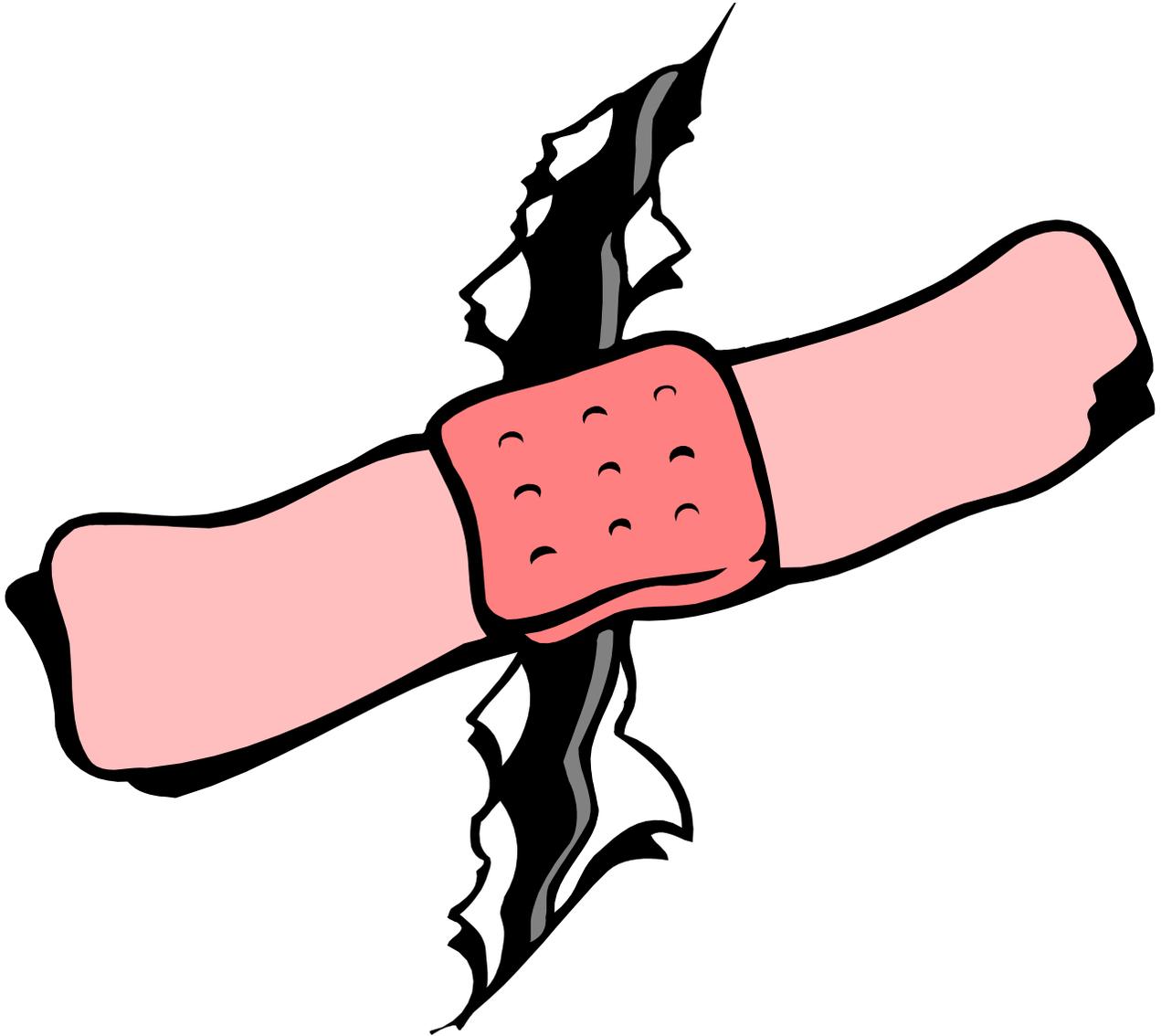


***SUMMARY OF TAX REMEDIES AVAILABLE  
TO NONTAXPAYERS***



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## 1 Introduction

This book is an introductory work meant to summarize the most important types of remedies available to nontaxpayers who are injured by illegal IRS collection enforcement directed against them. It does not cover all the remedies, nor does it cover any of the remedies described in complete detail. If you want a more complete and encyclopedic reference on such remedies, please consult the following item available through our Ministry Bookstore:

*Civil Court Remedies for Sovereigns: Taxation*, Litigation Tool #10.002  
<http://sedm.org/Litigation/LitIndex.htm>

## 2 How “nontaxpayers” are deceived into declaring or presuming themselves to be statutory “taxpayer” franchisees

### 2.1 PRESUMING that you are a “taxpayer”, “person”, “individual” subject to the I.R.C. without any evidence

The most important method by which otherwise EXCLUSIVELY PRIVATE human beings are recruited to become statutory “taxpayers”, “public officers”, and voluntary servants of a corrupted government is for those in government to:

1. PRESUME that you are a statutory “taxpayer”, “person”, or “individual” without supporting evidence linking you to a lawful domicile or residence to land under their exclusive jurisdiction that you expressly consented to.

*“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)]

2. Call people “frivolous” who insist on being recognized as a nontaxpayer. This approach itself is frivolous if the evidence upon which such a conclusion is based derives from a foreign jurisdiction outside the domicile of the party accused and which is therefore “political speech” not admissible as evidence.
3. Citing case law that is IRRELEVANT to nonresident parties or those who are nontaxpayers. This abuses case law as the equivalent of “political speech” as a way to terrorize nonresident parties in violation of Article 4, Section 4 of the United States Constitution.

We remind our readers that all:

1. Presumptions which prejudice constitutionally guaranteed rights are a violation of due process of law. See:
  - 1.1. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017  
<http://sedm.org/Forms/FormIndex.htm>
  - 1.2. *Vlandis v. Kline*, 412 U.S. 441 (1973)

*Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process Clauses of the Fifth and Fourteenth Amendments.* In *Heiner v. Doman*, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed. 772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive presumption that gifts made within two years prior to the donor's death were made in contemplation of death, thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it had ‘held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment.’ *Id.*, at 329, 52 S.Ct., at 362. See, e.g., *Schlesinger v. Wisconsin*, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); *Hooper v. Tax Comm’n*, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931). See also *Tot v. United States*, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943); *Leary v. United States*, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969). Cf. *Turner v. United States*, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970).  
[*Vlandis v. Kline*, 412 U.S. 441 (1973)]

- 1.3. Authorities on “presumption”, Sovereignty Forms and Instructions, Cites by Topic-Family Guardian  
<http://famguardian.org/TaxFreedom/CitesByTopic/presumption.htm>
2. A “presumption” is not evidence, nor a substitute for evidence.

1 A presumption is an assumption of fact that the law requires to be made from another fact or group of facts  
2 found or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive  
3 or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing  
4 evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.

5 In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of  
6 Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with  
7 evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of  
8 the risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast.  
9 Federal Evidence Rule 301.

10 See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a  
11 presumption.  
12 [Black's Law Dictionary, Sixth Edition, p. 1185]

13  
14 A presumption is neither evidence nor a substitute for evidence.<sup>1</sup> Properly used, the term "presumption" is a  
15 rule of law directing that if a party proves certain facts (the "basic facts") at a trial or hearing, the factfinder  
16 must also accept an additional fact (the "presumed fact") as proven unless sufficient evidence is introduced  
17 tending to rebut the presumed fact.<sup>2</sup> In a sense, therefore, a presumption is an inference which is mandatory  
18 unless rebutted.<sup>3</sup>  
19 [American Jurisprudence 2d, Evidence, §181]

- 20 3. Presumptions once challenged must be proven with evidence or a due process violation has occurred.  
21 4. Unchallenged presumption causes courts to establish a religion in violation of the First Amendment. A presumption  
22 acts as the equivalent of religious faith, because it operates as a belief that either is not or cannot be supported with  
23 evidence.  
24 5. The ability to make presumptions is NOT a means of escape from constitutional restrictions.

25 "The power to create presumptions is not a means of escape from constitutional restrictions."  
26 [Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215]

- 27 6. Unchallenged presumptions turn the government into the equivalent of a state-sponsored religion in violation of the  
28 First Amendment, because:  
29 6.1. They serve as a substitute for religious faith.  
30 6.2. They create an UNEQUAL and INFERIOR relation of the victim of the presumption in relation to the  
31 government.  
32 6.3. They impute supernatural powers to the government or public servants that ordinary natural human beings are not  
33 permitted to have.  
34 6.4. Their object is usually to cause illegal tithes/bribes to be paid to the supernatural government called "taxes".  
35 6.5. They are designed to illicit "worship" of the government or civil rulers, because they compel obedience to the  
36 dictates of the supernatural being who is the object of the worship.

37 Consequently it is very important that:

- 38 1. You recognize that presumptions are not legal evidence or proof of ANYTHING.  
39 2. Under the concept of equal treatment and equal protection, you have an EQUAL right not be penalized for presuming  
40 the OPPOSITE of that which your opponent presumes. This means that if they presume you are a "taxpayer", then you  
41 have an EQUAL RIGHT to presume you are a "nontaxpayer" and NEITHER presumption can then be enforced as fact  
42 beyond that point without evidence on the record of the proceeding.

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<sup>1</sup> Levasseur v. Field (Me) 332 A.2d. 765; Hinds v. John Hancock Mut. Life Ins. Co., 155 Me. 349, 155 A.2d. 721, 85 A.L.R.2d. 703 (superseded by statute on other grounds as stated in Poitras v. R. E. Glidden Body Shop, Inc. (Me) 430 A.2d. 1113); Connizzo v. General American Life Ins. Co. (Mo App) 520 S.W.2d. 661.

<sup>2</sup> Inferences and presumptions are a staple of our adversary system of factfinding, since it is often necessary for the trier of fact to determine the existence of an element of a crime—that is an ultimate or elemental fact—from the existence of one or more evidentiary or basic facts. County Court of Ulster County v. Allen, 442 U.S. 140, 60 L.Ed.2d. 777, 99 S Ct 2213.

<sup>3</sup> Legille v. Dann, 178 U.S. App DC 78, 544 F.2d. 1, 191 USPQ 529; Murray v. Montgomery Ward Life Ins. Co., 196 Colo. 225, 584 P.2d. 78; Re Estate of Borom (Ind App) 562 N.E.2d. 772; Manchester v. Dugan (Me) 247 A.2d. 827; Ferdinand v. Agricultural Ins. Co., 22 N.J. 482, 126 A.2d. 323, 62 A.L.R.2d. 1179; Smith v. Bohlen, 95 N.C.App. 347, 382 S.E.2d. 812, affd 328 N.C. 564, 402 S.E.2d. 380; Larmay v. Van Etten, 129 Vt 368, 278 A.2d. 736; Martin v. Phillips, 235 Va 523, 369 S.E.2d. 397.

3. All presumptions about your status that connects you to a specific statutory status or franchise should be IMMEDIATELY and forcefully challenged at every stage of one's interactions.
4. The burden of proving you have the status should be imposed upon the government opponent, and NOT you. IN all administrative interactions, the MOVING PARTY always has the burden of proof.

TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES

PART I - THE AGENCIES GENERALLY

CHAPTER 5 - ADMINISTRATIVE PROCEDURE

SUBCHAPTER II - ADMINISTRATIVE PROCEDURE

Sec. 556. Hearings: presiding employees; powers and duties; burden of proof; evidence; record as basis of decision

(d) Except as otherwise provided by statute, **the proponent of a rule or order has the burden of proof.** Any oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion of irrelevant, immaterial, or unduly repetitious evidence. **A sanction may not be imposed or rule or order issued except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the reliable, probative, and substantial evidence.** The agency may, to the extent consistent with the interests of justice and the policy of the underlying statutes administered by the agency, consider a violation of section 557(d) of this title sufficient grounds for a decision adverse to a party who has knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts. In rule making or determining claims for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced thereby, adopt procedures for the submission of all or part of the evidence in written form.

We also caution that BEYOND the point of the presumption that you are a statutory franchisee such as a "taxpayer", they ordinarily make and can lawfully make presumptions about any aspect of your circumstances without proof, so they should NEVER be allowed to traverse PAST the "taxpayer" presumption:

*Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to U.S. to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or aggrandizement" by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a "privilege" in this case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right.<sup>FN35</sup> Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts. [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]*

For further details on this subject, see:

1. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 <http://sedm.org/Forms/FormIndex.htm>
2. Flawed Tax Arguments to Avoid, Form #08.004, Section 7.15: Not a "person" or an "individual". <http://sedm.org/Forms/FormIndex.htm>

## **2.2 Traps on government forms: Removing "Not subject" and offering only "Exempt"<sup>4</sup>**

Another devious technique frequently used on government forms to trick "nontaxpayers" into making an unwitting election to become "taxpayers" is:

1. Omit the "not subject" option.
2. Present the "exempt" option as the only method for avoiding the liability described.
3. Define the term "exempt" to exclude persons who are "not subject".

<sup>4</sup> Adapted from: Flawed Tax Arguments to Avoid, Form #08.004, Section 6.12; <http://sedm.org/Forms/FormIndex.htm>.

1 This form of abuse exploits the common false presumption among most Americans, which is the following: Government  
2 forms present ALL of the lawful options available to avoid the liability described. In fact, government is famous for  
3 limiting options in order to advantage or benefit them. In effect, they are constraining your options to compel you to select  
4 the lesser of evils and remove the ability to avoid all evil. This devious technique is also called an “adhesion contract”. In  
5 summary, they are violating the First Amendment by instituting compelled association in which you are coerced to engage  
6 in commercial activity with them and become subject to their pagan laws.

7 There are two ways that one can use to describe oneself on government forms:

- 8 1. **“Exempt”**. This is a person who is otherwise subject to the provision of law administering the form because they are  
9 an “individual” or “person” and yet who is expressly made exempt by a particular provision of the statutes forming the  
10 franchise agreement. This option appears on most government forms.
- 11 2. **“Not subject”**. This would be equivalent to a “nontaxpayer” who is not a “person” or franchisee within the meaning of  
12 the statute in question. You almost never see this option on government forms.

13 There is a world of difference between these two statuses and we MUST understand the difference before we can know  
14 whether or how to fill out a specific government form describing our status. In this section we will show you how to  
15 choose the correct status above and all the affects that this status has on how we fill out government forms.

16 On the subject of “exempt”, the U.S. Supreme Court has held the following:

17 *In imposing a tax, says Mr. Chief Justice Marshall, **the legislature acts upon its constituents. "All subjects,"**  
18 **he adds, "over which the power of a State extends are objects of taxation, but those over which it does not**  
19 **extend are, upon the soundest principles, exempt from taxation. This proposition \*334 may almost be**  
20 **pronounced self-evident."** *McCulloch v. Maryland, 4 Wheat. 316, 428.*  
21 [*United States v. Erie R. Co., 106 U.S. 327 (1882)*]*

22 From the above, we can see that:

- 23 1. The civil laws enacted by the legislature act ONLY upon “constituents” and “subjects”. They DO NOT act upon “all  
24 people”, but only on “constituents” and “subjects”.
- 25 2. You have to VOLUNTEER to become a “constituent” or “subject”. See:  
26 

<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>
--
- 27 3. “Constituents” and “subjects” include STATUTORY “citizens” pursuant to 8 U.S.C. §1401, 26 U.S.C. §3121(e) and  
28 26 CFR §1.1-1(c ) and exclude CONSTITUTIONAL citizens, who are “non-citizen nationals” under statutory law. If  
29 you are not a STATUTORY citizen, which the court calls a "SUBJECT" or “constituent”, then you can't be taxed. The  
30 court refers to those who can't be taxed as “aliens”, and they can only mean STATUTORY aliens, not  
31 CONSTITUTIONAL aliens.
- 32 4. Federal tax liability is a CIVIL liability, and therefore, those who are not STATUTORY citizens domiciled on federal  
33 territory cannot have such a CIVIL liability.
- 34 5. Like most other legal “words of art”, there are TWO contexts in which the word “exempt” can be used:  
35 5.1. Statutory law. This includes people who are “subjects” or “constituents”, but who otherwise are granted a  
36 privilege or exemption by virtue of their circumstances. An example would be the “exempt individual” found in  
37 26 U.S.C. §7701(b)(5).  
38 5.2. Common law. This implies people who never consented to be and therefore are NOT “subjects” or “constituents”.  
Those who are NOT “subjects”, are “not subject”.

39 We will begin our explanation with an illustration. If you are domiciled in California, you would describe yourself as  
40 “subject” to the laws in California. However, in relation to the laws of every other civil jurisdiction outside of California,  
41 you would describe yourself as:

- 42 1. “Not subject” to the civil laws of that place unless you are physically visiting that place.
- 43 2. Not ANYTHING described in the civil law that the government has jurisdiction over or may impose a “duty” upon,  
44 such as a “person”, “individual”, “taxpayer”, etc.
- 45 3. Not a “foreign person” because not a “person” under the civil law.
- 46 4. “foreign”.
- 47 5. A “nonresident”.

1 6. A “transient foreigner”.

2 A human being who is domiciled in California, for instance, would not be subject to the civil laws of China unless he was  
3 either visiting China or engaged in commerce within the legislative jurisdiction of China with people who were domiciled  
4 there and therefore protected by the civil laws there. He would not describe himself as being “exempt” from the laws of  
5 China, because one cannot be “exempt” without FIRST also being “subject” by having a domicile or residence within that  
6 foreign jurisdiction. Another way of stating this is that he would not be a “person” under the civil laws of China and would  
7 be “foreign” unless and until he either physically moved there or changed his domicile or residence to that place and  
8 thereby became a “protected person” subject to the civil jurisdiction of the Chinese government.

9 All income taxation within the United States of America takes the form of an excise tax upon an “activity” implemented by  
10 the civil law. In the case of the Internal Revenue Code, Subtitle A, that activity is called a “trade or business”. This fact  
11 exhaustively proven in the following amazing article:

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

12 A “trade or business” is then defined in 26 U.S.C. §7701(a)(26) as follows:

13 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701  
14 [§ 7701. Definitions](#)

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

17 (26) *“The term ‘trade or business’ includes the performance of **the functions** [activities] of a **public office**.”*

18 Those who therefore lawfully engage in a public office in the U.S. government BEFORE they sign or submit any tax form  
19 are then described as a “franchisee” called a “taxpayer” under the terms of the excise tax or franchise agreement codified in  
20 Internal Revenue Code, Subtitle A. Those who are not “public officers” also cannot lawfully “elect” themselves into  
21 “public office” by signing or submitting a tax form either, because this would constitute impersonating an officer or  
22 employee of the government in violation of 18 U.S.C. §912. This is confirmed by 26 U.S.C. §7701(a)(31) , which  
23 describes all those who are nonresident within the “United States” (District of Columbia) and not engaged in the “trade or  
24 business”/“public office” activity as being a “foreign estate”, which simply means “not subject”, to the Internal Revenue  
25 Code, Subtitle A franchise or excise tax:

26 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701  
27 [§7701. Definitions](#)

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

30 (31) *Foreign estate or trust*

31 (A) *Foreign estate*

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

35 The entity or “person” described above would NOT be “exempt”, but rather simply “not subject”. The reason is that the  
36 term “exempt” has a specific legal definition that does not include the situation above. Notice that the term “exempt” is  
37 used along with the word “individual”, meaning that you must be a “person” and an “individual” BEFORE you can call  
38 yourself “exempt”:

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

41 (b)(5) ***Exempt individual defined***

1 *For purposes of this subsection -*

2 *(A) In general*

3 *An individual is an exempt individual for any day if, for such day, such individual is -*

4 *(i) a foreign government-related individual,*

5 *(ii) a teacher or trainee,*

6 *(iii) a student, or*

7 *(iv) a professional athlete who is temporarily in the United States to compete in a charitable sports event*  
8 *described in section 274(l)(1)(B).*

9 *(B) Foreign government-related individual*

10 *The term "foreign government-related individual" means any individual temporarily present in the United*  
11 *States by reason of -*

12 *(i) diplomatic status, or a visa which the Secretary (after consultation with the Secretary of State) determines*  
13 *represents full-time diplomatic or consular status for purposes of this subsection,*

14 *(ii) being a full-time employee of an international organization, or*

15 *(iii) being a member of the immediate family of an individual described in clause (i) or (ii).*

16 *(C) Teacher or trainee*

17 *The term "teacher or trainee" means any individual -*

18 *(i) who is temporarily present in the United States under subparagraph (J) or (Q) of section 101(15) of the*  
19 *Immigration and Nationality Act (other than as a student), and*

20 *(ii) who substantially complies with the requirements for being so present.*

21 *(D) Student*

22 *The term "student" means any individual -*

23 *(i) who is temporarily present in the United States -*

24 *(I) under subparagraph (F) or (M) of section 101(15) of the Immigration and Nationality Act, or*

25 *(II) as a student under subparagraph (J) or (Q) of such section 101(15), and (ii) who substantially complies*  
26 *with the requirements for being so present.*

27 *(E) Special rules for teachers, trainees, and students*

28 *(i) Limitation on teachers and trainees*

29 *An individual shall not be treated as an exempt individual by reason of clause (ii) of subparagraph (A) for the*  
30 *current year if, for any 2 calendar years during the preceding 6 calendar years, such person was an exempt*  
31 *person under clause (ii) or (iii) of subparagraph (A). In the case of an individual all of whose compensation is*  
32 *described in section 872(b)(3), the preceding sentence shall be applied by substituting "4 calendar years" for "2*  
33 *calendar years".*

34 *(ii) Limitation on students*

35 *For any calendar year after the 5th calendar year for which an individual was an exempt individual under*  
36 *clause (ii) or (iii) of subparagraph (A), such individual shall not be treated as an exempt individual by reason of*  
37 *clause (iii) of subparagraph (A), unless such individual establishes to the satisfaction of the Secretary that such*  
38 *individual does not intend to permanently reside in the United States and that such individual meets the*  
39 *requirements of subparagraph (D)(ii).*

1 The Internal Revenue Code itself does not and cannot regulate the conduct of those who are not “taxpayers”.

2 “Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and  
3 not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the  
4 Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and  
5 no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]  
6 Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”  
7 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

8 Consequently, all tax forms you fill out PRESUPPOSE that the person filling it out is a franchisee called a “taxpayer” who  
9 occupies a public office within the U.S. government and who is therefore a “person” or an “individual”. Since the Internal  
10 Revenue Code is civil law, it also must presuppose that all “persons” or “individuals” described within it are domiciled on  
11 federal territory that is no part of a state of the Union. This is confirmed by the definition of “United States” found in 26  
12 U.S.C. §7701(a)(9) and (a)(10), which is defined as the District of Columbia and not part of any state of the Union. If you  
13 do not lawfully occupy such a public office, it would therefore constitute fraud and impersonating a public officer in  
14 violation of 18 U.S.C. §912 to even fill such a form out. If a company hands a “nontaxpayer” a tax form to fill out, the only  
15 proper response is ALL of the following, and any other response will result in the commission of a crime:

- 16 1. To not complete or sign any provision of the form.
- 17 2. To line out the entire form.
- 18 3. To write above the line “Not Applicable”.
- 19 4. To NOT select the “exempt” option within the form or select any status at all on the form. If you aren’t subject to the  
20 Internal Revenue Code because you don’t have a domicile on federal territory and don’t engage in taxable activities,  
21 then you can’t be described as a “person”, “individual”, “taxpayer”, or anything else who might be subject to the I.R.C.

22 “The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be  
23 confined in its operation and effect to the territorial limits over which the lawmaker has general and  
24 legitimate power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State  
25 v. Carter, 27 N. J. L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such  
26 as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of  
27 course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able  
28 to catch. In the case of the present statute, the improbability of the United States attempting to make acts done  
29 in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives  
30 a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the  
31 scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but  
32 need not be discussed.”  
33 [[American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358](#)]

- 34 5. To either not return the form to the person who asked for it or to return it with the modifications above.
- 35 6. If you return the form to the person who asked for it, to clarify on the form why you are not “exempt”, but rather “not  
36 subject”.
- 37 7. To attach the following form to the tax form:

Tax Form Attachment, Form #04.013  
<http://sedm.org/Forms/FormIndex.htm>

38 Another alternative to all the above would be to simply add a “Not subject” option or to select “Exempt” and then redefine  
39 the word to add the “not subject” option to the definition. Then you could attach the Tax Form Attachment mentioned  
40 above, which also redefines words of the form to immunize yourself from government jurisdiction.

41 If we had an honorable government that loved the people under its care and protection more than it loved deceiving you out  
42 of and stealing your money, then they would indicate at the top of the form in big bold letters EXACTLY what laws are  
43 being enforced and who the intended audience is so that those who are not required to fill it out would not do so. However,  
44 if they did that, hardly anyone would ever pay taxes again. Of this SCAM, the Bible and a famous bible commentary says  
45 the following:

46 “Getting treasures by a lying tongue [or by deliberate omission intended to deceive] is the fleeting fantasy of  
47 those who seek **death**.”  
48 [[Prov. 21:6](#), Bible, NKJV]

49 “As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so  
50 **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can  
51 he expect that his devotion should be accepted; for, **1. Nothing is more offensive to God than deceit in**

commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."  
[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

In the case of income tax forms, for instance, the warning described above would say the following:

1. This form is only intended for those who satisfy all the following conditions:

1.1. "taxpayer" as defined in 26 U.S.C. §7701(a)(14):

*"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. 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 F.2d. 585 (1972)]

1.2. Lawfully engaged in a "public office" in the U.S. government, which is called a "trade or business" in the Internal Revenue Code, Subtitle A at 26 U.S.C. §7701(a)(26).

1.3. Exercising the public office ONLY within the District of Columbia as required by 4 U.S.C. §72, which is within the only remaining internal revenue district, as confirmed by Treasury Order 150-02.

2. If you do not satisfy all the requirements indicated above, then you DO NOT need to fill out this form, nor can you claim the status of "exempt".

3. This form is ONLY for use by "taxpayers". If you are a "nontaxpayer", then we don't have a form you can use to document your status. This is because our mission statement only allows us to help "taxpayers". It is self-defeating to help "nontaxpayers" because it only undermines our revenue and importance. We are a business and we only focus our energies on things that make money for us, such as deceiving "nontaxpayers" into thinking they are "taxpayers". That is why we don't put a "nontaxpayer" or "not subject" option on our forms: Because we want to self-servingly and prejudicially presume that EVERYONE is engaged in our franchise and subject to our plunder and control.

*IRM 1.1.1.1 (02-26-1999)*  
*IRS Mission and Basic Organization*

*The IRS Mission: **Provide America's taxpayers top quality service** by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.*

We hope that you have learned from this section that:

1. He who makes the rules or the forms always wins the game. The power to create includes the power to define.

2. All government forms are snares or traps designed to trap the innocent and ignorant into servitude to the whims of corrupted politicians and lawyers.

"The Lord is well pleased for His righteousness' sake; He will exalt the law and make it honorable. But this is a people robbed and plundered! [by the IRS] All of them are snared in [legal] holes [by the sophistry of greedy IRS lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one says, "Restore!"

Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they would not walk in His ways, nor were they obedient to His law, therefore He has poured on him the fury of His anger and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he did not take it to heart."  
[Isaiah 42:21-25, Bible, NKJV]a

1 3. The snare is the presumptions which they deliberately do not disclose on the forms and which are buried in the “words  
2 of art” contained in their void for vagueness codes. See:

*Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017  
<http://sedm.org/Forms/FormIndex.htm>

3 4. The main reason for reading and learning the law is to reveal all the presumptions and deceptive “words of art” that are  
4 hidden on government forms so that you can avoid them.

5 *“My [God’s] people are destroyed [and enslaved] for lack of knowledge [of God’s Laws and the lack of*  
6 *education that produces it].”*  
7 *[Hosea 4:6, Bible, NKJV]*

8 *“And thou shalt teach them ordinances and laws [of both God and man], and shalt shew them the way wherein*  
9 *they must walk, and the work [of obedience to God] that they must do.”*  
10 *[Exodus 18:20, Bible, NKJV]*

11 *“This **Book of the Law shall not depart from your mouth, but you shall meditate in it day and night, that you***  
12 ***may observe to do according to all that is written in it.** For then you will make your way prosperous, and then*  
13 *you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor*  
14 *be dismayed, for the LORD your God is with you wherever you go.”*  
15 *[Joshua 1:8-9, Bible, NKJV]*

16 5. Government forms deliberately do not disclose the presumptions that are being made about the proper audience for the  
17 form in order to maximize the possibility that they can exploit your legal ignorance to induce you to make a “tithe” to  
18 their state-sponsored civil religion and church of socialism. That religion is exhaustively described below:

*Socialism: The New American Civil Religion*, Form #05.016  
<http://sedm.org/Forms/FormIndex.htm>

19 6. All government forms are designed to encourage you to waive sovereign immunity and engage in commerce with the  
20 government. Government does not make forms for those who refuse to do business with them such as “nontaxpayers”,  
21 “nonresidents”, or “transient foreigners”. If you want a form that accurately describes your status as a “nontaxpayer”  
22 and which preserves your sovereignty and sovereign immunity, you will have to design your own. Government is  
23 *never* going to make it easy to reduce their own revenues, importance, power, or control over you. Everyone in the  
24 government is there because they have the largest possible audience of “customers” for their services. Another way of  
25 saying this is that they are going to do everything within their power to rig things so that it is impossible to avoid  
26 contracting with or doing business with them. This approach has the effect of compelling you to contract with them in  
27 violation of Article 1, Section 10 of the Constitution, which is supposed to protect your right to NOT contract with the  
28 government.

29 7. The Thirteenth Amendment prohibits involuntary servitude. Consequently, the government cannot lawfully impose  
30 any duty, including the duty to fill out or submit a government form. Therefore, you should view every opportunity  
31 that presents itself to fill out a government form as an act of contracting away your rights.

32 8. In the case of government tax forms, the purpose of all government tax forms is to ask the following presumptuous and  
33 prejudicial question:

34 *“What kind of ‘taxpayer’ are you?”*

35 . . .rather than the question:

36 *“Are you a ‘taxpayer’?”*

37 The above approach results in what the legal profession refers to as a “leading question”, which is a question  
38 contaminated by a prejudicial presumption and therefore inadmissible as evidence. Federal Rule of Evidence 611(c )  
39 expressly forbids such leading questions to be used as evidence, which is also why no IRS form can really qualify as  
40 evidence that can be used against anyone: It doesn’t offer a “nontaxpayer” or a “foreigner” option. An example of  
41 such a question is the following:

42 *“Have you always beat your wife?”*

43 The presumption hidden within the above leading question is that you are a “wife beater”. Replace the word “wife  
44 beater” with “taxpayer” and you know the main method by which the IRS stays in business.

1 **2.3 IRS telephone traps**

2 When you call the IRS, the very first question they will ask you is:

3 "What is YOUR Social Security Number?"

4 When they ask you that question, they are actually asking TWO simultaneous questions:

- 5 1. Are you a public officer on official business?
- 6 2. If you answered yes, please present your de facto LICENSE NUMBER authorizing you to act in that capacity so that
- 7 you may receive our services.

8 They are soliciting your cooperation to criminally impersonate a public officer in violation of 18 U.S.C. §912, because all  
9 statutory "taxpayers" are public officers in the U.S. government, as exhaustively established in the following document:

10 *Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes*, Form #05.008  
 11 <http://sedm.org/Forms/FormIndex.htm>

12 Why do they do this? Because the ability to regulate EXCLUSIVELY PRIVATE conduct is repugnant to the constitution,  
13 so they have to make you LOOK like something they have jurisdiction over in order to enforce against you. The main if  
14 not only thing they have jurisdiction over in a Constitutional state of the Union is interstate commerce and their own public  
15 officers.

16 The regulations authorizing issuance of Social Security Numbers indicate that the card and by implication, the number on  
17 it, belong to the Social Security Number and NOT the TEMPORARY holder of the card. BOTH must be returned upon  
18 request to the Social Security Administration:

19 *Title 20: Employees' Benefits*  
 20 [PART 422—ORGANIZATION AND PROCEDURES](#)  
 21 [Subpart B—General Procedures](#)  
 22 [§ 422.103 Social security numbers.](#)

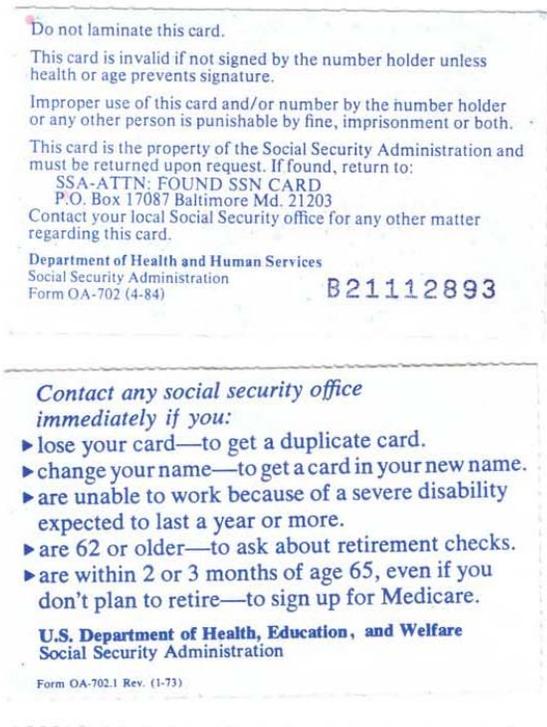
23 *(d) Social security number cards. A person who is assigned a social security number will receive a social*  
 24 *security number card from SSA within a reasonable time after the number has been assigned. (See §422.104*  
 25 *regarding the assignment of social security number cards to aliens.) **Social security number cards are the***  
 26 ***property of SSA and must be returned upon request.***

27 In addition:

- 28 1. The same warning appears on BACK of the Social Security card itself.
- 29 2. The back of the Social Security Card ALSO contains what is called a "plant account number", which is a serial number
- 30 assigned to government property that must be accounted for because it is loaned out to third parties.
- 31 3. It is illegal to use public property for your own personal or private benefit. That is theft.
- 32 4. The SS-5 application signing one up for Social Security is NOT an application for benefits. It is an application to
- 33 receive TEMPORARY custody of government property called "Application for Social Security Card."

34 Verify the above yourself by examining the back of a real Social Security Card:

1 **Figure 1: Back of Social Security Card**



2  
3 The presumption is therefore established that:

- 4 1. Those who apply to receive temporary custody of the card are public officers who are ALREADY eligible to receive,  
5 hold, and use the card, which is public property, for the GOVERNMENT'S benefit, and NOT the benefit of the  
6 HOLDER.
- 7 2. The SS-5 application used to receive custody of the card did NOT CREATE a new public office, but simply expanded  
8 the duties of an EXISTING public office.
- 9 3. The holder of the card, as a public officer in the government, may lawfully serve ONLY in the District of Columbia  
10 AND NOT ELSEWHERE as mandated by 4 U.S.C. §72.
- 11 4. Any card issued to those who were NOT public officers BEFORE they applied is fraudulently causing the holder to  
12 impersonate a public officer in criminal violation of 18 U.S.C. §912.

13 The mechanism by which government property is unlawfully and criminally abused to CREATE new public offices in the  
14 U.S. government is described as follows:

15 *"How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or*  
16 *by equity alone. **But how can one person impose an obligation upon another? By giving property to the latter***  
17 ***on the terms of his assuming an obligation in respect to it. At law there are only two means by which the***  
18 ***object of the donor could be at all accomplished, consistently with the entire ownership of the property***  
19 ***passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting***  
20 ***the title of the donee to a condition subsequent.** The first of these the law does not permit; the second is*  
21 *entirely inadequate. Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of*  
22 *real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come*  
23 *without value or with notice) **a personal obligation with respect to the property; and accordingly this is what***  
24 ***equity does.** It is in this way that all trusts are created, and all equitable charges made (i.e., equitable*  
25 *hypotheications or liens created) by testators in their wills. In this way, also, most trusts are created by acts*  
26 *inter vivos, except in those cases in which the trustee incurs a legal as well as an equitable obligation. **In short,***  
27 ***as property is the subject of every equitable obligation, so the owner of property is the only person whose act***  
28 ***or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of***  
29 ***property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself,***  
30 ***in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some***  
31 ***third person; and this he does in the way just explained.**"*

## 2.4 Requiring Persons Other than “franchisees” (e.g. “taxpayers”) to Seek or Exhaust Administrative Remedies<sup>5</sup>

False Argument: “Nontaxpayers” must exhaust their administrative remedies before litigating their case

Corrected Alternative Argument: The I.R.C. cannot prescribe a duty, including the requirement to exhaust administrative remedies, upon a “nontaxpayer” not subject to it

Further information:

1. Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
2. Your Rights as a “Nontaxpayer”, Form #08.008  
<http://sedm.org/Forms/FormIndex.htm>

Many areas of federal law require that a person exhaust their administrative remedies before undertaking litigation in federal court. This requirement originates from the following provisions of law:

1. The U.S. Supreme Court stated in Myers v. Bethlehem Shipbuilding Corp., 303 U.S. 41 (1938) administrative remedies must be exhausted prior to pursuing an injunction.
2. 28 U.S.C. §2675(a) requires exhaustion of administrative remedies before federal agencies in all matters affecting the agency.

The purpose of the above provisions is to prevent clogging the court with needless litigation. Below are a few examples:

1. 26 U.S.C. §6673(a)(1)(C) allows a Tax Court to institute penalties up to \$25,000 against a “taxpayer” in connection with any proceeding undertaken without exhausting administrative remedies.
2. 26 U.S.C. §7426(h)(2) requires that administrative remedies be exhausted in the case of lawsuits under 26 U.S.C. §7426(d).
3. 26 U.S.C. §7430(b) requires that courts may not award reasonable litigation costs to a party who has not exhausted administrative remedies under the Internal Revenue Code.
4. 26 U.S.C. §7432(d) requires that a judgment for damages in connection with a lien under the I.R.C. may not be awarded to a party who had not exhausted their administrative remedies.
5. Title 26 Appendix, Rule 232, defines the protocol for determining whether a party has exhausted administrative remedies in connection with an award of reasonable litigation costs by a court.
6. Title 26 Appendix, Rule 231, defines the protocol for determining whether a party has exhausted administrative remedies in connection with an award of reasonable administrative costs by a court.

Some self-proclaimed "experts" are urging individuals to go to Tax Court ("taxpayer's" court) and urging the individuals to use their "administrative remedies". (Remember, Grandma doesn't have any administrative remedies to exhaust because she is not **subject to** the darned draft law in the first place.) How does an individual get to Tax Court? By acting like a "taxpayer", of course.

*The Tax Court has jurisdiction only when the Commissioner issues a valid deficiency notice, and the taxpayer files a timely petition for redetermination. Scar v. C.I.R., 814 F.2d. 1363 (9th Cir. 1987). (Emphasis added.)*

Some of you have even been told that the best way to control the taxing agencies is to use the agencies' administrative procedures and process. But ask yourself, if you subject yourself to the rules and regulations of a taxing agency, who is really in control? 28 U.S.C. §2675(a) establishes who must exhaust said remedies. The key point to emphasize in the statute below is that the offending officer of the United States is acting within “the scope of his office or employment”, which is rarely the case with IRS agents who are illegally enforcing against those who are “nontaxpayers” with no “trade or business” earnings and no “Taxpayer Identification Number”:

[TITLE 28](#) > [PART VI](#) > [CHAPTER 171](#) > § 2675

<sup>5</sup> Adapted from: *Flawed Tax Arguments to Avoid*, Form #08.004, Section 6.5; <http://sedm.org/Forms/FormIndex.htm>.

1 [§ 2675. Disposition by federal agency as prerequisite; evidence](#)

2 (a) An action shall not be instituted upon a claim against the United States for money damages for injury or loss  
3 of property or personal injury or death caused by the negligent or wrongful act or omission of any employee of  
4 the Government while acting within the scope of his office or employment, unless the claimant shall have first  
5 presented the claim to the appropriate Federal agency and his claim shall have been finally denied by the  
6 agency in writing and sent by certified or registered mail. The failure of an agency to make final disposition of  
7 a claim within six months after it is filed shall, at the option of the claimant any time thereafter, be deemed a  
8 final denial of the claim for purposes of this section. The provisions of this subsection shall not apply to such  
9 claims as may be asserted under the Federal Rules of Civil Procedure by third party complaint, cross-claim, or  
10 counterclaim.

11 Quite clearly, when an officer of the government is acting illegally and proceeding under the “color of law” but without  
12 actual lawful authority, then he is committing a trespass for which you have an immediate judicial remedy without further  
13 need to exhaust administrative remedies. To conclude otherwise is essentially to sanction penalizing private citizens for the  
14 exercise of constitutionally protected rights to life, liberty, and property by abusing legal process and instituting essentially  
15 involuntary servitude in responding to the administrative demands of the agency, in violation of the Thirteenth Amendment,  
16 42 U.S.C. §1994, and 18 U.S.C. §1589(3). Here is how the U.S. Supreme Court describes this:

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

23 “This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the  
24 line of demarcation that separates constitutional government from absolutism, free self- government based on  
25 the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of  
26 the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written  
27 constitutions, whose bills of right, for the security of individual liberty, have been written too often with the  
28 blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may  
29 be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them;  
30 and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how  
31 else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals  
32 are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they

33 interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame  
34 and scheme of the political institutions of this country, state and federal, protest against it. Their continued  
35 existence is not compatible with it. **It is the doctrine of absolutism, pure, simple, and naked, and of**  
36 **communism which is its twin, the double progeny of the same evil birth.**”

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

38 We also note that the Internal Revenue Code prescribes administrative remedies for ONLY “taxpayers” and that  
39 “nontaxpayers” are not within its scope. That means YOU folks!

40 “Revenue Laws relate to taxpayers and not to non-taxpayers. The latter are without their scope. No  
41 procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies  
42 in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the  
43 subject nor of the object of federal revenue laws.”

44 [[Economy Plumbing & Heating v. U.S.](#), 470 F.2d. 585 (1972) ]

45 The Internal Revenue Code, in fact, cannot prescribe a duty against those who are not subject to it, which includes “private  
46 citizens” of every description. It only prescribes a duty against “public officials” who in most cases are engaged in  
47 privileged, excise-taxable activities such as a “trade or business”. The U.S. Supreme Court has said that the ability to  
48 “legislate generally” upon private rights to life, liberty, and property is “repugnant to the Constitution”:

49 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes  
50 of redress” against offensive state action, was “repugnant” to the Constitution. *Id.*, at 15. See also *United States*  
51 *v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190](#)  
52 [U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or  
53 modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*,  
54 [383 U.S. 745](#) (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not  
55 been questioned.”

56 [[City of Boerne v. Florez, Archbishop of San Antonio](#), 521 U.S. 507 (1997)]

1 How long are patriots going to let others talk them into acting like a "taxpayer" on one hand by providing prima facie  
2 evidence of "taxpayer" status, and at the same time, claim they are not **liable for (subject to)** the tax? Common sense alone  
3 should negate this two-sided position.

4 The same thing applies to using the appeal process to remedy wrongful actions of revenue officers. If you look on the  
5 Collection Appeals Request, IRS Form 9423, it says "taxpayer's name" above the name block and above just about every  
6 other block. If you are a "nontaxpayer" as most people are, you can't use this form, which by implication means you can't  
7 administratively appeal a wrongful collection action and must go directly to court to sue the offending agent who is doing  
8 the wrongful collection.

9 For further information on whether you are a "taxpayer", see the following article:

*"Taxpayer" v. "Nontaxpayer": Which One are You?*  
<http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>

## 10 **2.5 Government opponent pleading traps**

11 Like at the administrative level, Dept. of Justice and I.R.S. attorneys will engage in all of the following FALSE  
12 presumptions:

- 13 1. That the physical address or return address you used is your domicile or residence. This is avoided by placing the  
14 following phrase at the end of the address line: "(NOT a domicile or residence)"
- 15 2. That you are the "Defendant" or "Respondent" even though you cannot lawfully serve in that capacity if not a public  
16 officer in the U.S. government.
- 17 3. That you are within the exclusive jurisdiction of the national government by virtue of the way you sign your perjury  
18 statements, even if you are NOT. See 28 U.S.C. §1746.
- 19 4. That you are a statutory "U.S. citizen" if you CALL yourself any kind of citizen. This presumption is FALSE in the  
20 case of those domiciled in a constitutional state of the Union.
- 21 5. They will file their lawsuit on behalf of the "United States of America" even though the I.R.S. itself is NOT part of the  
22 government and has no statutory authority to even exist! See:

*Origins and Authority of the Internal Revenue Service*, Form #05.005  
<http://sedm.org/Litigation/LitIndex.htm>

23 All of the above treachery can be prevented by attaching the following to your first pleading filed in the action or a  
24 subsequent pleading:

*Federal Pleading/Motion/Petition Attachment*, Litigation Tool #01.002  
<http://sedm.org/Litigation/LitIndex.htm>

## 25 **2.6 Federal court judge traps**

26 When the FALSE presumptions of judges about your status are challenged on the record of a court proceeding, judges will  
27 attempt the following illegal, injurious, an damaging methods of "damage control":

- 28 1. Try to ignore the matter raised entirely. This can be prevented by issuing a default judgment in a subsequent pleading  
29 against all things NOT expressly denied or rebutted pursuant to Federal Rule of Civil Procedure 17(b).
- 30 2. Cite irrelevant case law from a foreign jurisdiction outside the domicile and/or residence of the party.
- 31 3. Use case law that is irrelevant and incompatible with the circumstances of the party they are trying to STEAL from.  
32 For instance, citing case law relating to a statutory "taxpayer" or "citizen" without meeting the burden of proof that you  
33 are a statutory "taxpayer" WITH evidence and NOT presumption.
- 34 4. Citing case law without either quoting from it or explaining its contextual relevance.

35 All of the above treachery can be prevented by attaching the following to your first pleading filed in the action or a  
36 subsequent pleading:

1    **3    Administrative remedies for nontaxpayers**

2    **3.1   Lifecycle of a typical administrative tax proceeding**

3    To understand how to apply remedies, the first thing we must be aware of is all of the steps involved in the complete  
4    lifecycle of a typical tax case. This section summarizes this process to give you a 20,000 foot view.

1 **Table 1: Litigation sequence for tax proceeding**

#	Description	Duration	Applicable Legal authorities	Applicable Administrative authorities	Notes
<b>1</b>	<b>COMPELLED USE OF GOVERNMENT NUMBERS</b>				<b>Compelled use of de facto licenses to represent a public office in the U.S. government.</b>
1.1	Social Security Enumeration at Birth Program in hospitals.	NA		SSA POMS 00905.100B	Hospitals are LIED to by the Social Security Administration about the legal requirement to enumerate all children at birth. The SSA POMS manual section describing this process is deliberately censored from public view because the policy is so harmful.
1.2	Compelled use of SSNs and TINs by financial institutions and businesses.	NA	26 CFR §301.6109-1 42 U.S.C. §408(a)(8)		42 U.S.C. §408(a)(8) makes it a crime to compel the use of SSNs and TINs without the consent of the holder or in connection with any crime. IRS and DOJ refuse to prosecute those instituting such duress and this willful omission causes everyone to be compelled to impersonate a public officer in criminal violation of 18 U.S.C. §912.
<b>2</b>	<b>RECRUITMENT WITH FRAUDULENT PUBLICATIONS AND ADVICE</b>				<b>IRS publishes unreliable forms and publications and issues advice or rulings that they claim you cannot trust. These are the main recruitment vehicle to manufacture “taxpayers” out of persons otherwise NOT LIABLE.</b>
2.1	IRS publications and forms are unreliable.	NA		IRM 4.10.7.2.8	
2.2	IRS is not responsible for the content of manuals, handbooks, and in-house publications	NA	<a href="#">CWT Farms Inc. v. Commissioner of Internal Revenue, 755 F.2d. 790 (11th Cir. 03/19/1985)</a>	IRM 4.10.7.2.8	
2.2	IRS is not responsible for oral agreements or statements	NA	<a href="#">Boulez v. C.I.R., 258 U.S.App. D.C. 90, 810 F.2d. 209 (1987)</a>		
2.3	Advice of tax professionals is unreliable, except in relation to establishing mens rea in a criminal case	NA			See: <i>Reasonable Belief About Income Tax Liability</i> , Form #05.007, Section 7; <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a> .
<b>3</b>	<b>INFORMATION COLLECTION AND CORRECTION</b>				
3.1	Financial institutions and private companies file usually false information returns upon their business associates	Annually		IRS Forms W-2, 1042-s, 1098, 1099, K-1	See <i>Correcting Erroneous Information Returns</i> , Form #04.001.
3.2	Summary statements of information returns are filed at the end of the year	Annually		IRS Forms W-3, W-3C, and 1096	See: <i>Correcting Erroneous Information Returns</i> , Form #04.001, Section 9, <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a> .
3.2	Victim of false information return corrects false report	Annually		IRS Form W-2C	See <i>Correcting Erroneous Information Returns</i> , Form #04.001.
<b>4</b>	<b>TAX RETURN FILING AND CORRECTION</b>				
4.1	NONtaxpayer files NON-statutory claim for return of funds unlawfully paid to government. CANNOT file “taxpayer” return or act like a “taxpayer”.	Annually	Common law		Claim only required if monies were withheld and paid to the government illegally.
4.2	“Taxpayer” files statutory tax return reconciling receipts and expenditures of public office he or she occupies. Pays any additional tax due or asks for refund.	Annually	26 U.S.C. §6511		Claim must be filed within 2 years that tax is paid. 26 U.S.C. §6511(a).
4.3	IRS receives return/claim and verifies its accuracy	Annually	NA		Claim only required if monies were withheld and paid to the government illegally.

#	Description	Duration	Applicable Legal authorities	Applicable Administrative authorities	Notes
4.4	IRS sends correction notice if return contains errors	Annually			
<b>5</b>	<b>COLLECTION NOTICES</b>				
5.1	If amounts are due and owing, IRS sends a bill, usually with notices CP-501 through CP-504.				
5.2	If refund is due, IRS sends check to "taxpayer" refunding excess amounts paid.	Annually			
5.3	If "taxpayer" never filed a return, IRS sends CP-515 notice demanding filing of tax return.	Annually			
<b>6</b>	<b>EXAMINATION</b>				
6.1	If "taxpayer" never filed a return, IRS Examination Branch conducts an audit and/or examination of the "taxpayer".	1 week		<a href="#">IRM Part 4</a>	
<b>7</b>	<b>ASSESSMENT</b>				
7.1	Following the audit or examination, an assessment is conducted.		26 U.S.C. §6020 26 U.S.C. §6201	<a href="#">IRM 4.10</a>	See: <i>Why the Government Can't Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent</i> , Form #05.011; <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a> .
<b>8</b>	<b>COLLECTION DUE PROCESS HEARING</b>				
8.1	IRS mails out an invitation for a Collection Due Process (CDP) Hearing		26 U.S.C. §6330 (levy) 26 U.S.C. §6320 (lien)	<a href="#">26 CFR §301.6330-1</a>	See: <i>Handling and Getting a Collection Due Process Hearing</i> , Form #09.005; ; <a href="http://sedm.org/index.htm">http://sedm.org/index.htm</a>
8.2	Within 30 days, the "taxpayer" must complete and submit IRS Form 12153 to the local IRS agent handling the case.		26 U.S.C. §6330 (levy) 26 U.S.C. §6320 (lien)		See: <i>Collection Due Process Hearing Appointment Confirmation Response</i> , Form #03.027; <a href="http://sedm.org/index.htm">http://sedm.org/index.htm</a> . Notice must include warning no later than ten days before hearing if you wish to audio record the hearing and are a "taxpayer". If NOT a "taxpayer", no advanced warning required. 26 U.S.C. §7521(a)(1).
8.3	Local IRS agent schedules a CDP hearing and notifies "taxpayer" of date.	1 month after request	26 U.S.C. §6330 (levy) 26 U.S.C. §6320 (lien)		
8.4	Alleged "taxpayer" prepares for CDP hearing		26 U.S.C. §6330 (levy) 26 U.S.C. §6320 (lien)		See: <i>Nontaxpayer's Audit Defense Manual</i> , Form #06.011; <a href="http://sedm.org/index.htm">http://sedm.org/index.htm</a>
8.5	CDP hearing is conducted		26 U.S.C. §6330 (levy) 26 U.S.C. §6320 (lien)		Agent usually tries to avoid in-person hearing because of legal liabilities and hazard of being served with legal process. This itself is a violation of due process of law, which requires you to face your accusers, present and give evidence.
8.6	If the issues raised during or before the hearing are deemed "frivolous", then the "taxpayer" is penalized \$5,000 for raising frivolous issues. This penalty is added to any other taxes or penalties already owed.		26 U.S.C. §6702		
<b>9</b>	<b>APPEAL</b>				
9.1	"Taxpayer" (and ONLY "taxpayer" applies for an appeal following Collection Due Process (CDP) hearing.		26 U.S.C. §7123	<a href="#">IRM 8</a>	
9.2	IRS Appeals branch issues a Notice of Determination			<a href="#">IRM 8.6.3</a>	Directs "taxpayer" to appeal to Tax Court if they have a problem.
<b>10</b>	<b>TAX COURT</b>				
10.1	"Taxpayer" petitions tax court for determination		26 U.S.C. §7451		Pays \$60 filing fee.

#	Description	Duration	Applicable Legal authorities	Applicable Administrative authorities	Notes
10.2	IRS is barred temporarily from any and all collection enforcement		26 U.S.C. §6503(a)(1).		Collection notices, liens, and levies should stop and should not happen until AFTER Tax Court rules.
10.3	Tax Court hearing		26 U.S.C. §7446 26 U.S.C. §7458		
10.4	Tax Court issues determination/order.		26 U.S.C. §7459		
10.5	"Taxpayer" may appeal Tax court decision with Court of Appeal and NOT District Court		26 U.S.C. §7483		
<b>11</b>	<b>COLLECTION ENFORCEMENT</b>				
11.1	IRS levies payments if amounts owing		26 U.S.C. §§6331-6344	<a href="#">IRM 5.11</a>	
11.2	IRS files notice of lien upon real property		26 U.S.C. §§6321-6327	<a href="#">IRM 5.12</a>	Lien MUST be filed in place of domicile of the "taxpayer".
11.3	In rare cases, IRS seizes property belonging to the "taxpayer"			<a href="#">IRM 5.10</a>	

### 3.2 Remedies Generally

It is very important to realize that all “taxpayers” are public officers within the U.S. government. Consequently, the only remedies they have in that role are statutory civil law that in turn only applies to public officers, instrumentalities, and government in general. This is exhaustively explained and proven in the following memorandums of law:

1. [Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes](http://sedm.org/Forms/FormIndex.htm), Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>
2. [Why Statutory Civil Law is Law for Government and Not Private Persons](http://sedm.org/Forms/FormIndex.htm), Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

The only section of the I.R.C. that even mentions nontaxpayers that we know of is 26 U.S.C. §7426. This section describes “nontaxpayers” with the phrase “persons other than taxpayers”. The section:

1. Is a civil remedy available only to RESIDENTS of the federal zone. Those domiciled outside the federal zone and not representing public offices in the U.S. government may not avail themselves of the benefits of this provision, like the rest of the I.R.C.
2. Provides statutory remedies only to THIRD PARTIES who are victimized by wrongful collection action, not primary parties who are incorrectly connected with a public office in the U.S. government, usually by the filing of fraudulent information returns.
3. Requires those availing themselves of the “benefits” of that section to exhaust administrative remedies prior to filing suit. See 26 U.S.C. §7426(h)(2).
4. Requires those availing themselves of the “benefits” of that section to NOT challenge the accuracy or veracity of the assessment upon which the collection action is based. See 26 U.S.C. §7426(c).

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7426](#)  
[§ 7426. Civil actions by persons other than taxpayers](#)

*(c) Validity of assessment*

*For purposes of an adjudication under this section, the assessment of tax upon which the interest or lien of the United States is based shall be conclusively presumed to be valid.*

All remedies that can or may be pursued would be in the nature of a Bivens Action in federal court or state court against the agent personally and individually. The government cannot and should not be a party. The action should be based upon the common law and NOT statutory law. For resources in pursuing such an action, see:

1. [Civil Court Remedies for Sovereigns: Taxation](#), Litigation Tool #10.002  
FORMS PAGE: <http://sedm.org/Litigation/LitIndex.htm>  
DIRECT LINK: <http://sedm.org/ItemInfo/Ebooks/CivCourtRem-Tax/CivCourtRem-Tax.htm>
2. [Sovereignty and Freedom Page, Section 4.4: Litigating to Defend your Rights- Bivens Actions](#)-Family Guardian website  
<http://famguardian.org/Subjects/Freedom/Freedom.htm>
3. [Sovereignty and Freedom Page, Section 8.4: Common Law](#)-Family Guardian website  
<http://famguardian.org/Subjects/Freedom/Freedom.htm>

### 3.3 Statutory “nontaxpayer” remedies

The ONLY statutory remedy expressly provided for those who are NOT statutory “taxpayers” is identified in 26 U.S.C. §7426. The title of that section refers to “Civil actions by persons OTHER than taxpayers”. Hence, it is the only provision we know of the expressly recognizes “nontaxpayers”. To wit:

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7426](#)  
[§ 7426. Civil actions by persons other than taxpayers](#)

*(a) Actions permitted*

*(1) Wrongful levy*

1 *If a levy has been made on property or property has been sold pursuant to a levy, and any person (other than*  
2 *the person against whom is assessed the tax out of which such levy arose) who claims an interest in or lien on*  
3 *such property and that such property was wrongfully levied upon may bring a civil action against the United*  
4 *States in a district court of the United States. Such action may be brought without regard to whether such*  
5 *property has been surrendered to or sold by the Secretary.*

6 **(2) Surplus proceed**

7 *If property has been sold pursuant to a levy, any person (other than the person against whom is assessed the tax*  
8 *out of which such levy arose) who claims an interest in or lien on such property junior to that of the United*  
9 *States and to be legally entitled to the surplus proceeds of such sale may bring a civil action against the United*  
10 *States in a district court of the United States.*

11 **(3) Substituted sale proceeds**

12 *If property has been sold pursuant to an agreement described in section 6325(b)(3) (relating to substitution of*  
13 *proceeds of sale), any person who claims to be legally entitled to all or any part of the amount held as a fund*  
14 *pursuant to such agreement may bring a civil action against the United States in a district court of the United*  
15 *States.*

16 **(4) Substitution of value**

17 *If a certificate of discharge is issued to any person under section 6325(b)(4) with respect to any property, such*  
18 *person may, within 120 days after the day on which such certificate is issued, bring a civil action against the*  
19 *United States in a district court of the United States for a determination of whether the value of the interest of*  
20 *the United States (if any) in such property is less than the value determined by the Secretary. No other action*  
21 *may be brought by such person for such a determination.*

22 The severe problems involved with invoking this remedy is that:

- 23 1. It is ONLY available to those domiciled on federal territory. All federal civil law attaches to federal territory not  
24 within the exclusive jurisdiction of any state. See 40 U.S.C. §3112.
- 25 2. It is NOT available to those domiciled in a legislatively foreign state, including a state of the Union.
- 26 3. It doesn't fit any of the circumstances of a nontaxpayer member.
- 27 4. It removes any suit against revenue agents acting outside of the authority of law and substitutes the government in its  
28 place. 26 U.S.C. §7426(e).
- 29 5. The assessment must be PRESUMED to be accurate, which wouldn't apply in the case of an unlawful assessment  
30 against a nontaxpayer. 26 U.S.C. §7426(c ).
- 31 6. It removes the litigant from the civil protections of his/her local state court. Those domiciled within the exclusive  
32 jurisdiction of Congress cannot invoke remedies in state court.
- 33 7. It needlessly and fraudulently conveys jurisdiction to a federal court to hear the matter, because federal civil law is not  
34 enforceable within the borders of a constitutional state under the separation of powers doctrine.

35 Therefore, the I.R.C. 7426 remedy is NOT available to members. The only remedy available to nontaxpayer members is a  
36 common law and constitutional remedy, such as a Bivens action.

37 **3.4 Nonstatutory Refunds of unlawfully withheld monies**

38 Next we must identify techniques for requesting return of unlawfully withheld monies that will not jeopardize the status of  
39 the applicant. Even the IRS mission statement says they *only* help statutory “taxpayers”, which means “nontaxpayers” are  
40 routinely discriminated against and denied both equal protection of the law and any administrative remedies at all:

41 ***The IRS Mission***

42 *Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with*  
43 *integrity and fairness to all.*

44 *This mission statement describes our role and the public's expectation about how we should perform that role.*

- 45 • *In the United States, the Congress passes tax laws and requires taxpayers to comply.*
- 46 • *The taxpayer's role is to understand and meet his or her tax obligations.*
- 47 • *The IRS role is to help the large majority of compliant taxpayers with the tax law, while ensuring that the minority who are*  
48 *unwilling to comply pay their fair share.*

[SOURCE: <http://www.irs.gov/irs/article/0,,id=98141,00.html>]

Why doesn't their mission statement say the following?:

"Provide ALL Americans, including 'nontaxpayers', top quality service..."

Because they only "service" statutory "taxpayer" whores and if they even RECOGNIZED the existence of nontaxpayers, then everyone would choose to be nontaxpayer and we wouldn't need an IRS anymore. Here is what the U.S. Supreme Court had to say about this kind of discrimination:

*It is not within our constitutional tradition to enact laws of this sort. **Central both to the idea of the rule of law and to our own Constitution's guarantee of equal protection is the principle that government and each of its parts remain open on impartial terms to all who seek its assistance.** "Equal protection of the laws is not achieved through indiscriminate imposition of inequalities." **Sweatt v. Painter, 339 U.S. 629, 635 (1950) (quoting Shelley v. Kraemer, 334 U.S. 1, 22 (1948)). Respect for this principle explains why laws singling out a certain class of citizens for disfavored legal status or general hardships are rare. A law declaring that in general it shall be more difficult for one group of citizens than for all others to seek aid from the government is itself a denial of equal protection of the laws in the most literal sense.** "The guaranty of equal protection of the laws 634\*634 is a pledge of the protection of equal laws." **Skinner v. Oklahoma ex rel. Williamson, 316 U.S. 535, 541 (1942) (quoting Yick Wo v. Hopkins, 118 U.S. 356, 369 (1886)). [Romer v. Evans, 517 U.S. 620 (1996)]***

The implication of the fact that the IRS only "services" ONLY statutory "taxpayers" is that:

1. They don't have any tax forms useful for nontaxpayers.
2. The standard tax return Forms 1040 and 1040NR are only for use by statutory "taxpayers".
3. If a nontaxpayer uses a "taxpayer" form, he/she must indicate on the form that it is false, fraudulent, and perjurious without the following mandatory attachments:
  - 3.1. *Tax Form Attachment*, Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.2. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001  
<http://sedm.org/Forms/FormIndex.htm>

There are therefore only three options one can use to obtain a refund of funds unlawfully withheld or paid to the government in connection with a nontaxpayer:

1. Make your own nonstatutory claim form.
2. Use the closest "taxpayer" form they have and:
  - 2.1. Don't include an SSN or TIN.
  - 2.2. Attach corrected information returns.
  - 2.3. Attach the mandatory attachments indicated above.

We least dangerous of the two above administrative options is item 1. Option 2 is dangerous because typically, ignorant IRS agents who don't read or follow the law will typically illegally and criminally penalize people who attempt that approach, even though it is perfectly lawful. The reason such an approach is illegal is documented below:

*Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents*, Form #05.010  
<http://sedm.org/Forms/FormIndex.htm>

We have prepared the following forms that may be used as a starting point for those facing such situation:

1. *Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long*, Form #15.001  
<http://sedm.org/Forms/FormIndex.htm>
2. *Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Short*, Form #15.002  
<http://sedm.org/Forms/FormIndex.htm>

If you invent your own form that works and which you like better than the two indicated above, please submit them to our forums so that others may reuse them at:

1 Suits for refund by statutory “taxpayers” must satisfy what the U.S. Supreme Court calls “the full payment rule”, which  
2 means the “taxpayer” must pay the amount demanded in order to have standing to sue for the money back. Generally, the  
3 Full Payment Rule does not apply to either “nontaxpayers” or to taxes that are illegally assessed or paid. The method for  
4 creating the initial liability and obtaining refunds of unlawfully paid or withheld earnings of a “nontaxpayer” are as follows:

- 5 1. Information returns are filed by payers in accordance with [26 U.S.C. §6041](#).
- 6 2. Nontaxpayer rebuts information returns using the following:  

<a href="#">Correcting Erroneous Information Returns</a> , Form #04.001 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
--
- 7 3. No return is filed by “nontaxpayer”.
- 8 4. IRS either:
  - 9 4.1. Processes the corrected information returns and ends collection and assessment for that particular tax year. . . OR
  - 10 4.2. Ignores the corrected information returns and illegal tries to collect a liability that is NOT owed.
- 11 5. IRS sends the nontaxpayer one of the following notices:
  - 12 5.1. LTR 1862
  - 13 5.2. CP-515
  - 14 5.3. CP-518
- 15 6. Nontaxpayer responds to the letter and says not required to file.
- 16 7. IRS does one of following:
  - 17 7.1. Accepts the statements in the letter and terminated collection and assessment for that particular tax year.
  - 18 7.2. Ignores the letter and IRS Examination Branch does a Substitute For Return against the payee of the information  
19 return. See:  
20 <http://famguardian.org/TaxFreedom/CitesByTopic/SubsForReturn.htm>
- 21 8. Notice of Deficiency (NOD) is issued pursuant to [26 U.S.C. §6212](#) with the amounts indicated in the Substitute For  
22 Return.
- 23 9. Recipient may send to the Secretary a Request for an Abatement within 60 days of sending of the notice pursuant to [26](#)  
24 [U.S.C. §6213](#)(b)(2)(A).
- 25 10. If abatement is denied, the recipient has three choices:
  - 26 10.1. File a petition in Tax Court within 90 days if domestic or 150 days if foreign entity. [26 U.S.C. §6213](#)(a).
  - 27 10.2. File a petition in U.S. District Court.
  - 28 10.3. Ignore the Notice of Deficiency and wait 90 days. The tax will be considered assessed and subject to collection  
29 enforcement. [26 U.S.C. §6213](#)(c).
- 30 11. If Tax Court is petitioned:
  - 31 11.1. Collection enforcement is stayed automatically.
  - 32 11.2. It has exclusive jurisdiction to re-determine the deficiency pursuant to [26 U.S.C. §6214](#). IRS cannot collect until  
33 it determines the amount.
  - 34 11.3. It’s redetermination is final pursuant to [26 U.S.C. §6215](#).
  - 35 11.4. Any amount disallowed by the Tax Court may not be collected. [26 U.S.C. §6215](#)(a).
  - 36 11.5. If its determination is appealed, the appeal must be submitted to the Appeals Court. District court is bypassed.
- 37 12. If federal district court is petitioned instead of tax court:
  - 38 12.1. There is no automatic stay on the collection of the assessment like there is with Tax Court.
  - 39 12.2. Petitioner must pay the full amount due if he is seeking a refund, pursuant to the Full Payment Rule if a Notice of  
40 Deficiency was issued. If it wasn’t issued, then full payment is not required prior to litigating for a refund.
  - 41 12.3. The district court is likely to invoke the Anti-Injunction Act, [26 U.S.C. §7421](#), and tell the litigant that he may not  
42 enjoin the assessment or collection of the tax and dismiss the case. This act may not lawfully be invoked where:
    - 43 12.3.1. Litigant is a “nontaxpayer”. *South Carolina v. Regan*, [465 U.S. 367](#) (1984). . .OR
    - 44 12.3.2. The collection is illegal or inapplicable. *Holland v. Nix*, 214 F.2d. 317 (1954). *Miller v. Standard Nut*  
45 *Margarine Company*, 284 U.S. 498, 52 S.Ct. 260, 76 L.Ed. 422; *Shelton v. Gill*, 202 F.2d. 503 (1953);  
46 *Snyder v. Marks*, 1055 109 U.S. 189, 3 S.Ct. 157, 27 L.Ed. 901; *Midwest Haulers v. Brady*, 128 F.2d. 496  
47 (1942); *Erskine v. Van Arsdale*, 82 U.S. 63 (1872)
    - 48 12.3.3. Litigant it an interested third party whose interests are pecuniary but not proprietary. *Gordon v. U.S.*  
49 *Treasury Dept., Int. Rev. Serv.*, 322 F.Supp. 537 (1970). *Szerlip v. Marcelle*, 136 F.Supp. 862 (1955)
    - 50 12.3.4. “(1) it is clear that under no circumstances can the government ultimately prevail, and (2) equity  
51 jurisdiction otherwise exists (see § 10[a], supra,) the question whether the government will ultimately

1 prevail is to be resolved on the basis of the information possessed by the government at the time of the suit,  
2 and that while the burden of producing evidence' is on the taxpayer, the government will be required to  
3 disclose, through discovery, facts in its sole possession, unless it voluntarily discloses the basis for its  
4 assessment, which, if sufficient, will terminate discovery proceedings and justify judgment for the  
5 government."

### 6 **3.5 Collection Due Process Hearings (CDPs)**

7 Collection Due Process (CDP) hearings are available to those who are facing collection enforcement proceedings such as  
8 liens and levies. They:

- 9 1. Are authorized by 26 U.S.C. §6330 and 26 U.S.C. §6320.
- 10 2. Are requested on IRS Form 12153.
- 11 3. Are instituted BEFORE such enforcement proceedings may lawfully be commenced.
- 12 4. Are best conducted IN PERSON rather than on the telephone, so that the IRS agent holding them can be personally  
13 identified and, if need be, served with legal process for violations of rights.
- 14 5. Should be recorded using an MP3 audio recorder.
- 15 6. Are initiated upon invitation by mail from the IRS.
  - 16 6.1. The invitation usually includes the IRS Form 12153.
  - 17 6.2. You must request the meeting within 30 days of the invitation and if a "taxpayer" doesn't mail in the request  
18 within the 30 days, they lose the PRIVILEGE of the hearing.
  - 19 6.3. The loss of the hearing privilege is prevented by requesting the hearing IN ADVANCE of the invitation. Our  
20 Legal Notice of Change in Citizenship/Domicile and Divorce from the United States, Form #10.001 includes an  
21 ADVANCE request for the hearing whenever the opportunity presents itself.

22 We have prepared a modified version of IRS Form 12153 appropriate and specific to the circumstances of our members  
23 available at the address below:

[Amended IRS Form 12153: Request for Collection Due Process Hearing](http://sedm.org/Forms/FormIndex.htm), Form #03.011  
<http://sedm.org/Forms/FormIndex.htm>

24 The main issues appropriate to raise for members attending such a hearing are:

- 25 1. That you are not the proper subject for any enforcement action. 26 U.S.C. §6331(a) says that enforcement may only be  
26 attempted against instrumentalities of the U.S. government and NOT private parties. No judge or IRS agent has any  
27 discretion whatsoever to add to that statutory limitation and thereby "litigate from the bench". The rules of statutory  
28 construction and due process of law forbid such presumptions:

29 "When a statute includes an explicit definition, we must follow that definition, even if it varies from that  
30 term's ordinary meaning. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory  
31 definition of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n.  
32 10 ("As a rule, a definition which declares what a term "means" . . . excludes any meaning that is not stated");  
33 *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S.  
34 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* §  
35 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at  
36 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include  
37 the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the  
38 contrary."  
39 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

40  
41 "Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one**  
42 thing is the exclusion of another. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,  
43 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or  
44 things are specified in a law, contract, or will, an intention to exclude all others from its operation may be  
45 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects  
46 of a certain provision, other exceptions or effects are excluded."  
47 [*Black's Law Dictionary*, Sixth Edition, p. 581]

48 For further details on this issue, see:

2. That the information returns filed against you are false and fraudulent. Bring copies of the information return corrections and criminal complaints you mailed to the IRS to the hearing and ensure they end up in the record of the hearing.
3. That you were threatened or compelled illegally by the filer of the FALSE information returns to:
  - 3.1. Fill out knowingly false withholding paperwork.
  - 3.2. Withdraw correct withholding paperwork originally filed.
4. That you want the filer of the false information returns prosecuted criminally to prevent future violations.
5. That you want the IRS administrative record corrected by removing the false information returns.
6. That you were illegally compelled to obtain or use government identifying numbers in violation of 42 U.S.C. §408(a)(8).
7. That the IRS is complicit because they have received corrected information returns and a criminal complaint against the filer of the false information returns and refuses to enforce or protect you from the illegal duress and fraudulent reports.
8. That you are not a statutory "taxpayer" and that it is a crime to impersonate one, accept the duties of one, or enforce those duties upon you in violation of:
  - 8.1. 18 U.S.C. §912: Officer or Employee of the United States. Those who do any of the following are impersonating a public officer:
    - 8.1.1. Claim the status of "taxpayer" under 26 U.S.C. §7701(a)(14).
    - 8.1.2. Claim any of the public rights associated with the status of "taxpayer", such as EVERYTHING in the Internal Revenue Code, any taxpayer forms, or any remedies.
    - 8.1.3. Enforce the rights associated with the public office against those not lawfully occupying said office.
  - 8.2. 18 U.S.C. §201: Bribery of public officials and witnesses. All tax withholdings are classified as Tax Class 5, which means estate or gift taxes. They are also identified in 31 U.S.C. §321(d) as "gifts" to the Secretary of Treasury. Hence, they are "bribes" to the public officers who receive them illegally, and especially if given involuntarily or coerced.
  - 8.3. 18 U.S.C. §208: Acts affecting a personal financial interest. It is a financial conflict of interest for any judge or IRS agent whose pay or benefits derive directly or indirectly from the tax at issue to decide anything that might affect those benefits, including whether you are liable.
  - 8.4. 18 U.S.C. §210: Officer to procure appointive public office. The funds illegally paid by nontaxpayers in the form of illegal withholdings constitute bribes to procure a public office called "taxpayer". All statutory "taxpayers" are public officers in the U.S. and not state government.
  - 8.5. 18 U.S.C. §211: Acceptance or solicitation to obtain appointive public office. The acceptance of the illegally withheld funds from withholding or from tax returns WITHOUT prosecuting the crimes that caused them to be sent constitutes the acceptance by the IRS agent and the solicitation by you to obtain or be treated as having obtained a public office in the U.S. government called "taxpayer".

Resources for dealing with CDP hearings include the following:

1. Handling and Getting a Collection Due Process Hearing, Form #03.002-how to get the CDP.  
<http://sedm.org/Forms/FormIndex.htm>
2. Nontaxpayer's Audit Defense Manual, Form #06.011-how to prepare for and conduct the CDP or audit.  
<http://sedm.org/Forms/FormIndex.htm>
3. Amended IRS Form 12153: Request for Collection Due Process Hearing, Form #03.011-form to request the CDP.  
<http://sedm.org/Forms/FormIndex.htm>

### **3.6 Federal Tort Claims Act**

The Federal Tort Claims Act is codified in 28 U.S.C. Part VI, Chapter 171. The act may only be invoked by those domicile on federal territory and who therefore are statutory "U.S. citizens" or "U.S. residents". Those domiciled within a constitutional state may not avail themselves of any civil remedies made available by Congress because there is no federal civil jurisdiction within a constitutional state of the Union. Hence, like most acts of Congress, the act is MISNAMED because a true FEDERAL act would be available to nonresidents in constitutional states.

Background on the Federal Tort Claims Act procedure:

1. The act is codified in 28 U.S.C. Part VI, Chapter 171.
2. Regulations pertaining to the act are found in Title 28, Code of Federal Regulations, Part 14.
3. The act primarily protects government wrongdoers, not those who are injured by them.
4. There is no advantage to invoking the act and lots of disadvantages.
5. Constitutional and common law remedies are the best defense against federal tort claims, not statutory remedies, which are only available to public officers in the government anyway. See:

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

6. The claim is submitted on Form SF-95.
7. The claim must be submitted within TWO YEARS after the injury occurs.
8. The act does NOT pertain to or protect nonresidents, who are not “citizens”, “residents”, or “persons” under federal civil law.
9. The act at 28 U.S.C. §2679 makes the remedy provided exclusive, meaning that no other STATUTORY remedy is provided. It does not expressly rule out common law remedies.
10. The act only pertains to injuries sustained by the act or omission of any employee of the Government while acting “WITHIN the scope of his office or employment”. Those acting OUTSIDE that scope are not covered by the act.
11. The determination as to whether the employee was acting WITHING the scope of their employment is determined solely by the Attorney General pursuant to 28 U.S.C. §2679(d)(1).
12. If it is deemed that the employee was acting “within the scope of their employment” and if the original action was originally filed against the employee in their individual capacity, the “United States” is substituted as defendant in the action and the Attorney General then must assume responsibility for defending the action instead of the employee individually.
13. The proof required to demonstrate that the employee was acting within the scope of their authority ought to be VERY carefully and exhaustively described in the complaint, to prevent:
  - 13.1. The U.S. Attorney from wrongfully substituting the government as defendant.
  - 13.2. The Attorney General from acting as the equivalent of a mafia protection racket in violation of 18 U.S.C. §1951 and thereby protecting CRIMINAL activities of racketeers.
14. The act is not available as a remedy for tax collection or enforcement:

[TITLE 28](#) > [PART VI](#) > [CHAPTER 171](#) > § 2680  
[§ 2680. Exceptions](#)

*The provisions of this chapter and section [1346 \(b\)](#) of this title shall not apply to—*

[ . . . ]

*(c) **Any claim arising in respect of the assessment or collection of any tax or customs duty, or the detention of any goods, merchandise, or other property by any officer of customs or excise or any other law enforcement officer, except that the provisions of this chapter and section [1346 \(b\)](#) of this title apply to any claim based on injury or loss of goods, merchandise, or other property, while in the possession of any officer of customs or excise or any other law enforcement officer, if—***

*(1) the property was seized for the purpose of forfeiture under any provision of Federal law providing for the forfeiture of property other than as a sentence imposed upon conviction of a criminal offense;*

*(2) the interest of the claimant was not forfeited;*

*(3) the interest of the claimant was not remitted or mitigated (if the property was subject to forfeiture); and*

*(4) the claimant was not convicted of a crime for which the interest of the claimant in the property was subject to forfeiture under a Federal criminal forfeiture law..[1]*

15. If you do not pursue the Federal Tort Claims act as a remedy and you are a not a “taxpayer” as defined in 26 U.S.C. §7214, then the following remedies are available within the I.R.C. but they are insufficient:
  - 15.1. 26 U.S.C. §7426: Civil Actions by Persons Other than Taxpayers. This act only protects against wrongful levy by a third party, and it establishes a conclusive presumption that the underlying assessment was valid. There is no remedy for a nontaxpayer who is the subject of an unlawful assessment and who wants to challenge the validity of the underlying assessment.
  - 15.2. 26 U.S.C. §7433: Civil Damages for Certain Unauthorized Collection Actions. This remedy is NOT available because paragraph (a) says it only applies to “taxpayers”.

16. The act only applies to agencies of the federal government and not bureaus. The I.R.S. is a bureau and not an agency. The U.S. Dept of Justice has admitted that the IRS is NOT an agency of the United States Government.

*U.S. Government admits under oath that the IRS is not an agency of the U.S. Government!*

<http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>

Therefore, they may not become the proper party under this act. The Secretary of the Treasury is the only proper party for actions involving the I.R.S. See 26 U.S.C. §7701(a)(11) and (a)(12). 26 U.S.C. §6020(b), which is the authority for assessments, requires the Secretary to assess, not the Commissioner or an IRS agent.

17. The act only applies to activities within the scope of employment. 28 U.S.C. §2679. Most injuries occur for activities OUTSIDE the scope of the delegated authority of IRS agents.

18. The act does not allow for punitive damages. 28 U.S.C. §2674.

19. Litigation may not be attempted by the Plaintiff under the act until an administrative claim for damages has been filed FIRST. 28 U.S.C. §2675(a).

20. Attorney fees are limited to 25%. 26 U.S.C. §2678. It may be harder to find an attorney who would handle your case on contingency if he only gets 25%.

A deception runs throughout the following acts, because all of them use the words “tax” and yet what is being described is NOT a “tax” as legally defined:

1. Federal Tort Claims Act at 28 U.S.C. §2680(c).

[TITLE 28 > PART VI > CHAPTER 171 > § 2680](#)  
[§ 2680. Exceptions](#)

*The provisions of this chapter and section [1346 \(b\)](#) of this title shall not apply to—*

[ . . . ]

*(c) **Any claim arising in respect of the assessment or collection of any tax or customs duty, or the detention of any goods, merchandise, or other property by any officer of customs or excise or any other law enforcement officer**, except that the provisions of this chapter and section [1346 \(b\)](#) of this title apply to any claim based on injury or loss of goods, merchandise, or other property, while in the possession of any officer of customs or excise or any other law enforcement officer, if—*

*(1) the property was seized for the purpose of forfeiture under any provision of Federal law providing for the forfeiture of property other than as a sentence imposed upon conviction of a criminal offense;*

*(2) the interest of the claimant was not forfeited;*

*(3) the interest of the claimant was not remitted or mitigated (if the property was subject to forfeiture); and*

*(4) the claimant was not convicted of a crime for which the interest of the claimant in the property was subject to forfeiture under a Federal criminal forfeiture law..[1]*

2. Anti-Injunction Act, 26 U.S.C. §7421.

*TITLE 26 - INTERNAL REVENUE CODE*  
*SUBTITLE F - PROCEDURE AND ADMINISTRATION*  
*CHAPTER 76 - JUDICIAL PROCEEDINGS*  
*SUBCHAPTER B - PROCEEDINGS BY TAXPAYERS AND THIRD PARTIES*  
[Section 7421. Prohibition of suits to restrain assessment or collection](#)

*(a) Tax*

*Except as provided in sections 6015(e), 6212(a) and (c), 6213(a), 6225(b), 6246(b), 6330(e)(1), 6331(i), 6672(c), 6694(c), and 7426(a) and (b)(1), 7429(b), and 7436, **no suit for the purpose of restraining the assessment or collection of any tax** shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.*

*(b) Liability of transferee or fiduciary*

*No suit shall be maintained in any court for the purpose of restraining the assessment or collection (pursuant to the provisions of chapter 71) of -*

*(1) the amount of the liability, at law or in equity, of a transferee of property of a taxpayer in respect of any internal revenue tax, or*

(2) the amount of the liability of a fiduciary under section 3713(b) of title 31, United States Code (!) in respect of any such tax.

### 3. Declaratory Judgments Act, 28 U.S.C. §2201(a).

[TITLE 28 > PART VI > CHAPTER 151 > § 2201](#)  
§ 2201. Creation of remedy

(a) In a case of actual controversy within its jurisdiction, **except with respect to Federal taxes** other than actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of 1930), as determined by the administering authority, any court of the United States, upon the filing of an appropriate pleading, **may declare the rights and other legal relations of any interested party seeking such declaration, whether or not further relief is or could be sought.** Any such declaration shall have the force and effect of a final judgment or decree and shall be reviewable as such.

The term “tax” can and does refer ONLY to LAWFUL assessment and collection, not UNLAWFUL. Any sum of money collected unlawfully:

1. Is NOT a “tax”, but simply organized crime.
2. Constitutes extortion under the color of law. 18 U.S.C. §872.
3. Involves the government in money laundering in criminal violation of 18 U.S.C. §1956.
4. Does not automatically become a “tax” simply because someone in the government or even a court calls it a “tax”.

The law cannot and does not protect UNLAWFUL activity, which is any activity not specifically authorized by the law. Any activity done under the color of law but without the actual authority of law is not a government act, but an injurious act of a private individual who implicitly waives sovereign, official, and judicial immunity and made be sued individually for his torts, usually as a state action in state court or a Bivens Action in federal court.

None of the above three acts can therefore lawfully be used as an excuse by any court as to refuse or omit to enjoin UNLAWFUL tax collection or assessment. You should anticipate that judges and government prosecutors WILL attempt to abuse these acts as an excuse to protect and justify deliberate omissions in preventing unlawful enforcement and collection and should try to prevent them from doing so.

### 3.7 Appeals

The IRS appeals process is only available to statutory “taxpayers”. Nontaxpayers may not avail themselves of it and must go directly to civil court instead. The end of the IRS appeals process is always U.S. Tax Court, which we demonstrate later in section 3.10 is a legislative franchise arbitration board available only to public officers in the Executive franchise of the government.

Critical facts about IRS appeals process:

1. Authority for appeals is described in 26 U.S.C. §7123.
2. IRS procedure on appeals are described in:
  - 2.1. 26 CFR Part 301, Heading 448 (on FDSys Website)
  - 2.2. 26 CFR §§301.7121-1 through 301.7122-1.
  - 2.3. Internal Revenue Manual, Part 8:  
<http://www.irs.gov/irm/part8/index.html>
3. Appeals is ONLY available to statutory “taxpayers”:

[TITLE 26 > Subtitle F > CHAPTER 74 > § 7123](#)  
[§ 7123. Appeals dispute resolution procedures](#)

(a) Early referral to appeals procedures

The Secretary shall prescribe **procedures by which any taxpayer may request early referral** of 1 or more unresolved issues from the examination or collection division to the **Internal Revenue Service Office of Appeals**.

4. Availing oneself of the “privileges” of IRS appeals creates a false presumption and false evidence in the administrative record of the appellant that the applicant is a statutory “taxpayer”, if the applicant is actually a nontaxpayer.
5. Appeals is requested

### 3.8 Liens

Liens may only occur AFTER a Collection Due Process (CDP) hearing is offered to the “taxpayer” and either accepted or the 30 time limit to accept passes. After that period, liens and notices of lien commence. Here are some important facts about tax liens:

1. Authority for liens are described in 26 U.S.C. Subtitle F, Chapter 64, Subchapter C, Part II, sections 6320 through 6327.
2. IRS procedure on liens are described in:
  - 2.1. 26 CFR Part 400.
  - 2.2. 26 CFR Part 301, Heading 215 (on FDSys Website)
  - 2.3. 26 CFR §§301.6321-1 through 301.6324a-1.
  - 2.4. Internal Revenue Manual, Section 5.12  
<http://www.irs.gov/irm/part5/index.html>
3. Lien priorities are established by recording a Notice of Lien, IRS Form 668(Y)(c), with the county recorder at the place of domicile of the statutory “taxpayer”.
4. Property subject to lien is normally located:
  - 4.1. Based on deductions taken against the property and identified on Schedule C of the last tax return filed.
  - 4.2. Based on the information returns filed against said property, if it has a loan outstanding. The particular information return involved is IRS Form 1098.
5. The best way to ensure that property you own is not subject to lien is to do the following:
  - 5.1. Not hold title in your own name.
  - 5.2. Not take a loan out to buy it. Instead, pay for it in full.
  - 5.3. Ensure that anyone who might have loaned you money to buy the property does not file any information returns against the loan, such as IRS Form 1098.
6. Response to IRS lien notices are found on our website at:

[Index of Federal Tax Notice and Letter Responses](http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm), Form #07.301, Section 6.3  
<http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm>

Parties against whom liens may lawfully be instituted are described in 26 U.S.C. §6671(b), which says:

*TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671  
§ 6671. Rules for application of assessable penalties*

*(b) Person defined*

*The term “person”, as used in this subchapter, **includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.***

PRIVATE parties are excluded from the above definition and therefore, may NOT be subject to any type of enforcement or distraint.

The rules of statutory construction and interpretation forbid any IRS agent or judge from adding any person or class of persons not expressly specified in the above statute to the list of parties subject to levy and distraint:

***“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*

1 the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the  
2 contrary."  
3 [*Stenberg v. Carhart, 530 U.S. 914 (2000)*]

4  
5 "*Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one**  
6 **thing is the exclusion of another.** *Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*  
7 *170 Okl. 487, 40 P.2d. 1097, 1100.* Mention of one thing implies exclusion of another. **When certain persons or**  
8 **things are specified in a law, contract, or will, an intention to exclude all others from its operation may be**  
9 **inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects  
10 of a certain provision, other exceptions or effects are excluded."  
11 [*Black's Law Dictionary, Sixth Edition, p. 581*]*

### 12 3.9 Levies

13 LEVIES may only occur AFTER a Collection Due Process (CDP) hearing is offered to the "taxpayer" and either accepted  
14 or the 30 time limit to accept passes. After that period, liens and notices of lien commence. Here are some important facts  
15 about tax levies:

- 16 1. Authority for levies are described in 26 U.S.C. Subtitle F, Chapter 64, Subchapter D, Part II, Sections 6331 through  
17 6344.
- 18 2. IRS procedure on levies are described in:
  - 19 2.1. 26 CFR Part 301, Heading 255 (on FDSys Website)
  - 20 2.2. 26 CFR §§301.6330-1 through 301.6365-2.
  - 21 2.3. Internal Revenue Manual, Section 5.11  
22 <http://www.irs.gov/irm/part5/index.html>
- 23 3. Property subject to levy is usually statutory "wages" and NOT ALL earnings or even PRIVATE earnings.
- 24 4. Earnings to levy are usually located based on the following information submitted to the IRS by third parties:
  - 25 4.1. W-2 information returns upon statutory "wages".
  - 26 4.2. Information returns attached to the last tax return filed.
  - 27 4.3. 1099 reports sent by business associates and financial institutions.
- 28 5. The best way to ensure that property you own is not subject to levy is to do the following:
  - 29 5.1. Ensure that you submit the CORRECT withholding paperwork to all your business associates. This means that  
30 you CANNOT use IRS Form W-4 for withholding, because it is the WRONG form. You must instead use the  
31 Form W-8BEN or a custom form to control withholding as described in:

*About IRS Form W-8BEN*, Form #04.202  
<http://sedm.org/Forms/FormIndex.htm>

- 32 5.2. Ensure that if you are compelled to fill out a GOVERNMENT withholding form RATHER than your own form,  
33 that you attach the following mandatory attachment and indicate above your signature that the form is FALSE,  
34 PERJURIOUS, and unreliable if the attachment is not included:

*Tax Form Attachment*, Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>

- 35 5.3. Ensure that if you are compelled to acquire or use any government issued identifying number, that you:
  - 36 5.3.1. Be thoroughly familiar with the following resource:

*About SSNs and TINs on Government Forms and Correspondence*, Forms #07.004 and #05.012  
<http://sedm.org/Forms/FormIndex.htm>

- 37 5.3.2. Indicate the existence of that duress in your record with the source of the duress and the IRS.
- 38 5.3.3. Attach the following form:

*Why it is Illegal for Me. to Request or Use a Taxpayer Identification Number*, Form #04.205  
<http://sedm.org/Forms/FormIndex.htm>

- 39 5.4. If your business associates COMPEL you to do any of the following, that you file a criminal complaint against  
40 them with the IRS and/or the DOJ:
  - 41 5.4.1. Fill out the WRONG withholding form.
  - 42 5.4.2. Misrepresent your status on the withholding form.
  - 43 5.4.3. Remove the mandatory attachments applicable to fellowship members, as indicated above.

- 44 6. Response to IRS lien notices are found on our website at:

*Index of Federal Tax Notice and Letter Responses*, Form #07.301, Section 6.3  
<http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm>

Parties against whom levies may lawfully be instituted are described in 26 U.S.C. §6331(a), which says:

TITLE 26 > Subtitle F > CHAPTER 64 > Subchapter D > PART II > § 6331  
[§ 6331. Levy and distraint](#)

(a) Authority of Secretary

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. **Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official.** If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

PRIVATE parties are excluded from the above definition and therefore, may NOT be subject to any type of enforcement or distraint.

The rules of statutory construction and interpretation forbid any IRS agent or judge from adding any person or class of persons not expressly specified in the above statute to the list of parties subject to levy and distraint:

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

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

### 3.10 Tax Court: Not available<sup>6</sup>

Essential facts relating to U.S. Tax Court are as follows:

1. Authority for the U.S. Tax Court is found in [26 U.S.C. Subtitle F, Chapter 76, Subchapter C](#).  
[http://www.law.cornell.edu/uscode/html/uscode26/usc\\_sup\\_01\\_26\\_10\\_F\\_20\\_76\\_30\\_C.html](http://www.law.cornell.edu/uscode/html/uscode26/usc_sup_01_26_10_F_20_76_30_C.html)
2. U.S. Tax Court is an Article I, legislative franchise court in the Executive and not Judicial branch of the U.S. government. See 26 U.S.C. §7441.
3. It is an unconstitutional Bill of Attainder to subject a private citizen to U.S. Tax Court without their consent. A Bill of Attainder is any kind of penalty instituted against a PRIVATE American absent their consent by anything other than a Judicial court and without any enforcement mechanism in a true Judicial Branch Court. See

**Bill of attainder.** Legislative acts, no matter what their form, that apply either to named individuals or to easily ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. *United States v. Brown*, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; *United States v. Lovett*, 328

<sup>6</sup> Adapted from: *Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002*, Section 15.2; <http://sedm.org/Litigation/LitIndex.htm>.

1 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is death  
2 and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall within the  
3 scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec. 10 (as to  
4 state legislatures).  
5 [Black's Law Dictionary, Sixth Edition, p. 165]

- 6 4. The U.S. Tax Court website is located at:  
7 <http://ustaxcourt.gov/>
- 8 5. The U.S. Tax Court is located in the District of Columbia, but travels all over the country holding hearings in  
9 temporary locations. The reason they don't have offices outside the District of Columbia is because:  
10 5.1. All statutory "taxpayers" are public officers in the U.S. government.  
11 5.2. 4 U.S.C. §72 mandates that all such public offices MUST be exercised ONLY in the District of Columbia AND  
12 NOT ELSEWHERE except and expressly provided by law.  
13 5.3. Congress never expressly authorized taxpayer offices outside the District of Columbia.  
14 5.4. Pursuant to 26 U.S.C. §7601, the IRS may ONLY enforce within internal revenue districts.  
15 5.5. The ONLY remaining internal revenue district is found in the District of Columbia.
- 16 6. U.S. Tax court procedure is governed by:  
17 6.1. Title 26 Appendix  
18 [http://www.law.cornell.edu/uscode/html/uscode26a/usc\\_sup\\_05\\_26.html](http://www.law.cornell.edu/uscode/html/uscode26a/usc_sup_05_26.html)  
19 6.2. The U.S. Tax Court Rules, which may be found at:  
20 <http://ustaxcourt.gov/notice.htm>

21 The U.S. Tax Court is an Article I court established through the exclusive legislative authority of Congress under Article 1,  
22 Section 8, Clause 17 of the Constitution.

23 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter C > PART I > § 7441](#)  
24 [§7441. Status](#)

25 *There is hereby established, under article I of the Constitution of the United States, a court of record to be*  
26 *known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of*  
27 *the Tax Court.*

28 Only "public rights" exercised by "public officers" may be officiated in this legislative franchise court. Below are the legal  
29 mechanisms involved as described by the Annotated U.S. Constitution:

30 *The Public Rights Distinction*

31 *"That is, "public" rights are, strictly speaking, those in which the cause of action inheres in or lies against the*  
32 *Federal Government in its sovereign capacity, the understanding since Murray's Lessee. However, to*  
33 *accommodate Crowell v. Benson, Atlas Roofing, and similar cases, seemingly private causes of action between*  
34 *private parties will also be deemed "public" rights, when Congress, acting for a valid legislative purpose*  
35 *pursuant to its Article I powers, fashions a cause of action that is analogous to a common-law claim and so*  
36 *closely integrates it into a public regulatory scheme that it becomes a matter appropriate for agency resolution*  
37 *with limited involvement by the Article III judiciary. (82)"*

38 *[Footnote 82: Granfinanciera, S.A. v. Nordberg, 492 U.S. at 52-54. The Court reiterated that the Government*  
39 *need not be a party as a prerequisite to a matter being of "public right." Id. at 54. Concurring, Justice Scalia*  
40 *argued that public rights historically were and should remain only those matters to which the Federal*  
41 *Government is a party. Id. at 65.]*  
42 *[Annotated Constitution, Year 2002, p. 640.*  
43 *SOURCE: <http://www.gpoaccess.gov/constitution/pdf2002/013.pdf>]*

44 The judges in this administrative franchise "court" (which is actually a federal office building that is part of the Executive  
45 branch and not the Judicial branch) hold office for a limited term of 15 years under 26 U.S.C. §7443(e). The Supreme  
46 Court held the following of courts whose judges hold limited rather than lifetime terms, which in turn confirms that the  
47 income tax only applies in federal territories, keeping in mind that states of the Union are not territories:

48 *"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during*  
49 *good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment*  
50 *of judges for limited time, it must act independently of the Constitution upon territory which is not part of the*  
51 *United States within the meaning of the Constitution."*  
52 *[O'Donohue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]*

1 The "United States Tax Court" is merely a tax appeal board, and is NOT a part of the Judicial branch of the government,  
2 but instead is part of the Executive Branch. Trials are heard by one judge and without a jury. The judges travel all over the  
3 United States hearing cases.

4 Tax court has no more authority to compel payment of a tax than an administrative officer, but just as you can acknowledge  
5 his authority by voluntarily submitting information, you can also acknowledge the authority of the "Tax Court" by making  
6 an appeal to it. When you appeal to this so-called "court", you are giving it permission to make any decision it wants. You  
7 are "authorizing" it to adjudicate, just like you would a neutral binding arbitrator. You are giving it authority over you that  
8 it otherwise would not have. By appealing to it, you are voluntarily admitting (by implication) that an underlying liability  
9 already exists. Then the administrative body can end up with the administrative ruling that it wanted in the first place.

10 It is ILLEGAL for those who are "nontaxpayers" domiciled within states of the Union on other than federal territory to  
11 Petition the Tax Court to do anything but dismiss their case altogether because:

12 1. It is UNLAWFUL for the United States government to offer federal franchises such as a "trade or business" to persons  
13 who are domiciled outside of its exclusive territorial jurisdiction called the "United States", which is defined in 26  
14 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia and nowhere expanded to include any part of any state of  
15 the Union. The Declaration of Independence says that men are created with certain "unalienable rights". An  
16 "unalienable right" is one that cannot be bargained away or transferred through any kind of commercial process, such  
17 as through a franchise agreement. That means that "nontaxpayers" are legally incapable and incompetent to enter into  
18 a franchise agreement with the United States government that would surrender any of their rights and that any attempt  
19 to offer such public rights or enforce franchises outside of federal territory within the exclusive jurisdiction of a state  
20 constitutes a criminal conspiracy against my rights.

21 *"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator*  
22 *with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to*  
23 *secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the*  
24 *governed, -"*  
25 *[Declaration of Independence]*

26 2. Tax Court Rule 13(a)(1) requires that only "taxpayers" may petition the court for relief from a Notice of Deficiency,  
27 and therefore "nontaxpayers" are not eligible for any relief from said court and would be misrepresenting their status to  
28 pay the filing fee.

29 *United States Tax Court*  
30 *RULE 13. JURISDICTION*

31 *(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required: Except in actions for declaratory*  
32 *judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, or for*  
33 *review of failure to abate interest (see Titles XXI, XXII, XXIV, XXVI, and XXVII), the jurisdiction of the Court*  
34 *depends (1) in a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a*  
35 *notice of deficiency in in-come, gift, or estate tax or, in the taxes under Code chapter 41, 42, 43, or 44 (relating*  
36 *to the excise taxes on certain organizations and persons dealing with them), or in the tax under Code chapter*  
37 *45 (relating to the windfall profit tax), or in any other taxes which are the subject of the issuance of a notice of*  
38 *deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon*  
39 *the issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code secs. 6212,*  
40 *6213, and 6901.*

41 3. The Declaratory Judgments Act, 28 U.S.C. §2201(a), forbids all courts including this court from making declaratory  
42 judgments relating to federal taxes, which means this court lacks jurisdiction to declare anyone a "taxpayer" that is  
43 within its jurisdiction and entitled to relief if they provide admissible evidence under penalty of perjury to the contrary.

44 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether*  
45 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) This*  
46 *Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions*  
47 *brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the*  
48 *instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir.*  
49 *1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax*  
50 *liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby*  
51 *DISMISSED.*  
52 *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

1 4. The federal courts have ruled the Internal Revenue Code may not lawfully be enforced against “nontaxpayers”, and the  
2 ONLY purpose of the U.S. Tax Court is to enforce it.

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

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

13 *"Revenue Laws relate to taxpayers and not to non-taxpayers. The latter are without their scope. No  
14 procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies  
15 in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the  
16 subject nor of the object of federal revenue laws."*  
17 *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

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

22 5. The Internal Revenue Code provides only one remedy for “nontaxpayers” in 26 U.S.C. §7426, and Notice of  
23 Deficiency relief is not included in that remedy.

24 6. The U.S. Supreme Court has held that NO COURT, much less itself, has any jurisdiction to declare an innocent person  
25 called a “nontaxpayer” as a guilty person called a “taxpayer”.

26 *"In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal  
27 and State legislatures could not do without exceeding their authority, and among them he mentioned a law  
28 which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor]  
29 contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of  
30 citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker],  
31 and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against  
32 all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it  
33 cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but  
34 they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an  
35 antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right  
36 of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if  
37 they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in  
38 all free republican governments,' 3 Dall. 388."*  
39 *[Sinking Fund Cases, 99 U.S. 700 (1878)]*

40 U.S. Tax Court cannot therefore entertain any presumptions about the status of “nontaxpayers” which might prejudice  
41 their constitutionally protected rights as persons domiciled on land protected by the Constitution without violating your  
42 oath. They MUST be presumed innocent until proven guilty, which means they are an innocent “nontaxpayer” and  
43 therefore cannot lawfully petition this court for anything but a dismissal for lack of jurisdiction.

44 *"Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by  
45 clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt [or  
46 PRESUMPTION about status] is to be resolved in favor of those upon whom the tax is sought to be laid."*  
47 *[Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)]*

48 7. The U.S. Tax Court is an Article I court within the Executive and not Judicial branch of the United States government.  
49 See 26 U.S.C. §7441 and Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858  
50 (1983). Because it is within the Executive and not Judicial Branch of the Government, any penalties or “taxes” it  
51 institutes (both of which are equivalent) would constitute an unlawful “bill of attainder” if ordered against a person  
52 protected by the United States Constitution domiciled outside of federal territory. Nontaxpayers are NOT  
53 “franchisees” (such as a “taxpayers” or “public officers”) of the federal government and they derive no “benefits” from  
54 the “trade or business”/“public office” franchise defined in 26 U.S.C. §7701(a)(26). In fact, they are not lawfully  
55 allowed to participate in any federal franchises because they never consented to participate, have no delegated

1 authority to do so, and do not maintain a domicile on federal territory, which is the only audience that federal  
2 franchises can even lawfully be offered to, since our Constitutionally protected rights are “unalienable”, meaning that  
3 they cannot be bargained away any place they exist, such as within a state of the Union.

4 **Bill of attainder.** Legislative acts, no matter what their form, that apply either to named individuals or to easily  
5 ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial.  
6 *United States v. Brown*, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; *United States v. Lovett*,  
7 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a “bill of attainder” when the punishment is  
8 death and a “bill of pains and penalties” when the punishment is less severe; both kinds of punishment fall  
9 within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec,  
10 10 (as to state legislatures).  
11 [*Black’s Law Dictionary, Sixth Edition, p. 165*]

- 12 8. The only occasion where administrative, non-judicial penalties (such as 26 U.S.C. §6651) may lawfully be instituted is  
13 against those consensually engaged in federal franchises who therefore implicitly consent to the terms of the franchise  
14 agreement and the penalties that are part of it. This sole exception was described by the U.S. Supreme Court as  
15 follows:

16 “The Government urges that **the Power Company is estopped to question the validity of the Act creating the**  
17 **Tennessee Valley Authority**, and hence that the stockholders, suing in the right of the corporation, cannot [297  
18 U.S. 323] maintain this suit. .... **The principle is invoked that one who accepts the benefit of a statute cannot**  
19 **be heard to question its constitutionality.** *Great Falls Manufacturing Co. v. Attorney General*, 124 U.S. 581;  
20 *Wall v. Parrot Silver & Copper Co.*, 244 U.S. 407; *St. Louis Casting Co. v. Prendergast Construction Co.*,  
21 **260 U.S. 469.**“  
22 [*Ashwander v. Tennessee Valley Auth.*, 297 U.S. 288 (1936)]

23  
24 “**The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the**  
25 **regulator of private conduct, are not the same as the restrictions that it places upon the government in its**  
26 **capacity as employer. We have recognized this in many contexts, with respect to many different constitutional**  
27 **guarantees.** Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v.*  
28 *Johnson*, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable  
29 cause, but in many circumstances government employees can. *O’Connor v. Ortega*, 480 U.S. 709, 723 (1987)  
30 (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for  
31 refusing to provide the government information that may incriminate them, but government employees can be  
32 dismissed when the incriminating information that they refuse to provide relates to the performance of their job.  
33 *Gardner v. Broderick*, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of  
34 speech in particular: Private citizens cannot be punished for speech of merely private concern, but government  
35 employees can be fired for that reason. *Connick v. Myers*, 461 U.S. 138, 147 (1983). Private citizens cannot be  
36 punished for partisan political activity, but federal and state employees can be dismissed and otherwise  
37 punished for that reason. *Public Workers v. Mitchell*, 330 U.S. 75, 101 (1947); *Civil Service Comm’n v. Letter*  
38 *Carriers*, 413 U.S. 548, 556 (1973); *Broadrick v. Oklahoma*, 413 U.S. 601, 616 -617 (1973).”  
39 [*Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990)]

40 In point of fact, every government franchise must make the franchisee into a “public officer”, “employee”, or agent of  
41 the government of one kind or another because the ability to regulate private conduct is repugnant to the Constitution:

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

- 50 9. The U.S. Tax Court itself is a “franchise court” which administers the “trade or business”/“public office” franchise as  
51 defined in 26 U.S.C. §7701(a)(26). It constitutes a penalty, a “bill of attainder”, and an injury to the constitutionally  
52 protected rights of a “nontaxpayer” to be compelled to satisfy the obligations of a franchise which they *do not* consent  
53 to and derive not benefit from and never lawfully participated in. It is, in fact, involuntary servitude to be subjected to  
54 the jurisdiction of an Executive Branch administrative franchise court in violation of the Thirteenth Amendment, 42  
55 U.S.C. §1994, and 18 U.S.C. §1583.  
56 10. If a “nontaxpayer” does enter the U.S. Tax Court, the presumption that they are a “taxpayer” would prejudice their  
57 constitutional rights. The court can only cite cases and authorities relating to “taxpayers” in its rulings because it can

only entertain suits by franchisees called “taxpayers”, and all such cases would be inapposite, irrelevant, and prejudicial to the rights of a “nontaxpayer”:

*Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process Clauses of the Fifth and Fourteenth Amendments.* In *Heiner v. Donnan*, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed. 772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive presumption that gifts made within two years prior to the donor's death were made in contemplation of death, thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it had ‘held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment.’ *Id.*, at 329, 52 S.Ct., at 362. See, e.g., *Schlesinger v. Wisconsin*, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); *Hoeper v. Tax Comm’n*, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931). See also *Tot v. United States*, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943); *Leary v. United States*, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969). Cf. *Turner v. United States*, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970).  
[*Vlandis v. Kline*, 412 U.S. 441 (1973)]

Those who would like to further investigate the nature and history of the U.S. Tax Court are encouraged to read *Freytag v. Commissioner*, 501 U.S. 868 (1991), which contains an extensive history of the U.S. Tax Court. Justice Scalia in his concurring opinion in that case referred to “independent agencies” of the national government operating in an administrative mode as “the fourth branch” of the government and referred to their rulings as “non-judicial”. He also said that even consent by the litigant cannot cure what he called a “structural defect” whereby the court is officiating over a nontaxpayer not part of the government, when he said the following in his concurring opinion:

*“It is true, of course, that a litigant's prior agreement to a judge's expressed intention to disregard a structural limitation [separation of powers] upon his power cannot have any legitimating effect -- i.e., cannot render that disregard lawful. Even if both litigants not only agree to, but themselves propose, such a course, the judge must tell them no.”*  
[*Freytag v. Commissioner*, 501 U.S. 868 (1991)]

If you would like to learn more about how the United States Tax Court is used to scam “nontaxpayers” into acting like franchisees called “taxpayers”, please read the following enlightening document on our website:

[The Tax Court Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.039  
<http://sedm.org/Forms/FormIndex.htm>

#### **4 Civil Legal remedies**

This section addresses court remedies for those who are nontaxpayers. If you would like further details on this subject, see:

[Civil Court Remedies for Sovereigns: Taxation](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #10.002  
<http://sedm.org/Litigation/LitIndex.htm>

Those who are domiciled outside of federal territory in a foreign state cannot invoke anything other than 42 U.S.C. §1983 or a Bivens Action in their own defense in a federal court. Any attempt to cite or invoke any of the “privileges or protections” of the I.R.C. Subtitles A through C “Taxpayer” franchise automatically and illegally make themselves subject to the franchise.

#### **4.1 Important Litigation Resources**

Those undertaking civil or criminal remedies in federal court should be familiar with the following very important references on the subject:

1. [Litigation Tools Page](http://sedm.org/Litigation/LitIndex.htm)-Pleadings, motions, and practice guides for use in state or federal court.
2. [Federal Litigation Quick Reference, Litigation Tool #10.001](http://sedm.org/Litigation/LitIndex.htm)-summary of the stages and applicable authorities to every step of the litigation process in federal court.

- 1 3. Legal Research Sources- extensive free legal references for both state and federal law. Also available at the top of the  
2 Litigation Tools page above under “Offsite Legal Research Links”. Will save you thousands of hours finding relevant  
3 law on any subject  
4 <http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>  
5 4. Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002-much more in depth coverage of the subject  
6 of this pamphlet  
7 <http://sedm.org/Litigation/LitIndex.htm>

## 8 **4.2 False Claims Act**

9 The False Claims Act, 31 U.S.C. Chapter 37, Subchapter III, allows anyone to sue in the name of the United States for false  
10 claims against the government.

False Claims Act, 31 U.S.C. Chapter 37, Subchapter III  
[http://www.law.cornell.edu/uscode/html/uscode31/usc\\_sup\\_01\\_31\\_08\\_III\\_10\\_37\\_20\\_III.html](http://www.law.cornell.edu/uscode/html/uscode31/usc_sup_01_31_08_III_10_37_20_III.html)

11 The act excludes claims under the Internal Revenue Code:

12 [TITLE 31](#) > [SUBTITLE III](#) > [CHAPTER 37](#) > [SUBCHAPTER III](#) > § 3729  
13 [§ 3729. False claims](#)

14 (e) *Exclusion.*— *This section does not apply to claims, records, or statements made under the Internal Revenue*  
15 *Code of 1986.*

16 How, then, would this act be useful in fighting unlawful assessment and collection? It would be useful to those who  
17 unlawfully made application to participate in Social Security, such as people domiciled in states of the Union and outside  
18 the “United States”. 20 CFR §422.104 says that only statutory “U.S. citizens” and “permanent residents” may sign up for  
19 the program, all of whom have a domicile on federal territory that is no part of any state of the Union. This FRAUD is  
20 exhaustively documented in the following:

Why You Aren't Eligible for Social Security, Form #06.001  
<http://sedm.org/Forms/FormIndex.htm>

21 The Federal False Claims Act can be used to invalidate an original social security application, SS-5, and thereby extinguish  
22 the “res” or account against which all taxes are assessed. This makes all assessments and collections illegal because  
23 executed against other than a “U.S. person” as defined in 26 U.S.C. §7701(a)(30) and 26 CFR §301.6109-1(g).

24 [26 CFR § 301.6109-1\(g\)](#)

25 (g) *Special rules for taxpayer identifying numbers issued to foreign persons—*

26 (1) *General rule—*

27 (i) *Social security number.*

28 **A social security number is generally identified in the records and database of the Internal Revenue Service**  
29 **as a number belonging to a U.S. citizen or resident alien individual.** *A person may establish a different status*  
30 *for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as*  
31 *the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may*  
32 *specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will*  
33 *assign this status to the individual's social security number.*

## 34 **4.3 Declaratory judgments**

35 Litigants fitting all the following criteria may lawfully request a declaratory judgment be issued against the government  
36 under the common law and NOT statute law:

- 37 1. Not a statutory “taxpayer” but rather a private human being.

- 1 2. Domiciled in a constitutional and not statutory “State” and outside the statutory “United States”, and therefore a
- 2 nonresident and not a statutory “person”.
- 3 3. A statutory “non-citizen national” in relation to the national government.
- 4 4. A Constitutional but not statutory “Citizen” or “citizen of the United States”.

5 Those attempting to sue for a declaratory judgment are likely to be the victim of an attempt by government counsel to boar  
6 the proceeding under the following authorities:

- 7 1. Anti-Injunction Act, 26 U.S.C. §7421, which bars suits to restrain the enforcement or collection of any “tax”.
- 8 2. Declaratory Judgments Act, 28 U.S.C. §2201(a), which bars suits for declaratory judgments relating to “federal taxes”.

9 Be advised that the above authorities cannot and do not constrain the rights or actions of parties who satisfy the criteria at  
10 the beginning of this section. The following authorities prove this:

- 11 1. *Flawed Tax Arguments to Avoid*, Form #08.004, Sections 6.10 and 6.11  
12 <http://sedm.org/Forms/FormIndex.htm>
- 13 2. *Civil Court Remedies for Sovereigns: Taxation*, Litigation Tool #10.002, Section 12, 22.9  
14 <http://sedm.org/Litigation/LitIndex.htm>
- 15 3. *Sovereignty Forms and Instructions Online*, Form #10.004, Instructions, Section 0.3: Defeating the Anti-Injunction Act  
16 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

#### 17 **4.4 Bivens and State Court Actions for Violations of Rights**

18 When federal agents violate right of parties protected by the Constitution, the following types of remedies are available:

- 19 1. Sue the state actor personally and individually in state court for a violation of Constitutional rights under the common  
20 law and not statutory civil law.
- 21 2. Sue the state actor personally and individually in federal court using a Bivens Actions.

22 Note that 42 U.S.C. §1983, which implements the Fourteenth Amendment against state actors ONLY, may not be invoked  
23 against federal agents who violate rights.

24 Bivens Actions are described in the following resources:

- 25 1. *Bivens v. Six Unknown Fed. Narcotics Agents*, 403 U.S. 388 (1971)  
26 <http://caselaw.lp.findlaw.com/scripts/getcase.pl?navby=case&court=us&vol=403&page=388>
- 27 2. *Family Guardian, Sovereignty and Freedom page*, Sections 4 and 6 below:  
28 <http://famguardian.org/Subjects/Freedom/Freedom.htm>

#### 29 **4.5 42 U.S.C. §1983 actions**

30 Any time a state actor exceeds their delegated authority and injures rights guaranteed by the Fourteenth Amendment, the  
31 statutory remedy provided that implements the Fourteenth Amendment at 42 U.S.C. §1983 may be invoked. Limitations  
32 upon 1983 actions:

- 33 1. The litigant must be a state domiciled CONSTITUTIONAL but not STATUTORY citizen. Those domiciled on federal  
34 territory who are STATUTORY citizens per 8 U.S.C. §1401, 26 U.S.C. §3121(e), and 26 CFR §1.1-1(c ) may NOT  
35 invoke this remedy, because they are NOT protected by the Constitution.
- 36 2. They may ONLY be invoked against STATE actors, not federal actors.
- 37 3. They can only be heard in federal court. State courts cannot hear them.
- 38 4. If they are wrongfully initiated in state court, ordinarily they will automatically be removed to federal court by the state  
39 court judge, even over the objections of the Plaintiff in some cases.
- 40 5. They do not preclude the enforcement of the common law OF THE STATE and do not imply the litigant is subject to  
41 ordinary acts of Congress, when properly invoked.

42 For further details on 1983 actions, see:

## 5 Criminal Legal Remedies

This section addresses court remedies for those who are nontaxpayers. If you would like further details on this subject, see:

Responding to a Criminal Tax Indictment, Litigation Tool #10.002  
LITIGATION TOOLS PAGE: <http://sedm.org/Litigation/LitIndex.htm>  
DIRECT LINK: <http://sedm.org/ItemInfo/Ebooks/TaxArainment/TaxArainment.htm>

### 5.1 Lifecycle of a typical criminal tax proceeding<sup>7</sup>

*“Better is the poor who walks in his integrity than one [a DOJ lawyer or IRS agent] who is perverse in his lips  
and is a fool.”  
[Prov. 19:1, Bible, NKJV]*

It is important that you thoroughly understand the process used to litigate a tax case long before you begin your tax litigation. One very good reason is that even if you know all the right arguments, are organized, and can write and present well to a jury, the government will attempt to try to defeat your case based on an obtuse technicality. In fact, they will use any excuse they can to avoid confronting the substantive issues of your claim or defense or putting themselves into the position where they have to argue against the merits of your arguments or meet the burden of proof, because then their arguments will go on the court record for all to see if the judge decides to make your case published. The most common technicalities they try to destroy your case with are listed below in descending order of frequency. The government will:

1. Claim that service of process on the government was insufficient so the case needs to be dismissed. That is why the Tax Fraud Prevention Manual, Form #06.008 tells you how to properly serve process upon the government in section 6.10.
2. Empty your assets and bank accounts out using a bogus Notice of Levy or Levy just before you go to trial so you can't pay your lawyer. This is obviously grand theft, but it does happen. Sometimes, they will even steal your car while you are inside the courtroom. This happened to the client of one tax attorney we know. Thieves! The best way to guard against this is to protect all your assets before you launch your litigation so they can't plunder your war chest.
3. Move to dismiss your case on the basis that it “fails to state a claim under which relief can be granted”. Section 6.8.1 of the Tax Fraud Prevention Manual, Form #06.008 describes in detail how to develop a claim upon which relief can be granted so you can avoid this pitfall.
4. Try to claim your arguments are frivolous and threaten you with a sanction for frivolous pleadings. At the same time, they will fail to specifically identify their meaning of frivolous, which incidentally is a violation of due process, and will refuse to specify exactly why your arguments are frivolous. We tell you how to prevent charges of being “frivolous” and how to defend yourself against such charges in the following documents:
  - 4.1. Flawed Tax Arguments to Avoid, Form #08.004  
<http://sedm.org/Forms/FormIndex.htm>
  - 4.2. Meaning of the Word Frivolous, Form #05.027, Section 6  
<http://sedm.org/Forms/FormIndex.htm>
5. Try to strike your motion (have it nullified and removed from the court record) because it is frivolous or incomplete or prejudices their case.
6. Delay resolution of the case by requesting continuances from the judge and dragging their feet during discovery and setting a trial date. This is designed to increase your legal expenses and test your patience and endurance in hopes that you will run out of money *before* the case goes to trial. The DOJ typically has sixty days to respond to your initial petition. If they don't know how to respond because you petition is especially damning, they will file repeated applications with the court to extend their time to respond and they will do it every 60 days to delay things indefinitely.
7. Just before your case goes to trial if you are the plaintiff, they might try to indict you on criminal charges so your attention is diverted away from completing the case while you are in jail. That way, by the time you get out of jail, the statute of limitations will have run out and they won't have to confront your issues. This very tactic was the one used against Lynne Meredith, author of one of the books we recommend called Vultures in Eagle's Clothing and a famous tax freedom fighter. Lynne was raided illegally by the IRS in 1999 and filed a civil suit against the IRS for damages.

<sup>7</sup> Adapted from: Sovereignty Forms and Instructions Manual, Form #10.005, Section 2.5.5.1; <http://sedm.org/Forms/FormIndex.htm>.

1 She then deposed 40 different IRS agents acting in pro per and had a very good chance of winning according to  
2 the judge, so much so that the IRS used the evidence they had stolen illegally from her during the raid and used it to try  
3 to convict her, getting her thrown in jail on criminal charges just before her civil case went to trial in 2002. The  
4 government conveniently gave the criminal case to a prejudiced judge who was on the IRS' side and who said he  
5 wouldn't grant her bail unless she shut down her business and her marketing efforts and her website, which cut off the  
6 cash flow she needed to defend herself.

- 7 8. The court or the opposing DOJ counsel might conveniently lose your pleadings for the case. They will wait until the  
8 trial or hearing and then use this as an excuse to keep delaying or continuing the trial or hearing. For this reason, every  
9 pleading that you file, you should keep TWO stamped and signed copies of everything so that you can produce another  
10 copy of the pleading for the judge. You should also ensure that the copies that you serve on opposing counsel do NOT  
11 have the court stamp or your signature. Instead put "/s/" where your signature goes on the copy of the pleading going  
12 to opposing counsel so that the judge can't use their copy of your pleading. Opposing counsel like to doctor the  
13 pleadings you submit to prejudice your case by giving the doctored pleadings to the judge when he loses his. If you  
14 don't sign or stamp copies you give to the opposing counsel, then the judge can't use them and he has to use yours!
- 15 9. The judge may try to "pigeonhole" your case by refusing to rule properly on your case because it would or damage the  
16 government. After you have a trial or hearing, he has a certain amount of time to file a signed judgment which is  
17 called the "term of court", and what typically happens to pigeonholed cases is that he will allow the term of court to  
18 expire, and then file an annotation on the minutes of the case saying what the judgment was, but not filing an actual  
19 judgment. Without an actual judgment, you can't appeal and if he files a judgment late, and beyond the term of court,  
20 then the judgment is a void (null, without effect) judgment that you can challenge. Judges certainly know their  
21 judgments are void when filed beyond the term of court but they will be hoping that you don't know this and that you  
22 will honor the void judgment anyway. They will then put ridiculous terms in the void judgment that will be especially  
23 burdensome or damaging for you.
- 24 10. Instead of signing the final judgment, the judge will use a rubber stamp to sign it or have his clerk sign it by direction  
25 or using the stamp, in which case it is a *void judgment*. He will do this to escape culpability for the judgment if he  
26 knows it is wrong or could subject him to personal liability. That way, if he is later sued for the injurious and illegal  
27 judgment, he can claim he didn't sign it.
- 28 11. If the judge knows that his judgment would be obviously wrong or unjust or if it violates precedent or stare decisis, he  
29 may make the case unpublished so that it isn't allowed to be referenced or cited as precedent for subsequent cases and  
30 so that his illegal handling of the case may be protected from disclosure. This is an obvious and illegal obstruction of  
31 justice and the judge could be sued for such acts, but it frequently happens anyway. Some courts are waking up to this  
32 injustice. For instance, the eighth circuit court of federal appeals recently declared unpublished opinions  
33 unconstitutional.
- 34 12. The judge may order you *not* to file any pleadings in the court any longer, and subject you to fines if you do. This  
35 technique is used to damage your right of free speech. The judge typically does this if you are a frequent or  
36 "vexatious" litigant who raises issues that are especially embarrassing or damaging for the government. The  
37 government did this to Rodney Stich so they could prevent being publicly embarrassed by his very damning evidence.  
38 Rodney Stich wrote an expose book on the FAA called *Unfriendly Skies* and was persecuted because he litigated to end  
39 corruption in the government that was exposed in the book.

40 You must expect that the government will be very devious, unfair, dishonest, evasive of the truth, and underhanded. That is  
41 the *only* way they have been able to perpetuate the fraud of the income tax and fool so many innocent Americans for so  
42 long. If they had told the truth consistently and in their publications, after all, the fraud of the income tax would have been  
43 exposed long ago and imploded on itself as it rightfully deserves. The IRS therefore has two faces that are completely  
44 opposite of each other in the most hypocritical deception in existence. You must completely understand and more  
45 importantly respect both of these faces if you will defeat this beast:

- 46 1. *The pleasant and cooperative one they show the media and Congress during hearings.* They will brag, for instance,  
47 about how many phone calls they have answered in their "helpful" 800 line, how they are giving tax credits to the  
48 victims of 9-11, unclaimed refunds, and other such propaganda. They won't even mention that their phone agents  
49 cannot be held liable for giving downright wrong advice, and that they refuse to identify themselves so you can't sue  
50 them.
- 51 2. *An evil, criminal, covetous, lying, good old boy network which behind the scenes is nothing but a gangster/Racketeer*  
52 *Influenced Corrupt Organization (RICO) ring that will do anything to keep the truth from coming out.* They will scare  
53 the public by saying they "are hiring thousands", as they did during 2001 on their website. Their number one mission  
54 is to keep sheep/people afraid and compliant so the extortion payments continue coming. They maintain the fear  
55 through automated anonymous threatening mail that constitutes stalking, harassment, and mailing of threatening

1 communications in violation of 18 U.S.C. §876. They hide behind a cloak of anonymity and refuse to identify the  
2 names of their employees. They refuse to respond to FOIA requests about the persons handling your case so you can  
3 sue them for criminal wrongdoing. They silence and penalize and harass the whistleblowers and freedom fighters.  
4 They will put a spin on the story they release to the media about the persecution to deflect public ridicule for their  
5 misdeeds. They will wrongfully accuse and prosecute people for things that aren't even crimes and which are outside  
6 of their territorial and subject matter jurisdiction, and most of the time they will win because the victims they choose  
7 very carefully will either be ignorant of the law and their rights, or have an ignorant counsel who is on the take and  
8 who volunteers to rig the case in order to avoid his next audit with the IRS behind the scenes. They will falsify and  
9 doctor a person's IMF file to make it appear as though they have a legitimate liability and cover it up by refusing FOIA  
10 requests for the record. And they will try to make the person out as a "taxpayer" to shift the burden of *dis*proving their  
11 liability in order to escape this fraud. This is why we show you how to request and decode your IMF file using the  
12 following:

13 2.1. *Master File Decoder*, Items #2.01 and 2.02

14 <http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm>

15 2.2. *IMF Decoding Course*, Form #12.005

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

17 The IRS chief counsel and the DOJ lawyers he works with in prosecuting tax crimes will do *anything* to win and the end  
18 justifies the means for these *crooks*. They will implement their legal oppression of your rights more successfully because  
19 you helped them win. How? They have a big war chest full of YOUR money which they STOLE to use against you,  
20 which prejudiced your rights in the process because you don't have enough money to hire a lawyer to defend yourself  
21 against their extortion and legal and courtroom harassment. It's a very vicious assault on your rights and your liberties and  
22 they hit you right in the weak spot you created by being a gullible citizen and volunteering to pay the very income tax that  
23 made you unable to afford a lawyer to later defend your right to stop paying it.

24 This section will therefore attempt to briefly summarize the tax litigation sequence and give you some succinct and helpful  
25 tips on where to focus your litigation efforts and more importantly, where **NOT** to focus your efforts so that you will have a  
26 better chance of winning. The content of this section was derived in part from a fascinating book entitled *Tax Fraud &*  
27 *Evasion: The War Stories*, written by a seasoned tax attorney and personal friend of ours, Donald Macpherson, who we  
28 affectionately refer to as "Capt Mac" in this section. His website is located at:

29 <http://www.beatirs.com/>

30 Capt Mac says in his fascinating book that the IRS fights with the same dirty guerilla tactics as those of the North  
31 Vietnamese Army (NVA) that he fought against during an 18 month stint in the Army in Vietnam as a Green Beret. His  
32 book is peppered with anecdotes of his war years that he effectively uses as metaphors to describe his tactics and battles  
33 against the IRS. The part of Mac's book that talks about the trial sequence is pages 51 through 52. You can learn more  
34 about the sequence below by reading the Federal Rules of Civil Procedure, which we mention in the following section.  
35 Another helpful source to understand this process is found in the local rules for the specific court you will be litigating in,  
36 which we document in:

*Federal Litigation Quick Reference*, Litigation Tool #10.001

<http://sedm.org/Litigation/LitIndex.htm>

37 Below is the typical process involved in litigating a criminal tax matter:

**Table 2: Litigation sequence for a CRIMINAL trial relating to income taxes**

#	Description	Duration	Applicable Statute(s)/Regs(2)	Applicable Rule(s)/References	Notes
<b>1</b>	<b>INVESTIGATION</b>	<b>2 years</b>			<b>IRS investigates person suspected of criminal tax activity. Gathers evidence for use in trial from its administrative files.</b>
1.1	IRS investigates the matter			<a href="#">DOJTDCTM Sections 6-4.110 to 6-4.121</a>	
1.2	IRS makes recommendation to DOJ to prosecute		<a href="#">28 U.S.C. §592</a>	<a href="#">DOJTDCTM Sections 6-4.121</a>	Includes with recommendation applicable evidence from administrative file. Recommendation made on an IRS form 9131.
1.3	DOJ investigates		<a href="#">28 CFR §0.70; 26 U.S.C. §6103(h).</a>	<a href="#">USAM §6-4.122</a>	
1.4	Department of Justice (DOJ), Tax Division decides to prosecute		<a href="#">28 U.S.C. §594</a> Authority of indep. Counsel.		U.S. Attorney makes decision. Assigns an Assistant U.S. Attorney from the Tax Division to interface with Grand Jury.
2	Asst. U.S. Attorney from DOJ brings evidence from investigation before a grand jury and requests an indictment	2 months	<a href="#">28 U.S.C. §594(a)(1)</a> Authority of indep. Counsel.	<a href="#">USAM §9-11.000</a> <a href="#">USAM §9-12.000</a>	Hearings are highly secretive and suspect in some cases is invited to testify before the grand jury before being indicted. Grand juries convene no longer than 9 months at a time.
<b>3</b>	<b>GRAND JURY INDICTS SUSPECT</b>	<b>1-5 days</b>			<b>Suspect becomes defendant. Must “vote bill” to indict.</b>
4	Service of process is attempted on defendant	1 month		<a href="#">FRCP Rule 5</a>	Criminal indictment must be personally and properly served on defendant in order to institute jurisdiction of the court to try the offense
5	Defendant selects or hires counsel to represent him at trial	1 week			If defendant cannot afford counsel, government appoints one for him. Government-appointed counsel should be avoided because of conflict of interest.
<b>6</b>	<b>PRETRIAL MOTIONS</b>	<b>Six months</b>		<a href="#">FRCP Rules 7 to 16</a>	<b>Most of these pretrial motions focus on discovery and case management. For instance, a motion in limine regulates admission of evidence prior to trial. Parties also may need a motion to compel witnesses to testify during discovery. THIS IS THE TIME TO CHALLENGE JURISDICTION: BEFORE TRIAL!</b>
<b>7</b>	<b>DISCOVERY</b>	<b>Six months to one year</b>		<a href="#">FRCP Rules 26 to 37</a>	<b>Both parties gather evidence for use at trial, either through depositions or subpoenas. Certain types of discovery may require a motion in order to facilitate. For instance, a hostile witness may need to be compelled to testify. The government may also want to exclude evidence by the defendant during trial using a motion in limine.</b>
<b>8</b>	<b>CASE MANAGEMENT CONFERENCE</b>				<b>Settlement judge, usually a volunteer, ensures all process requirements have been satisfied in order for the case to go to trial.</b>
8.1	Prior to trial, government discloses to defendant all evidence it intends to use in its case in chief		<a href="#">28 U.S.C. Chapters 115, 117, and 119</a>		
8.2	Defense then discloses to government and court list of evidence and exhibits it intends to use		<a href="#">28 U.S.C. Chapters 115, 117, and 119</a>		Documents utilized for purpose of cross-examination of witnesses during the opponent’s case in chief need not be disclosed prior to trial.
8.3	Government discloses to defendant and court its list of witnesses who will appear at trial and any sworn statements or grand jury testimony of the witnesses				NOTE: Defendant is not obligated to disclose a list of his witnesses prior to trial, leaving open the element of surprise.
<b>9</b>	<b>Government and defendant submit</b>				<b>If you want to know what the government’s jury instructions look like, see the</b>

#	Description	Duration	Applicable Statute(s)/Regs(2)	Applicable Rule(s)/References	Notes
	proposed jury instructions to the judge prior to trial.				Department of Justice, Tax Division, Criminal Tax Manual, available from the Family Guardian Website at: <a href="http://famguardian.org/Publications/DOJTDCTM/DOJTDCTM.htm">http://famguardian.org/Publications/DOJTDCTM/DOJTDCTM.htm</a>
10	Parties issue summons for witnesses to appear at trial				
11	TRIAL	One to three weeks			
11.1	Voir dire: Jury selection	1-2 days	<a href="#">28 U.S.C. §1865</a> Qualifications; <a href="#">28 U.S.C. §1867</a> Challenging selection <a href="#">28 U.S.C. §1870</a> <a href="#">28 U.S.C. §2402</a> Requirement for jury trial		Most federal judges do not permit counsel to question jurors except through written questions asked by the court. Jurors with obvious bias are removed using “per-emptory strikes” of “removal for cause”.
11.2	Government gives opening statement	30 minutes to 2 hours			Government gives opening statement followed by defendant.
11.3	Defense gives its opening statement	30 minutes to 2 hours			
11.4	Government gives its rebuttal to defense’s opening statement	30 minutes			Happens infrequently.
11.5	Defense gives its sur-rebuttal to government’s rebuttal	30 minutes			
11.6	Government presents its case in chief	Varies			
11.7	Government calls its witnesses	Varies		<a href="#">FRCP Rule 43</a>	Opposing side can cross-examine witnesses with their own questions.
11.8	Government rests its case				Government is finished presenting its case and defers to defense to present its case.
11.9	Defense presents its case in chief	Varies			
11.10	Defense calls its witnesses	Varies		<a href="#">FRCP Rule 43</a>	
11.11	Defense rests				
11.12	Closing statements	30 minutes to 2 hours			
11.13	Jury instructions from judge to jurors	10 minutes			
11.14	Jury deliberates privately	Hours up to weeks			Government and defense wait quietly and patiently. Jury may request certain pieces of evidence during deliberations in order to help establish fact.
11.15	Jury reconvenes and renders its verdict	1 minute		<a href="#">FRCP Rule 58</a>	Judge may overrule its verdict if unreasonable.
12	DEFENDANT APPEALS TO CIRCUIT COURT IF JUDGMENT AGAINST HIM	60 days	<a href="#">28 U.S.C. §2107</a>	<a href="#">DOJTDCTM Section 4.07</a> ; <a href="#">USAM §2.2000</a>	Must occur within 30 days of entry of judgment generally and 60 days if the United States is a party.

**NOTES:**

- DOJTDCTM=Department of Justice, Tax Division, Criminal Tax Manual, available on the Family Guardian Website at: <http://famguardian.org/Publications/DOJTDCTM/DOJTDCTM.htm>

- 1 2. USAM= United States Attorney Manual, available at:  
2 [http://www.usdoj.gov/usao/eousa/foia\\_reading\\_room/usam/index.html](http://www.usdoj.gov/usao/eousa/foia_reading_room/usam/index.html)

1 An effective weapon in tax cases is a jury trial, and especially if you have lots of evidence to show the jury from your  
2 administrative record on file with the IRS. If you followed our recommendations when you filed with the IRS, you will  
3 have plenty of evidence that is prejudicial to the government to talk about with the jury that the judge simply can't keep out  
4 of evidence no matter how badly he wants to because it is part of your official IRS administrative record. [28 U.S.C. §2402](#)  
5 indicates as follows:

6 [TITLE 28](#) > [PART VI](#) > [CHAPTER 161](#) > Sec. 2402.  
7 Sec. 2402. - Jury trial in actions against United States

8 *Subject to chapter [179](#) of this title, any action against the United States under section 1346 shall be tried by*  
9 *the court without a jury, **except that any action against the United States under section 1346(a)(1) shall, at the***  
10 ***request of either party to such action, be tried by the court with a jury***

11 And if then you look in [28 U.S.C. §1346\(a\)\(1\)](#) it says::

12 [TITLE 28](#) > [PART IV](#) > [CHAPTER 85](#) > Sec. 1346.  
13 Sec. 1346. - United States as defendant

14 (a) The district courts shall have original jurisdiction, concurrent with the United States Court of Federal  
15 Claims, of:

16 (1) Any civil action against the United States for the recovery of any internal-revenue tax alleged to have been  
17 erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority  
18 or any sum alleged to have been excessive or in any manner wrongfully collected under the internal-revenue  
19 laws;

20 Therefore, if you are suing the government for wrongful assessment or collection of taxes, then you will get a jury trial if  
21 you specifically request one. You cannot sue the U.S. government without its permission, and that government will seldom  
22 give its permission to be sued. Instead, it is always best to sue the IRS agent who injured you by violating the tax laws.  
23 This conclusion is based on the theory that agents of the government can only act under the authority of law and when they  
24 violate the law, they become personally liable because they were acting outside their authority and committing illegal acts.  
25 Not only is it dangerous, but it is also *illegal* to request a declaratory judgment from a judge in the case of a federal tax trial,  
26 according to [28 U.S.C. §2201\(a\)](#). Therefore, you must either have a jury trial or you cannot litigate at all if you are  
27 litigating against the U.S. government.

28 One good trick you can use against just about *any* judge is to file an affidavit with the court indicating bias or prejudice of  
29 the judge against your case if your case involves income tax issues. This approach is described in 28 U.S.C. §144 as  
30 follows:

31 [TITLE 28](#) > [PART I](#) > [CHAPTER 5](#) > Sec. 144.  
32 Sec. 144. - Bias or prejudice of judge

33 **Whenever a party to any proceeding in a district court makes and files a timely and sufficient affidavit that**  
34 **the judge before whom the matter is pending has a personal bias or prejudice either against him or in favor**  
35 **of any adverse party, such judge shall proceed no further therein, but another judge shall be assigned to hear**  
36 **such proceeding.**

37 *The affidavit shall state the facts and the reasons for the belief that bias or prejudice exists, and shall be filed*  
38 *not less than ten days before the beginning of the term at which the proceeding is to be heard, or good cause*  
39 *shall be shown for failure to file it within such time. A party may file only one such affidavit in any case. It shall*  
40 *be accompanied by a certificate of counsel of record stating that it is made in good faith*

41 We have an article off the Federal Judicial Center (FJC) website in which the federal judiciary analyzes the effectiveness of  
42 this approach at the following address:

43 <http://famguardian.org/PublishedAuthors/Govt/FJC/Recusal.pdf>

44 You might want to include the affidavit with your original pleading or response to make sure it ends up in the court record  
45 and can be raised during trial in front of the jury. Your affidavit claiming bias on the part of the judge should mention the  
46 following facts:

- Just about all federal judges have to pay federal taxes in order to qualify to get appointed. You might want to specifically ask your assigned judge if he does during a hearing, and especially in front of the jury. If he won't answer, accuse him if obstructing justice in violation of [18 U.S.C. Chapter 73](#) in front of the jury.
- Judges collect their paycheck from income taxes.

*"And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous."  
[Exodus 23:8, Bible]*

- Judges who don't pander to the IRS during trial may be threatened with a political audit
- The federal government is deeply in debt to the private federal corporation called the Federal Reserve, and the Bible states that people in debt are servants of those they borrowed from:

*"The rich ruleth over the poor, and the borrower [is] servant to the lender."  
[Prov. 22:7]*

- Because federal judges are supposed to be servants of the people and not private corporations such as the Federal Reserve but can't be because of conflict of interest, they are violating their fiduciary duty to hear the case. This severe conflict of interest violates Public Law 96-303, Executive Order 12731, 5 CFR §2635.101, and [28 U.S.C. §455](#). See sections 2.1 of the Great IRS Hoax, Form #11.302 book for further information on breach of fiduciary duty.

It ought to be abundantly evident from the above that it's nearly impossible not to be biased as a federal judge in a tax trial, which clearly violates [28 U.S.C. §455](#). Therefore, you can file an affidavit within ten days before the start of the hearing, and this may result in getting a different judge, or it just might bias the case in your favor, because the only kind of judge they can appoint who doesn't have a conflict of interest is one who doesn't pay income taxes!

Capt Mac has a few very wise cardinal rules of tax litigation that you should be very aware of as follows:

1. The all-too-familiar adage "ignorance of the law is no excuse," does not apply to tax crimes and other crimes which the courts regard as so complex that they defy common understanding. Ignorance of the law is an excuse, at least so far as it goes to the issue of intent or "willfulness". In other words, a defendant can demonstrate his *good faith misunderstanding* of the law. As well, he can develop a defense of reliance upon advice of others, especially professionals trained to so advise him: accountants, CPAs and attorneys. Thus, one way to insulate oneself from criminal prosecution in the area of uncertain law is to seek out and rely upon specific advice of an independent, competent counselor. Of course, for the defense to be viable, you must disclose the full facts, and once advice is given, you must "follow it to a T."<sup>8</sup>
2. Focus on truth and justice and stay away from money issues. Take the offensive and strike first:

*"twice armed is he who hath a cause that's just and thrice armed is he who gets his blow in first."<sup>9</sup>*

3. Frame your whole case as a Petition for Redress of Grievances protected by the First Amendment to the U.S. Constitution. Such a petition cannot be fined or sanctioned because it is a right protected by the Constitution. Focus on the fact that such a petition assures an accountable government of limited power, and that the purpose is to protect our liberties.<sup>10</sup>
4. "*The wheel that squeaks always gets the grease.*"<sup>11</sup> The government chooses their battles carefully and goes after the most visible and publicized cases that will get the most media visibility to scare the rest of the fearful sheeple (docile people) in line.
5. Prosecuting tax protesters is the least desirable activity for most employees of the Department of Justice (DOJ). Consequently, the government typically puts the least experienced counsel on such trials. This can be a big advantage

<sup>8</sup> *Tax Fraud & Evasion: The War Stores*, Donald Macpherson, ISBN 0-9617124-6-5, p. 50.

<sup>9</sup> Ibid., p. 52.

<sup>10</sup> Ibid., pp. 63-65.

<sup>11</sup> Ibid., p. 63.

as it increases your chances of winning and it increases the chances that the government prosecutor will make some serious mistakes during your trial. Take advantage of such inexperience whenever you can.<sup>12</sup>

6. Government investigation prior to trial:

6.1. When the government begins its criminal investigation, it will send two agents to your house on a fishing expedition to gather evidence to nail you with. When they show up on your property, they will try to positively identify you before they ask questions. When they do so, do not admit anything about who you are and don't answer to the name of the person they are looking for, but challenge their authority by demanding that they produce the law that authorizes them to be trespassing on private property outside of their territorial jurisdiction and subpoenaing you as a witness. Ask them to produce any evidence they have to date that leads them to believe they have "probable cause" to investigate for violations of law.<sup>13</sup>

6.2. During the government's investigation of tax protesters, they will frequently encounter resistance from hostile witnesses in the accused circle of friends and family who will not provide information to them. Their favorite tactic against these persons is to indict them under obstruction of justice charges. However, in order for an obstruction of justice charge to stand, there must be: 1. A, a suspect; 2. B, a federal investigator; and 3. C, a witness. The suspect and the witness cannot be one and the same, as declared by the Fifth Circuit in *U.S. v. Cameron*, 460 F.2d 1394 (5<sup>th</sup> Cir. 1972). That means that if you are the accused and you don't provide information they want or you are the spouse of the accused, then you are both the suspect and the witness, and therefore cannot be cited for obstruction of justice.<sup>14</sup>

6.3. Government agents, usually from the Criminal Investigative Division (CID) like to show up unannounced and in pairs armed with guns, which is not authorized by the I.R.C. They will do so at the least convenient time to catch the suspect off-guard, in hopes that he will say something stupid. For instance, they will show up during non-business hours at the suspect's home and will not call first, because they don't want a hostile witness who will avoid them. If they catch you off guard on a fishing expedition for rope to hang you with, don't give them anything, and don't even identify who you are to them. As the suspect, you aren't obligated to incriminate yourself in any way, even if it is only a civil rather than criminal investigation, as we pointed out earlier in section 2.8.9.6 of the *Great IRS Hoax*, Form #11.302 book.

7. Dealing with witnesses:

7.1. "The cardinal rule of cross examination is: if you do not know the answer to the question, do not ask it!"<sup>15</sup>

7.2. "Anchor the witness before you lower the boom on him!" If you think a witness is lying or deceiving the jury, then use the following sequence:

7.2.1. Ask the question: "Are you absolutely, completely sure about that?"

7.2.2. After they answer "yes, absolutely".

7.2.3. Then ask: "Is there any doubt in your mind at all about that?"

7.2.4. Then after they say "no", you provide or introduce evidence or testimony contradicting their testimony which you have carefully concealed.

7.2.5. After you have discredited a witness, go back to the government or its witnesses who you suspect knew of the lie and put them on the stand. As questions like:<sup>16</sup>

7.2.5.1. "Isn't it true that if she testified falsely under oath, you didn't as much as flinch?"

7.2.5.2. "You did hear her testimony?"

7.2.5.3. "Did it not bother you?"

7.3. There are four types of witnesses the government's DOJ attorneys will call at most tax trials: 1. Special Agents of the Criminal Investigation Division; 2. Revenue Agents from the Audit or Examination Division; 3. Revenue Officer from the Collection Division; 4. District Counsel, an IRS Attorney. Ask any of these witnesses the government calls how long they have been doing their job to gauge their experience level and credibility. Of the four types of witnesses, Special Agents and Revenue Agents will act as summary witnesses, summarizing for the jury the evidence and testifying that the total income was such and such amount, or the total tax due and owing was such and such amount. Most IRS personnel appear arrogant and haughty. Capt Mac refers to them as "pompous asses". This is especially true of Special Agents who should be more confident, but hate finding the tables turned, and become paranoid. You can use this arrogance and paranoia to your advantage to discredit

<sup>12</sup> Ibid., p. 72.

<sup>13</sup> Ibid., pp. 141-142.

<sup>14</sup> Ibid., p. 68.

<sup>15</sup> Ibid., p. 157.

<sup>16</sup> Ibid., p. 156.

1 such witnesses by showing that their arrogance and selfishness creates at least a perception of conflict of interest  
2 and may lead them to exaggerate or falsify their testimony in the IRS' favor.<sup>17</sup>

3 7.4. Government witnesses will frequently lie to advantage themselves by, for instance, saying that you said or did  
4 something that you didn't, or distorting your words to deceive the jury. Therefore, it is always a good idea to tape  
5 record all discussions you have with government agents and have other witnesses present during questioning and  
6 to introduce the tapes and testimony of these witnesses into evidence if the government tries to distort or falsify  
7 your words to discredit or harm you.

8 8. A very good subject to focus on is "liability". This term is very confusing and uncertain for the average American and  
9 even for most IRS employees. Try to apply the "void for vagueness" concept we introduced in section 5.11 of the  
10 Great IRS Hoax, Form #11.302 book by telling the jury or judge that you believe the complexity and uncertainty  
11 surrounding the notion of "liability" is reason enough to negate the notion of "willfulness" in regards to charges of  
12 "willful failure to file" under 26 U.S.C. §7203 or "tax evasion" under 26 U.S.C. §7201.<sup>18</sup> Try to get a lot of mileage  
13 about the fact that this confusion, which exists even among seasoned veterans working at the IRS, is reason enough to  
14 negate the concept of willfulness. You can also focus on the lack of liability statutes that we mention in section 5.6.1  
15 of the Great IRS Hoax, Form #11.302 book. Point out that no IRS publication or form and no part of the thousands of  
16 pages in the Internal Revenue Manual defines what statute makes a person liable under Subtitle A of the Internal  
17 Revenue Code because there is no such liability! For instance, you can ask the government's expert witnesses such  
18 questions as:

19 8.1. Point to the 1040 or 1040NR form and ask the witness where on the form it uses the term "liability".

20 8.2. Ask: "Do you know of any Internal Revenue Service publication, form, regs or code which defines especially tax  
21 liability?"<sup>19</sup>

22 8.3. "Do you use the phrase 'tax due' and 'tax liability' interchangeably?" Then ask: "What is the difference between  
23 these terms?"

24 9. Techniques during trial:

25 9.1. If you come to a court trial and your case is in the collection stage, take the bus or leave a attendant inside your  
26 car during the trial, because the IRS will try to stage a media event by seizing your car while you are in the  
27 courtroom, and call the media to film the event! For such a case, they can't seize the vehicle if someone is  
28 inside.<sup>20</sup>

29 9.2. The government will try to make it look like you are a criminal by backing you into a corner so that you look like  
30 you won't cooperate with them in providing information because you have some criminal act to hide. Their  
31 premise is that "Law abiding citizens do not hesitate to cooperate."<sup>21</sup> Therefore, you should be as frank, open,  
32 and cooperative as you can. You can also use this rule in reverse against the government by grandstanding any  
33 instance of government cover-up, including protective orders by the judge, failure to answer questions during  
34 your deposition of IRS agents, failure to address issues during the administrative phase of your case, etc.

35 9.3. If you wish to ensure that your proposed jury instructions are accepted and used by the court, you should  
36 introduce into evidence at least one piece of evidence supporting the conclusions or premise of each of the  
37 instructions that you want to give.

38 9.4. If you are being prosecuted for tax evasion, one helpful cite is *Gregory v. Helvering*, 55 S.Ct. Rpt. 266 (1935),  
39 which says:<sup>22</sup>

40 *The legal right "to decrease the amount of what otherwise would be his taxes or altogether avoid them by*  
41 *means which the law permits cannot be doubted."*  
42 [*Gregory v. Helvering*, 55 S.Ct. Rpt. 266 (1935)]

43 10. The role of an attorney representing the Citizen litigant is to be a "priest, a confidant, and bodyguard" and not a  
44 dictator or tyrant.<sup>23</sup>

45 In addition to Capt. Mac's advice, we also recommend some additional precautions:

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<sup>17</sup> Ibid., pp. 157-158.

<sup>18</sup> Ibid., pp. 193-194.

<sup>19</sup> Ibid., p. 117.

<sup>20</sup> Ibid., p. 151.

<sup>21</sup> Ibid., p. 154.

<sup>22</sup> Ibid., p. 181.

<sup>23</sup> Ibid., p. 177.

1 1. You cannot raise “diversity of citizenship” issues under [28 U.S.C. §1332](#)(a)(3) if you don’t raise them in your initial  
2 pleadings or answer. ***This is very important!*** Therefore, your initial pleading or answer to the government’s motion  
3 should invoke *constitutional* “diversity of citizenship” Article III, Section 2 of the Constitution but not claim and  
4 vehemently deny *statutory* diversity of citizenship pursuant to [28 U.S.C. §1332](#). Remember that the “State” defined in  
5 [28 U.S.C. §1332](#)(d) is a federal territory or possession while the “State” contemplated in the Constitution are states of  
6 the Union: Two mutually exclusive things! You should provide an affidavit stating your citizenship, domicile, and tax  
7 status similar to that below:

*Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001  
<http://sedm.org/Forms/FormIndex.htm>

8 2. You should make a *special appearance* rather than an *general appearance*, and use the First Amendment Petition  
9 Clause as the basis for jurisdiction of the court over the wrongs of the government *without* subjecting yourself to the  
10 jurisdiction of the court. A safe way to do this and save time is to attach the free Federal Pleading Attachment found  
11 below to all of your pleadings and motions as an exhibit:

*Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002*  
<http://sedm.org/Litigation/LitIndex.htm>

- 12 3. The best time to challenge jurisdiction is *before* you go do trial and in your initial pleading, but you can also do it  
13 during trial and in front of the jury.
- 14 4. You also might want to attach to your pleading a CD-ROM containing this book and the appropriate section of  
15 questions (or all of them!) from our [Tax Deposition](#) area on the Family Guardian Website, and get testimony from the  
16 U.S. Attorney and an IRS employee answering these questions in front of the jury. If you submitted this same CD-  
17 ROM with our book in the last filing you had with the IRS and demanded that it be added to your administrative  
18 record, then the judge cannot keep this very damning evidence out of the courtroom and away from the jury during the  
19 trial, because everything in your administrative record is always admissible as evidence.
- 20 5. When you file your pleadings, get TWO copies that are signed and stamped by the court in case either the judge or the  
21 opposing counsel lose theirs, which frequently happens. All copies of your pleadings that you serve on the opposing  
22 counsel should not have the court stamp or your signature. Instead, where your signature goes, you can put “/s”. This  
23 will prevent the opposing counsel from doctoring your pleadings and giving them to the judge whenever the judge  
24 loses your pleadings. This is a devious method your opponent may use to prejudice your case.
- 25 6. During voir dire, or jury selection, you should take advantage of the opportunity to voir dire the judge as well. Ask  
26 him questions like the following:
- 27 6.1. “Did you take an oath of office in conformance with 5 U.S.C. §3331?”  
28 6.2. “Are you a member of the American Bar Association (ABA)?”  
29 6.3. “Did you take an oath in joining the bar association?”  
30 6.4. “Does your ABA oath compete or conflict with your oath of office?”  
31 6.5. “Do you think that disallowing persons who are not bar licensed attorneys from representing others does any of  
32 the following?”  
33 6.5.1. “Adversely affects the supply of legal help and elevates the salaries of lawyers in general?”  
34 6.5.2. “Creates a government sanctioned monopoly?”  
35 6.5.3. “Creates a conflict of interest for lawyers who are licensed by making them fearful of having their license  
36 pulled if they don’t litigate in favor of the government?”  
37 6.6. “If the ruling in this case would threaten your pay and benefits by setting a precedent that would be very  
38 damaging to the government or possibly even bankrupt the government, could you still objectively and justly  
39 handle this case and not suppress evidence or argument against the government?”  
40 6.7. “Do you pay income taxes?”  
41 6.8. “Does Article III, Section 1 of the U.S. Constitution say that the salaries of judges may not be diminished while in  
42 office?”  
43 6.9. “Does your payment of income taxes reduce your salary?”  
44 6.10. “Does your payment of income taxes to the IRS subject you to control and manipulation by the executive branch  
45 and create a conflict of interest?”  
46 6.11. “Have you perjured your wedding vow?”  
47 6.12. “Have you just lied or tried to deceive me with any of your answers?”

48 **5.2 Typical Sequence of a Federal Criminal Case**<sup>24</sup>

49 **Table 3: Typical Sequence of a Federal Criminal Case**

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<sup>24</sup> Adapted from: *Federal Litigation Quick Reference*, Litigation Tool #10.001, Section 7; <http://sedm.org/Litigation/LitIndex.htm>.

<b>TYPICAL SEQUENCE OF A FEDERAL CRIMINAL CASE</b>		
<b>#</b>	<b>Event</b>	<b>Authority</b>
7.1	Federal agency investigates case	
7.2	Complaint filed with Dept of Justice for Prosecution by private individual or federal agency	<a href="#">28 U.S.C. §592</a> <a href="#">DOJTDCTM Sections 6-4.121</a>
7.3	Dept. of Justice investigates	<a href="#">28 C.F.R. § 0.70</a> ; <a href="#">26 U.S.C. §6103(h)</a> <a href="#">USAM 6-4.122</a>
7.4	Dept of Justice decides to prosecute	<a href="#">28 U.S.C. §594</a> Authority of indep. Counsel.
7.5	Grand jury conducts discovery on suspect: <ul style="list-style-type: none"> <li>• May subpoena records on suspect.</li> <li>• May call suspect in to ask questions</li> </ul>	<a href="#">Fed.Rule.Crim.Proc. 16</a>
7.6	Suspect may file a declaration directly with the district court in lieu of testifying before the grand jury	<a href="#">Fed.Rule.Crim.Proc. 16(d)(1)</a>
7.7	U.S. Attorney from DOJ: <ul style="list-style-type: none"> <li>• For felonies involving a sentence of one year or more, brings evidence from investigation before a grand jury and requests an indictment</li> <li>• For misdemeanors with a combined sentence of no more than one year, files an "information" directly with the court</li> </ul>	<a href="#">28 U.S.C. §594(a)(1)</a> Authority of indep. Counsel. <a href="#">USAM §9-11.000</a> <a href="#">USAM §9-12.000</a>
7.8	Grand Jury indicts suspect	<a href="#">Fed.Rule.Crim.Proc 7</a>
7.9	Indictment filed with Federal District Court	
7.10	Judge randomly assigned	Local Rules (Local Criminal Rule 57.2 in Calif. Southern District)
7.11	Arrest Warrant or Summons issued	<a href="#">Fed.Rule.Crim.Proc. 9</a>
7.12	Suspect is Personally served with Summons or Arrested	<a href="#">Fed.Rule.Crim.Proc. 9</a>
7.13	Defendant selects private counsel or is appointed public defender	Local Rules (Local Criminal Rule 44.1 in Calif. Southern District)
7.14	Assignment of Magistrate Judge to prosecute discovery	<a href="#">28 U.S.C. §636</a> <a href="#">Fed.Rule.Civ.Proc. 72-73</a>
7.15	Preliminary hearing before Magistrate	<a href="#">Fed.Rule.Crim.Proc. 5.1</a>
7.16	Defendant is arraigned before Judge	<a href="#">Fed.Rule.Crim.Proc. 10</a>
7.17	Defendant enters a plea	<a href="#">Fed.Rule.Crim.Proc. 11</a>
7.18	Submit amended plea, joinder, etc.	
7.19	Pretrial motions: <ul style="list-style-type: none"> <li>• Motion alleging defect in instituting prosecution</li> <li>• Motion alleging defect in indictment or information</li> <li>• Motion to suppress evidence (motion in limine)</li> <li>• Motion to sever charges or defendants</li> <li>• Motion for discovery</li> </ul>	<a href="#">Fed.Rule.Crim.Proc. 12</a> <a href="#">Fed.Rule.Crim.Proc. 12(b)(3)(A)</a> <a href="#">Fed.Rule.Crim.Proc. 12(b)(3)(B)</a> <a href="#">Fed.Rule.Crim.Proc. 12(b)(3)(C)</a> <a href="#">Fed.Rule.Crim.Proc. 12(b)(3)(D)</a> and <a href="#">14</a> <a href="#">Fed.Rule.Crim.Proc. 12(b)(3)(E)</a> and <a href="#">16</a>
7.20	Discovery: <ul style="list-style-type: none"> <li>• Depositions</li> <li>• Subpoenas</li> </ul>	<a href="#">Fed.Rule.Crim.Proc. 16</a> (Discovery and inspection) <a href="#">Fed.Rule.Crim.Proc. 15</a> <a href="#">Fed.Rule.Crim.Proc. 17</a>
7.21	Completion of discovery	<a href="#">Fed.Rule.Crim.Proc. 16</a>
7.22	Submission of Pre-Trial Memorandums	Local Criminal Rule 16.1 in Calif. Southern District
7.23	Pretrial meeting between counsel and formulation of final pretrial order. Exhibits are displayed or exchanged.	Local Criminal Rule 16.1 in Calif. Southern District
7.24	Pretrial conference with judge. Date set for trial, motions in limine, submission of trial briefs, exchange of exhibits and evidence	<a href="#">Fed.Rule.Crim.Proc. 17.1</a>
7.25	Two month wait (usually) before trial (criminal cases take priority)	
7.26	Parties exchange witnesses and exhibits used for trial Not Later Than 30 days before trial	
7.27	Parties submit trial briefs to judge usually Not Later Than two weeks before trial date	
7.28	Trial: <ul style="list-style-type: none"> <li>• Selection of jurors</li> <li>• Voire dir (examination of jurors)</li> <li>• Opening statements</li> <li>• Calling of Witnesses (establish foundation for evidence)</li> <li>• Discussion of evidence</li> <li>• Closing statements</li> </ul>	<a href="#">Fed.Rule.Crim.Proc. 23-31</a>
7.29	Probation officer conducts a presentence investigation and prepares a presentence report	<a href="#">Fed.Rule.Crim.Proc. 32(c)</a>
7.30	Judge determines sentence	<a href="#">Fed.Rule.Crim.Proc. 32(c)</a>
7.31	Sentencing hearing	<a href="#">Fed.Rule.Crim.Proc. 32</a>
7.32	Defendant files a notice of appeal within 10 days of the entry of judgment	<a href="#">Fed.Rule.Appellate Procedure 4(b)</a>

### 5.3 Resources for Criminal Tax Defense

The following resources are available to those having to defend themselves in a criminal tax case:

1. *Responding to a Criminal Tax Indictment*, Litigation Tool #10.004-SEDM practice guide for those either defending themselves criminally or hiring an attorney as assistance of counsel. Takes into account the circumstances of members.  
LITIGATION TOOLS PAGE: <http://sedm.org/Litigation/LitIndex.htm>  
DIRECT LINK: <http://sedm.org/ItemInfo/Ebooks/TaxArainment/TaxArainment.htm>
2. *Federal Criminal Practice*, Litigation Tool #10.101-commercial practice guide written by a former U.S. attorney and used professional by a large number of practicing federal criminal lawyers
3. *Federal Litigation Quick Reference*, Litigation Tool #10.001-section 7 lists the typical sequence of a federal criminal case.  
LITIGATION TOOLS PAGE: <http://sedm.org/Litigation/LitIndex.htm>  
DIRECT LINK: <http://sedm.org/Litigation/PracticeGuides/LitQuickRef.pdf>

## 6 Critical Issues to Focus on In Getting Remedies

### 6.1 What is a “tax”?

The central issue that must be resolved in determining whether a tax enforcement action is lawful or unlawful is whether:

1. What is being collected or enforced is a “tax” as legally defined.
2. The party against whom the enforcement attempted has the proper status as a statutory “taxpayer”, “person”, or “individual” domiciled on federal territory not within any state and therefore within the exclusive jurisdiction of Congress.

If the amount being collected or enforced is NOT a “tax”, then the enforcement action amounts to THEFT, organized crime, and extortion and can and should be remedied by the courts. The definition of “tax” is central, for instance, to all of the following issues:

1. Whether the Declaratory Judgments Act, 28 U.S.C. §2201(a) applies. That section excludes “Federal taxes other than actions brought under section 7428”.
2. Whether the Anti-Injunction Act, 26 U.S.C. §7421 applies. That section excludes any “suit for the purpose of restraining the assessment or collection of any tax shall be maintained”
3. Whether the False Claims Act applies, 31 U.S.C. §3729 applies. This section excludes “claims, records, or statements made under the Internal Revenue Code of 1986”.

Anyone wishing to exclude their remedy from being blocked or barred by a federal court must prove that the amounts collected are not “taxes” as legally or lawfully defined. It becomes vitally important therefore to establish that the circumstances of those who are compliant members do not satisfy the legal requirements for “taxes”. Here are some authorities on the subject:

1. The legal definition of “tax”:

*“Tax: A charge by the government on the income of an individual, corporation, or trust, as well as the value of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.*

*A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979. Essential characteristics of a tax are that it is NOT A VOLUNTARY PAYMENT OR DONATION, BUT AN ENFORCED CONTRIBUTION, EXACTED PURSUANT TO LEGISLATIVE AUTHORITY. Michigan Employment Sec. Commission v. Patt, 4 Mich.App. 228, 144 N.W.2d. 663, 665. ...”*  
*[Black’s Law Dictionary, 6<sup>th</sup> Edition, page 1457]*

2. The U.S. Supreme Court’s definition of “tax”:

*“The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of*

1 **McCulloch v. Md., 4 Wheat. 431, that the power to tax is the power to destroy.** A striking instance of the truth  
2 of the proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the  
3 circulation of all other banks than the National Banks, drove out of existence every \*state bank of circulation  
4 within a year or two after its passage. This power can be readily employed against one class of individuals and  
5 in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is  
6 no implied limitation of the uses for which the power may be exercised.

7 **To lay, with one hand, the power of the government on the property of the citizen, and with the other to**  
8 **bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a**  
9 **robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree**  
10 **under legislative forms.**

11 **Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or**  
12 **property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges**  
13 **imposed by the Legislature upon persons or property to raise money for public purposes.'** Cooley, Const.  
14 **Lim., 479.**

15 Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa.St., 104 says, very forcibly, 'I think the common  
16 mind has everywhere taken in the understanding that **taxes are a public imposition, levied by authority of the**  
17 **government for the purposes of carrying on the government in all its machinery and operations—that they**  
18 **are imposed for a public purpose.'** See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y.,  
19 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47;  
20 Whiting v. Fond du Lac, supra."  
21 [[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]

- 22 3. The fact that legitimate "taxes" cannot be paid to PRIVATE parties and thus, that the government cannot use it's taxing  
23 power for wealth redistribution:

24 "A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the  
25 support of the government. The word has never thought to connote the expropriation of money from one group  
26 for the benefit of another."  
27 [[U.S. v. Butler, 297 U.S. 1 \(1936\)](#)]

- 28 4. The U.S. Supreme Court's identification of amounts collected from nonresident aliens as NOT being a "tax". All  
29 members of this ministry must be nonresident aliens:

30 *I am not able to agree with the majority of the court in the decision of this case. The tax which is sustained is, in*  
31 *my judgment, a tax upon the income of non-resident aliens and nothing else. The 122d section of the act of June*  
32 *30, 1864, c. 173, as amended by that of July 13, 1866, c. 184, subjects the interest on the bonds of the company*  
33 *to a tax of five per cent, \*331 and authorizes the company to deduct it from the amount payable to the coupon-*  
34 *holder, whether he be a non-resident alien or a citizen of the United States. **The company is thus made the***  
35 **agent of the government [PUBLIC OFFICER!] for the collection of the tax. It pays nothing itself; the tax is**  
36 **exacted from the creditor, the party who holds the coupons for interest.** No collocation of words can change  
37 this fact. And so it was expressly adjudged with reference to a similar tax in the case of United States v.  
38 Railroad Company, reported in the 17th of Wallace. There a tax, under the same statute, was claimed upon the  
39 interest of bonds held by the city of Baltimore. And it was decided that the tax was upon the bondholder and not  
40 upon the corporation which had issued the bonds; that the corporation was only a convenient means of  
41 collecting it; and that no pecuniary burden was cast upon the corporation. This was the precise question upon  
42 which the decision of that case turned.

43 A paragraph from the opinion of the court will show this beyond controversy. **"It is not taxation," said the**  
44 **court, "that government should take from one the profits and gains of another. That is taxation which**  
45 **compels one to pay for the support of the government from his own gains and of his own property. In the**  
46 **cases we are considering, the corporation parts not with a farthing of its own property. Whatever sum it pays**  
47 **to the government is the property of another. Whether the tax is five per cent on the dividend or interest, or**  
48 **whether it be fifty per cent, the corporation is neither richer nor poorer. Whatever it thus pays to the**  
49 **government, it by law withholds from the creditor. If no tax exists, it pays seven per cent, or whatever be its**  
50 **rate of interest, to its creditor in one unbroken sum. If there be a tax, it pays exactly the same sum to its**  
51 **creditor, less five per cent thereof, and this five per cent it pays to the government. The receivers may be two,**  
52 **or the receiver may be one, but the payer pays the same amount in either event. It is no pecuniary burden**  
53 **upon the corporation, and no taxation of the corporation. The burden falls on the creditor. He is the party**  
54 **taxed.** In the case before us, this question controls its decision. If the tax were upon the railroad, there is no  
55 defence; it must be paid. **But we hold that the tax imposed by the 122d section is in substance and in law a tax**  
56 **upon the \*332 income of the creditor or stockholder, and not a tax upon the corporation."** See also [Haight v.](#)  
57 [Railroad Company, 6 Wall. 15, and Railroad Company v. Jackson, 7 id. 262, 269.](#)

58 *The bonds, upon the interest of which the tax in this case was laid, are held in Europe, principally in England;*  
59 *they were negotiated there; the principal and interest are payable there; they are held by aliens there, and the*

1 interest on them has always been paid there. The money which paid the interest was, until paid, the property of  
2 the company; when it became the property of the bondholders it was outside of the jurisdiction of the United  
3 States.

4 Where is the authority for this tax? It was said by counsel on the argument of the case — somewhat  
5 facetiously, I thought at the time — that Congress might impose a tax upon property anywhere in the world, and  
6 this court could not question the validity of the law, though the collection of the tax might be impossible, unless,  
7 perchance, the owner of the property should at some time visit this country or have means in it which could be  
8 reached. This court will, of course, never, in terms, announce or accept any such doctrine as this. And yet it is  
9 not perceived wherein the substantial difference lies between that doctrine and the one which asserts a power to  
10 tax, in any case, aliens who are beyond the limits of the country. The debts of the company, owing for interest,  
11 are not property of the company, although counsel contended they were, and would thus make the wealth of the  
12 country increase by the augmentation of the debts of its corporations. Debts being obligations of the debtors are  
13 the property of the creditors, so far as they have any commercial value, and it is a misuse of terms to call them  
14 anything else; they accompany the creditors wherever the latter go; their situs is with the latter. I have  
15 supposed heretofore that this was common learning, requiring no argument for its support, being, in fact, a self-  
16 evident truth, a recognition of which followed its statement. Nor is this the less so because the interest may be  
17 called in the statute a part of the gains and profits of the company. Words cannot change the fact, though they  
18 may mislead and bewilder. The thing remains through all disguises of terms. If the company makes no gains or  
19 profits on its business and borrows the money to \*333 meet its interest, though it be in the markets abroad, it is  
20 still required under the statute to withhold from it the amount of the taxes. If it pays the interest, though it be  
21 with funds which were never in the United States, it must deduct the taxes. The government thus lays a tax,  
22 through the instrumentality of the company [PUBLIC OFFICE/WITHHOLDING AGENT], upon the  
23 income of a non-resident alien over whom it cannot justly exercise any control, nor upon whom it can justly  
24 lay any burden.

25 The Chief Justice, in his opinion in this case, when affirming the judgment of the District Court, happily  
26 condensed the whole matter into a few words. "The tax," he says, "for which the suit was brought, was the tax  
27 upon the owner of the bond, and not upon the defendant. It was not a tax in the nature of a tax in rem upon the  
28 bond itself, but upon the income of the owner of the bond, derived from that particular piece of property. The  
29 foreign owner of these bonds was not in any respect subject to the jurisdiction of the United States, neither was  
30 this portion of his income. His debtor was, and so was the money of his debtor; but the money of his debtor did  
31 not become a part of his income until it was paid to him, and in this case the payment was outside of the United  
32 States, in accordance with the obligations of the contract which he held. The power of the United States to tax  
33 is limited to persons, property, and business within their jurisdiction, as much as that of a State is limited to  
34 the same subjects within its jurisdiction. State Tax on Foreign-Held Bonds, 15 Wall. 300."

35 [ . . . ]

36 There are limitations upon the powers of all governments, without any express designation of them in their  
37 organic law; limitations which inhere in their very nature and structure, and this is one of them, — that no  
38 rightful authority can be exercised by them over alien subjects, or citizens resident abroad or over their  
39 property there situated.

40 [ . . . ]

41 "The laws of no nation can justly extend beyond its own jurisdiction, except so far as regards its own  
42 citizens. They can have no force to control the sovereignty or rights of any other nation within its own  
43 jurisdiction. And however general and comprehensive the phraseology used in our municipal laws may be,  
44 they must always be restricted in construction to places and persons upon whom the legislatures have  
45 authority and jurisdiction." 9 Wheat. 362.

46 When the United States became a separate and independent nation, they became, as said by Chancellor Kent,  
47 "subject to that system of rules which reason, morality, and custom had established among the enlightened  
48 nations of Europe as their public law," and by the light of that law must their dealings with persons of a foreign  
49 jurisdiction be considered; and according to that law there could be no debatable question, that the jurisdiction  
50 of the United States over persons and property ends where the foreign jurisdiction begins.

51 What urgent reasons press upon us to hold that this doctrine of public law may be set aside, and that the  
52 United States, in disregard of it, may lawfully treat as subject to their taxing power the income of non-  
53 resident aliens, derived from the interest received abroad on bonds of corporations of this country negotiable  
54 and payable there? If, in the form of taxes, the United States may authorize the withholding of a portion of  
55 such interest, the amount will be a matter in their discretion; they may authorize the whole to be withheld.  
56 And if they can do this, why may not the States do the same thing with reference to the bonds issued by  
57 corporations created under their laws. They will not be slow to act upon the example set. If such a tax may be  
58 levied by the United States in the rightful exercise of their taxing power, why may not a similar tax be levied  
59 upon the interest on bonds of the same corporations by the States within their respective jurisdictions in the  
60 rightful \*336 exercise of their taxing power? What is sound law for one sovereignty ought to be sound law  
61 for another.

[...]

Here, also, is a further difference: the tax here is laid upon the interest due on private contracts. As observed by counsel, no other government has ever undertaken to tax the income of subjects of another nation accruing to them at their own domicile upon property held there, and arising out of ordinary business, or contracts between individuals.

\*337 This case is decided upon the authority of Railroad Company v. Collector, reported in 100 U.S., and the doctrines from which I dissent necessarily flow from that decision. When that decision was announced I was apprehensive that the conclusions would follow which I now see to be inevitable. It matters not what the interest may be called, whether classed among gains and profits, or covered up by other forms of expression, the fact remains, the tax is laid upon it, and that is a tax which comes from the party entitled to the interest, — here, a non-resident alien in England, who is not, and never has been, subject to the jurisdiction of this country.

In that case the tax is called an excise on the business of the class of corporations mentioned, and is held to be laid, not on the bondholder who receives the interest, but upon the earnings of the corporations which pay it. How can a tax on the interest to be paid be called a tax on the earnings of the corporation if it earns nothing — if it borrows the money to pay the interest? How can it be said not to be a tax upon the income of the bondholder when out of his interest the tax is deducted?

That case was not treated as one, the disposition of which was considered important, as settling a rule of action. The opening language of the opinion is: "As the sum involved in this suit is small, and the law under which the tax in question was collected has long since been repealed, the case is of little consequence as regards any principle involved in it as a rule of future action." But now it is invoked in a case of great magnitude, and many other similar cases, as we are informed, are likely soon to be before us; and though it overrules repeated and solemn adjudications rendered after full argument and mature deliberation, though it is opposed to one of the most important and salutary principles of public law, it is to be received as conclusive, and no further word from the court, either in explanation or justification of it, is to be heard. I cannot believe that a principle so important as the one announced here, and so injurious in its tendencies, so well calculated to elicit unfavorable comment from the enlightened sentiment of the civilized world, will be allowed to pass unchallenged, though the court is silent upon it.  
[United States v. Erie R. Co., 106 U.S. 327 (1882)]

5. The fact that all “persons” defined in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 and statutory “taxpayers” per 26 U.S.C. §7701(a)(14) are public offices and/or instrumentalities of the national government and NOT private persons. Hence, any enforcement of taxation imposed on OTHER than such instrumentalities is NOT a “tax” and what is really being enforced is a public officer kickback program deceitfully designed to LOOK like a legitimate and Constitutional income tax, but which in fact IS NOT when applied to anything other than the government itself.

TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671  
[§ 6671. Rules for application of assessable penalties](#)

(b) Person defined

The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

See:

[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>

6. The fact that the IRS classifies all tax withholdings and the information returns (Forms W-2, 1042-S, 1098, 1099) associated with them as Tax Class 5, which means “Estate and gift taxes”.
7. The fact that 31 U.S.C. §321(d) identifies amounts collected under the I.R.C. as “gifts” rather than “taxes”.

TITLE 31 > SUBTITLE I > CHAPTER 3 > SUBCHAPTER II > § 321  
[§ 321. General authority of the Secretary](#)

(d)

(1)The Secretary of the Treasury may accept, hold, administer, and use gifts and bequests of property, both real and personal, for the purpose of aiding or facilitating the work of the Department of the Treasury. Gifts and bequests of money and the proceeds from sales of other property received as gifts or bequests shall be deposited in the Treasury in a separate fund and shall be disbursed on order of the Secretary of the Treasury. Property

1 accepted under this paragraph, and the proceeds thereof, shall be used as nearly as possible in accordance  
2 with the terms of the gift or bequest.

3 (2) For purposes of the Federal income, estate, and gift taxes, property accepted under paragraph (1) shall be  
4 considered as a gift or bequest to or for the use of the United States.

## 5 **6.2 What constitutes a “reasonable belief” about tax liability?**

6 All tax crimes have “willfulness” as a prerequisite. In order to “willfully” commit a tax crime, one must have a “reasonable  
7 belief” of what is required of them under the law and that they are violating that requirement:

8 “The Court, in fact, has recognized that the word “willfully” in these statutes generally connotes a  
9 voluntary, intentional violation of a known legal duty. It has formulated the requirement of willfulness as  
10 “bad faith or evil intent.” Murdock, 290 U.S., at 398, or “evil motive and want of justification in view of all  
11 the financial circumstances of the taxpayer,” Spies, 317 U.S., at 498, or knowledge that the taxpayer  
12 “should have reported more income than he did.” Sansone, 380 U.S., at 353. See James v. United States,  
13 366 U.S. 213, 221 (1961); McCarthy v. United States, 394 U.S. 459, 471 (1969).

14 *This longstanding interpretation of the purpose of the recurring word “willfully” promotes coherence in the*  
15 *group of tax crimes. **In our complex tax system, uncertainty often arises even among taxpayers who earnestly***  
16 *wish to follow the law. The Court has said, “It is not the purpose of the law to penalize frank difference of*  
17 *opinion or innocent errors made despite the [412 U.S. 346, 361] exercise of reasonable care.” Spies, 317*  
18 *U.S., at 496. Degrees of negligence give rise in the tax system to civil penalties. The requirement of an offense*  
19 *committed “willfully” is not met, therefore, if a taxpayer has relied in good faith on a prior decision of this*  
20 *Court. James v. United States, 366 U.S., at 221-222. Cf. Lambert v. California, 355 U.S. 255 (1957). The*  
21 *Court’s consistent interpretation of the word “willfully” to require an element of mens rea implements the*  
22 *pervasive intent of Congress to construct penalties that separate the purposeful tax violator from the well-*  
23 *meaning, but easily confused, mass of taxpayers.*

24 Until Congress speaks otherwise, we therefore shall continue to require, in both tax felonies and tax  
25  misdemeanors that must be done “willfully,” the bad purpose or evil motive described in Murdock, supra. We  
26 hold, consequently, that the word “willfully” has the same meaning in 7207 that it has in 7206(1). Since the  
27 only issue in dispute in this case centered on willfulness, it follows that a conviction of the misdemeanor would  
28 clearly support a conviction for the felony. 9 Under these circumstances a lesser-included-offense instruction  
29 was not required or proper, for in the federal system it is not the function of the jury to set the penalty. Berra v.  
30 United States, 351 U.S., at 134-135. [412 U.S. 346, 362]”

31 *[United States v. Bishop, 412 U.S. 346 (1973), Emphasis added]*

32 At issue in determining what constitutes a “reasonable belief” and therefore a basis to establish what is “wilful” is what  
33 constitutes court admissible evidence of an tax obligation. On this important subject, the following facts are relevant and  
34 important:

- 35 1. The Internal Revenue Code, 26 U.S.C., is not “positive law” but simply “prima facie evidence”. See I U.S.C. §204  
36 legislative notes. That which is “prima facie”:
  - 37 1.1. Is a presumption. All presumptions that prejudice constitutionally protected rights are a violation of due process  
38 of law.
  - 39 1.2. Is neither evidence nor a SUBSTITUTE for evidence.
  - 40 1.3. Cannot be made INTO evidence by a judge in a tax case, because 28 U.S.C. §2201(a) says that federal judges  
41 CANNOT enter declaratory judgments in tax cases, and therefore cannot CREATE evidence out of that which is  
42 NOT.
- 43 2. The only way that “prima facie evidence” can become EVIDENCE is with your CONSENT to the franchise contract.  
44 It is private law, and all private law “activates” and becomes “law” for the parties to it ONLY by their express or  
45 implied consent in some form. Evidence of that consent is provided every time you quote, use, or invoke any  
46 “benefit”, protection, or provision of the “trade or business” franchise contract in your defense. The code itself only  
47 pertains to statutory “taxpayers” who are “subject to” it. Therefore, by quoting it, you are admitting that you are  
48 “subject to it” and therefore, that it has the “force of law” in your case and ONLY your case.
- 49 3. The IRS admits in its own website that you CANNOT and SHOULD NOT rely on ANY of their forms or publications  
50 as a basis for “reasonable belief”. IRM 4.10.7.2.8.
- 51 4. The federal courts have repeatedly held that you cannot trust any of the following as a basis for belief:
  - 52 4.1. Rulings or orders of the IRS.
  - 53 4.2. Opinions of tax professionals.

- 1 5. The Internal Revenue Code of 1939 repealed itself and all prior revenue acts, and therefore acts as a PROPOSAL that  
2 only acquires the FORCE OF LAW upon your consent. See SEDM Exhibit 05.027, 53 Stat. 1, Section 4.  
3 6. The IRS itself claims that it is not obligated by any court ruling below the U.S. Supreme Court, and therefore under the  
4 concept of equal protection, NEITHER ARE YOU! Why? Because there is no federal common law applicable to  
5 those domiciled within states of the Union. Therefore, federal district and circuit court rulings are IRRELEVANT.

6 *"There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law*  
7 *applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the*  
8 *Law of Torts"*  
9 *[Erie Railroad v. Tompkins, 304 U.S. 64 (1938)]*

- 10 7. The ONLY thing that may lawfully be relied upon as what the courts themselves call a "reasonable belief" is:  
11 7.1. The U.S. Constitution.  
12 7.2. The U.S. Supreme Court.  
13 7.3. Acts of Congress enacted AFTER the I.R.C. was repealed in 1939.  
14 7.4. NO PART of the Internal Revenue Code.

15 Based on the above, it ought to be obvious that:

- 16 1. The government has established a religion in violation of the First Amendment and the Religious Freedom Restoration  
17 Act (RFRA).  
18 2. The "faith" upon which this religion is based is "presumption". Presumption serves as the legal equivalent of "faith".  
19 A "presumption" is simply any belief that:  
20 2.1. Cannot be supported with legally admissible evidence.  
21 2.2. Is not required by the judge to be supported by legally admissible evidence.  
22 2.3. Is "prima facie".  
23 2.4. Defines or establishes a legal relation on the part of the party making the presumption.  
24 3. The religion the government has created we call "The Civil Religion of Socialism". In every conceivable way, it  
25 functions as a religion as follows:  
26 3.1. Income taxes are the "tithes" to the church of socialism. They are collected under the authority of the "bible" of  
27 the civil religion, the Infernal (Satanic) Revenue Code  
28 3.2. Judges are the "priests" of the civil religion.  
29 3.3. The "canon" of the church is found in the rulings and orders of the courts.  
30 3.4. Judges of the supreme court serve as the "chief priests" of the civil religion of socialism.  
31 3.5. The priests of the civil religion wear black robes and chant in Latin just like Catholic priests, using such words as  
32 "malum prohibitum", "ex post facto", "indebitatus assumpsit", habeus corpus, etc. Anyone who talks to you in  
33 latin is trying to pull a fast one on you! Jesus talked in parables, not a foreign language.  
34 3.6. It fits the legal definition of "religion":

35 *"Religion. Man's relation to Divinity, to reverence, worship, obedience, and submission to mandates and*  
36 *precepts of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence of*  
37 *superior beings exercising power over human beings by volition, imposing rules of conduct, with future rewards*  
38 *and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship due him as*  
39 *source of all being and principle of all government of things. Nikulnikoff v. Archbishop, etc., of Russian*  
40 *Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663."*  
41 *[Black's Law Dictionary, Sixth Edition, p. 1292]*

- 42 3.7. The Civil Religion of Socialism is based on "belief" in a superior being, which is the federal judge and our public  
43 "servants". This reversal of roles, whereby the public "servants" become the ruling class is called a "dulocracy"  
44 in law.

45 *"Dulocracy. A government where servants and slaves have so much license and privilege that they domineer."*  
46 *[Black's Law Dictionary, Sixth Edition, p. 501]*

- 47 3.8. The false pagan government "god" is the "source of all being and principle of all government". Those who refuse  
48 to comply are illegally stripped of their property rights, their security, and their government employment by a  
49 lawless federal judiciary in retaliation for demanding the rule of written positive law. They cease to have a  
50 commercial existence or "being" as a punishment for demanding the "rule of law" instead of "rule of men" in our  
51 country. Their credit rating is destroyed and their property is illegally confiscated as punishment for failure to  
52 comply with the whims, wishes, and edicts of an "imperial judiciary" of civil priests and its henchmen, the IRS.

1 3.9. Church members within the socialist church are called “taxpayers”, “citizens”, “residents”, and “inhabitants” and  
2 are referred to with a number rather than a name. Those who refuse to join the socialist church are called  
3 “transient foreigners”:

4 *“Transient foreigner. One who visits the country, without the intention of remaining.”*  
5 *[Black’s Law Dictionary, Sixth Edition, p. 1498]*

6 3.10. Those who join the socialist church are assigned a number called the “Mark of the Beast” in the bible. They are  
7 referred to with the number instead of the name. See:

8 *Social Security: Mark of the Beast*, Form #11.407  
<http://sedm.org/Forms/FormIndex.htm>

8 3.11. Tax returns constitute “confessions” to the priests and deacons of the state-sponsored church.

9 *The information revealed in the preparation and filing of an income tax return is, for purposes of Fifth*  
10 *Amendment analysis, the testimony of a “witness,” as that term is used herein.*  
11 *[Garner v. U.S., 424 U.S. 648, 96 S.Ct. 1178 (1976)]*

12 *“The United States has a system of taxation by confession. That a people so numerous, scattered and*  
13 *individualistic annually assesses itself with a tax liability, often in highly burdensome amounts, is a reassuring*  
14 *sign of the stability and vitality of our system of self-government. What surprised me in once trying to help*  
15 *administer these laws was not to discover examples of recalcitrance, fraud or self-serving mistakes in reporting,*  
16 *but to discover that such derelictions were so few. It will be a sad day for the revenues if the good will of the*  
17 *people toward their taxing system is frittered away in efforts to accomplish by taxation moral reforms that*  
18 *cannot be accomplished by direct legislation. But the evil that can come from this statute will probably soon*  
19 *make itself manifest to Congress. The evil of a judicial decision impairing the legitimate taxing power by*  
20 *extreme constitutional interpretations might not be transient. Even though this statute approaches the fair limits*  
21 *of constitutionality, I join the decision of the Court.”*  
22 *[U.S. v. Kahriger, 345 U.S. 22, 73 S.Ct. 510 (1953)]*

23 3.12. “Presumption” serves as the equivalent of “faith” within the Civil Religion of Socialism.

24 *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017  
25 <http://sedm.org/Forms/FormIndex.htm>

24 3.13. The religious “beliefs” that form this religion are promoted and sustained by:

25 3.13.1. “Prima facie” law such as the Internal Revenue Code. “Prima facie” means “presumed to be law”.

26 3.13.2. Propaganda and “brainwashing” by the media and public schools which cannot stand public scrutiny or  
27 scientific investigation because it cannot be substantiated.

28 3.13.3. Deceptive IRS publications that don’t tell the whole truth.

29 All of the above conclusions about the sources of false belief are scientifically proven in the document below:

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

30 3.14. Statutes which are not positive law serve as the equivalent of the state sponsored “bible”. 1 U.S.C. §204 says the  
31 Internal Revenue Code is nothing but a “presumption” and not legally admissible evidence. All presumptions  
32 which prejudice constitutional rights are crimes within the Civil Religion of Socialism, but the priests of the  
33 religion have made it public policy to refuse (omit) to enforce this legal prohibition in order that they may  
34 unlawfully enlarge the ranks of the church by abusing presumption to induct new members. See:

35 *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017  
36 <http://sedm.org/Forms/FormIndex.htm>

35 3.15. The public schools are administered by the same pagan government that created the churches/courts so that no  
36 one knows anything about the priest’s job, which is the law. Law is the only subject that you can finish 12 years  
37 of public school and get a PhD in college and still not know ANYTHING about. This is no accident, but simply  
38 evidence that the government has gone to extraordinary lengths to create and perpetuate a privileged class of  
39 persons called lawyers and judges who are the “witch doctors” of society and who are the only ones who know  
40 anything about their craft. We can’t allow the slaves to possess the key to their chains, now can we?

41 3.16. The gavel used by the judge serves the same purpose as the incense bowl that the Catholic priest swings in the air.

42 3.17. Those who commit “blasphemy” against the state sponsored church are called “frivolous” instead of “heretics”,  
43 but both words are equivalent.

44 3.18. The object of worship is the collective majority and money, not the true and living God. See:

45 *How Scoundrels Corrupted our Republican Form of Government*  
<http://fanguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

45 3.19. The court building is the “church” of this civil religion.

1 3.20. Obedience to the edicts of the priest serve the function of “worship” in this civil religion.

2 *Obedientia est legis essentia.*  
3 *Obedience is the essence of the law. 11 Co. 100.*  
4 *[Bouvier’s Maxims of Law, 1856;*  
5 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

6 **“He who has [understands and learns] My commandments [laws in the Bible] and keeps them, it is he who**  
7 **loves Me. And he who loves Me. will be loved by My Father, and I will love him and manifest Myself to him.”**  
8 *[John 14:21, Bible, NKJV]*

9 3.21. Worship services consist of court hearings and trials.

10 3.22. Worship services begin with a religious event.

11 3.22.1. The taking of an oath is a religious event.

12 *Jurare est Deum in testum vocare, et est actus divini cultus.*  
13 **To swear is to call God to witness, and is an act of religion.** 3 Co. Inst. 165. Vide 3 Bouv. Inst. n. 3180, note; 1  
14 *Benth. Rat. of Jud. Ev. 376, 371, note.*  
15 *[Bouvier’s Maxims of Law, 1856;*  
16 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

17 3.22.2. Before the worship services begin, observers and the jury must stand up when the judge enters the room.  
18 This too is an act of “worshipping and reverencing” their superior being, who in fact is a pagan deity.

19 **Religion.** *Man’s relation to Divinity, to reverence, worship, obedience, and submission to mandates and*  
20 **precepts of supernatural or superior beings [JUDGES, in this case].** *In its broadest sense includes all forms*  
21 *of belief in the existence of superior beings exercising power over human beings by volition, imposing rules of*  
22 *conduct, with future rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to*  
23 *render God worship due him as source of all being and principle of all government of things. Nikulnikoff v.*  
24 *Archbishop, etc., of Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663.*  
25 *[Black’s Law Dictionary, Sixth Edition, p. 1292]*

26 3.23. The worship ceremony, at least in the context of taxes, is conducted in the figurative dark, like a séance. The  
27 Bible describes Truth as “light”. Any ceremony where the entire truth is not considered is conducted in the dark.

28 3.23.1. The judge is gagged by the law from speaking the truth by the legislature. [28 U.S.C. §2201\(a\)](#).

29 3.23.2. The judge forbids others from speaking the ONLY truth, which is the law itself. In tax trials, judges very  
30 commonly forbid especially defendants from quoting or using the law in front of the jury. Those who  
31 disregard this prohibition are sentenced to contempt of court.

32 *“One who turns his ear from hearing the law [God’s law or man’s law], even his prayer [and ESPECIALLY his*  
33 *trial] is an abomination.”*  
34 *[Prov. 28:9, Bible, NKJV]*

35 3.23.3. Jurists who have never read or learned the law in public school are not even aware of what they are  
36 enforcing. Therefore, they become agents of the judge instead of the law.

37 3.23.4. The law library in the court building forbids jurors from going in and reading the law they are enforcing,  
38 and especially while serving as jurors. They are supposed to be supervising the judge in executing the law,  
39 and they can’t fulfill that duty as long as they have never learned and are forbidden from reading the law  
40 while serving as jurors.

41 3.23.5. The judge does everything in his power to destroy the weapons of the nongovernmental opponent by  
42 excluding everything he can and excluding none of the government’s evidence. This basically results in a  
43 vacuum of truth in the courtroom.

44 *“The first one to plead his cause seems right, Until his neighbor comes and examines him.”*  
45 *[Prov. 18:17, Bible, NKJV]*

46 *“The hypocrite with his mouth destroys his neighbor, But through knowledge the righteous will be*  
47 *delivered.”*  
48 *[Prov. 11:9, Bible, NKJV]*

49 3.24. The “deacons” of the church are attorneys who are “licensed” to practice law in the church by the chief priests of  
50 the church.

- 1 3.24.1. They too have been “brainwashed” in both public school and law school to focus all their effort on  
2 procedure, presentation, and managing their business. They learn NOTHING about history, legislative  
3 intent, or natural law, which are the very foundations of law.
- 4 3.24.2. The Statutes At Large published by Congress are the only real law and legally admissible evidence, in  
5 most cases. See [1 U.S.C. §204](#). Yet, it is so expensive and inconvenient to read the Statutes At Large  
6 online that for all practical purposes, it is off limits to all attorneys. For instance, it costs over \$7 per page to  
7 even VIEW the Statutes At Large in the largest online legal reference service, Westlaw.
- 8 3.24.3. Because they are licensed to practice law, the license is used as a vehicle to censor and control the  
9 attorneys from speaking the truth in the courtroom. Consequently, they usually blindly follow what the  
10 priest, ahem, I mean “judge” orders them to do and when they don’t, they have their license pulled and  
11 literally starve to death.
- 12 3.25. The greatest sin in the government church called court is willful violations of the law. All tax crimes carry  
13 “willfulness” as a prerequisite. God’s law and Christianity work *exactly* the same way. The greatest sin in the  
14 Holy Bible is to blaspheme the Holy Spirit, which is equivalent of doing something that you KNOW is wrong.  
15 See Matt. 12:32, Mark 3:29, Luke 12:10.
- 16 3.26. The jury are the twelve disciples of the judge, rather than of the Truth or the law or their conscience. Their  
17 original purpose was as a check on government abuse and usurpation, but judges steer them away from ruling in  
18 such a manner and being gullible sheep raised in the public “fool” system, they comply to their own injury.
- 19 3.26.1. Those who are not already members of the cult are not allowed to serve on juries. The judge or the  
20 judge’s henchmen, his “licensed attorneys” who are “officers of the court”, dismiss prospective jurists who  
21 are not cult members during the voir dire (jury selection) phase of the tax trial. The qualifications that  
22 prospective jurists must meet in order to be part of the “cult” are at least one of the following:
- 23 3.26.1.1. They collect government benefits based on income taxes and don’t want to see those benefits  
24 reduced or stopped. The only people who can collect federal benefits under enacted law and the  
25 Constitution are federal employees. Therefore, they must be federal employees. Since jurists are  
26 acting as “voters”, then receipt of any federal benefits makes them into a biased jury in the context of  
27 income taxes and violates [18 U.S.C. §597](#), which makes it illegal to bribe a voter. The only way to  
28 eliminate this conflict of interest is to permanently remove public assistance or to recuse/disqualify  
29 them as jurists.
- 30 3.26.1.2. They faithfully pay what they “think” are “income taxes”. They are blissfully unaware that in  
31 actuality, the 1040 return is a federal employment profit and loss statement.
- 32 3.26.1.3. They believe or have “faith” in the cult’s “bible”, which is the Infernal Revenue Code and  
33 falsely believe it is “law”. Instead, [1 U.S.C. §204](#) legislative notes says it is NOT positive law, but  
34 simply “presumed” to be law. Presumption is a violation of due process and therefore illegal under  
35 the Sixth Amendment.
- 36 3.26.1.4. They are ignorant of the law and were made so in a public school. They therefore must believe  
37 whatever any judge or attorney tells them about “law”. This means they will make a good lemming to  
38 jump off the cliff with the fellow citizen who is being tried.
- 39 3.26.2. Juries are FORBIDDEN in every federal courthouse in the country from entering the law library while  
40 serving on a jury because judges don’t want jurists reading the law and finding out that judges are  
41 misrepresenting it in the courtroom. Don’t believe us? Then call the law library in any federal court  
42 building and ask them if jurists are allowed to go in there and read the law while they are serving. Below  
43 are the General Order 228C for the Federal District Court in San Diego proving that jurors are not allowed  
44 to use the court law library while serving. Notice jurors are not listed as authorized to use the library in this  
45 order:  
46 <http://famguardian.org/Disks/IRSDVD/Evidence/JudicialCorruption/GenOrder228C-Library.pdf>
- 47 3.26.3. Unlike every other type of federal trial, judges forbid discussing the law in a tax trial. Could it be  
48 because we don’t have any and he doesn’t want to admit it?
- 49 3.26.4. Public (government) schools deliberately don’t teach law or the Constitution either, so that the public  
50 become sheep that the government can shear and rape and pillage.
- 51 3.26.5. Federal judges also warn juries these days NOT to vote on their conscience, as juries originally did and  
52 were encouraged to do. He does this to steer or direct the jury to do his illegal and unconstitutional dirty  
53 work. He turns the jury effectively into an angry lynch mob and thereby maliciously abuses legal process  
54 for his own personal benefit in violation of [18 U.S.C. §208](#). He helps get the jury angry at the defendant by  
55 giving them the idea that their “tax” bill will be bigger because the defendant refuses to “pay their fair  
56 share”.

1 3.27. The church of Socialism uses its tithes to compete directly with families and churches in providing charity and  
2 grace to the aged and infirm, which is a violation of the separation of church and state which directly undermines  
3 the authority of families and churches. Churches tolerate this abuse because it allows them to keep more of the  
4 tithes for themselves instead of help others with it. In essence, they are bribed to “shut up” about it with tax  
5 deductions. The chief Priests of this church once said that this was illegal

6 “Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be  
7 that by reason of this interest the state may fix the price at which the butcher must sell his meat, or the vendor of  
8 boots and shoes his goods? Men are endowed by their Creator with certain unalienable rights,- 'life, liberty,  
9 and the pursuit of happiness;' and to 'secure,' not grant or create, these rights, governments are instituted. That  
10 property which a man has honestly acquired he retains full control of, subject to these limitations: First, that  
11 he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's  
12 benefit; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third,  
13 that whenever the public needs require, the public may take it upon payment of due compensation. “  
14 [Budd v. People of State of New York, 143 U.S. 517 (1892)]  
15

16 “The “establishment of religion” clause of the First Amendment means at least this: neither a state nor the  
17 Federal Government can set up a church. Neither can pass laws which aid one [state-sponsored political]  
18 religion, aid all religions, or prefer one religion over another. Neither can force or influence a person to go to  
19 or to remain away from church against his will, or force him to profess a belief or disbelief in any religion. No  
20 person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or  
21 non-attendance. No tax in any amount, large or small, can be levied to support any religious activities or  
22 institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion.  
23 Neither a state nor the Federal Government can, openly or secretly, participate in the affairs of any religious  
24 organizations or groups and vice versa.”  
25 [Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947)]  
26

27 “[T]he Establishment Clause is infringed when the government makes adherence to [a STATE-  
28 SPONSORED PAGAN LEGAL] religion relevant to a person's standing in the political community. Direct  
29 government action endorsing religion or a particular religious practice is invalid under this approach, because  
30 it sends a message to nonadherents that they are outsiders, not full members of the political community, and an  
31 accompanying message to adherents that they are insiders, favored members of the political community”.  
32 [Wallace v. Jaffree, 472 U.S. 69 (1985)]

33 3.28. The well within the courtroom is the altar to worship the priest or “witch doctor” of the religion. His bench is the  
34 altar of Baal.

35 3.29. Human sacrifices are conducted at the altar of Baal against hand-cuffed subjects. Those who do not worship the  
36 priest and commit perjury by calling him honorable (“Your Honor”) receive punishment for their heresy.

37 3.30. The “Bailiff” (a.k.a. “Baaliff”) assists the judge in executing human sacrifices at the Altar of Baal.

38 3.31. People join the Civil Religion of Socialism in order to avoid responsibility for themselves and all of their choices.  
39 The church functions as a big social insurance company to insulate people from the wrath of God for their  
40 violations of His sacred laws. This is similar to Christian churches, which promise limited liability or  
41 indemnification for one’s sins against God in exchange for faith, worship, allegiance, and obedience to God’s  
42 laws. In that sense, pagan 501(c) 3 churches who have become corporate “trustees” of the government and  
43 “public officers” have made Jesus Christ essentially into a “liability insurance salesman” against the wrath of  
44 God, rather than a Sovereign Lord. See:

The Unlimited Liability Universe  
<http://famguardian.org/Subjects/Spirituality/Articles/UnlimitedLiabilityUniverse.htm>

45 3.32. Those who make an “appearance” before the priest are presumed to be there in order to “obey”, a.k.a. “worship”,  
46 the priest.

47 appearance. A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or  
48 defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The  
49 voluntary submission to a court's jurisdiction.

50 In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who  
51 enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many  
52 stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his  
53 behalf. See e.g., Fed.R.Crim.P. 43.

54 An appearance may be either general or special; the former is a simple and unqualified or unrestricted  
55 submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific

purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court. *Insurance Co. of North America v. Kunin*, 175 Neb. 260, 121 N.W.2d. 372, 375, 376. [Black's Law Dictionary, Sixth Edition, p. 97]

3.33. Pleadings before the court are called “prayers” in many courts. This emphasizes the nature of the proceeding as a religious exercise.

3.34. The capitol, Washington D.C., is the “political temple” or headquarters of this false religious cult. Don’t believe us? During the Congressional debates of the Sixteenth Amendment in 1909, one Congressman amazingly admitted as much. The Sixteenth Amendment is the income tax amendment that was later fraudulently ratified in 1913. Notice the use of the words “civic temple” and “faith” in his statement, which are no accident.

“Now, Mr. Speaker, this Capitol is the civic temple of the people, and we are here by direction of the people to reduce the tariff tax and enact a law in the interest of all the people. This was the expressed will of the people at the polls, and you promised to carry out that will, but you have not kept faith with the American people.” [44 Cong.Rec. 4420, July 12, 1909; Congressman Heflin talking about the enactment of the Sixteenth Amendment]

If you want to read the above amazing admission for yourself, see the following:

16<sup>th</sup> Amendment Congressional Debates

<http://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf>

3.35. The Constitution is supposed to serve the function as the equivalent of the “Ten Commandments” for the government’s civil religion. However, “judicial verbiage” and “political heresy” by the “priests” and “chief priests” of the political religion have replaced the Constitution with the Ten Planks of the Communist Manifesto.

“[J]udicial verbiage is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy.” [Senator Sam Ervin, of Watergate hearing fame]

3.36. Violations of the laws found in the “bible” of the civil religion ultimately results in separation from the pagan “god” of the religion, which is the people collectively. That is why committing “crimes” ultimately lands people in jail, so they can be separated from the pagans outside. This is similar to the consequence of violating the laws of the true and living God, which ultimately consists of permanent and total separation from God by being sent to hell.

4. The Civil Religion of Socialism directly competes with the true and living God for the affections and worship and obedience of his people. The essence of worship, in fact, is obedience to the laws of one’s choice of Sovereign.

**Worship.** Any form of religious service showing reverence for Divine Being, or exhortation to obedience to or following the mandates [e.g. “laws”] of such Being. Religious exercises participated in by a number of persons assembled for that purpose, the disturbance of which is a statutory offense in many states.

English law. A title of honor or dignity used in addresses to certain magistrates and other persons of rank or office.

Public worship. This term may mean the worship of God, conducted and observed under public authority; or it may mean worship in an open or public place, without privacy or concealment; or it may mean the performance of religious exercises, under a provision for an equal right in the whole public to participate in its benefits; or it may be used in contradistinction to worship in the family or the closet. In this country, what is called “public worship” is commonly conducted by voluntary societies, constituted according to their own notions of ecclesiastical authority and ritual propriety, opening their places of worship, and admitting to their religious services such persons, and upon such terms, and subject to such regulations, as they may choose to designate and establish. A church absolutely belonging to the public, and in which all persons without restriction have equal rights, such as the public enjoy in highways or public landings, is certainly a very rare institution. [Black’s Law Dictionary, Sixth Edition, pp. 1606-1607]

Some examples proving that those who believe in God cannot also choose to be subject to any of the civil laws of a society that conflict with their beliefs and that the two law systems are in competition: man v. God follows.

“No one can serve two masters [God v. government/man]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government].” [Matt. 6:24, Bible, NKJV]

1 "Yet, it is to be remembered, and that whether in its real origin, or in its artificial state, allegiance, as well as  
2 fealty, rests upon lands, and it is due to persons. Not so, with respect to Citizenship, which has arisen from the  
3 dissolution of the feudal system and is a substitute for allegiance, corresponding with the new order of things.  
4 Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact;  
5 allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial  
6 tenure. Citizenship is the charter of equality; allegiance is a badge of inferiority. Citizenship is  
7 constitutional; allegiance is personal. Citizenship is freedom; allegiance is servitude. Citizenship is  
8 communicable; allegiance is repulsive. Citizenship may be relinquished; allegiance is perpetual. With such  
9 essential differences, the doctrine of allegiance is inapplicable to a system of citizenship; which it can neither  
10 serve to controul, nor to elucidate. And yet, even among the nations, in which the law of allegiance is the most  
11 firmly established, the law most pertinaciously enforced, there are striking deviations that demonstrate the  
12 invincible power of truth, and the homage, which, under every modification of government, must be paid to the  
13 inherent rights of man.....The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath  
14 of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign...."  
15 [Talbot v. Janson, 3 U.S. 133 (1795)]  
16

17 ". . . there can be no tolerance in a law-system for another religion. Toleration is a device used to introduce a  
18 new law-system as a prelude to a new intolerance. Legal positivism, a humanistic faith, has been savage in its  
19 hostility to the Biblical law-system and has claimed to be an "open" system. But Cohen, by no means a  
20 Christian, has aptly described the logical positivists as "nihilists" and their faith as "nihilistic  
21 absolutism."25[3] Every law-system must maintain its existence by hostility to every other law-system and to  
22 alien religious foundations or else it commits suicide.  
23 [The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog  
24 Card Number 72-79485, pp. 4-5, Emphasis added]  
25

26 To Madison, then, duties to God were superior to duties to civil authorities-the ultimate loyalty was owed to  
27 God above all. Madison did not say that duties to the Creator are precedent only to those laws specifically  
28 directed at religion, nor did he strive simply to prevent deliberate acts of persecution or discrimination. The  
29 idea that civil obligations are subordinate to religious duty is consonant with the notion that government must  
30 accommodate, where possible, those religious practices that conflict with civil law.

31 \*562 Other early leaders expressed similar views regarding religious liberty. Thomas Jefferson, the drafter of  
32 Virginia's Bill for Establishing Religious Freedom, wrote in that document that civil government could interfere  
33 in religious exercise only "when principles break out into overt acts against peace and good order." In 1808,  
34 he indicated that he considered " 'the government of the United States as interdicted by the Constitution from  
35 intermeddling with religious institutions, their doctrines, discipline, or exercises.' " 11 The Writings of Thomas  
36 Jefferson 428-429 (A. Lipscomb ed.1904) (quoted in Office of Legal Policy, U.S. Dept. of Justice, Report to the  
37 Attorney General, Religious Liberty under the Free Exercise Clause 7 (1986)). Moreover, Jefferson believed  
38 that " '[e]very religious society has a right to determine for itself the time of these exercises, and the objects  
39 proper for them, according to their own particular tenets; and this right can never be safer than in their own  
40 hands, where the Constitution has deposited it.' " Ibid.

41 George Washington expressly stated that he believed that government should do its utmost to accommodate  
42 religious scruples, writing in a letter to a group of Quakers:

43 "[I]n my opinion the conscientious scruples of all men should be treated with great delicacy and tenderness;  
44 and it is my wish and desire, that the laws may always be as extensively accommodated to them, as a due  
45 regard to the protection and essential interests of the nation may justify and permit." Letter from George  
46 Washington to the Religious Society Called Quakers (Oct. 1789), in George Washington on Religious Liberty  
47 and Mutual Understanding 11 (E. Humphrey ed.1932).

48 Oliver Ellsworth, a Framer of the First Amendment and later Chief Justice of the United States, expressed the  
49 similar view that government could interfere in religious matters only when necessary "to prohibit and punish  
50 gross immoralities\*563 and impieties; because the open practice of these is of evil example and detriment."  
51 Oliver Ellsworth, Landholder, No. 7 (Dec. 17, 1787), reprinted in 4 Founders' Constitution 640. Isaac Backus,  
52 a Baptist minister who was a delegate to the Massachusetts ratifying convention of 1788, declared that " 'every  
53 person has an unalienable right to act in all religious affairs according to the full persuasion of his own  
54 mind, where others are not injured thereby.' " Backus, A Declaration of Rights, of the Inhabitants of the State  
55 of Massachusetts-Bay, in Isaac Backus on Church, State, and Calvinism 487 (W. McLoughlin ed.1968).

56 These are but a few examples of various perspectives regarding the proper relationship between church and  
57 government that existed during the time the First Amendment was drafted and ratified. Obviously, since these  
58 thinkers approached the issue of religious freedom somewhat differently, see Adams & Emmerich 21-31, it is  
59 not possible to distill their thoughts into one tidy formula. Nevertheless, a few general principles may be  
60 discerned. Foremost, these early leaders accorded religious exercise a special constitutional status. The right to

1 free exercise was a substantive guarantee of individual liberty, no less important than the right to free speech or  
2 the right to just compensation for the taking of property. See P. Kauper, *Religion and the Constitution* 17  
3 (1964) (“[O]ur whole constitutional history ... supports the conclusion that religious liberty is an independent  
4 liberty, that its recognition may either require or permit preferential treatment on religious grounds in some  
5 instances ...”). As Madison put it in the concluding argument of his “Memorial and Remonstrance”:

6 “[T]he equal right of every citizen to the free exercise of his Religion according to the dictates of [his]  
7 conscience’ is held by the same tenure with all our other rights.... [I]t is equally the gift of nature; ... it cannot  
8 be less dear to us; ... it is enumerated with equal solemnity,\*564 or rather studied emphasis.” 2 Writings of  
9 James Madison, at 190.

10 Second, all agreed that government interference in religious practice was not to be lightly countenanced.  
11 Adams & Emmerich 31. Finally, all shared the conviction that “ ‘true religion and good morals are the only  
12 solid foundation of public liberty and happiness.’ ” Curry, *The First Freedoms*, at 219 (quoting Continental  
13 Congress); see Adams & Emmerich 72 (“The Founders ... acknowledged that the republic rested largely on  
14 moral principles derived from religion”). To give meaning to these ideas-particularly in a society characterized  
15 by religious pluralism and pervasive regulation-there will be times when the Constitution requires government  
16 to accommodate the needs of those citizens whose religious practices conflict with generally applicable law.  
17 [*City of Boerne v. Flores*, 521 U.S. 507, 117 S.Ct. 2157 (U.S.Tex.,1997)]

18 For further detailed information, see:

**Why Domicile and Becoming a “Taxpayer” Require Your Consent**, Form #05.002

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

19 5. The tenets of the Civil Religion of Socialism are as follows:

20 5.1. Glorification of politicians and rulers at the expense of those they are intended to serve, in complete disdain for  
21 the requirements of natural law, natural justice, or Biblical law. This, incidentally, was the original sin of Satan:

22 *The Fall of Lucifer*

23 “ How you are fallen from heaven,  
24 O Lucifer,<sup>[b]</sup> son of the morning!  
25 How you are cut down to the ground,  
26 You who weakened the nations!  
27 For you have said in your heart:

28 **I will ascend into heaven,**  
29 **I will exalt my throne above the stars of God;**  
30 *I will also sit on the mount of the congregation*  
31 *On the farthest sides of the north;*  
32 *I will ascend above the heights of the clouds,*  
33 **I will be like the Most High.’**  
34 *Yet you shall be brought down to Sheol,*  
35 *To the lowest depths of the Pit.*  
36 “ Those who see you will gaze at you,  
37 And consider you, saying:

38 ‘ Is this the man who made the earth tremble,  
39 Who shook kingdoms,  
40 Who made the world as a wilderness  
41 And destroyed its cities,  
42 Who did not open the house of his prisoners?’  
43 “ All the kings of the nations,  
44 All of them, sleep in glory,  
45 Everyone in his own house;  
46 But you are cast out of your grave  
47 Like an abominable branch,  
48 Like the garment of those who are slain,  
49 Thrust through with a sword,  
50 Who go down to the stones of the pit,  
51 Like a corpse trodden underfoot.  
52 You will not be joined with them in burial,  
53 Because you have destroyed your land  
54 And slain your people.  
55 The brood of evildoers shall never be named.

1 *Prepare slaughter for his children*  
2 *Because of the iniquity of their fathers,*  
3 *Lest they rise up and possess the land,*  
4 *And fill the face of the world with cities.”*  
5 *[Isaiah 14:12-21, Bible, NKJV]*

6 5.2. A system of church governance whereby all those who partake of any “benefits” or “privileges” or “franchises”  
7 of participating in the Civil Religion of Socialism must become “public officers” and “employees” of the church  
8 and forfeit ALL of their constitutional rights. See:

9 5.2.1. *Government Instituted Slavery Using Franchises*, Form #05.030

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

11 5.2.2. *Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form  
12 #05.008

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

14 5.3. A system of church governments that is a “dulocracy”, where by “servants”, e.g. “public servants” rule and  
15 control those who they were elected to serve:

16 *“Dulocracy. A government where servants and slaves have so much license and privilege that they domineer.”*  
17 *[Black’s Law Dictionary, Sixth Edition, p. 501]*

18 5.4. No private ownership of property:

19 5.4.1. Instead, all private property must be donated to a public use to procure the benefits of the socialist franchise.  
20 This is done by connecting the private property to a Socialist Slave Surveillance Number.

21 *“Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be*  
22 *that by reason of this interest the state may fix the price at which the butcher must sell his meat, or the vendor of*  
23 *boots and shoes his goods? Men are endowed by their Creator with certain unalienable rights,- 'life, liberty,*  
24 *and the pursuit of happiness;’ and to 'secure,' not grant or create, these rights, governments are instituted. That*  
25 *property which a man has honestly acquired he retains full control of, subject to these limitations: First, that*  
26 *he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's*  
27 *benefit; second, that if he devotes it to a public use, he gives to the public a right to control that use; and*  
28 *third, that whenever the public needs require, the public may take it upon payment of due compensation.”*  
29 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

30 5.4.2. This gives the government ultimate control over all property, because now it is connected to a “public use”.

31 5.5. A heavy, progressive income tax. This makes the inhabitants into slaves living on a federal plantation, and forces  
32 them to send “tribute” to their new master.

33 *“You shall have no other gods [including governments] before Me.*

34 *“You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in*  
35 *the earth beneath, or that is in the water under the earth; 5 you shall not bow down to them nor serve*  
36 *worship, or pay “tribute” to ] them. For I, the LORD your God, am a jealous God, visiting the iniquity of the*  
37 *fathers upon the children to the third and fourth generations of those who hate Me, 6 but showing mercy to*  
38 *thousands, to those who love Me. and keep My commandments.”*  
39 *[Exodus 20:3-4, Bible, NKJV]*

40 5.6. Public education in order to indoctrinate new recruits into the socialist church.

41 *“Give me your four year-olds and in a generation I will build a socialist state..destroy the family and the society*  
42 *will collapse.”*  
43 *[Vladimir Lenin]*

44 5.7. Removing all legal subjects from the public education curricula so that the slaves are not handed the keys to their  
45 chains.

46 5.8. Compelled silence on the part of judges in declaring the truth about the enslavement of the people.

47 5.8.1. The Declaratory Judgments Act, [28 U.S.C. §2201](#)(a) prohibits federal judges from declaring the rights or  
48 status of the parties in the context of federal taxes. This prohibits them from blowing the whistle on the  
49 abuses of the church officers, who commonly induct new members into the church by making  
50 unconstitutional presumptions about their status as “taxpayers”.

51 5.8.2. All judges are “taxpayers”, and if they fall out of line, the IRS abuses their enforcement authority to destroy  
52 them. This is what gags them from telling the truth and perpetuates the fraud.

1 "An unlimited power to tax involves, necessarily, a power to destroy; because there is a limit beyond which no  
2 institution and no property can bear taxation."  
3 [*M'Culloch v. State*, 17 U.S. 316 (1819)]

- 4 6. Like any religion, the civil religion of socialism has "rules of conduct", and these rules are mentioned below. These  
5 rules govern all those who either directly work for the government or who partake of federal franchises and thereby  
6 also become "public officers" and members of the socialist church:

7 *United States Constitution*  
8 *Article 1, Section 8, Clause 14*

9 *Congress shall have the power:*

10 *To make **Rules for the Government** and Regulation of the land and naval Forces;*  
11

12 *United States Constitution*  
13 *Article 4, Section 3, Clause 2*

14 *The Congress shall have Power **to dispose of and make all needful Rules and Regulations** respecting the*  
15 *Territory or other Property belonging to the United States; and nothing in this Constitution shall be so*  
16 *construed as to Prejudice any Claims of the United States, or of any particular State.*  
17

18 [TITLE 26 > Subtitle F > CHAPTER 80 > Subchapter A > § 7805](#)  
19 [§ 7805. Rules and regulations](#)

20 (a) Authorization

21 *Except where such authority is expressly given by this title to any person other than an officer or employee of*  
22 *the Treasury Department, **the Secretary shall prescribe all needful rules and regulations for the enforcement***  
23 *of this title [which is a **FRANCHISE and therefore PROPERTY of the United States, pursuant to Article 4,***  
24 ***Section 3, Clause 2]**, including all rules and regulations as may be necessary by reason of any alteration of law*  
25 *in relation to internal revenue.*

26 For details, see:

[Government Instituted Slavery Using Franchises, Form #05.030](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

- 27 7. This false and evil religion meets all the criteria for being described as a "cult", because:  
28 7.1. The cult imposes strict rules of conduct that are thousands of pages long and which are far more restrictive than  
29 any other religious cult.  
30 7.2. Participating in it is harmful to our rights, liberty, and property.  
31 7.3. The "cult" is perpetuated by keeping the truth secret from its members. Our *Great IRS Hoax*, Form #11.302  
32 contains 1,900 pages of secrets that our public servants and the federal judiciary have done their best to keep  
33 cleverly hidden and obscured from public view and discourse. When these secrets come out in federal  
34 courtrooms, the judges make the case unpublished so the American people can't learn the truth about the  
35 misdeeds of their servants in government. Don't believe us? Read the proof for yourself:  
36 <http://www.nonpublication.com/>  
37 7.4. Those who try to abandon this harmful cult are threatened and harassed illegally and unconstitutionally by  
38 covetous public dis-servants. For an example, see:  
39 <http://www.irs.gov/compliance/enforcement/article/0,,id=119332,00.html>  
40 8. Representatives of this church/cult, such as the Department of Justice and the IRS, dress the same as Mormon  
41 missionaries.  
42 9. Those who participate in this cult can write-off or deduct their contributions just like donations to any church. State  
43 income taxes, for instances, are deductible from federal gross income.  
44 10. The false god/idol called government gets the "first fruits" of our labor, before the Lord even gets one dime, using  
45 payroll deductions. Some employers treat the payroll deduction program like it is a law to be followed religiously,  
46 even though it is not. This is a violation of Prov. 3:9, which says:

47 "Honor the LORD with your possessions, And with the firstfruits of all your increase;"  
48 [[Prov. 3:9](#), Bible, NKJV]

1 11. A centralized system of deception and propaganda ensures a steady flow of “new recruits” and “parishioners” into the  
2 Civil Religion of Socialism. This is effected by the following devious and deceptive means:

3 11.1. Courts sanctioning and rewarding government employees to lie to the public about their lawful obligations, and  
4 yet holding “taxpayers” liable for perjury in any communication they make to the government. See:

Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For  
Following Its Own Written Procedures  
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

5 11.2. Willful omissions from government websites and publications that keep the public from hearing the whole truth.  
6 The problem is not what these sources say, but what they DON'T say. The [Great IRS Hoax, Form #11.302](#)  
7 contains over 2,000 pages of facts that neither the IRS nor any one in government is willing to reveal to you  
8 because it would destroy the gravy train of plunder that pays their bloated salaries and fat retirement in violation  
9 of [18 U.S.C. §208](#). See the following for further details:

[Great IRS Hoax: Why We Don't Owe Income Tax](#), Form #11.302  
<http://sedm.org/Forms/FormIndex.htm>

10 11.3. The use of "words of art" to deceive the people in both government publications and the law itself. See the  
11 following for examples.

<http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>

12 11.4. Enforcing franchises against non-participants by making self-serving false presumptions about their status and  
13 without requiring explicit written consent to the franchise in some form. This includes franchises such as a "  
14 [trade or business](#)". See the following for details:

[Government Instituted Slavery Using Franchises](#), Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>

15 11.5. Public servants using their license to LIE to deceive the public into believing that “private law” that requires their  
16 individual explicit consent is actually “public law” that everyone is obligated to obey. See:

[Requirement for Consent](#), Form #05.003  
<http://sedm.org/Forms/FormIndex.htm>

17 The nature of the propaganda machinery of the government is described in the following article, if you want more  
18 details:

19 [IRS Public Information Officers](#)  
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/propaganda.pdf>

20 12. Those who speak out or act against the tenets of the Civil Religion of Socialism:

21 12.1. If they file a “petition for redress of grievances” protected by the First Amendment which proves that they have  
22 lawfully exercised their right to choose NOT to participate in the Civil Religion of Socialism, are fined \$5,000 for  
23 simply putting words on paper proving that. See the following proof:

[IRS Notice 2007-30: Frivolous Positions](#)  
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/n-07-30.pdf>

24 12.2. Are branded as “political heretics”:

25 *"In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal*  
26 *and State legislatures could not do without exceeding their authority, and among them he mentioned a law*  
27 *which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor]*  
28 *contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of*  
29 *citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker],*  
30 *and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against*  
31 *all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it*  
32 *cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but*  
33 *they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an*  
34 *antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right*  
35 *of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if*  
36 *they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in*  
37 *all free republican governments.' 3 Dall. 388."*  
38 *[Sinking Fund Cases, 99 U.S. 700 (1878) ]*

39 12.3. Become the target of “selective IRS enforcement” in order to squelch dissent. The latest example of that is  
40 Attorney Tommy Cryer, who was indicted for failure to file tax return “confessions to the church priests and  
41 deacons”. He was acquitted, but there was significant evidence of wrongdoing on the part of the judge, who acted  
42 as the judge, jury, and executioner and had significant unlawful ex parte communications with the U.S. Attorney  
43 who was prosecuting the case. See:

13. At no time has the U.S. Supreme Court ever defined what a “religion” is. The First Amendment prohibits them from doing this, in fact.

*A problem common to both religion clauses of the First Amendment is the dilemma of defining religion. To define religion is in a sense to establish it--those beliefs that are included enjoy a preferred constitutional status. For those left out of the definition, the definition may prove coercive. Indeed, it is in this latter context, which roughly approximates the area covered by the free exercise clause, where the cases and discussion of the meaning of religion have primarily centered. Professor Kent Greenawalt challenges the effort, and all efforts, to define religion: "No specification of essential conditions will capture all and only the beliefs, practices, and organizations that are regarded as religious in modern culture and should be treated as such under the Constitution". Greenawalt, Religion As a Concept in Constitutional Law, 72 Cal. L.Rev. 753 (1984)*

*The Framers may well have intended to limit religion to the established traditional theistic varieties. But in our highly pluralistic society, with its cults and nontheistic belief systems, any such narrow definition is unworkable. Not surprisingly, then, the Court rejected limiting religion to theistic religions. Torcaso v. Watkins (1961) invalidated a provision of the Maryland constitution which required appointees to public office to declare a belief in the existence of God. Justice Black, for the Court in Torcaso, concluded that Everson command of neutrality prohibited government favoritism of traditional religions. Government can neither "aid all religions against non-believers [nor] can [it] aid those religions based on a belief in the existence of God as against those religions founded on different beliefs." This principle extended protection not only to the secular humanist who challenged the Maryland law but also to the adherents of other nontheistic religious beliefs such as Buddhism, Taoism, and Ethical Culture.*

*In a series of cases involving conscientious objection to military service, the Court again confronted the task of defining religion. A provision of the Universal Military Training and Service Act exempted from military service any person 'who by reason of religious training and belief, is conscientiously opposed to participation in war in any form.' At that time, the Act defined 'religious training and belief' as requiring belief in a Supreme Being. The Act specifically excluded "essentially political, sociological, or philosophical views or a merely personal moral code" In United States v. Seeger (1965), the Court, per Justice Clark, interpreted the Act broadly and stated that the relevant test 'is whether a given belief that is sincere and meaningful occupies a place in the life of its possessor parallel to that filled by the orthodox belief in God of one who clearly qualifies for the exemption.'*

*The parallel beliefs test of Seeger was taken a step further in Welsh V. United States (1970). A claimant for conscientious objector status had deleted the word "religious" from his application and indicated instead that his belief system came from readings in history and sociology. Justice Black, in a plurality opinion, held that "if an individual deeply and sincerely holds beliefs which are purely ethical or moral in source and content but that nevertheless impose upon him a duty of conscience to refrain from participating in any war at any time, those beliefs certainly occupy in the life of that individual 'a place parallel to that filled [by] God' in traditionally religious persons" On the other hand, in Gillette v. United States, 401 U.S. 437 (1971), the Court refused to extend the statutory exemption for conscientious objector to those opposed to particular wars.*

*Is it possible to define religion? It will be recalled that the parallel beliefs test approach adopted in Seeger attempts to avoid the problem of defining religion solely in terms of the traditional and familiar by extending the protection of the religion clauses to any equivalent belief system. The great theologians, Paul Tillich, may have captured the parallel beliefs system concept when he defined religion to encompass "matters of ultimate concern." Tillich, Dynamics of Faith (1958). Drawing upon this idea, it has been suggested that religion extends "to the underlying concern which gives meaning and orientation to a person's whole life." Note, Toward A Constitutional Definition of Religion, 91 Harv. L.Rev. 1056 (1978). The author of this Note contends that the approach requires that any such ultimate concern be protected regardless of how secular it may be. Further, he argues that the only one capable of determining what constitutes an ultimate concern is the individual believer.*

*[First Amendment Law in a Nutshell, Second Edition, pp. 432-435, Jerome A Barron, West Group, 2000; ISBN 0-314-22677-X]*

14. Because the government cannot lawfully define what a “religion” is, they cannot meet the burden of proving we are wrong which is imposed under the Religious Freedom Restoration Act (RFRA).

*"[a]s the Government bears the burden of proof on the ultimate question of [the challenged Act's] constitutionality, respondents [the RFRA claimants] must be deemed likely to prevail. (Emphasis added) [Gonzales v. O Centro Espirita Beneficente Uniao do Vegetal, 126 S.Ct. 1211, 1219 (2006)]*

For further information on what constitutes a “reasonable belief” about income tax liability in the view of the courts, see:

## 7 Conclusions

Determining, selecting, and executing the appropriate remedy against government actors for violations of private rights of nontaxpayers instituted during illegal tax enforcement can be a complex process. That complexity is deliberate, and is designed to:

1. Protect government:
  - 1.1. THEFT of your otherwise PRIVATE property.
  - 1.2. Conversion of PRIVATE rights into PUBLIC rights.
2. Limit the liability of government wrongdoers and protect their illegal activity.
3. Make the process of achieving a swift and convenient remedy for government wrongs so complex, so convoluted, and so exasperating that most people will avoid it.
4. Increase business to the legal profession because the process may be perceived as too complex or time consuming to pursue on your own.
5. Outlaw private rights and private property, by making them so inconvenient to achieve that people will avoid having them and revert to becoming privileged franchisees and public officers to make it economically and practically feasible to have them.

In short, modern American government has become a mafia protection racket that abuses its authority primarily to protect its own wrongdoing rather than private people it was instituted to protect. Here is what the Bible says on this subject:

***"Shall the throne of iniquity [a corrupted judge's bench], which devises evil by law, have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; the Lord our God shall cut them off."***  
*[Psalm 94:20-23, Bible, NKJV]*

Governments are created to provide and enforce ONLY the following:

1. Protect PRIVATE rights.
2. Enforce absolute equality among all those within their jurisdiction.
3. Enforce the requirement for consent in all interactions among those within its jurisdiction.

It is truly ironic that nearly everything they do or refuse to do is directed at undermining one of the above purposes of establishing government. Not only do they try to interfere with every object for which they were initially established, but they have also made a profitable business or franchise out of converting every conceivable INALIENABLE right into a statutory privileged without the consent of the owner and OUTLAWING, taxing, regulating, and STEALING the very thing, the ONLY thing, they were created to protect. All this corruption is motivated primarily out of the following:

*"For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their greediness, and pierced themselves through with many sorrows."*  
*[1 Tim. 6:10, Bible, NKJV]*

God even told us what to do about this horrible form of corruption when He said:

***Alas, sinful nation,**  
**A people laden with iniquity**  
**A brood of evildoers**  
**Children who are corrupters!**  
**They have forsaken the Lord**  
*They have provoked to anger*  
*The Holy One of Israel,*  
*They have turned away backward.*  
*Why should you be stricken again?*  
**You will revolt more and more.**  
**The whole head is sick [they are out of their minds!: insane or STUPID or both],**  
**And the whole heart faints....***

1 Wash yourselves, make yourselves clean;  
2 Put away the evil of your doings from before My eyes.  
3 Cease to do evil,  
4 Learn to do good;  
5 Seek justice,  
6 Rebuke the oppressor [the IRS and the Federal Reserve and a corrupted judicial system];  
7 Defend the fatherless,  
8 Plead for the widow [and the "nontaxpayer"]....

9 How the faithful city has become a harlot!  
10 It [the Constitutional Republic] was full of justice;  
11 Righteousness lodged in it,  
12 But now murderers [and abortionists, and socialists, and democrats, and liars and corrupted judges].  
13 Your silver has become dross,  
14 Your wine mixed with water.  
15 Your princes [President, Congressmen, Judges] are rebellious,  
16 Everyone loves bribes,  
17 And follows after rewards.  
18 They do not defend the fatherless,  
19 nor does the cause of the widow [or the "nontaxpayer"] come before them.

20 Therefore the Lord says,  
21 The Lord of hosts, the Mighty One of Israel,  
22 "Ah, I will rid Myself of My adversaries,  
23 And take vengeance on My enemies.  
24 I will turn My hand against you,  
25 And thoroughly purge away your dross,  
26 And take away your alloy.  
27 I will restore your judges [eliminate the BAD judges] as at the first,  
28 And your counselors [eliminate the BAD lawyers] as at the beginning.  
29 Afterward you shall be called the city of righteousness, the faithful city."  
30 [Isaiah 1:1-26, Bible, NKJV]

31 If you require more detailed information about the subject of this short memorandum of law, please consult the following  
32 resource on our website:

Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002  
<http://sedm.org/Litigation/LitIndex.htm>

## 33 **8 Resources for further Study**

34 The following FREE internet resources may be helpful to interested readers in further investigating the claims in this short  
35 pamphlet:  
36

1. *Federal and State Tax Withholding Options for Private Employers, Form #04.101*- Describes lawful withholding options available to private companies and their workers. Shows workers and companies techniques to stop withholding legally.  
<http://sedm.org/Forms/FormIndex.htm>
2. *The “Trade or Business” Scam*, Form #05.001- Proves that I.R.C. Subtitle A is an indirect excise tax. Describes precisely the “taxable activity” or “subject of tax” under Subtitle A of the Internal Revenue Code.  
<http://sedm.org/Forms/FormIndex.htm>
3. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006- Pamphlet that explains the proper citizenship status of people born within states of the Union  
<http://sedm.org/Forms/FormIndex.htm>
4. *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>
5. *Family Guardian Website, Taxation Page*- Website that focuses on the freedom and liberty  
<http://famguardian.org/Subjects/Taxes/taxes.htm>
6. *Great IRS Hoax*, Form #11.302, Form #11.302- Free Electronic book in Adobe PDF format.  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
7. *Tax Deposition Questions*, Form #03.016- Contain over 730 questions in admissions format with supporting evidence from the government’s own mouth proving every point made in this paper. We challenge everyone to prove any part of the evidence or conclusions wrong.  
<http://sedm.org/Forms/FormIndex.htm>

We encourage your rebuttal of any of the claims made in the pamphlet. You may send your rebuttal to our Contact Us page at the address below:

<http://sedm.org/>

We are not interested in opinions, but only statements that are supportable with evidence, as we have done here.