, 93 S.Ct 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 US 632, 639-640,*  
17 *94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates*  
18 *process]*  
19 *[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page*  
20 *8K-34]*

21 4.3. 26 U.S.C. §7701(c) therefore cannot lawfully be used as a statutory presumption in order to add things not spelled  
22 out in the code without violating due process of law, abusing presumptions as evidence, and creating a state  
23 sponsored religion that promotes beliefs that cannot be supported by evidence.

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

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

26 5. 4 U.S.C. §72 limits the exercise of all "public offices" to the District of Columbia and not elsewhere except as expressly  
27 provided by Congressional enactment.

28 [TITLE 4 > CHAPTER 3 > § 72](#)  
29 [§ 72. Public offices; at seat of Government](#)

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

32 6. There is no statute enacted by Congress that expressly authorizes public offices in any state of the Union. Therefore, the  
33 "trade or business" franchise is limited to persons and offices within the District of Columbia. This is consistent with:

34 6.1. The definition of "United States" founding 26 U.S.C. §7701(a)(9) and (a)(10) as including only the District of  
35 Columbia.

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

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

40 (9) *United States*

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

43 (10) *State*

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

46 6.2. The fact that 26 U.S.C. §7601 limits the IRS to enforcement within internal revenue districts, and the only remaining  
47 internal revenue district is the District of Columbia, per Treasury Order 150-02.



- 1 7. It is unlawful for private parties such as myself not either domiciled within or physically present within the District of  
2 Columbia to act as “public officers”. 18 U.S.C. §912 makes it a crime to impersonate public officers. Those domiciled on  
3 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  
4 the United States” and I am NOT either a “citizen” or a “resident” under federal law who has a domicile in the “United  
5 States”.
- 6 8. The U.S. Supreme Court declared that it is unlawful for Congress to license or authorize any franchise in a state of the  
7 Union. License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866): “**Congress cannot**  
8 **authorize a trade or business within a State in order to tax it.**”
- 9 9. Information returns such as IRS Forms W-2, 1042-s, 1098, and 1099 are the main method for connecting the earnings of  
10 people not otherwise subject to tax to the “trade or business” franchise. 26 U.S.C. §6041(a) indicates that these forms may  
11 ONLY lawfully be filed against persons engaged in the “trade or business” franchise and in receipt of payments greater  
12 than \$600.
- 13 10. In nearly all cases, information returns filed with the IRS are false and fraudulent, and subject to criminal prosecution  
14 pursuant to 26 U.S.C. §7206 and 7207 and 18 U.S.C. §912. The information returns are false because it is UNLAWFUL  
15 to engage in a “trade or business” outside of the District of Columbia and inside the exclusive jurisdiction of a state of the  
16 Union. There is no statute that can or does authorize a “trade or business” to be executed in the exclusive jurisdiction of a  
17 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>

- 18 11. The use or disclosure of a “Taxpayer Identification Number” constitutes prima facie evidence that the subject is engaged in  
19 the “trade or business” franchise pursuant to 26 C.F.R. §301.6109-1(b)(2)(i). Most IRS publications indicate that one must  
20 only provide a Taxpayer Identification Number if the submitter is engaged in a “trade or business”.
- 21 12. All those described in 5 U.S.C. §2105 as “employees” are, in fact, “public officers” within the U.S. government. Ordinary  
22 federal workers, possibly including myself, do not fit that definition and therefore are not “employees” within the meaning  
23 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*

27 §2 *How Office Differs from Employment.*-A public office differs in material particulars from  
28 a public employment, for, as was said by Chief Justice MARSHALL, “although an office is an  
29 employment, it does not follow that every employment is an office. A man may certainly be  
30 employed under a contract, express or implied, to perform a service without becoming an  
31 officer.”<sup>1</sup>

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

45 “The officer is distinguished from the employee,” says Judge COOLEY, “in the greater  
46 importance, dignity and independence of his position; in being required to take an official  
47 oath, and perhaps to give an official bond; in the liability to be called to account as a public  
48 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.

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

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

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

6 13. IRS Form 1040 is only for those who:

7 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  
8 U.S.C. §911(d)(3). . .AND

9 13.2. Are “U.S. persons” as defined in 26 U.S.C. §7701(a)(30). . .AND

10 13.3. Who are engaged in the “trade or business” and a public office in the U.S. government.

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

15 [TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 864  
16 [§ 864. Definitions and special rules](#)

17 (c) *Effectively connected income, etc.*

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

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

22 If you believe that:

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

25 1.1. My appointment affidavit to public office.

26 1.2. My oath of office as a public officer.

27 1.3. The address of my federal workplace within the “United States”.

28 1.4. A copy of my federal SF-171 form.

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

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

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

36 **WARNING!:** All amounts withheld or paid to the government were paid UNDER PROTEST, UNLAWFULLY, AND  
37 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  
38 the I.R.C. Amounts UNLAWFULLY WITHHELD AND PAID are NOT “taxes” as legally defined, because they were paid  
39 ILLEGALLY. It is unlawful and constitutes criminal money laundering for the government to retain such unlawfully acquired  
40 funds. Statutory refunds are only appropriate where legitimate “taxes” have been paid by a “taxpayer”. The recipient is reminded  
41 that the Internal Revenue Code pertains ONLY to “taxpayers” and that the submitter is NOT a “taxpayer” but rather a  
42 “nontaxpayer” who does not consent and never has consented to participate in the “trade or business” franchise defined in [26](#)  
43 [U.S.C. §7701\(a\)\(26\)](#).

44 *“The revenue laws are a code or system in regulation of tax assessment and collection. They*  
45 *relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure*  
46 *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.

1 remedies in due course of law. With them Congress does not assume to deal, and they are  
2 neither of the subject nor of the object of the revenue laws..."  
3 [Long v. Rasmussen, 281 F. 236 (1922)]  
4

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

12 No provision within the I.R.C. may lawfully be cited or enforced against a "nontaxpayer", which we define here as a person who  
13 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  
14 authority to declare or presume an innocent party who is identified under penalty of perjury as a "nontaxpayer" to be a guilty  
15 party called a "taxpayer":

16 "The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and  
17 establish rules of conduct for all its citizens in future cases; they may command what is right,  
18 and prohibit what is wrong; but they [the government] cannot change innocence [a  
19 "nontaxpayer"] into guilt [a "taxpayer"]; or punish innocence as a crime [criminally  
20 prosecute a "nontaxpayer" for violation of the tax laws]; or violate the right of an antecedent  
21 lawful private contract; or the right of private property. To maintain that our Federal, or  
22 State, Legislature possesses such powers [of THEFT and FRAUD], if they had not been  
23 expressly restrained; would, \*389 in my opinion, be a political heresy, altogether  
24 inadmissible in our free republican governments."  
25 [Calder v. Bull, 3 U.S. 386 (1798)]  
26

27 Specifically, Rowen seeks a declaratory judgment against the United States of America with  
28 respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C.  
29 §7701(a)(14)." (See Compl. at 2.) This Court lacks jurisdiction to issue a declaratory  
30 judgment "with respect to Federal taxes other than actions brought under section 7428 of  
31 the Internal Revenue Code of 1986," a code section that is not at issue in the instant action.  
32 See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir.  
33 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned  
34 question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and  
35 the instant action is hereby DISMISSED.  
36 [Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005) ]  
37

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

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

44 "A claim against the United States is a right to demand money from the United States. <sup>4</sup> Such  
45 claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without  
46 statutory consent. <sup>5</sup> The general rule of non-liability of the United States does not mean  
47 that a citizen cannot be protected against the wrongful governmental acts that affect the  
48 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.

1 **into the federal treasury by fraud to which a government agent was a party, the United States**  
2 **cannot [lawfully] hold the money or property against the claim of the injured party.<sup>7</sup>**  
3 [American Jurisprudence 2d, United States, §45]  
4

5 “When the Government has illegally received money which is the property of an innocent  
6 citizen and when this money has gone into the Treasury of the United States, there arises an  
7 implied contract on the part of the Government to make restitution to the rightful owner under  
8 the Tucker Act and this court has jurisdiction to entertain the suit.  
9 90 Ct.Cl. at 613, 31 F.Supp. at 769.”  
10 [Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d 837 (Ct.Cl., 1981) ]  
11

12 California Civil Code  
13 Section 2224

14 “One who gains a thing by fraud, accident, mistake, undue influence, the violation of a trust,  
15 or other wrongful act, is, unless he or she has some other and better right thereto, an  
16 involuntary trustee of the thing gained, for the benefit of the person who would otherwise have  
17 had it.”  
18

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

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

32 The government CANNOT and WILL NOT be permitted to:

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

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

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

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>

- 44 3. Compel the Submitter to use IRS approved forms to obtain the refund which are ONLY for use by franchisees called  
45 “taxpayers”, such as IRS forms 1040, 1040NR and their variants. This would cause him to misrepresent his status as a  
46 “taxpayer” and a domiciliary of the United States called a “U.S. person” and “individual”, which he is NOT. IRS  
47 publishes NO FORMS for use by “nontaxpayers” and continues to self-servingly pretend that they don’t even exist in  
48 order to encourage VIOLATIONS of the revenue laws by enforcing these laws against “nontaxpayers”.

<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.

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

5 Lastly, if the recipient as a private person and not as an agent of the government ignores the warnings above, refuses to provide  
6 equitable relief requested, or forces Submitter to litigate this matter to obtain the equitable relief sought, then this copyrighted,  
7 licensed, and privileged submission shall constitute an agreement on the personal part or the Recipient to promptly satisfy all of  
8 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  
9 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  
10 not allowed to further prejudice the rights of the submitter.

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

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

- 15 1. Recipient must agree not to change my status as described herein to be anything other than what I describe it, or to penalize  
16 me for any aspect of such status. Any such penalties will simply make it impossible for me to voluntarily submit or sign  
17 any tax form and shall constitute tampering with and corruptly interfering with the testimony of a protected witness.  
18 2. Recipient agrees not to treat this submission as:  
19 2.1. A “self-assessment” by the Submitter.  
20 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.  
21 2.3. Consent to become a “taxpayer”  
22 2.4. An election to become a “resident” or a “citizen” domiciled on or physically present on federal territory in the “United  
23 States” or subject to federal civil law.  
24 2.5. An election by a “nonresident alien” to become a “resident alien” pursuant to I.R.C. 6013(g) and (h)  
25 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  
26 “individual”.

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

- 31 3. Recipient agrees to use this submission for *only* one purpose, which is that of providing a return of all withheld earnings sent  
32 to the government by third parties. The return of unlawfully withheld and paid funds received and paid under protest by the  
33 government shall constitute a NON-statutory refund executed under equity and not under any federal statutory civil law,  
34 including any provision of the Internal Revenue Code. The authority for an equitable and not statutory return of unlawful  
35 monies is described in Section 4.  
36 4. Recipient shall first process and zero out all the information returns pertaining to the periods in question pursuant to the  
37 content of Section 3 and Enclosure (1). The original information returns were false and fraudulent because I was not lawfully  
38 engaged in the “trade or business” excise taxable franchise during the period(s) in question and did not submit IRS form W-  
39 4 but rather Form W-8BEN or Enclosure (2) or their equivalent. The reasons are exhaustively explained in Section 3, which  
40 you must rebut in thirty days in writing or be found to agree with. This will update your records to accurately reflect my  
41 status BEFORE you further process the remainder of this submission.  
42 5. If this submission or any portion thereof is a *corrected* return, the Assessment Statute Expiration Date (ASED) ([26 U.S.C.](#)  
43 [§6501](#)) and Collection Statute Expiration Date (CSED) ([26 U.S.C. §6502](#)) shall be measured from the date of the original  
44 submission indicated in Section 1 and not this corrected version as indicated in Section 1.  
45 6. Recipient and Submitter must both stipulate that withholdings from the earnings of the Submitter were not consensual, not  
46 required by law, paid under protest, and unlawfully held on the part of the Recipient.  
47 7. Recipient agrees not to conduct any assessments or later reassessments, other than a zero liability assessments against the  
48 Submitter in connection with this submission for any of the tax years covered by this submission. He/she will not execute  
49 any Substitute for Returns (SFRs) pursuant to [26 U.S.C. §6020](#)(b), adjustments, or delegated returns pursuant to [26 U.S.C.](#)  
50 [§6014](#).  
51 8. Parties stipulate to treat any portion of this attachment which is in conflict with the following published guidance of the IRS  
52 (and any successors to it):  
53 *Frivolous Positions*, IRS Notice 2008-14  
54 <http://famguardian.org/Subjects/Taxes/FalseRhetoric/n-08-14.pdf>  
55 as:  
56 8.1. NON-factual

1 8.2. NON-actionable

2 8.3. Not admissible as evidence pursuant to Fed.R.Ev. 610 in any litigation relating to enforcing the Internal Revenue Code

3 8.4. Not subject to penalty of any kind under [26 U.S.C. §6702](#) or any other provision of the I.R.C.

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

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

9 10. Recipient agrees to notify Submitter of anything in this submission which is inconsistent with any statute, regulation, or the  
10 constitution within 30 days and agrees that anything not expressly rebutted in writing signed under penalty of perjury during  
11 that period shall be admitted as truthful, accurate, and actionable in any future legal proceeding pursuant to Fed.R.Civ.P.  
12 8(b)(6).

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

14 11.1. A "nonfiler" as defined in IRS Restructuring and Reform Act of 1998, Section 3707(b).

15 11.2. A "person other than a taxpayer" pursuant to [26 U.S.C. §7426](#).

16 11.3. A "non-taxpayer" pursuant to the following:

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

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

24 12. Parties stipulate that any government identifying numbers associated with the Submitter are first changed to the status  
25 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  
26 your system and marked as false and fraudulent. Such numbers may only be issued to domiciliaries of federal territory  
27 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  
28 within the "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and never have been so domiciled. Such numbers  
29 were unlawfully issued, procured through what I now know was fraud, and have since been remedied by sending the  
30 following form:

31 [Resignation of Compelled Social Security Trustee](#), Form #06.002

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

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

34 13.1. Be regarded as a lawful participant in any government benefit, including Social Security, Medicare, "public office",  
35 "trade or business", FICA, etc. He disavows any right, title, interest, or entitlement to receive any "benefits" under any  
36 such programs and Recipient agrees NEVER to provide any such benefits to him/her.

37 13.2. Be paid any financial "benefit" under any government franchise ever, including Social Security.

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

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

44 15.1. Notify them that such information returns were false and to stop submitting them.

45 15.2. Warn them that if they do not stop filing the false information returns, they can and will be prosecuted pursuant to [26](#)  
46 [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](#).

47 15.3. Prosecute them pursuant to the previous item if they do not stop submitting the false information returns.

48 15.4. Do everything indicated in the following:

[Corrected Information Return Attachment Letter](#), Form #04.002

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

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

53 *"Our government is the potent, the omnipresent teacher. For good or of for ill, it teaches the*  
54 *whole people by its example. Crime is contagious. If the government becomes a lawbreaker,*  
55 *it breeds contempt for the law; it invites every man to become a law unto himself; it invites*  
56 *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.
- 34

1 **6. SECTION 6: PERJURY STATEMENT**

2 Under penalties of perjury from without the “United States” (as defined in 26 U.S.C. §7701(a)(9) and (a)(10)) and from within  
3 the “United States of America” pursuant to 28 U.S.C. §1746(1), I declare that I am not a “taxpayer” as defined in 26 U.S.C.  
4 §7701(a)(14), may not lawfully or consensually act in the capacity of a “taxpayer”, that I have examined this return and  
5 accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I also  
6 declare that if I sign the perjury statement contained on the IRS Form 1040NR attached, I will commit perjury by misrepresenting  
7 my status as a “taxpayer” or a “person” within the “United States” as described in 28 U.S.C. §1746(2). Attempting to penalize  
8 me for refusing to commit perjury won’t solve this problem either.  
9

<hr/> Signature	<hr/> Date
--------------------	---------------

10



1 **ENCLOSURE (1): CORRECTED INFORMATION RETURNS FOR PERIOD INDICATED**

2 This section contains:

- 3 1. Corrected information returns for the period that is the subject of this submission. The reason these information returns were  
4 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>

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

- 7  26 U.S.C. §3401(a)(6) exempts the services of nonresident aliens from "wages", and I was a nonresident alien not engaged in  
8 a "trade or business" during the periods in question.

9 [TITLE 26 > Subtitle C > CHAPTER 24 > § 3401](#)  
10 [§ 3401. Definitions](#)

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

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

15  
16 ***Services performed outside the U.S***

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

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

- 21  I did not submit IRS Form W-4 during the reporting period. The W-2 form may only be submitted against those who  
22 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  
23 W-4 as a contract or agreement by me in which I consent to call what I earn "wages" which are subject to tax.

24 *Title 26: Internal Revenue*  
25 [PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)  
26 [Subpart E—Collection of Income Tax at Source](#)  
27 [§31.3402\(p\)-1 Voluntary withholding agreements.](#)

28 *(a) In general.*

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

38 *(b) Form and duration of agreement*

39 **(2) An agreement under section 3402 (p) shall be effective for such period as the employer**  
40 **and employee mutually agree upon.** *However, either the employer or the employee may*  
41 *terminate the agreement prior to the end of such period by furnishing a signed written notice*  
42 *to the other. Unless the employer and employee agree to an earlier termination date, the notice*  
43 *shall be effective with respect to the first payment of an amount in respect of which the*  
44 *agreement is in effect which is made on or after the first "status determination date" (January*  
45 *1, May 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on*  
46 *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>

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

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

3

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

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

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

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