

**GOVERNMENT CORRUPTION
DISCOVERY HANDBOOK**



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1 *"The taxpayer-- that's someone who works for the federal government but doesn't have to take the civil service*
2 *examination."*
3 *[President Ronald W. Reagan]*

4 **1 Introduction**

5 The purpose of this handbook is for use in discovery in cases against the federal or state governments filed by compliant
6 members of Sovereignty Education and Defense Ministry (SEDM) in defending their PRIVATE rights and PRIVATE
7 property against THEFT by government. It consolidates the questions at the end of many Memorandums of Law on the
8 SEDM website. The content limits itself to FREE memorandums of law and excludes those available through the premium
9 Member Subscriptions offering on the SEDM website.

2 Test for Federal Tax Professions, Form #03.009

Source: <https://sedm.org/Forms/03-Discovery/TestForFedTaxProfessionals.pdf>

2.1 Purpose/Scope

The purpose of this document is to establish facts in support of the reasonable conclusion that:

1. Submitter is not engaged in a “trade or business” or any other taxable activity that might make him subject to the terms of the Internal Revenue Code.
2. Submitter is a “nonresident alien”.
3. Submitter is not a statutory “citizen” or “resident” under the Internal Revenue Code
4. Submitter is not the “individual” defined in 5 U.S.C. §552a(a)(2) and 5 U.S.C. §552a(a)(13) and that all “individuals” are “public officers” who work for the government.
5. Submitter is a “nontaxpayer” who is not “liable” to pay any monies to either the state or federal government under the authority of Subtitle A of the Internal Revenue Code.
6. Submitter is not subject to the provisions of the Internal Revenue Code and legislatively but not constitutionally “foreign” with respect to it.
7. The Internal Revenue Code qualifies as “legislation”.
8. Federal government has no legislative jurisdiction within states of the Union.
9. States of the Union are legislatively but not constitutionally “foreign” with respect to the national government.

If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to Federal Rule of Civil Procedure 8(b)(6), failure to deny within 30 days constitutes an admission to each question. Pursuant to 26 U.S.C. §6065, all of your answers must be signed under penalty of perjury. We are not interested in a lgency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

This document consists of a series of factual statements supported by accompanying evidence. This form of inquiry is called an “admission” in the legal field. The person receiving this document must provide an “Admit” or “Deny” answer to each factual statement. The government, who is the moving party in this case, has the burden of proving the existence of jurisdiction and liability PRIOR to attempting any enforcement or collection actions against the submitter:

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.

The questions are structured in such a way that the only answer that is consistent with the evidence and context of each question is “Admit”. To answer “Deny” is to argue against the supporting evidence provided for each question. The answer provided to each admission must be consistent with all the factual evidence provided and if it is not, the responding party must explain in the “Clarification” area of their answer why the evidence provided in support of the question is incorrect or not trustworthy.

At the end of the admissions, the recipient who completes these questions should sign under penalty of perjury, as required by [26 U.S.C. §6065](#). Failure of the person completing the questions to sign the legal birth name under penalty of perjury shall constitute an “Admit” to every question.

If the recipient of these admissions is not authorized to answer them, then the submitter insists that:

1. They be provided to someone within the receiving organization who can respond to each question.
2. That a letter be sent to the person who sent them the questions providing contact information of the person who will be responding to the admissions.

Note that this document does not constitute:

1. An attempt to impede the lawful administration of either state or federal revenue law. Instead, it is an attempt to ensure that the government respects and observes all of the Constitutional and lawful limits upon their authority to collect revenues and thereby fulfills its only function to protect and defend the Constitutional rights of all Americans.

"It is not the function of our Government to keep the citizen from falling into error; it is the function of the citizen to keep the government from falling into error."

[American Communications Association v. Douds, 339 U.S. 382, 442. (1950)]

2. An “argument” about anything, but simply a restatement of what the law and the courts say about a particular subject. Consequently, it is absolutely pointless to accuse the submitter of being “frivolous”. To accuse the submitter of being frivolous would indirectly be an admission that the government is lying to the public, because all questions are backed by evidence derived directly from the government.
3. A request for legal advice. More than adequate evidence is provided in support of each admission to establish the answer to each question in a way that is completely consistent with prevailing law and judicial precedent.

Finally, if additional authorities are cited for a particular conclusion in response to each question, the person answering the questions must observe the same constraints as the IRS itself in regards to the authority of cases cited. The constraints it must operate under are as follows, from the Internal Revenue Manual off the IRS website:

*"Decisions made at various levels of the court system... may be used by either examiners or taxpayers to support a position... **A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.** Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."*

[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05/14/99)

<http://www.irs.gov/irm/part4/ch10s11.html>]

2.2 Instructions to Recipient

1. For each question, check either the “Admit” or “Deny” blocks.
2. Add additional explanation in the “Clarification” block at the end of the question. You are also encouraged to add additional amplifying exhibits and explanation to your answers, and reference the section number and question number in your answers.
3. Any question left unanswered shall be deemed as “Admit” and constitute a default pursuant to Federal Rule of Civil Procedure 8(b)(6). To wit:

[III. PLEADINGS AND MOTIONS](#) > Rule 8.
[Rule 8. General Rules of Pleading](#)

(b) Defenses; Admissions and Denials.

(6) Effect of Failing to Deny.

An allegation — other than one relating to the amount of damages — is admitted if a responsive pleading is required and the allegation is not denied. If a responsive pleading is not required, an allegation is considered denied or avoided.

4. If the whole questionnaire is left unanswered, then the answer to all questions by the recipient shall be deemed to be “Admit” and constitute a default under Federal Rule of Civil Procedure 8(b)(6).
5. Sign and date the end using blue original ink.
6. Photocopy.
7. Retain the copy for yourself and give the original to the requester.

2.3 Admissions

2.3.1 Status

1. Admit that the ONLY “individual” defined in the I.R.C. is a statutory “alien”:

26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(ii) Nonresident alien individual.

The term nonresident alien individual means persons described in section 7701(b)(1)(B), alien individuals who are treated as nonresident aliens pursuant to § 301.7701(b)-7 of this chapter for purposes of computing their U.S. tax liability, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under § 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013(g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the above “individual” is the SAME “individual” mentioned in the upper left corner of the IRS Form 1040 as “U.S. Individual”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that no one can force you to become a “resident” against your will without violating the Thirteenth Amendment prohibition against involuntary servitude.

"That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services [in their entirety]. This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name."

[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that you cannot be a “resident” of a place you have never been to and that it is FRAUD to declare oneself a “resident” of the “United States” if one has never physically lived there.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2.3.2 Which “United States”?

1. Admit that the term “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) is the geographic region over which Subtitle A of the Internal Revenue Code is defined to apply.

"The term 'United States' may be used in any one of several senses. [1] It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. [2] It may designate the territory over which the sovereignty of the United States extends, [3] or it may be the collective name of the states which are united by and under the Constitution."

[Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945)]

#	U.S. Supreme Court Definition of “United States” in Hooven	Context in which usually used	Referred to in this article as	Interpretation
1	“It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations.”	International law	“United States*”	“These <u>united States</u> ,” when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where “U.S.” refers to the sovereign society. You are a “Citizen of the United States” like someone is a Citizen of France, or England. We identify this version of “United States” with a single asterisk after its name: “United States*” throughout this article.
2	“It may designate the territory over which the sovereignty of the United States extends, or”	Federal law Federal forms	“United States**”	“The United States (the District of Columbia, possessions and territories)”. Here Congress has exclusive legislative jurisdiction. In this sense, the term “United States” is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a “citizen of the United States.” This is the definition used in most “Acts of Congress” and federal statutes. We identify this version of “United States” with two asterisks after its name: “United States**” throughout this article. This definition is also synonymous with the “United States” corporation found in 28 U.S.C. §3002(15)(A).

#	U.S. Supreme Court Definition of "United States" in <i>Hooven</i>	Context in which usually used	Referred to in this article as	Interpretation
3	"...as the collective name for the states which are united by and under the Constitution."	Constitution of the United States	"United States***"	"The <u>several States</u> which is the <u>united States of America</u> ." Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the Congress does not have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a " <u>Citizen of these united States</u> ." This is the definition used in the Constitution for the United States of America. We identify this version of "United States" with a three asterisks after its name: "United States***" throughout this article.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the term "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) is the geographic region over which Subtitle A of the Internal Revenue Code is defined to apply.

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

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

(9) *United States*

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

(10) *State*

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

4 U.S. Code § 110. Same; definitions

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that the term "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) has the same meaning as United States** identified by the U.S. Supreme Court in *Hooven* and *Allison v. Evatt* above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that there is no other definition of "United States" applying to subtitle A of the Internal Revenue Code which might modify or enlarge the definition of "United States" found above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

5. Admit the term “[United States](#)” as defined geographically in the Internal Revenue Code Subtitle A describes areas under exclusive federal jurisdiction and excludes areas under exclusive state legislative jurisdiction.

See: <http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

6. Admit that the rules of statutory construction state the following:

*“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]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

7. Admit that the rules of statutory construction above apply to the interpretation of all statutes, including the Internal Revenue Code and all 50 titles of the [U.S. Code](#).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

8. Admit that observing the rules of statutory construction above and the following Supreme Court rulings in the case of the definition of “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) results in excluding states of the Union from the definition of “[United States](#)”.

“It should never be held that Congress intends to supersede or by its legislation suspend the exercise of the police powers of the States, even when it may do so, unless its purpose to effect that result is clearly manifested.”
[Reid v. Colorado, [187 U.S. 137](#), 148 (1902)]

“The principle thus applicable has been frequently stated. It is that the Congress may circumscribe its regulation and occupy a limited field, and that the intention to supersede the exercise by the State of its authority as to matters not covered by the federal legislation is not to be implied unless the Act of Congress fairly interpreted is in conflict with the law of the State. See Savage v. Jones, [225 U.S. 501, 533](#).”
[Atchison, T. & S. F. R. Co. v. Railroad Commission, [283 U.S. 380, 392](#)–393 (1931)]

“If Congress is authorized to act in a field, it should manifest its intention clearly. It will not be presumed that a federal statute was intended to supersede the exercise of the power of the state unless there is a clear manifestation of intention to do so. The exercise of federal supremacy is not lightly to be presumed.”
[Schwartz v. Texas, [344 U.S. 199](#), 202-203 (1952)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

9. Admit that the term “[United States](#)” as used in the Constitution and “[United States](#)” and as used in [26 U.S.C. §7701](#)(a)(9) and (a)(10) refer to two mutually exclusive geographical areas.

1 **“Foreign Laws:** *“The laws of a foreign country or sister state. In conflicts of law, the legal principles of*
2 *jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,*
3 *and in that respect are called ‘jus receptum’.”*
4 *[Black’s Law Dictionary, Sixth Edition, p. 647]*

5 **“Foreign States:** *“Nations outside of the United States...Term may also refer to another state; i.e. a sister state.*
6 *The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the*
7 *action is brought; and hence, one state of the Union is foreign to another, in that sense.”*
8 *[Black’s Law Dictionary, Sixth Edition, p. 648]*

9 YOUR ANSWER: ___Admit ___Deny

10 CLARIFICATION:_____

- 11
12 10. Admit that all earnings originating within the “United States” defined in 26 U.S.C. §7701(a)(9) and (a)(10) fall within
13 the classification of a “trade or business” under 26 U.S.C. §864(c)(3).

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

16 (c) Effectively connected income, etc.

17 (3) Other income from sources within United States

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

21
22 **Income Subject to Tax**

23 *Income from sources outside the United States that is not effectively connected with a trade or business in the*
24 *United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even*
25 *if you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving*
26 *it and before the end of the year.*
27 [\[IRS Publication 519 \(2000\), p. 26\]](#)

28
29 YOUR ANSWER: ___Admit ___Deny

30 CLARIFICATION:_____

- 31
32 11. Admit that the ONLY place where EVERYTHING is connected with a public office/”trade or business” in the U.S.
33 government is the government itself, and hence, the term “United States” as used in the phrase “sources within the
34 United States” within the I.R.C. Subtitle A can ONLY mean the GOVERNMENT of the United States and NOT any
35 geographic place.

36
37 *“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original*
38 *record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a*
39 *direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could*
40 *act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature*
41 *for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might*
42 *be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could*
43 *not legislate for the District under art. 1, 8, giving to Congress the power ‘to lay and collect taxes, imposts, and*
44 *excises, which ‘shall be uniform throughout the United States,’ inasmuch as the District was no part of the*
45 *United States [described in the Constitution]. It was held that the grant of this power was a general one without*
46 *limitation as to place, and consequently extended to all places over which the government extends; and that it*
47 *extended to the District of Columbia as a constituent part of the United States. The fact that art. 1, 2, declares*
48 *that ‘representatives and direct taxes shall be apportioned among the several states . . . according to their*
49 *respective numbers’ furnished a standard by which taxes were apportioned, but not to exempt any part of the*
50 *country from their operation. The words used do not mean that direct taxes shall be imposed on states only which*
51 *are represented, or shall be apportioned to representatives; but that direct taxation, in its application to states,*
52 *shall be apportioned to numbers.’ That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the*
53 *census, was applicable to the District of Columbia, and will enable Congress to apportion on it its just and equal*
54 *share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is*

within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to all the states. They therefore may, without violence, be understood to give a rule when the territories shall be taxed, without imposing the necessity of taxing them.'"
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

2.3.3 Citizenship

For additional information on the subjects covered in this section, please refer to:

<p>Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006 http://sedm.org/Forms/FormIndex.htm</p>

1. Admit that if “United States” in the phrase “sources within the United States” means the GOVERNMENT, and no geographic place, then the statutory terms “U.S. citizen” and “U.S. resident” can only be synonyms for the government and have nothing to do with the nationality of the “person”:

"A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only."
[19 Corpus Juris Secundum, Corporations, §886 (2003)]

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701.
[Sec. 7701. - Definitions](#)
(a)(30) [United States](#) person

The term "United States person" means -

- (A) a [citizen](#) or [resident](#) of the United States,
(B) a domestic partnership,
(C) a domestic [corporation](#),
(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
(E) any trust if -
(i) a court within the United States is able to exercise primary supervision over the administration of the trust,
and
(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

2. Admit that because there are THREE definitions for the term “[United States](#)”, according to the U.S. Supreme Court in *Hooven and Allison v. Evatt* earlier, then there are potentially THREE distinctly different types of “citizens of the United States”, depending on which definition is implied.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3. Admit that it is up to NO ONE BUT ME to decide WHICH of the three types of “citizens” I want to be, because choice of citizenship is an act of First Amendment political association that cannot be coerced.

[TITLE 22](#) > [CHAPTER 38](#) > § 2721
[§ 2721. Impermissible basis for denial of passports](#)

A passport may not be denied issuance, revoked, restricted, or otherwise limited because of any speech, activity, belief, affiliation, or membership, within or outside the United States, which, if held or conducted within the United States, would be protected by the first amendment to the Constitution of the United States.

“The citizen cannot complain, because he has voluntarily submitted himself to such a form of

government. He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each within its own jurisdiction.”

[United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that a human being who did not “voluntarily submit” himself as above by choosing a domicile in the “United States” would be called a “non-citizen national”, just like foreigners visiting here who retain their domicile in a foreign country are called “nationals”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that DOMICILE rather than one’s NATIONALITY is the origin of the government’s authority to tax:

“domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges.”

[Black's Law Dictionary, Sixth Edition, p. 485]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that a passport is evidence of ALLEGIANCE rather than DOMICILE.

“No passport shall be granted or issued to or verified for any other persons than those owing allegiance, whether citizens or not, to the United States.”

[22 U.S.C. §212]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that the only status within Title 8 of the U.S. code connected EXCLUSIVELY and ONLY with “allegiance” is that of a “national”.

8 U.S.C. §1101: Definitions

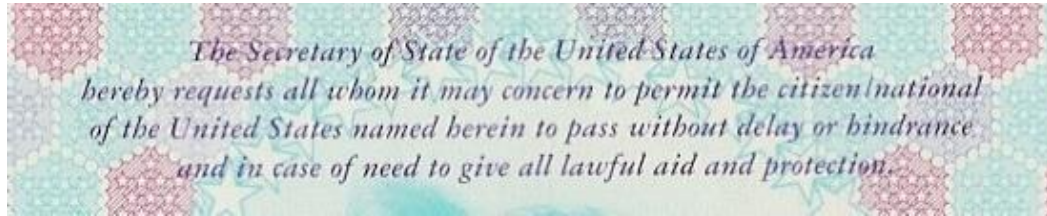
(a) As used in this chapter—

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 8. Admit that U.S.A. passport identifies TWO groups of people eligible to receive it: “citizen” OR “national”:



2
3 “citizen/national”= “citizen” OR “national”

4 “/”= “virgule”

5 YOUR ANSWER: ____Admit ____Deny

6
7 CLARIFICATION:_____

8 9. Admit that one can be a “national” WITHOUT being a statutory “citizen” under 8 U.S.C. §1401:

9 “7 Foreign Affairs Manual (F.A.M.), §012(a)

10 a. U.S. Nationals Eligible for Consular Protection and Other Services:

11 **Nationality is the principal relationship that connects an individual to a State.** International law recognizes the
12 right of a State to afford diplomatic and consular protection to its **nationals** and to represent their interests.
13 **Under U.S. law the term "national" is inclusive of citizens but "citizen" is not inclusive of nationals. All U.S.**
14 **citizens are U.S. nationals.** Section 101(a)(22) INA (8 U.S.C. 1101(a)(22)) provides that the term "national of
15 the United States" means (A) a citizen of the United States, or (B) a person who, though not a citizen of the United
16 States, owes permanent allegiance to the United States. U.S. nationals are eligible for U.S. consular protection.
17 [SOURCE: <http://www.state.gov/documents/organization/86556.pdf>]

18 YOUR ANSWER: ____Admit ____Deny

19
20 CLARIFICATION:_____

21 10. Admit that the only type of “residence” within the I.R.C. is one connected to aliens and that “citizens” cannot have a
22 “residence” within the I.R.C. as statutorily defined:

23 Title 26: Internal Revenue
24 [PART I—INCOME TAXES](#)
25 [nonresident alien individuals](#)
26 [§ 1.871-2 Determining residence of alien individuals.](#)

27 (b) **Residence defined.**

28 An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United
29 States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard**
30 **to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is
31 not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his
32 stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be**
33 **promptly accomplished is a transient but, if his purpose is of such a nature that an extended stay may be**
34 **necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States,**
35 **he becomes a resident,** though it may be his intention at all times to return to his domicile abroad when the
36 purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is
37 limited to a definite period by the immigration laws is not a resident of the United States within the meaning of
38 this section, in the absence of exceptional circumstances.

39
40 YOUR ANSWER: ____Admit ____Deny

41
42 CLARIFICATION:_____

11. Admit that the term “resident” as used in the I.R.C. Subtitle A means someone engaged in a “trade or business”, and has nothing to do with the nationality or physical location of the person.

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons. (4-1-04)

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

12. Admit that a public officer lawfully exercising a public office within a federal corporation is treated as having an effective civil domicile in the place of incorporation of the corporation, which for the “United States” government corporation is the District of Columbia.

IV. PARTIES > Rule 17.

Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
(2) for a corporation [the “United States”, in this case, or its officers on official duty representing the corporation], by the law under which it was organized [laws of the District of Columbia]; and
(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) 28 U.S.C. §§ 754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

2.3.4 Taxpayer Identification Numbers (TINs)

For additional information on the subjects covered in this section, please refer to:

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

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

1. Admit that nonresident aliens may only be required to use Taxpayer Identification Numbers if they are engaged in a “trade or business”, which 26 U.S.C. §7701(a)(26) defines as a public office in the U.S. government.

26 C.F.R. §301.6109-1(b)

(b) Requirement to furnish one's own number—

(1) U.S. persons.

Every U.S. person who makes under this title a return, statement, or other document must furnish its own taxpayer identifying number as required by the forms and the accompanying instructions.

(2) Foreign persons.

The provisions of paragraph (b)(1) of this section regarding the furnishing of one's own number shall apply to the following foreign persons--

(i) A foreign person that has income effectively connected with the conduct of a U.S. trade or business at any time during the taxable year;

(ii) A foreign person that has a U.S. office or place of business or a U.S. fiscal or paying agent at any time during the taxable year;

(iii) A nonresident alien treated as a resident under section 6013(g) or (h);

(iv) A foreign person that makes a return of tax (including income, estate, and gift tax returns), an amended return, or a refund claim under this title but excluding information returns, statements, or documents;

(v) A foreign person that makes an election under Sec. 301.7701-3(c);

(vi) A foreign person that furnishes a withholding certificate described in Sec. 1.1441-1(e)(2) or (3) of this chapter or Sec. 1.1441-5(c)(2)(iv) or (3)(iii) of this chapter to the extent required under Sec. 1.1441-1(e)(4)(vii) of this chapter;

(vii) A foreign person whose taxpayer identifying number is required to be furnished on any return, statement, or other document as required by the income tax regulations under section 897 or 1445. This paragraph (b)(2)(vii) applies as of November 3, 2003; and

(viii) A foreign person that furnishes a withholding certificate described in Sec. 1.1446-1(c)(2) or (3) of this chapter or whose taxpayer identification number is required to be furnished on any return, statement, or other document as required by the income tax regulations under section 1446. This paragraph (b)(2)(viii) shall apply to partnership taxable years beginning after May 18, 2005, or such earlier time as the regulations under Sec. 1.1446-1 through 1.1446-5 of this chapter apply by reason of an election under Sec. 1.1446-7 of this chapter.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

2. Admit that those nonresident aliens who use a Taxpayer Identification Number but who do not lawfully occupy a public office in the U.S. Government are committing the crime of impersonating a public officer in violation of 18 U.S.C. §912.

[TITLE 18 > PART I > CHAPTER 43 > § 912](#)

[§ 912. Officer or employee of the United States](#)

Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3. Admit that nonresident aliens not engaged in a statutory “trade or business” under 26 U.S.C. §7701(a)(26) are expressly exempted from the requirement to furnish a Taxpayer Identification Number.

[Title 31: Money and Finance: Treasury](#)

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

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

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

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

[...]

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2.3.5 **Federal jurisdiction**

For additional information on the subjects covered in this section, please refer to:

1. Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>
2. Federal Enforcement Authority Within States of the Union, form #05.032
<http://sedm.org/Forms/FormIndex.htm>
3. Tax Deposition Questions, Form #03.016
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

1. Admit that the word “Internal” in the phrase “INTERNAL Revenue Service” means internal to the United States federal corporation and not internal to the geographical “United States”.

*“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the United States [described in the Constitution]. **It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States.**”*

[Downes v. Bidwell, 182 U.S. 244 (1901)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the phrase “wherever the government extends” in Downes v. Bidwell, [182 U.S. 244](#) (1901) above includes ONLY the offices, chattel, and land owned by the government and excludes absolutely owned PRIVATE property, meaning property whose ownership and control is not shared with any government.

“Ownership of property is either absolute or qualified. The ownership of property is absolute when a single person has the absolute dominion over it, and may use it or dispose of it according to his pleasure, subject only to general laws. The ownership is qualified when it is shared with one or more persons, when the time of enjoyment is deferred or limited, or when the use is restricted. Calif. Civil Code, §§678-680.”
[Black’s Law Dictionary, Sixth Edition, p. 1106]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 3. Admit that public offices of the “United States” federal corporation are agents and officers of THE federal corporation
2 defined above in 28 U.S.C. §3002(15)(A).

3 *TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE*
4 *PART VI - PARTICULAR PROCEEDINGS*
5 *CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE*
6 *SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS*
7 *Sec. 3002. Definitions*

8 (15) *“United States” means -*
9 (A) *a Federal corporation;*
10 (B) *an agency, department, commission, board, or other entity of the United States; or*
11 (C) *an instrumentality of the United States.*

12
13 YOUR ANSWER: ____Admit ____Deny

14
15 CLARIFICATION:_____

16 4. Admit that those who are public officers of the “United States” federal corporation are unavoidably engaged in a “trade
17 or business” as defined in 26 U.S.C. §7701(a)(26).

18 *26 U.S.C. §7701(a)(26)*

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

20 YOUR ANSWER: ____Admit ____Deny

21
22 CLARIFICATION:_____

23 5. Admit that the federal government has no legislative jurisdiction within states of the Union according to the U.S.
24 Supreme Court.

25 *“It is no longer open to question that the general [federal] government, unlike the states, Hammer v. Dagenhart,*
26 *247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of*
27 *the internal affairs of the states; and emphatically not with regard to legislation.”*
28 *[Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]*
29 _____

30 *“But very different considerations apply to the internal commerce or domestic trade of the States. Over this*
31 *commerce and trade Congress has no power of regulation [or taxation] nor any direct control. This power*
32 *belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a*
33 *State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly*
34 *granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive*
35 *power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It*
36 *is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports,*
37 *and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus*
38 *limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing*
39 *subjects. Congress cannot authorize a trade or business within a State in order to tax it.”*
40 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

41
42 YOUR ANSWER: ____Admit ____Deny

43
44 CLARIFICATION:_____

45 6. Admit that Subtitle A of the Internal Revenue Code qualifies as “legislation” with respect to the above court ruling(s).

46 YOUR ANSWER: ____Admit ____Deny

47
48 CLARIFICATION:_____

7. Admit that because the Subtitle A of the Internal Revenue Code qualifies as “legislation”, then its jurisdiction does not include areas internal to states of the Union, excepting possibly federal areas under the exclusive jurisdiction of the United States and coming under [Article 1](#), Section 8, Clause 17 of the Constitution.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that the District of Columbia and the territories and possessions of the United States are outside of areas within the exclusive jurisdiction of states of the Union and outside the “[United States](#)” as used in the Constitution.

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

*“The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state.' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, '**as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution , . . . and excludes from the term the signification attached to it by writers on the law of nations.**' This case was followed in Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825, and quite recently in Hooe v. Jamieson, [166 U.S. 395](#), 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. **The same rule was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.'** In Scott v. Jones, 5 How. 343, 12 L.Ed. 181, and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress.”*
[Downes v. Bidwell, 182 U.S. 244 (1901), emphasis added]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that the District of Columbia and territories and possessions of the United States are subject to the exclusive legislative jurisdiction of the federal government under Article 1, Section 8, Clause 17 of the Constitution.

[United States Constitution, Article 1, Section 8, Clause 17](#)

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards and other needful Buildings;--And

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that IRS Form 1040 (not 1040NR, but 1040) is intended to be submitted only by those who are “citizens or residents” of the “[United States](#)”.

*1040A 11327A Each
U.S. Individual Income Tax Return*

Annual income tax return filed by citizens and residents of the United States. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

11. Admit that those who do not maintain a “domicile” within the District of Columbia or the territories or possessions of the United States do not qualify as either “citizens” or “residents” of the “United States” as used above.

***domicile.** A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges. The established, fixed, permanent, or ordinary dwellingplace or place of residence of a person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to which business or pleasure may temporarily call him. See also Abode; Residence.*

"Citizenship," "habitaney," and "residence" are severally words which in particular cases may mean precisely the same as "domicile," while in other uses may have different meanings.

"Residence" signifies living in particular locality while "domicile" means living in that locality with intent to make it a fixed and permanent home. Schreiner v. Schreiner, Tex.Civ.App., 502 S.W.2d. 840, 843.

*For purpose of federal diversity jurisdiction, "citizenship" and "domicile" are synonymous. Hendry v. Masonite Corp., C.A.Miss., 455 F.2d. 955.
[Black's Law Dictionary, Sixth Edition, p. 485]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that under 4 U.S.C. §72, all those exercising a “public office” within the federal government must do so in the District of Columbia and NOT elsewhere.

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

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

<https://www.law.cornell.edu/uscode/text/4/72>

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION:_____

13. Admit that there is no provision of law extending “public offices” to any state of the Union as required by the above positive law statute.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION:_____

14. Admit that 48 U.S.C. §1612(a) extends the authority of the Secretary of the Treasury to enforce Title 26, Subchapter F to the Virgin Islands.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION:_____

1 15. Admit that Congress has not “expressly” extended the authority of the Secretary of the Treasury to any one of the
2 several states of the Union.

3 YOUR ANSWER (circle one): Admit/Deny

4 CLARIFICATION:_____

5 16. Admit that there is no statutory authority or [Treasury Order](#) which would “expressly” extend the authority of the
6 Secretary outside the District of Columbia to the several Union states.

7 YOUR ANSWER (circle one): Admit/Deny

8 CLARIFICATION:_____

9 17. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to establish internal revenue districts.

10 [TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter B > § 7621](#)
11 [§ 7621. Internal revenue districts](#)

12 (a) *Establishment and alteration*

13 *The President shall establish convenient internal revenue districts for the purpose of administering the internal*
14 *revenue laws. The President may from time to time alter such districts.*

15 (b) *Boundaries*

16 For the purpose mentioned in subsection (a), the President may subdivide any State, or the District of Columbia, or
17 may unite into one district two or more States.

18 YOUR ANSWER (circle one): Admit/Deny

19 CLARIFICATION:_____

20 18. Admit that the United States Constitution forbids the President of the United States to “join or divide” any state of the
21 Union.

22 *United States Constitution*
23 *Article 4, Section 3, Clause 1*

24 *New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within*
25 *the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of*
26 *States, without the Consent of the Legislatures of the States concerned as well as of the Congress.*

27 YOUR ANSWER (circle one): Admit/Deny

28 CLARIFICATION:_____

29 19. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to join or divide “States”:

30 YOUR ANSWER (circle one): Admit/Deny

31 CLARIFICATION:_____

32 20. Admit that pursuant [26 U.S.C. §7621](#), the President has not authorized any part of any state of the Union to be part of
33 any internal revenue district.

34 YOUR ANSWER (circle one): Admit/Deny

35 CLARIFICATION:_____

21. Admit that the “State” referred to in [26 U.S.C. §7621](#) above is a federal “State” defined in 4 U.S.C. §110(d), which is a territory or possession of the United States and includes no part of any state of the Union:

[TITLE 4 > CHAPTER 4 > § 110](#)
[§ 110. Same; definitions](#)

As used in sections 105–109 of this title—

(d) The term “State” includes any Territory or possession of the United States.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

22. Admit that the states of the Union are not “territories” of the United States:

Corpus Juris Secundum Legal Encyclopedia
Territories
“§1. Definitions, Nature, and Distinctions

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

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

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

“As used in this title, the term ‘territories’ generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states.”
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003), Emphasis added]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

23. Admit that pursuant to [Executive Order 10289](#), the President has delegated to the Secretary of the Treasury the authority to establish internal revenue districts.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

24. Admit that the Secretary of the Treasury has not established internal revenue districts which include any part of any state of the Union that is not federal territory or property.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

25. Admit that the only existing internal revenue district is the District of Columbia.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

26. Admit that pursuant to [26 U.S.C. §7601](#), the only place the IRS is authorized to search for taxable persons and property is within internal revenue districts created by the President.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

27. Admit that the term “[State](#)” as used in the Constitution includes states of the Union and excludes territories and possessions of the United States or the “State” mentioned in 4 U.S.C. §110(d).

*"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. **The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution, . . . and excludes from the term the signification attached to it by writers on the law of nations.** This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In *Scott v. Jones*, 5 How. 343, 12 L.Ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress." [Downes v. Bidwell, [182 U.S. 244](#) (1901)]*

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

28. Admit that the term “[State](#)” as defined in [4 U.S.C. §110\(d\)](#) refers to a territory or possession of the United States pursuant to the Buck Act.

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - THE STATES

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

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

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

29. Admit that the term “[State](#)” as used [4 U.S.C. §110\(d\)](#) is the “State” upon which state income taxes are levied pursuant to the Buck Act, 4 U.S.C. §§105-113.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

1 30. Admit that states of the Union are foreign, for the purposes of federal legislative jurisdiction, for most federal subject
2 matters.

3 *Foreign States:* "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
4 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
5 action is brought; and hence, one state of the Union is foreign to another, in that sense."
6 [Black's Law Dictionary, 6th Edition, p. 648]

7 *Foreign Laws:* "The laws of a foreign country or sister state."
8 [Black's Law Dictionary, 6th Edition, p. 647]

9 *Dual citizenship.* Citizenship in two different **countries**. Status of citizens of United States who reside
10 within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein
11 they reside.
12 [Black's Law Dictionary, Sixth Edition, page 498]

13 YOUR ANSWER (circle one): Admit/Deny

14 CLARIFICATION:_____

- 15 31. Admit that following are the only subject matters for which the states of the Union are "domestic" for the purposes of
16 federal legislative jurisdiction, pursuant to the authority of the Constitution of the United States of America.
- 17 a. Counterfeiting pursuant to Article 1, Section 8, Clause 5 of the United States Constitution.
 - 18 b. Postal matters pursuant to Article 1, Section 8, Clause 7 of the United States Constitution.
 - 19 c. Foreign commerce pursuant to Article 1, Section 8, Clause 3 of the United States Constitution.
 - 20 d. Treason pursuant to Article 4, Section 2, Clause 2 of the United States Constitution.
 - 21 e. Property, contracts, and franchises of the U.S. Government coming under [Article 4](#), Section 3, Clause 2 of the
22 United States Constitution.
 - 23 f. Jurisdiction over aliens (foreign nationals who are NOT state nationals), which is a foreign relations issue
24 reserved exclusively to the federal and not state government. See Chae Chan Ping v. U.S., 130 U.S. 581 (1889).

25 YOUR ANSWER (circle one): Admit/Deny

26 CLARIFICATION:_____

- 27 32. Admit that what makes a human being a statutory "U.S. citizen" under [8 U.S.C. §1401](#) is a legal domicile on federal
28 territory.

29 *"The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special
30 purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is
31 styled by Vattel [in his book The Law of Nations as] "domicile," which he defines to be "a habitation fixed in any
32 place, with an intention of always staying there." Such a person, says this author, becomes a member of the new
33 society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens,
34 but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of
35 domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing
36 there, either tacitly or by an express declaration. Vatt. [Law Nat.](#) pp. 92, 93. Grotius nowhere uses the word
37 "domicile," but he also distinguishes between those who stay in a foreign country by the necessity of their
38 affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former
39 he denominates "strangers," and the latter, "subjects." The rule is thus laid down by Sir Robert Phillimore:*

40 *There is a class of persons which cannot be, strictly speaking, included in either of these denominations of
41 naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their
42 native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They have
43 not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de
44 facto, though not de jure, citizens of the country of their [new chosen] domicile.*
45 [Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

46 YOUR ANSWER (circle one): Admit/Deny

47 CLARIFICATION:_____

1 33. Admit that there is no provision of currently enacted law, including “judge-made law” that “expressly extends” beyond
2 the District of Columbia and the Virgin Islands: 1. Enforcement of the Internal Revenue Code by the IRS; 2. “Public
3 offices” needed to conduct said enforcement.

4 YOUR ANSWER (circle one): Admit/Deny

5 CLARIFICATION: _____

6 34. Admit that because there is neither legislative authority to enforce the Internal Revenue Code in states of the Union,
7 nor any Treasury order that establishes internal revenue districts within any state of the Union, that the states of the
8 Union are “foreign” with respect to the jurisdiction of [Internal Revenue Code, Subtitle A](#).

9 YOUR ANSWER (circle one): Admit/Deny

10 CLARIFICATION: _____

11 35. Admit that according to the U.S. Supreme Court, the taxing powers of Congress do not extend into any state of the
12 Union.

13 *"It is no longer open to question that the general government, unlike the states, [Hammer v. Dagenhart](#), [247](#)
14 [U.S. 251, 275](#), [38 S.Ct. 529](#), [3 A.L.R. 649](#), [Ann.Cas.1918E 724](#), possesses no inherent power in respect of the
15 [internal affairs of the states; and emphatically not with regard to legislation.](#)"*
16 *[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]*

17
18 *"The difficulties arising out of our dual form of government and the opportunities for differing opinions
19 concerning the relative rights of state and national governments are many; [but for a very long time this court](#)
20 [has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their](#)
21 [political subdivisions](#). The same basic reasoning which leads to that conclusion, we think, requires like limitation
22 upon the power which springs from the bankruptcy clause. *United States v. Butler*, *supra*."*
23 *[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]*

24 YOUR ANSWER (circle one): Admit/Deny

25 CLARIFICATION: _____

26 **2.3.6 Liability**

27 For additional information on the subjects covered in this section, please refer to:

- 28 1. [Tax Deposition Questions](#), Form #03.016, Section 1: Liability.
29 <http://sedm.org/Forms/FormIndex.htm>
30 2. [Sovereignty Forms and Instructions Online](#), Form #10.004, Cites By Topic: “liability”
31 <http://famguardian.org/TaxFreedom/CitesByTopic/Liability.htm>
32 3. [Great IRS Hoax](#), Form #11.302, Section 5.5: Why We Aren’t Liable to File Tax Returns or Keep Records
33 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
34 4. [Great IRS Hoax](#), Form #11.302, Section 5.6: Why We Aren’t Liable to Pay Income Tax
35 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

36 _____

37 1. Admit that the only statute within Internal Revenue Code which makes a person liable for the tax described in Subtitle
38 A is withholding agents on nonresident aliens found in [26 U.S.C. §1461](#).

39
40 YOUR ANSWER: ____ Admit ____ Deny

41
42 CLARIFICATION: _____

1 2. Admit that there is no other statute applicable within [I.R.C. Subtitle A](#) which creates a duty or liability for the average
2 American domiciled in a state of the Union.

3
4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

7 3. Admit that the only condition in which a “citizens or residents of the United States” can owe a tax under the I.R.C. is
8 when they are abroad pursuant to [26 U.S.C. §911](#).

9
10 YOUR ANSWER: ____Admit ____Deny

11
12 CLARIFICATION:_____

13 4. Admit that there is no statute within the Internal Revenue Code Subtitle A which institutes a tax upon “citizens or
14 residents of the United States” when they are NOT “abroad” pursuant to [26 U.S.C. §911](#).

15
16 YOUR ANSWER: ____Admit ____Deny

17
18 CLARIFICATION:_____

19 5. Admit that the term “abroad” is nowhere defined in the Internal Revenue Code or the Treasury Regulations.

20
21 YOUR ANSWER: ____Admit ____Deny

22
23 CLARIFICATION:_____

24 6. Admit that the term “abroad” cannot lawfully include any part of a state of the Union.

25
26 YOUR ANSWER: ____Admit ____Deny

27
28 CLARIFICATION:_____

29 7. Admit that what “citizens and residents of the United States” mentioned in [26 U.S.C. §911](#) have in common is a legal
30 domicile in the “United States”, which is described in 26 U.S.C. §911(d)(3) as an “abode”.

31 *Abode. One's home; habitation; place of dwelling; or residence. Ordinarily means "domicile." Living place*
32 *impermanent in character. Fowler v. Fowler, 156 Fla. 316, 22 So.2d. 817, 818. The place where a person*
33 *dwells. In re Erickson, 18 N.J.Misc. 5, 10 A.2d. 142, 146. Residence of a legal voter. Pope v. Board of Education*
34 *Com'rs, 370 Ill. 196, 18 N.E.2d. 214, 216. Fixed place of residence for the time being. Augustus Co., for Use of*
35 *Bourgeois v. Manzella, 19 N.J.Misc. 29, 17 A.2d. 68, 70. For service of process, one's fixed place of residence*
36 *for the time being; his "usual place of abode." Fed.R. Civil P.4. Kurilla v Roth, 132 N.J.L. 213, 38 A.2d. 862,*
37 *864. See Domicile; Residence.*
38 *[Black's Law Dictionary, Sixth Edition, p. 7]*

39
40 YOUR ANSWER: ____Admit ____Deny

41
42 CLARIFICATION:_____

43 8. Admit that only “aliens” can have a “residence” under I.R.C. Subtitle A and that there is no provision within the I.R.C.
44 which associates either a “national” or a “citizen” with a “residence”.

45 *Title 26: Internal Revenue*
46 *PART 1—INCOME TAXES*
47 *nonresident alien individuals*
48 *§ 1.871-2 Determining residence of alien individuals.*

49 *(b) Residence defined.*

An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. Whether he is a transient is determined by his intentions with regard to the length and nature of his stay. A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident, though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that the “abode” within the “United States” described in [26 U.S.C. §911](#)(d)(3) is the same “United States” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10).

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

(a)(9) United States

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

(a)(10) State

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2.3.7 How One “volunteers” to participate in the “trade or business” franchise

For additional information on the subjects covered in this section, please refer to:

1. [Tax Deposition Questions](#), Section 1
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
2. [Great IRS Hoax](#), Form #11.302, Sections 5.4 through 5.4.27.8 entitled “The ‘Voluntary’ Aspect of Income Taxes
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
3. [Requirement for Consent](#), Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that if the I.R.C. Subtitle A describes a franchise agreement or contract, then it doesn’t need a liability statute.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the term “wages” includes only amounts earned in connection with employment under which a W-4 is in place.

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

(a) In general.

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

(b) Remuneration for services.

(1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this section include any remuneration for services performed by an employee for an employer which, without regard to this section, does not constitute wages under section 3401(a). For example, remuneration for services performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and 31.3401(d)-1 for the definitions of “employee” and “employer”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that a person who never submitted a IRS Form W-4 in the context of their private employment cannot earn “wages” as defined above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that a “voluntary withholding agreement” or “agreement” is a contract.

“Agreement. A meeting of two or more minds; a coming together in opinion or determination; the coming together in accord of two minds on a given proposition. In law, a concord of understanding and intention between two or more parties with respect to the effect upon their relative rights and duties, of certain past or future facts or performances. The consent of two or more persons concurring respecting the transmission of some property, right, or benefits, with the view of contracting an obligation, a mutual obligation.

“A manifestation of mutual assent on the part of two or more persons as to the substance of a contract. Restatement, Second, Contracts, §3.

“The act of two or more persons, who unite in expressing a mutual and common purpose, with the view of altering their rights and obligations. The union of two or more minds in a thing done or to be done; a mutual assent to do a thing. A compact between parties are there are thereby subjected to the obligation or to whom the contemplated right is thereby secured. “
[Black’s Law Dictionary, Sixth Edition, p. 67]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit the IRS Form W-4 is entitled “Employee Withholding Allowance Certificate” says NOTHING about the formation of a “contract” or “agreement” anywhere on the form.

See the following for IRS form W-4: http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormw4_01.pdf

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that no federal legislative jurisdiction within states of the Union is required in order to enforce a private contract called a W-4 between a sovereign American and the federal government in a federal court.

“Independent of these views, there are many considerations which lead to the conclusion that the power to impair contracts, by direct action to that end, does not exist with the general [federal] government. In the first

place, one of the objects of the Constitution, expressed in its preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was justly said by the late Chief Justice, in *Hepburn v. Griswold*, to inference or conjecture. As he observes, at the time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of compact were established between the people of the original States and the people of the Territory, for the purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty, upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in the just preservation of rights and property, 'no law ought ever to be made, or have force in the said Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and without fraud previously formed.' The same provision, adds the Chief Justice, found more condensed expression in the prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though the prohibition is not applied in terms to the government of the United States, he expressed the opinion, speaking for himself and the majority of the court at the time, that it was clear 'that those who framed and those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body of legislation, and that the justice which the Constitution was ordained to establish was not thought by them to be compatible with legislation [or judicial precedent] of an opposite tendency.' 8 Wall. 623. [99 U.S. 700, 765] Similar views are found expressed in the opinions of other judges of this court." [Sinking Fund Cases, 99 U.S. 700 (1878)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that consent to the constructive contract formed by signing and submitting the IRS Form W-4 must be procured voluntarily and absent duress in order to be legally enforceable against the parties to it.

"duress. Any unlawful threat or coercion used by a person to induce another to act (or to refrain from acting) in a manner he or she otherwise would not (or would). Subjecting person to improper pressure which overcomes his will and coerces him to comply with demand to which he would not yield if acting as free agent. *Head v. Gadsden Civil Service Bd.*, Ala.Civ.App., 389 So.2d. 516, 519. Application of such pressure or constraint as compels man to go against his will, and takes away his free agency, destroying power of refusing to comply with unjust demands of another. *Hau mont v. Security State Bank*, 220 Neb. 809, 374 N.W.2d. 2,6.

...

A contract entered into under duress by physical compulsion is void. Also, if a party's manifestation of assent to a contract is induced by an improper threat by the other party that leaves the victim no reasonable alternative, the contract is voidable by the victim. *Restatement, Second, Contracts* §§174, 175.

As a defense to a civil action, it must be pleaded affirmatively. *Fed.R.Civil P. 8(c)* ."
[Black's Law Dictionary, Sixth Edition, p. 504]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that threats by a private employer against prospective or current private employees to the effect that refusal to sign or submit an form W-4 will result in termination of employment or refusal to hire cannot be considered "voluntary" and must instead be considered to be instituted under duress.

"voluntary. Unconstrained by interference; unimpelled by another's influence; spontaneous; acting of oneself. *Coker v. State*, 199 Ga. 20, 33 S.E.2d 171, 174. Done by design or intention. Proceeding from the free and unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration; as, a voluntary deed." [Black's Law Dictionary, Sixth Edition, p. 1575]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that any contract obtained under duress is voidable and unenforceable against the party who was under the duress.

“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced. ¹ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced, ² and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. ³ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void. ⁴”
[American Jurisprudence 2d, Duress, §21 (1999)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that acts accomplished or liabilities contracted under duress are legally treated as having been performed by or executed by the source of the duress, and not the person acting under the duress.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that federal officials, including employees of the IRS, who condone or tolerate the imposition of duress are parties to it, and under federal law, become “accessories after the fact”, which is a criminal act.

[TITLE 18 > PART 1 > CHAPTER 1 > § 3](#)
[§ 3. Accessory after the fact](#)

Whoever, knowing that an offense against the United States has been committed, receives, relieves, comforts or assists the offender in order to hinder or prevent his apprehension, trial or punishment, is an accessory after the fact.

Except as otherwise expressly provided by any Act of Congress, an accessory after the fact shall be imprisoned not more than one-half the maximum term of imprisonment or (notwithstanding section 3571) fined not more than one-half the maximum fine prescribed for the punishment of the principal, or both; or if the principal is punishable by life imprisonment or death, the accessory shall be imprisoned not more than 15 years.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that an IRS form W-2 provided by a private employer on a W-2 creates at least a “presumption” of receipt of “wages” in block 1. This is because 26 C.F.R. §31.3401(a)-3 says that a person can only receive “wages” if they submit a W-4 agreement to their private employer.

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

*(a) In general. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, **the term “wages” includes the amounts described in paragraph (b)(1) of this section***

¹ Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

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

³ Faske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

⁴ Restatement 2d, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1 *with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References*
2 *in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section*
3 *(§31.3401(a)-3).*

4 (b) Remuneration for services. (1) Except as provided in subparagraph (2) of this paragraph, the amounts
5 referred to in paragraph (a) of this section include any remuneration for services performed by an employee for
6 an employer which, without regard to this section, does not constitute wages under section 3401(a). For example,
7 remuneration for services performed by an agricultural worker or a domestic worker in a private home (amounts
8 which are specifically excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are
9 amounts with respect to which a voluntary withholding agreement may be entered into under section 3402(p).
10 See §§31.3401(c)-1 and 31.3401(d)-1 for the definitions of "employee" and "employer".

11
12 YOUR ANSWER: ____Admit ____Deny

13
14 CLARIFICATION:_____

- 15 13. Admit that a nonzero amount for "wages" in block 1 of a W-2 form creates a rebuttable "presumption" in the mind of
16 the IRS that the subject of the W-2 completed and submitted an IRS Form W-4 to their private employer.

17 See preceding question, [26 C.F.R. §31.3401\(a\)-3\(a\)](#) .

18 YOUR ANSWER: ____Admit ____Deny

19
20 CLARIFICATION:_____

- 21 14. Admit that a person who never submitted an IRS form W-4 to their employer and thereby consented or "agreed" to
22 participate in federal income taxes, should have a zero amount listed in block 1 of the W-2 filed by their private
23 employer.

24 See [26 C.F.R. §31.3401\(a\)-3\(a\)](#) above, in question 17.

25
26 YOUR ANSWER: ____Admit ____Deny

27
28 CLARIFICATION:_____

- 29 15. Admit that the same result as the preceding question also applies in the case of an employee who submitted a W-4
30 under duress but who in fact did not wish to participate. To do otherwise would be to condone theft and robbery.

31 YOUR ANSWER: ____Admit ____Deny

32
33 CLARIFICATION:_____

- 34 16. Admit that the only method available for rebutting false presumptions about the receipt of "wages" is to complete, sign,
35 and submit an IRS Form 4852 or W-2c or 4598 to the IRS and/or one's private employer.

36 See the following for sample IRS Form 4852: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4852.pdf>

37
38 YOUR ANSWER: ____Admit ____Deny

39
40 CLARIFICATION:_____

- 41 17. Admit that the IRS DOES NOT make the IRS Form 4598 entitled "Form W-2, 1099, 1098, or 1099 Not Received,
42 Incorrect or Lost" available to the public on their website.

43 See: <http://www.irs.gov/formspubs/index.html>

44
45 YOUR ANSWER: ____Admit ____Deny

46
47 CLARIFICATION:_____

18. Admit that not making the IRS Form 4598 available on the IRS website has the effect of increasing IRS revenues derived from involuntarily withheld payroll taxes.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that when an IRS employee or IRS publication encourages private nonfederal employers to withhold earnings from their private employees against their will or without their informed voluntary consent constitutes involuntary servitude in violation of the Thirteenth Amendment to the U.S. Constitution, extortion under the color of office, and peonage.

Thirteenth Amendment

Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

Section 2. Congress shall have power to enforce this article by appropriate legislation.

TITLE 42 > CHAPTER 21 > SUBCHAPTER I > Sec. 1994.
Sec. 1994. - Peonage abolished

The holding of any person to service or labor under the system known as peonage is abolished and forever prohibited in any Territory or State of the United States; and all acts, laws, resolutions, orders, regulations, or usages of any Territory or State, which have heretofore established, maintained, or enforced, or by virtue of which any attempt shall hereafter be made to establish, maintain, or enforce, directly or indirectly, the voluntary or involuntary service or labor of any persons as peons, in liquidation of any debt or obligation, or otherwise, are declared null and void

“extortion under the color of office. ...Unlawful taking by any officer by color of his office, of any money or thing of value, that **is not due to him**, or more than is due or before it is due.” 4 Bla.Comm. 141; Com. v. Saulsbury, 152 Pa. 554, 25 A. 610; U.S. v. Denver, D.C.N.C. 14 F. 595; Bush v. State, 19 Ariz. 195, 168 P. 508, 509... “Obtaining property from another, induced by wrongful use of force or fear, OR under color of official right.” See State v. Logan, 104 La. 760, 29 So. 336; In re Rempfer, 51 S.D. 393, 216 N.W. 355, 359, 55 A.L.R. 1346; Lee v. State, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917B, 131.”
[Black’s Law Dictionary, Fourth Edition]

“That is does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. **Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services.** This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name.”
[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that the decision to either hold public office or sign a W-4 agreement is a voluntary personal decision that cannot be coerced, and if it is, it becomes invalid and unenforceable at the option of the person so coerced.

“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.”⁵ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract

⁵ Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

1 or conveyance voidable, not void, at the option of the person coerced,⁶ and it is susceptible of ratification. Like
2 other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.⁷ However, duress in the
3 form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so,
4 is generally deemed to render the resulting purported contract void.⁸
5 [American Jurisprudence 2d, Duress, §21 (1999)]

6 YOUR ANSWER: ____Admit ____Deny

7
8 CLARIFICATION:_____

- 9 21. Admit that because holding public office is “voluntary”, then all taxes based upon this activity must also be voluntary
10 and avoidable for those who are not already “public officers”.

11
12 YOUR ANSWER: ____Admit ____Deny

13
14 CLARIFICATION:_____

- 15 22. Admit that because holding public office is “voluntary”, then all taxes based upon this activity must also be voluntary
16 and avoidable.

17
18 YOUR ANSWER: ____Admit ____Deny

19
20 CLARIFICATION:_____

- 21 23. Admit that the way to legally avoid taxes based on the activity of holding of a public office is to choose not to involve
22 oneself in the activity.

23
24 YOUR ANSWER: ____Admit ____Deny

25
26 CLARIFICATION:_____

27 **2.3.8 Withholding and Reporting**

28 For additional information on the subjects covered in this section, please refer to:

- 29 1. *Income Tax Withholding and Reporting*, Form #12.004: Short training course on income tax withholding and reporting.
30 <http://sedm.org/Forms/FormIndex.htm>
31 2. *Federal and State Tax Withholding Options for Private Employers*, Form #09.001
32 <http://sedm.org/Forms/FormIndex.htm>
33 3. *Federal Tax Withholding*, Form #04.102: Terse summary of the content of item 2 above.
34 <http://sedm.org/Forms/FormIndex.htm>
35 4. *Correcting Erroneous Information Returns*, Form #04.001: How to correct false IRS Forms W-2, 1042s, 1098, and
36 1099.
37 <http://sedm.org/Forms/FormIndex.htm>
38 _____

- 39 1. Admit that IRS Form W-4 is identified as an “agreement” in the Treasury Regulations.

⁶ *Barnette v Wells Fargo Nevada Nat’l Bank*, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); *Faske v Gershman*, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; *Glenney v Crane* (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); *Carroll v Fetty*, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

⁷ *Faske v Gershman*, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; *Heider v Unicume*, 142 Or. 416, 20 P.2d. 384; *Glenney v Crane* (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

⁸ Restatement 2d, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

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

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

Title 26: Internal Revenue

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Subpart E—Collection of Income Tax at Source

§ 31.3402(p)-1 Voluntary withholding agreements.

(a) In general.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that “private employers”, which are entities not engaged in a “public office”, are not required to enter into any kind of agreements:

Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004)
Payroll Deduction Agreements

2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[<http://www.irs.gov/irm/part5/ch14s10.html>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that the term “wages” is defined in [26 U.S.C. §3401\(a\)](#).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that the IRS Form W-2 may only lawfully be filed in connection with persons who have signed IRS Form W-4 agreements.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that the IRS Form W-2 is called an “information return” by the IRS.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 6. Admit that all information returns may only be filed in connection with a “trade or business” pursuant to [26 U.S.C.](#)
2 [§6041](#)(a).

3 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)
4 [§ 6041. Information at source](#)

5 (a) Payments of \$600 or more

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

16
17 YOUR ANSWER: ____Admit ____Deny

18
19 CLARIFICATION:_____

20 7. Admit that all earnings reported on an IRS Form W-2 are “trade or business” earnings connected with a “public office”
21 in the United States government.

22
23 YOUR ANSWER: ____Admit ____Deny

24
25 CLARIFICATION:_____

26 8. Admit that information returns filed against a person who is not engaged in a “trade or business” or a “public office”
27 are false and that those who submit them, if notified they are false, are engaged in criminal FRAUD if they submit said
28 information returns to the government.

29
30 YOUR ANSWER: ____Admit ____Deny

31
32 CLARIFICATION:_____

33 9. Admit that a biological person who does not work for the federal government as a “public officer” and who did not
34 voluntarily sign and submit an IRS Form W-4 is not engaged in a “trade or business” and may not lawfully have any
35 amount of earnings reported against him or her on an IRS Form W-2 without violating [26 U.S.C. §7206](#) and [7207](#).

36 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter A > PART I > § 7206](#)
37 [§ 7206. Fraud and false statements](#)

38 Any person who—

39 (1) Declaration under penalties of perjury

40 Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written
41 declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as
42 to every material matter; or

43 (2) Aid or assistance

44 Willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in
45 connection with any matter arising under, the internal revenue laws, of a return, affidavit, claim, or other
46 document, which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with
47 the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or
48 document; or

49
50 YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

10. Admit that withholding and levies in connection with earnings from employment apply ONLY to “wages” as legally defined and NOT against *all earnings*, meaning that they apply only to the portion of one’s earnings that are connected with a “public office” or “trade or business” and therefore connected to a “public use”.

Public use. Eminent domain. The constitutional and statutory basis for taking property by eminent domain. For condemnation purposes, “public use” is one which confers some benefit or advantage to the public; it is not confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which condemnation is sought and, as long as public has right of use, whether exercised by one or many members of public, a “public advantage” or “public benefit” accrues sufficient to constitute a public use. *Montana Power Co. v. Bokma*, Mont., 457 P.2d. 769, 772, 773.

Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent domain, means a use concerning the whole community distinguished from particular individuals. But each and every member of society need not be equally interested in such use, or be personally and directly affected by it; if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County*, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but must be in common, and not for a particular individual. The use must be a needful one for the public, which cannot be surrendered without obvious general loss and inconvenience. A “public use” for which land may be taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences, changing conceptions of scope and functions of government, and other differing circumstances brought about by an increase in population and new modes of communication and transportation. *Katz v. Brandon*, 156 Conn. 521, 245 A.2d. 579, 586.

See also *Condemnation; Eminent domain*.
[*Black’s Law Dictionary*, Sixth Edition, p. 1232]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

11. Admit that the IRS Individual Master File (IMF) applies the tax to one’s “wages” as legally defined and NOT all of their earnings or to wages as commonly understood.

See: <http://famguardian.org/TaxFreedom/Instructions/0.8ObtAndAnalyzingIMF.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

12. Admit that a subset of those holding “public office” are described as “employees” within 26 U.S.C. §3401(c) and [26 C.F.R. §31.3401\(c \)-1](#).

[26 U.S.C. §3401\(c \) Employee](#)

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

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

13. Admit that the “employee” defined above is the SAME “employee” described in IRS Form W-4.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

14. Admit that the IRS Form W-4 may not lawfully be used to initiate withholding against a person who was not ALREADY engaged in a “public office” BEFORE they signed the form. In other words, admit that the W-4 form does not CREATE a “public office” but simply authorizes taxation of an EXISTING public office within the U.S. government.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

15. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

[TITLE 18 > PART 1 > CHAPTER 43 > § 912](#)
[§ 912. Officer or employee of the United States](#)

Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.

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

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

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

16. Admit that IRS Forms W-2, 1042s, 1098, and 1099 cannot lawfully be used to CREATE public offices, but merely document the exercise of those already lawfully occupying said office pursuant to Article VI of the United States Constitution.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

17. Admit that if IRS Forms W-2, 1042s, 1098, and 1099 are used to “elect” an otherwise private person involuntarily into public office that he or she does not consent to occupy, the filer of the information return is criminally liable for:
- 1.1. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.
 - 1.2. Impersonating a public officer pursuant to 18 U.S.C. §912.
 - 1.3. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593 and the Thirteenth Amendment.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

18. Admit that one cannot be an “employee” as defined above or within the meaning of 5 U.S.C. §2105 without also being engaged in a “trade or business” activity.

(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically modified, means an officer and an individual who is—

(1) appointed in the civil service by one of the following acting in an official capacity—

(A) the President;

(B) a Member or Members of Congress, or the Congress;

(C) a member of a uniformed service;

(D) an individual who is an employee under this section;

(E) the head of a Government controlled corporation; or

(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

(2) engaged in the performance of a Federal function under authority of law or an Executive act; and

(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that the practical affect of signing a W-4 agreement is to make one’s earnings into “wages” as legally defined in [26 U.S.C. §3401](#) and to make them into “gross income”.

Title 26: Internal Revenue

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

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

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

(a) In general.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that the above provision within 26 C.F.R. §31.3402(p)-1(a) is NOT found anywhere within the I.R.C. and therefore is unenforceable.

“When enacting §7206(1) Congress undoubtedly knew that the Secretary of the Treasury is empowered to prescribe all needful rules and regulations for the enforcement of the internal revenue laws, so long as they carry into effect the will of Congress as expressed by the statutes. Such regulations have the force of law. The Secretary, however, does not have the power to make law.”⁹
[United States v. Levy, 533 F.2d. 969 (1976)]

Finally, the Government points to the fact that the Treasury Regulations relating to the statute purport to include the pick-up man among those subject to the s 3290 tax, [FNI1](#) and argues (a) that this constitutes an administrative interpretation to which we should give weight in construing the statute, particularly because (b) section 3290 was carried over in haec verba into [s 4411 of the Internal Revenue Code of 1954, 26 U.S.C.A. s 4411](#). We find neither argument persuasive. In light of the above discussion, *359 we cannot but regard this Treasury Regulation as no more than an attempted addition to the statute of something which is not there. [FNI2](#) As such the regulation

⁹ Dixon v. United States, 1965, 381 U.S. 68, 85 S.Ct. 1301, 14 L.Ed.2d 223; Werner v. United States, 7 Cir., 1959, 264 F.2d. 489; Whirlwind Manufacturing Company v. United States, 5 Cir., 1965, 344 F.2d. 153.

1 can furnish no sustenance to the statute. *Koshland v. Helvering*, 298 U.S. 441, 446-447, 56 S.Ct. 767, 769-770,
2 80 L.Ed. 1268.
3 [U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957)]

4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

7 **2.3.9 Assessment authority**

8 For additional information on the subjects covered in this section, please refer to:

- 9 1. *Authorities on “assessment”*: Family Guardian Cites by Topic
10 <http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm>
11 2. *Why the Government Can’t Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent*, Form
12 #05.011
13 <http://sedm.org/Forms/FormIndex.htm>
14 3. *Tax Deposition Questions*, Form #03.016, Section 13 entitled “26 U.S.C. §6020(b) Substitute For Returns”
15 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

- 16 _____
17 1. Admit that an involuntary assessment is called a “Substitute For Return (SFR)” by the IRS.

18
19 YOUR ANSWER: ____Admit ____Deny

20
21 CLARIFICATION:_____

- 22 2. Admit that [I.R.C. 6020\(b\)](#) is the authority for the IRS to do involuntary assessments.

23 *TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart D > § 6020*
24 *§ 6020. Returns prepared for or executed by Secretary*

25 *(a) Preparation of return by Secretary*

26 *If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall*
27 *consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary*
28 *may prepare such return, which, being signed by such person, may be received by the Secretary as the return of*
29 *such person.*

30 *(b) Execution of return by Secretary*

31 *(1) Authority of Secretary to execute return*

32 *If any person fails to make any return required by any internal revenue law or regulation made thereunder at the*
33 *time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make*
34 *such return from his own knowledge and from such information as he can obtain through testimony or otherwise.*

35 *(2) Status of returns*

36 *Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.*
37 *[SOURCE: <https://www.law.cornell.edu/uscode/text/26/6020>]*

38
39 YOUR ANSWER: ____Admit ____Deny

40
41 CLARIFICATION:_____

- 42 3. Admit that [Internal Revenue Manual \(I.R.M.\), Section 5.1.11.6.8](#) describes and limits [I.R.C. 6020\(b\)](#) authority of the
43 IRS.

1. The following returns may be prepared, signed and executed by revenue officers under the authority of IRC 6020(b):

- A. Form 940, Employer's Annual Federal Unemployment Tax Return;
- B. Form 941, Employer's Quarterly Federal Tax Return;
- C. Form 943, Employer's Annual Tax Return for Agricultural Employees;
- D. Form 944, Employer's Annual Federal Tax Return;
- E. Form 720, Quarterly Federal Excise Tax Return;
- F. Form 2290, Heavy Vehicle Use Tax Return;
- G. Form CT-1, Employer's Annual Railroad Retirement Tax Return;
- H. Form 1065, U.S. Return of Partnership Income.

2. Pursuant to IRM 1.2.44.5, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997, revenue officers GS-09 and above, and Collection Support Function managers GS-09 and above, have the authority to prepare and execute returns under IRC 6020(b).

[SOURCE: <http://www.irs.gov/irm/part5/ch01s12.html>]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

4. Admit that IRS Forms 1040, 1040NR, etc are not listed in Internal Revenue Manual (I.R.M.), Section 5.1.11.6.8 as forms which are authorized to have SFR's done against them.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

5. Admit that IRS Form 1040 or 1040NR are the type of form you expect me to file as part of this proceeding.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

6. Admit that the IRS admitted in Congressional Research Service Report GAO/GGD-00-60R that "Substitute For Returns" are not "returns", but simply PROPOSED assessments.

"In its response to this letter, IRS officials indicated that they do not generally prepare actual tax returns. Instead, they said IRS prepares substitute documents that propose assessments. Although IRS and legislation refer to this as the substitute for return program, these officials said that the document does not look like an actual tax return."

[Congressional Research Service Report GAO/GGD-00-60R;

SOURCE: <http://famguardian.org/PublishedAuthors/Govt/GAO/GAO-GGD-00-60R-SFR.pdf>]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

7. Admit that the U.S. Supreme Court said that our system of income taxation is based upon voluntary assessment and not "distrain", meaning enforcement.

"Our system of taxation is based upon voluntary assessment and payment, not distraint."

[Flora v. U.S., 362 U.S. 145 (1960)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2.3.10 Who are "taxpayers"

For more information about the subjects covered in this section, refer to the pamphlet below:

Government Corruption Discovery Handbook

Sovereignty Education ahnd Defenese Ministry (SEDM), <http://sedm.org>

Litigation Tool #02.011, Rev. 04/23/2025

1. Admit that the only married and unmarried individuals mentioned within the Internal Revenue Code Section 1 are "aliens" and therefore "residents" who have income "effectively connected with a "trade or business".

NORMAL TAXES AND SURTAXES
DETERMINATION OF TAX LIABILITY
Tax on Individuals
Sec. 1.1-1 Income tax on individuals.

(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business in the United States by a **married alien individual who is a nonresident of the United States for all or part of the taxable year or by a foreign estate or trust.** For such years the tax imposed by section 1(c), as amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United States by an **unmarried alien individual (other than a surviving spouse) who is a nonresident of the United States for all or part of the taxable year.** See paragraph (b)(2) of section 1.871-8."
[26 C.F.R. § 1.1-1(a)(2)(ii)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2. Admit that there is such a thing as a "nontaxpayer", and that such a person is characterized by not coming within the jurisdiction of the Internal Revenue Code.

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

"The distinction between persons and things within the scope of the revenue laws and those without is vital."
[Long v. Rasmussen, 281 F. 236 @ 238(1922)]
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q03.038.pdf>

See also: 26 U.S.C. §7426, which mentions "persons other than taxpayers", as well as South Carolina v. Regan, 465 U.S. 367 (1984), which mentions "nontaxpayers".

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3. Admit that a "resident" is defined in 26 U.S.C. §7701(b)(1)(B).

26 U.S.C. §7701(b)(1)(A) Resident alien

(b) Definition of resident alien and nonresident alien

(1) In general

For purposes of this title (other than subtitle B) -

(A) Resident alien

An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):

(i) Lawfully admitted for permanent residence

Such individual is a lawful permanent resident of the United States at any time during such calendar year.

(ii) Substantial presence test

Such individual meets the substantial presence test of paragraph (3).

(iii) First year election

Such individual makes the election provided in paragraph (4).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

4. Admit that the only type of “[resident](#)” defined in the Internal Revenue Code are “aliens” as shown above.

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)
[§ 1.871-2 Determining residence of alien individuals.](#)

(b) Residence defined.

An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident,** though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

5. Admit that there is no definition of “[resident](#)” anywhere in the I.R.C. or Treasury Regulations which would enlarge or expand upon the definition of “[resident](#)” above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

6. Admit that a person cannot simultaneously be a “[resident](#)” and a “citizen” at the same time and that these are two mutually exclusive classes of persons.

[26 C.F.R. §1.1-1\(c\): Income Tax on individuals](#)

(c) Who is a citizen.

Every person born or naturalized in the [federal] [United States](#) and subject to its [exclusive federal jurisdiction under [Article 1, Section 8](#), Clause 17 of the [Constitution](#)] jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the [Immigration and Nationality Act](#) (8 U.S.C. 1401-1459). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481-1489), *Schneider v. Rusk*, (1964) 377 U.S. 163, and Rev. Rul. 70-506, C.B. 1970-2, 1. For rules pertaining to persons who are [nationals but not citizens at birth](#), e.g., a person born in American Samoa, see section 308 of such Act (8 U.S.C. 1408). For special rules applicable to certain expatriates who have lost citizenship with a principal purpose of avoiding certain taxes, see [section 877](#). A [foreigner](#) who has filed his declaration of intention of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court is an alien.
[\[26 C.F.R. §1.1-1\(c\)\]](#)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that the document entitled “[Law of Nations](#)” defines “[resident](#)” as follows:

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”

[The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87, SEDM Exhibit #04.015]

[SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that American Citizens domiciled within states of the Union do not qualify as “residents” within the meaning of [26 U.S.C. §7701](#)(b)(1)(B) unless they elect to do so under the provisions of [26 U.S.C. §6013](#)(g).

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 61](#) > [Subchapter A](#) > [PART II](#) > [Subpart B](#) > § 6013

[§ 6013. Joint returns of income tax by husband and wife](#)

(g) Election to treat nonresident alien individual as resident of the United States

(1) In general

A nonresident alien individual with respect to whom this subsection is in effect for the taxable year shall be treated as a resident of the United States—

(A) for purposes of chapter 1 for all of such taxable year, and

(B) for purposes of chapter 24 (relating to wage withholding) for payments of wages made during such taxable year.

(2) Individuals with respect to whom this subsection is in effect

This subsection shall be in effect with respect to any individual who, at the close of the taxable year for which an election under this subsection was made, was a nonresident alien individual married to a citizen or resident of the United States, if both of them made such election to have the benefits of this subsection apply to them.

(3) Duration of election

An election under this subsection shall apply to the taxable year for which made and to all subsequent taxable years until terminated under paragraph (4) or (5); except that any such election shall not apply for any taxable year if neither spouse is a citizen or resident of the United States at any time during such year.

(4) Termination of election

An election under this subsection shall terminate at the earliest of the following times:

(A) Revocation by taxpayers

If either taxpayer revokes the election, as of the first taxable year for which the last day prescribed by law for filing the return of tax under chapter 1 has not yet occurred.

(B) Death

In the case of the death of either spouse, as of the beginning of the first taxable year of the spouse who survives following the taxable year in which such death occurred; except that if the spouse who survives is a citizen or resident of the United States who is a surviving spouse entitled to the benefits of section 2, the time provided by this subparagraph shall be as of the close of the last taxable year for which such individual is entitled to the benefits of section 2.

(C) Legal separation

In the case of the legal separation of the couple under a decree of divorce or of separate maintenance, as of the beginning of the taxable year in which such legal separation occurs.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that the term “continental United States”, for the purposes of citizenship, is defined in [8 C.F.R. §215.1](#) as follows:

[Code of Federal Regulations]
[Title 8, Volume 1]
[Revised as of January 1, 2002]
From the U.S. Government Printing Office via GPO Access
[CITE: 8CFR215]

TITLE 8--ALIENS AND NATIONALITY CHAPTER I--IMMIGRATION AND NATURALIZATION SERVICE,
DEPARTMENT OF JUSTICE
PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES
[Section 215.1: Definitions](#)

(f) The term continental United States means the District of Columbia and the several [States](#), except Alaska and Hawaii.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that the term “State” within the context of federal citizenship is defined in [8 U.S.C. §1101\(a\)\(36\)](#):

[8 U.S.C. §1101\(a\)\(36\)](#): State [Aliens and Nationality]

The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that a person born in a state of the Union was not born in a “State” or within the “continental United States” within the meanings defined above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that there is no other definition of “State” or “continental United States” anywhere in Title 8 of the U.S. Code that might modify or enlarge the meanings of “State” or “continental United States” within the context of citizenship under federal law.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that the term “individual” appearing in the upper left corner of the IRS Form 1040 is defined as follows:

[26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

[26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(ii) Nonresident alien individual.

The term nonresident alien individual means [persons](#) described in section 7701(b)(1)(B), alien [individuals](#) who are treated as [nonresident aliens](#) pursuant to [§ 301.7701\(b\)-7 of this chapter](#) for [purposes](#) of computing their U.S. [tax liability](#), or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under [§ 301.7701\(b\)-1\(d\) of this chapter](#). An alien individual who has made an [election](#) under section 6013(g) or (h) to be treated as a resident of the [United States](#) is nevertheless treated as a [nonresident alien](#) individual for [purposes](#) of [withholding](#) under chapter 3 of the Code and the regulations thereunder.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that there are no other definitions or explanations of the term “individual” within the Internal Revenue Code that would modify or enlarge the definition of “individual” beyond what appears above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that “Individual Taxpayer Identification Numbers” may ONLY be issued to “aliens” under 26 C.F.R. §301.6109-1(d)(3) and that there is no authority to issue them to “citizens”:

[26 C.F.R. §301.6109-1\(d\)\(3\)](#)

(3) IRS individual taxpayer identification number –

(i) Definition.

The term IRS individual taxpayer identification number means a taxpayer identifying number [issued to an alien individual](#) by the Internal Revenue Service, upon application, for use in connection with filing requirements under this title. [The term IRS individual taxpayer identification number does not refer to a social security number or an account number for use in employment for wages.](#) For purposes of this section, the term alien individual means an individual who is not a citizen or national of the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that SSN's may be used VOLUNTARILY under [26 U.S.C. §6109](#)(d) as a substitute for a "Taxpayer Identification Number", but only in the case of "aliens" and not "citizens":

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 61](#) > [Subchapter B](#) > § 6109
[§ 6109. Identifying numbers](#)

(d) Use of social security account number

The social security account number issued to an individual for purposes of section 205(c)(2)(A) of the Social Security Act shall, except as shall otherwise be specified under regulations of the Secretary, be used as the identifying number for such individual for purposes of this title.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

17. Admit that Social Security participation is voluntary for those who are not engaged in a "trade or business".

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

18. Admit that because Social Security participation is voluntary as described above, then the only people who can lawfully be "Taxpayers" are "aliens"

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

19. Admit that a statutory "[U.S. citizen](#)" defined in [8 U.S.C. §1401](#) and who is domiciled abroad in a foreign country is an "alien" with respect to a tax treaty with that foreign country.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

20. Admit that the estate of a "nonresident alien" who has no income "effectively connected with a trade or business" is called a "foreign estate".

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

(31) Foreign estate or trust

(A) Foreign estate

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

21. Admit that "foreign" in the above context means "not subject to the Internal Revenue Code".

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

22. Admit that persons who are not subject to the Internal Revenue Code are described as “nontaxpayers”.

26 U.S.C. Sec. 7701(a)(14)

Taxpayer

The term “taxpayer” means any person subject to any internal revenue tax.

“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.”

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

SOURCE: [http://fmguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585\(1972\).pdf](http://fmguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585(1972).pdf)

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2.3.11 Taxable “activities” and “taxable income”

For more information about the subjects covered in this section, refer to the pamphlet below:

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

1. Admit that the term “trade or business” is defined in 26 U.S.C. §7701(a)(26).

26 U.S.C. §7701(a)(26)

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

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2. Admit that there are no other definitions or references in I.R.C. Subtitle A relating to a “trade or business” which would change or expand the definition of “trade or business” above to include things other than a “public office”.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3. Admit that a “trade or business” is an “activity”.

“Trade or Business in the United States

Generally, you must be engaged in a trade or business during the tax year to be able to treat income received in that year as effectively connected with that trade or business. Whether you are engaged in a trade or business in the United States depends on the nature of your activities. The discussions that follow will help you determine whether you are engaged in a trade or business in the United States.”

[IRS Publication 519 (2000), p. 15, emphasis added]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

1 4. Admit that all excise taxes are taxes on privileged or licensed “activities”.

2 *"Excise tax. A tax imposed on the **performance of an act**, the engaging in an occupation, or the enjoyment of a*
3 *privilege. Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735. A tax on the manufacture, sale, or use of goods*
4 *or on the carrying on of an occupation or activity or tax on the transfer of property. "*
5 *[Black's Law Dictionary, Sixth Edition, p. 563]*

6
7 YOUR ANSWER: ____Admit ____Deny

8
9 CLARIFICATION:_____

10 5. Admit that holding “[public office](#)” in the United States government is an “activity”.

11 YOUR ANSWER: ____Admit ____Deny

12
13 CLARIFICATION:_____

14 6. Admit that those holding “[public office](#)” are described as “[employees](#)” within [26 C.F.R. §31.3401\(c \)-1](#).

15 [26 C.F.R. §31.3401\(c \)-1 Employee:](#)

16 *"...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a*
17 *[federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any*
18 *agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a*
19 *corporation."*

20
21 YOUR ANSWER: ____Admit ____Deny

22
23 CLARIFICATION:_____

24 7. Admit that one cannot be engaged in a “trade or business” WITHOUT ALSO being an “employee” as defined above.

25 YOUR ANSWER: ____Admit ____Deny

26
27 CLARIFICATION:_____

28 8. Admit that all revenues collected under the authority of I.R.C. Subtitle A in connection with a “trade or business” are
29 upon the entity engaged in the “activity”, who are identified in [26 U.S.C. §7701](#)(a)(26) as those holding “public
30 office”.

31 YOUR ANSWER: ____Admit ____Deny

32
33 CLARIFICATION:_____

34 9. Admit that the decision to hold public office is a voluntary personal decision that cannot be coerced.

35 YOUR ANSWER: ____Admit ____Deny

36
37 CLARIFICATION:_____

38 10. Admit that because holding public office is “[voluntary](#)”, then all taxes based upon this activity must also be voluntary
39 and avoidable.

40 YOUR ANSWER: ____Admit ____Deny

41
42 CLARIFICATION:_____

43 11. Admit that the way to legally avoid taxes based on the activity of holding of a public office is to choose not to involve
44 oneself in the activity.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that there are no taxable “activities” mentioned anywhere within Subtitle A of the Internal Revenue Code except that of a “trade or business” as defined within [26 U.S.C. §7701](#)(a)(26).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that all taxes falling upon “public officers” are upon the office, and not upon the private person performing the functions of the public office during his off-duty time.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that a tax upon a “[public office](#)” rather than directly upon a natural person is an “indirect” rather than a “direct” tax within the meaning of the Constitution Of the United States.

“Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are levied upon the happening of an event as an exchange.”
[Knowlton v. Moore, 178 U.S. 41 (1900)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that all earnings originating within the “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) fall within the classification of a “trade or business” under [26 U.S.C. §864](#)(c)(3).

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

(c) *Effectively connected income, etc.*

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

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

Income Subject to Tax

Income from sources outside the United States that is not effectively connected with a trade or business in the United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even if you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving it and before the end of the year.
[[IRS Publication 519 \(2000\), p. 26](#)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that the amount of “taxable income” defined in [26 U.S.C. §863](#) that a person must include in “gross income” within the meaning of [26 U.S.C. §61](#) is determined by their earnings from a “trade or business” plus any earnings of “nonresident aliens” coming under [26 U.S.C. §871](#)(a).

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > **Sec. 863.**
[Sec. 863.](#) - Special rules for determining source

(a) Allocation under regulations

Items of gross income, expenses, losses, and deductions, other than those specified in sections 861(a) and 862(a), shall be allocated or apportioned to sources within or without the United States, under regulations prescribed by the Secretary. Where items of gross income are separately allocated to sources within the United States, there shall be deducted (for the purpose of computing the taxable income therefrom) the expenses, losses, and other deductions properly apportioned or allocated thereto and a ratable part of other expenses, losses, or other deductions which cannot definitely be allocated to some item or class of gross income. The remainder, if any, shall be included in full as taxable income from sources within the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

17. Admit that the phrase “from whatever source derived” found in the Sixteenth Amendment DOES NOT mean any source, but a SPECIFIC taxable activity within the jurisdiction of the United States.

“The Court has hitherto consistently held that a literal reading of a provision of the Constitution which defeats a purpose evident when the instrument is read as a whole, is not to be favored... [and one of the examples they give is...]’**From whatever source derived, as it is written in the Sixteenth Amendment, does not mean from whatever source derived.** Evans v. Gore, [253 U.S. 245](#), 40 S.Ct. 550, 11 A.L.R. 519. See, also, Robertson v. Baldwin, [165 U.S. 275, 281](#), 282 S., 17 S.Ct. 326; Gompers v. United States, [233 U.S. 604, 610](#), 34 S.Ct. 693, Ann.Cas.1915D, 1044; Bain Peanut Co. v. Pinson, [282 U.S. 499, 501](#), 51 S.Ct. 228, 229; United States v. Lefkowitz, [285 U.S. 452, 467](#), 52 S.Ct. 420, 424, 82 A.L.R. 775.”
[Wright v. U.S., 302 U.S. 583 (1938)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

18. Admit that only earnings derived from a “trade or business” are includible in “gross income” for the purposes of “self employment”:

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 2](#) > §1402
[§1402: Definitions](#)

(a) Net earnings from self-employment

The term “net earnings from self-employment” means the gross income derived by an individual from any trade or business carried on by such individual, less the deductions allowed by this subtitle which are attributable to such trade or business, plus his distributive share (whether or not distributed) of income or loss described in section 702(a)(8) from any trade or business carried on by a partnership of which he is a member; ...

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

19. Admit that earnings from a “foreign employer” by a “nonresident alien” are not considered to be includible in “trade or business” income and therefore not “gross income:

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

(b) Trade or business within the United States

For purposes of this part, part II, and chapter 3, the term “trade or business within the United States” includes the performance of personal services within the United States at any time within the taxable year, but **does not include**—

(1) Performance of personal services for foreign employer

The performance of personal services—

(A) for a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, or

(B) for an office or place of business maintained in a foreign country or in a possession of the United States by an individual who is a citizen or resident of the United States or by a domestic partnership or a domestic corporation,

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

20. Admit that private businesses in states of the Union that do not have Employer Identification Numbers and who do not do voluntary withholding on their workers qualify as “foreign employers” as described above.

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

2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[SOURCE: <http://www.irs.gov/irm/part5/ch13s10.html>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

21. Admit that the term “personal services” is limited exclusively to services performed in connection with a “trade or business”.

[26 C.F.R. Sec. 1.469-9](#) Rules for certain rental real estate activities.

(b)(4) PERSONAL SERVICES. **Personal services** means any work performed by an individual in connection with a **trade or business**. However, personal services do not include any work performed by an individual in the individual's capacity as an investor as described in section 1.469-5T(f)(2)(ii).

[26 U.S.C. §861](#) Income from Sources Within the United States

(a)(3) "...Compensation for labor or **personal services** performed in the United States shall not be deemed to be income from sources within the United States if-

(C) the compensation for labor or services performed as an **employee** of or under contract with--

(i) a **nonresident alien**..not engaged in a **trade or business in the United States**..."

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

22. Admit that there is no definition of “personal services” anywhere in the I.R.C. or the Treasury Regulations that would expand the definition of “personal services” beyond that appearing above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

23. Admit that a nonresident alien with no earnings from a “trade or business” earns no “gross income” as defined in [26 U.S.C. §61](#).

(f) Other exclusions.

Income which is from sources without[outside] the United States [District of Columbia and territories and possessions per 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d)], as determined under the provisions of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a nonresident alien individual unless such income is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual. To determine specific exclusions in the case of other items which are from sources within the United States, see the applicable sections of the Code. For special rules under a tax convention for determining the sources of income and for excluding, from gross income, income from sources without the United States which is effectively connected with the conduct of a trade or business in the United States, see the applicable tax convention. For determining which income from sources without the United States is effectively connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2.3.12 What is “Included”?

For more information about the subjects covered in this section, refer to the pamphlet below:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that the term “includes” is used in the definition of all of the following words in the Internal Revenue Code:

1. “person” in 26 U.S.C. §§6671 and 7343
2. “United States” in 26 U.S.C. §7701(a)(9)
3. “State” in 26 U.S.C. §7701(a)(10).
4. “trade or business” in 26 U.S.C. §7701(a)(26)
5. “employee” in 26 U.S.C. §7701(c).

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2. Admit that the word “includes” is defined as follows in Black’s Law Dictionary, Sixth Edition:

“Include. (Lat. *Includere*, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. “Including” within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. *Premier Products Co. v. Cameron*, 240 Or. 123, 400 P.2d. 227, 228.”
[*Black’s Law Dictionary*, Sixth Edition, p. 763 (1990)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3. Admit that the word “includes” is defined as follows in Treasury Decision 3980:

“(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But granting that the word ‘including’ is a term of enlargement, it is clear that it **only** performs that office by introducing the **specific elements** constituting the enlargement. It thus, and thus **only**, enlarges the otherwise more **limited, preceding general language**...The word ‘including’ is obviously used in the sense of its **synonyms, comprising; comprehending; embracing.**”

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

4. Admit that the word “includes” is defined as follows in [26 U.S.C. §7701\(c\)](#):

[26 U.S.C. Sec. 7701\(c\) INCLUDES AND INCLUDING.](#)

The terms ‘include’ and ‘including’ when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.”

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

5. Admit that the U.S. Supreme Court has stated that statutory definitions of terms supersede and replace rather than enlarge the common definitions of terms.

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

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation.[19] **As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.**”
[*Meese v. Keene*, 481 U.S. 465, 484 (1987)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

6. Admit that the rules of statutory construction require that the definitions of words in statutes must prescribe EVERYTHING that is included:

“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]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

7. Admit that all doubts about the meaning of words MUST be resolved in favor of the person upon which a tax is sought to be laid and NOT in favor of the government:

“...if doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the taxpayer...”

[Hassett v. Welch., 303 U.S. 303, pp. 314 - 315, 82 L.Ed. 858. (1938)]

*"Keeping in mind the well-settled rule that **the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.**"*
[Spreckels Sugar Refining Co. v. McClain, [192 U.S. 297](#) (1904)]

Additional authorities: Gould v. Gould, 245 U.S. 151, 153 (1917); Smietanka v. First Trust & Savings Bank, 257 U.S. 602, 606 (1922); Lucas v. Alexander, 279 U.S. 573, 577 (1929); Crooks v. Harrelson, 282 U.S. 55 (1930); Burnet v. Niagara Falls Brewing Co., 282 U.S. 648, 654 (1931); Miller v. Standard Nut Margarine Co., 284 U.S. 498, 508 (1932); Gregory v. Helvering, 293 U.S. 465, 469 (1935); Hassett v. Welch, 303 U.S. 303, 314 (1938); U.S. v. Batchelder, 442 U.S. 114, 123 (1978); Security Bank of Minnesota v. CIA, 994 F.2d. 432, 436 (CA8 1993).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that statutes which fail to explicitly describe ALL things which are included in the definition of a word fail to give "reasonable notice" to the affected parties of the conduct expected of them and therefore are "void for vagueness" and violate due process of law:

That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are subject to it what conduct on their part will render them liable to its penalties is a well- recognized requirement, consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its meaning and differ as to its application violates the first essential of due process of law. International Harvester Co. v. Kentucky, [234 U.S. 216, 221](#), 34 S. Ct. 853; Collins v. Kentucky, [234 U.S. 634, 638](#), 34 S. Ct. 924

...

[269 U.S. 385, 393] ... The dividing line between what is lawful and unlawful cannot be left to conjecture. The citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they will reasonably admit of different constructions. A criminal statute cannot rest upon an uncertain foundation. The crime, and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain things, and providing a punishment for their violation, should not admit of such a double meaning that the citizen may act upon the one conception of its requirements and the courts upon another.'
[Connally vs. General Construction Co., 269 U.S. 385 (1926)]

"Law fails to meet requirements of due process clause if it is so vague and standardless that it leaves public uncertain as to conduct it prohibits or leaves judges and jurors free to decide, without any legally fixed standards, what is prohibited and what is not in each particular case."
[Giaccio v. State of Pennsylvania, [382 U.S. 399](#); 86 S.Ct. 518 (1966)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that presumptions about what is included in a statutory term, like opinions, are not evidence and may not be used as a substitute for evidence

This court has never treated a presumption as any form of evidence. See, e.g., [A.C. Aukerman Co. v. R.L. Chaides Constr. Co., 960 F.2d. 1020, 1037 \(Fed.Cir.1992\)](#) ("[A] presumption is not evidence."); see also [Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 \(1935\)](#) ("[A presumption] cannot acquire the attribute of evidence in the claimant's favor."); [New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 \(1938\)](#) ("[A] presumption is not evidence and may not be given weight as evidence."). Although a decision of this court, [Jensen v. Brown, 19 F.3d. 1413, 1415 \(Fed.Cir.1994\)](#), dealing with presumptions in Va. law is cited for the contrary proposition, the Jensen court did not so decide.
[Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998]

A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive or

rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.
[Black's Law Dictionary, Sixth Edition, p. 1185]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that judges in the Judicial Branch and employees of the Executive Branch, such as the U.S. Attorney may not ADD to the statutory terms by presumption because doing so is a LEGISLATIVE function reserved ONLY to the Legislative Branch.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that according to the designer of our three branch system of government, when either a judge or a prosecutor becomes a legislator by adding to the meaning or definition of terms in a statute by presumption, then the following is the result:

“When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.”

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals.”

[. . .]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions.”

[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6;
SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2.3.13 What Participation in the “Trade or Business” franchise does to your legal status

For additional information on the subjects covered in this section, please refer to:

1. Federal Jurisdiction, Form #05.018, Sections 3 through 3.6
<http://sedm.org/Forms/FormIndex.htm>
2. The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that the only type of earnings includible as “gross income” on a 1040 return are earnings in connection with a “trade or business”.

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 864

1 [§864. Definitions and special rules](#)

2 (c) Effectively connected income, etc.

3 (3) Other income from sources within United States

4 All income, gain, or loss from sources within the United States (other than income, gain, or loss to which
5 paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within the
6 United States.
7

8 “The Trade or Business Scam”

9 <http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>

10 YOUR ANSWER: ____Admit ____Deny

11 CLARIFICATION: _____
12

- 13 2. Admit that there is no block on an IRS Form 1040 where a person can write earnings that are not derived from a “trade
14 or business”

15 [Click here for IRS Form 1040](#)

16
17 YOUR ANSWER: ____Admit ____Deny

18
19 CLARIFICATION: _____

- 20 3. Admit that the only way for a natural person to indicate earnings that are not connected with a “trade or business” on a
21 tax return is to submit an IRS Form 1040NR.

22 [Click here for IRS Form 1040NR](#)

23
24 YOUR ANSWER: ____Admit ____Deny

25
26 CLARIFICATION: _____

- 27 4. Admit that a person who has no earnings from a “trade or business” would have to file a “zero” for “[gross income](#)” on
28 a 1040 return.

29 YOUR ANSWER: ____Admit ____Deny

30
31 CLARIFICATION: _____

- 32 5. Admit that a person who is a “[nonresident alien](#)” may NOT lawfully elect to declare themselves a “citizen” within the
33 meaning of [8 U.S.C. §1401](#), because they were not born in the “continental United States”.

34 YOUR ANSWER: ____Admit ____Deny

35
36 CLARIFICATION: _____

- 37 6. Admit that a person born in a state of the Union on land not territory of or ceded to the federal government is not a
38 “citizen”, but a “national” under federal law, as described by [8 U.S.C. §1101](#)(a)(21).

39 [Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien](#), Form #05.006
40 <http://sedm.org/Forms/FormIndex.htm>

41
42 YOUR ANSWER: ____Admit ____Deny

43
44 CLARIFICATION: _____

1 7. Admit that 26 U.S.C. §6041 is the authority for filing Information Returns under the Internal Revenue Code, such as
2 the IRS Forms W-2 and 1099:

3 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 61](#) > [Subchapter A](#) > [PART III](#) > [Subpart B](#) > § 6041
4 [§ 6041. Information at source](#)

5 (a) Payments of \$600 or more

6 All persons engaged in a trade or business and making payment in the course of such trade or business to
7 another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or

8 other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044
9 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is
10 required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year,
11 or, in the case of such payments made by the United States, the officers or employees of the United States having
12 information as to such payments and required to make returns in regard thereto by the regulations hereinafter
13 provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form
14 and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains,
15 profits, and income, and the name and address of the recipient of such payment.

16 YOUR ANSWER: ____Admit ____Deny

17 CLARIFICATION: _____
18

19 8. Admit that those who have no “trade or business” earnings under [26 U.S.C. §6041](#) above cannot lawfully have an
20 Information Return filed against them.

21 YOUR ANSWER: ____Admit ____Deny

22 CLARIFICATION: _____
23

24 9. Admit that the “[United States](#)” is defined as a federal corporation in [28 U.S.C. §3002](#)(15)(A).

25 *United States Code*
26 *TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE*
27 *[PART VI - PARTICULAR PROCEEDINGS](#)*
28 *[CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)*
29 *[SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)*
30 *[Sec. 3002. Definitions](#)*

31 (15) “United States” means -
32 (A) a Federal corporation;
33 (B) an agency, department, commission, board, or other entity of the United States; or
34 (C) an instrumentality of the United States.

35
36 YOUR ANSWER: ____Admit ____Deny

37 CLARIFICATION: _____
38

39 10. Admit that a person holding a “public office” in the United States Government is an “officer of a corporation”

40 YOUR ANSWER: ____Admit ____Deny

41 CLARIFICATION: _____
42

43 11. Admit that officers of federal corporations and partnerships are the only proper subject of penalties under [26 U.S.C.](#)
44 [§6671](#)(b)

45 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671
46 [§6671. Rules for application of assessable penalties](#)

47 (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.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that officers of federal corporations and partnerships are the only proper subject of the criminal provisions of the Internal Revenue Code under [26 U.S.C. §7343](#).

[TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > Sec. 7343.](#)
[Sec. 7343.](#) - Definition of term "person"

The term "person" as used in this chapter [[Chapter 75](#)] 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

[**NOTE:** This is the "person" for the purposes of some of the **miscellaneous penalties** under the Internal Revenue Code]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that indicating "income" on an IRS Form 1040 that is "effectively connected with a trade or business in the United States" or signing and submitting an IRS Form W-4 creates a presumption with the IRS that the submitter is an officer or instrumentality of a federal corporation called the "United States Government".

[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.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that the presumption that one is an "officer of a federal corporation" is the basis for why the IRS believes that they can institute penalties against natural persons under the provisions of the Internal Revenue Code.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that only those with income "effectively connected with a trade or business" can claim deductions, apply a graduated rate of tax, or apply for earned income credit.

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter B](#)
[Part VI-Itemized deductions for Individuals and Corporations](#)
[Sec. 162.](#) - Trade or business expenses

(a) In general

There shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including –

(1) a reasonable allowance for salaries or other compensation for personal services actually rendered;

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART II](#) > [Subpart A](#) > § 871
[§ 871. Tax on nonresident alien individuals](#)

(b) Income connected with United States business—graduated rate of tax

(1) Imposition of tax

A nonresident alien individual engaged in trade or business within the United States during the taxable year shall be taxable as provided in section [1](#) or [55](#) on his taxable income which is effectively connected with the conduct of a trade or business within the United States.

(2) Determination of taxable income

In determining taxable income for purposes of paragraph (1), gross income includes only gross income which is effectively connected with the conduct of a trade or business within the United States.

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter A](#) > [PART IV](#) > [Subpart C](#) > § 32
[§32. Earned income](#)

(c) Definitions and special rules

For purposes of this section—

(1) Eligible individual

(E) Limitation on eligibility of nonresident aliens

The term "eligible individual" shall not include any individual who is a nonresident [of the United States/District of Columbia] alien individual for any portion of the taxable year unless such individual is treated for such taxable year as a resident of the United States for purposes of this chapter by reason of an election under subsection (g) or (h) of section 6013.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that at least a “perceived” financial benefit or “privilege” is accepted by availing oneself of any of the above three types of tax reductions.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that those who are “nontaxpayers” and who do not have any income derived from a “trade or business in the United States” do not need any deductions, earned income credits, or graduated rate of tax to reduce their liability under the I.R.C. to zero, because their taxable income is already “zero”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that there is no legal requirement under federal law for financial institutions to prepare “Currency Transaction Reports” (CTRs) upon persons who are not in any way “effectively connected with a trade or business in the United States”.

[31 C.F.R. 103.30\(d\)\(2\) General](#)

(2) *Receipt of currency not in the course of the recipient's **trade or business**. The receipt of currency in excess of \$10,000 by a person other than in the course of the person's **trade or business** is not reportable under 31 U.S.C. 5331.*

Title 31: Money and Finance: Treasury

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

[Subpart B—Reports Required To Be Made](#)

[§103.30 Reports relating to currency in excess of \\$10,000 received in a trade or business.](#)

(11) **Trade or business**. The term trade or business has the same meaning as under [section 162 of title 26](#), United States Code.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2.4 Interrogatories

If any of your answers were deny within this questionnaire, please produce legally admissible evidence signed under penalty of perjury supporting your claim and explaining all of the contradictions your answer produces within all the remaining questions. Nothing can be truthful which contradicts either itself or the rest of the law. Your evidence in support:

1. May not come from a federal court, because:
 - 1.1. There is no federal common law within states of the Union. Erie Railroad v. Tompkins, 304 U.S. 64 (1938).
 - 1.2. The IRS says it is not obligated to change its position based on any court ruling below the U.S. Supreme Court. Therefore, I am not EITHER under the concept of equal protection and equal treatment. Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8.
 - 1.3. The Declaratory Judgments Act, 28 U.S.C. §2201(a) forbids federal courts from creating new “taxpayers” or declaring rights or status of parties in tax cases. You have to declare yourself a “taxpayer” before they can even hear a controversy under the “taxpayer” franchise codified in Internal Revenue Code Subtitle A.
2. May not come from that which is not positive law or “prima facie evidence”. Prima facie means presumption, and all presumptions that violate due process of law or constitutionally protected rights are not allowed. 1 U.S.C. §204 says that the entire Internal Revenue Code is not positive law, and that it is prima facie evidence, meaning that it is one big statutory presumption:

“It is apparent, this court said in the Bailey Case ([219 U.S. 239](#), 31 S. Ct. 145, 151) ‘that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.’”
[Heiner v. Donnan, 285 U.S. 312 (1932)]

For much more on the above, please read and rebut the questions at the end of the following within 30 days or be found to conclusively agree and be subject to equitable estoppel:

1. [Reasonable Belief About Income Tax Liability](#), Form #05.007
<http://sedm.org/Forms/FormIndex.htm>
2. [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](#), Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

2.5 Criminal Consequences of Failing to Deny the Content of this Communication With Supporting Evidence

A failure to deny the content of this correspondence with evidence signed under penalty of perjury constitutes a constructive admission that it is true per Federal Rule of Civil Procedure 8(b)(6). This section documents all the criminal consequences ensuing to the recipient of proceeding against the submitter in violation of the facts established herein.

1. Admit that the recipient of this document has no evidence in their possession that the person who submitted this document to them is a public officer within the U.S. and not state government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the ability to regulate or tax EXCLUSIVELY PRIVATE rights is repugnant to the constitution.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that the recipient of this correspondence has no evidence in their possession that the person who submitted this document to them is operating in anything OTHER than an EXCLUSIVELY PRIVATE capacity.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that the following crimes inevitably result from either TREATING a PRIVATE person as a PUBLIC OFFICER:

- 4.1. 18 U.S.C. §912: Impersonating a public officer. A statutory "Taxpayers" are public officers within the U.S. and not state government. See:

Why Your Government is Either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008

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

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

- 4.2. 18 U.S.C. §201: Bribery of public officials and witnesses. All tax forms signed under penalty of perjury constitute testimony of a witness. If the witness is NOT a lawfully appointed or elected public officer and those tax forms result in compensation or "benefits" being paid to the witness, including tax refunds, then there is a bribery occurring. That bribery in essence is bribery to become or pretend to be a public officer outside of the only place such office can lawfully be occupied, which is 4 U.S.C. §72.

- 4.3. 18 U.S.C. §208: Acts affecting a personal financial interest. "Benefits" paid to "taxpayers" constitute "kickbacks" of monies paid to the government. Taxes used to pay them are upon the PUBLIC OFFICE occupied by the "taxpayer". Hence, there is no way that one can be a statutory "Taxpayer" and receive ANY PORTION of them monies paid in without being a criminal.

4.4. 18 U.S.C. §210: Offer to procure appointive public office. The withholding of any service to anyone who REFUSES to fill out a tax form identifying themselves as a “person”, “individual”, and “taxpayer” constitutes a penalty for NOT committing the crime of impersonating a public officer called a “taxpayer”. Likewise, the giving of such service as a REWARD for impersonating a public officer called a “taxpayer” constitutes in essence an offer to procure an appointive public office, and the false tax form is the method of appointment.

4.5. 18 U.S.C. §1503: Influencing or injuring officer or juror generally. Those who punish people for refusing to perjur their testimony on a tax form, who threaten them with the denial of any service for a failure to fill out a tax form in a specific way, or who deny to them business opportunities, PRIVATE employment, or any other thing of value because constitute and yet who believe that the person upon whom they are acting is a statutory “taxpayer” and therefore public officer is tampering with a public officer to influence their decision.

4.6. 18 U.S.C. §1512: Tampering with a witness, victim, or informant. All tax forms signed under penalty of perjury constitute testimony of a witness. Those who punish people for refusing to perjur their testimony on a tax form, who threaten them with the denial of any service for a failure to fill out a tax form in a specific way, or who deny to them business opportunities, PRIVATE employment, or any other thing of value because constitute and yet who believe that the person upon whom they are acting is a statutory “taxpayer” and therefore public officer is tampering with a witness and informant.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that filing information returns, such as IRS Forms W-2, 1042-S, 1098, 1099, K-1, etc. against those not lawfully engaging in a public office called a “trade or business” as per 26 U.S.C. §6041(a) constitutes the criminal offense of filing of a knowingly false “return” per 26 U.S.C. §§7206, 7207.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that is it unlawful to exercise public offices outside the GEOGRAPHIC District of Columbia per 4 U.S.C. §72.

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

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

[\[https://www.law.cornell.edu/uscode/text/4/72\]](https://www.law.cornell.edu/uscode/text/4/72)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that there is no provision of law anywhere in the internal revenue code which authorizes internal revenue districts OUTSIDE the District of Columbia or U.S. Territories, or INSIDE any constitutional state of the Union.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that the only remaining internal revenue district is the District of Columbia and that the 26 U.S.C. §7601 limits the I.R.S. to enforcement ONLY within “internal revenue districts”.

[26 U.S.C. § 7601 - Canvass of districts for taxable persons and objects](#)

(a) General rule

The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Treasury Department to proceed, from time to time, through each internal revenue district and inquire after and concerning all persons therein who may be liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects with respect to which any tax is imposed.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to define the boundaries of all internal revenue districts and that the President delegated that authority to the Secretary of the Treasury pursuant to Executive Order 10289.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that neither the President nor his delegate, the Secretary of the Treasury, may establish internal revenue districts outside of the statutory but not constitutional “United States”, which is then defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10), [26 U.S.C. §7701](#)(a)(39), and [26 U.S.C. §7408](#)(d) to mean ONLY the District of Columbia. This restriction is a result of the fact that the Constitution in Article 4, Section 3, Clause 2 only authorizes Congress to write rules and regulations for the territory and other property of the United States, and states of the Union are not “territory” of the United States:

*"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a [foreign state](#).
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that Congress cannot delegate to the President or the Secretary an authority within states of the Union that it does not have. Congress has NO LEGISLATIVE JURISDICTION within a state of the Union.

*"It is no longer open to question that **the general government, unlike the states**, Hammer v. Dagenhart, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.**"
[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that the only remaining internal revenue district is the District of Columbia and that the 26 U.S.C. §7602 limits the I.R.S. to enforcement ONLY within “internal revenue districts”.

[26 U.S.C. § 7601 - Canvass of districts for taxable persons and objects](#)

(a) General rule

The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Treasury Department to proceed, from time to time, through each internal revenue district and inquire after and concerning all persons therein who may be liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects with respect to which any tax is imposed.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that kidnapping of a “person” is a crime in violation of 18 U.S.C. §1201.

18 U.S.C. §1201 - Kidnapping

(a)Whoever unlawfully seizes, confines, inveigles, decoys, kidnaps, abducts, or carries away and holds for ransom or reward or otherwise any person, except in the case of a minor by the parent thereof, when—

(1)the person is willfully transported in interstate or foreign commerce, regardless of whether the person was alive when transported across a State boundary, or the offender travels in interstate or foreign commerce or uses the mail or any means, facility, or instrumentality of interstate or foreign commerce in committing or in furtherance of the commission of the offense;

(2)any such act against the person is done within the special maritime and territorial jurisdiction of the United States;

(3)any such act against the person is done within the special aircraft jurisdiction of the United States as defined in section 46501 of title 49;

(4)the person is a foreign official, an internationally protected person, or an official guest as those terms are defined in section 1116(b) of this title; or

(5)the person is among those officers and employees described in section 1114 of this title and any such act against the person is done while the person is engaged in, or on account of, the performance of official duties,

shall be punished by imprisonment for any term of years or for life and, if the death of any person results, shall be punished by death or life imprisonment.

14. Admit that all law is prima facie territorial.

“The canon of construction which teaches that legislation of Congress, unless a contrary intent appears, is meant to apply only within the territorial jurisdiction of the United States, Blackmer v. United States, *supra*, at 437, is a valid approach whereby unexpressed congressional intent may be ascertained. It is based on the assumption that Congress is primarily concerned with domestic conditions.”
[*Foley Brothers, Inc. v. Filardo*, 336 U.S. 281 (1949)]

“The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government.”
[*Caha v. U.S.*, 152 U.S. 211 (1894)]

“There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears [legislation] is meant to apply only within the territorial jurisdiction of the United States.”
[*U.S. v. Spelar*, 338 U.S. 217 at 222.]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that treating someone AS IF they were physically located in a place that they are not, or treating them as a civil “person” in that place, has the practical effect of kidnapping either them or their legal civil identity.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2.6 Affirmation

I declare under penalty of perjury as required under 26 U.S.C. §6065 that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of both the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not necessarily lower federal courts.

Name (print):_____

1 Signature: _____
2 Date: _____
3 Witness name (print): _____
4 Witness Signature: _____
5 Witness Date: _____

3 Test for State Tax Professionals, Form #03.010

Source: <https://sedm.org/Forms/03-Discovery/TestForStateTaxProfessionals.pdf>

3.1 Purpose/Scope

The purpose of this document is to establish facts in support of the reasonable conclusion that:

1. Submitter is not engaged in a “trade or business” or any other excise taxable activity that might make him subject to the terms of the Internal Revenue Code, Subtitle A.
2. Submitter is a “nonresident alien”.
3. Submitter is not a statutory “citizen” or “[resident](#)” under the Internal Revenue Code.
4. Submitter is not the statutory “individual” defined in [5 U.S.C. §552a\(a\)\(2\)](#) and [5 U.S.C. §552a\(a\)\(13\)](#) and that all “individuals” are “public officers” who work for the government.
5. Submitter is a “nontaxpayer” who is not “liable” to pay any monies to either the state or federal government under the authority of Subtitle A of the Internal Revenue Code.
6. Submitter is not subject to the provisions of the Internal Revenue Code and legislatively but not constitutionally “foreign” with respect to it.
7. The Internal Revenue Code qualifies as “legislation”.
8. Federal government has no legislative jurisdiction within states of the Union.
9. States of the Union are legislatively but not constitutionally “foreign” with respect to the national government.

If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 30 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

This document consists of a series of factual statements supported by accompanying evidence. This form of inquiry is called an “admission” in the legal field. The person receiving this document must provide an “Admit” or “Deny” answer to each factual statement. The government, who is the moving party in this case, has the burden of proving the existence of jurisdiction and liability PRIOR to attempting any enforcement or collection actions against the submitter:

[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.

The questions are structured in such a way that the only answer that is consistent with the evidence and context of each question is “Admit”. To answer “Deny” is to argue against the supporting evidence provided for each question. The answer provided to each admission must be consistent with all the factual evidence provided and if it is not, the responding party must explain in the “Clarification” area of their answer why the evidence provided in support of the question is incorrect or not trustworthy.

At the end of the admissions, the recipient who completes these questions should sign under penalty of perjury, as required by [26 U.S.C. §6065](#). Failure of the person completing the questions to sign the legal birth name under penalty of perjury shall constitute an “Admit” to every question.

If the recipient of these admissions is not authorized to answer them, then the submitter insists that:

1. They be provided to someone within the receiving organization who can respond to each question.
2. That a letter be sent to the person who sent them the questions providing contact information of the person who will be responding to the admissions.

Note that this document does not constitute:

1. An attempt to impede the lawful administration of either state or federal revenue law. Instead, it is an attempt to ensure that the government respects and observes all of the Constitutional and lawful limits upon their authority to collect revenues and thereby fulfills its only function to protect and defend the Constitutional rights of all Americans.

"It is not the function of our Government to keep the citizen from falling into error; it is the function of the citizen to keep the government from falling into error."
[*American Communications Association v. Douds*, [339 U.S. 382](#), 442. (1950)]

2. An “argument” about anything, but simply a restatement of what the law and the courts say about a particular subject. Consequently, it is absolutely pointless to accuse the submitter of being “frivolous”. To accuse the submitter of being frivolous would indirectly be an admission that the government is lying to the public, because all questions are backed by evidence derived directly from the government.
3. A request for legal advice. More than adequate evidence is provided in support of each admission to establish the answer to each question in a way that is completely consistent with prevailing law and judicial precedent.

Finally, if additional authorities are cited for a particular conclusion in response to each question, the person answering the questions must observe the same constraints as the IRS itself in regards to the authority of cases cited. The constraints it must operate under are as follows, from the Internal Revenue Manual (I.R.M.) off the IRS website:

*"Decisions made at various levels of the court system... may be used by either examiners or taxpayers to support a position... **A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.** Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."*
[*Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8* (05/14/99)
<http://www.irs.gov/irm/part4/ch10s11.html>]

3.2 Instructions to Recipient

1. For each question, check either the “Admit” or “Deny” blocks.
2. Add additional explanation in the “Clarification” block at the end of the question. You are also encouraged to add additional amplifying exhibits and explanation to your answers, and reference the section number and question number in your answers.
3. Any question left unanswered shall be deemed as “Admit” and constitute a default pursuant to Federal Rule of Civil Procedure 8(b)(6). To wit:

[III. PLEADINGS AND MOTIONS](#) > Rule 8.
[Rule 8. General Rules of Pleading](#)

(b) Defenses; Admissions and Denials.

(6) Effect of Failing to Deny.

An allegation — other than one relating to the amount of damages — is admitted if a responsive pleading is required and the allegation is not denied. If a responsive pleading is not required, an allegation is considered denied or avoided.

4. If the whole questionnaire is left unanswered, then the answer to all questions by the recipient shall be deemed to be “Admit” and constitute a default under Federal Rule of Civil Procedure 8(b)(6).
5. Sign and date the end using blue original ink.
6. Photocopy.
7. Retain the copy for yourself and give the original to the requester.

3.3 Admissions

3.3.1 Status

1. Admit that the ONLY “individual” defined in the I.R.C. is a statutory “alien”:

[26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

[26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(ii) Nonresident alien individual.

The term nonresident alien individual means [persons](#) described in section 7701(b)(1)(B), alien [individuals](#) who are treated as [nonresident aliens](#) pursuant to [§ 301.7701\(b\)-7 of this chapter](#) for [purposes](#) of computing their U.S. [tax liability](#), or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under [§ 301.7701\(b\)-1\(d\) of this chapter](#). An alien individual who has made an [election](#) under section 6013(g) or [\(h\)](#) to be treated as a resident of the [United States](#) is nevertheless treated as a [nonresident alien](#) individual for [purposes](#) of [withholding](#) under chapter 3 of the Code and the regulations thereunder.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the above “individual” is the SAME “individual” mentioned in the upper left corner of the IRS Form 1040 as “U.S. Individual”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that no one can force you to become a “resident” against your will without violating the Thirteenth Amendment prohibition against involuntary servitude.

“That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services in their entirety]. This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name.”

[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that you cannot be a “resident” of a place you have never been to and that it is FRAUD to declare oneself a “resident” of the “United States” if one has never physically lived there.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3.3.2 Which “United States”?

1. Admit that the term “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) is the geographic region over which Subtitle A of the Internal Revenue Code is defined to apply.

“The term ‘United States’ may be used in any one of several senses. [1] It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. [2] It may designate the territory over which the sovereignty of the United States extends, [3] or it may be the collective name of the states which are united by and under the Constitution.”

[[Hooven & Allison Co. v. Evatt, 324 U.S. 652 \(1945\)](#)]

#	U.S. Supreme Court Definition of “United States” in Hooven	Context in which usually used	Referred to in this article as	Interpretation
1	“It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations.”	International law	“United States*”	“These <u>united States</u> ,” when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where “U.S.” refers to the sovereign society. You are a “Citizen of the United States” like someone is a Citizen of France, or England. We identify this version of “United States” with a single asterisk after its name: “United States*” throughout this article.
2	“It may designate the territory over which the sovereignty of the United States extends, or”	Federal law Federal forms	“United States**”	“The United States (the District of Columbia, possessions and territories)”. Here Congress has exclusive legislative jurisdiction. In this sense, the term “United States” is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a “citizen of the United States.” This is the definition used in most “Acts of Congress” and federal statutes. We identify this version of “United States” with two asterisks after its name: “United States**” throughout this article. This definition is also synonymous with the “United States” corporation found in 28 U.S.C. §3002(15)(A).

#	U.S. Supreme Court Definition of "United States" in <i>Hooven</i>	Context in which usually used	Referred to in this article as	Interpretation
3	"...as the collective name for the states which are united by and under the Constitution."	Constitution of the United States	"United States***"	"The <u>several States</u> which is the <u>united States of America</u> ." Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a " <u>Citizen of these united States</u> ." This is the definition used in the Constitution for the United States of America. We identify this version of "United States" with a three asterisks after its name: "United States***" throughout this article.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the term "[United States](#)" defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) is the geographic region over which Subtitle A of the Internal Revenue Code is defined to apply.

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

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

(9) United States

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

(10) State

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

[4 U.S. Code § 110](#).*Same; definitions*

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that the term "[United States](#)" defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) and (a)(10) and 4 U.S.C. §110(d) has the same meaning as United States** identified by the U.S. Supreme Court in *Hooven* and *Allison v. Evatt* above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that there is no other definition of "[United States](#)" applying to subtitle A of the Internal Revenue Code which might modify or enlarge the definition of "[United States](#)" found above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

5. Admit the term “[United States](#)” as defined in the Internal Revenue Code, Subtitle A to areas under exclusive federal jurisdiction and excludes areas under exclusive state legislative jurisdiction.

See: <http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

6. Admit that the rules of statutory construction state the following:

*“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]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

7. Admit that the rules of statutory construction above apply to the interpretation of all statutes, including the Internal Revenue Code and all 50 titles of the [U.S. Code](#).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

8. Admit that observing the rules of statutory construction above and the following Supreme Court rulings in the case of the definition of “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) results in excluding states of the Union from the definition of “[United States](#)”.

“It should never be held that Congress intends to supersede or by its legislation suspend the exercise of the police powers of the States, even when it may do so, unless its purpose to effect that result is clearly manifested.”
[Reid v. Colorado, [187 U.S. 137](#), 148 (1902)]

“The principle thus applicable has been frequently stated. It is that the Congress may circumscribe its regulation and occupy a limited field, and that the intention to supersede the exercise by the State of its authority as to matters not covered by the federal legislation is not to be implied unless the Act of Congress fairly interpreted is in conflict with the law of the State. See Savage v. Jones, [225 U.S. 501, 533](#).”
[Atchison, T. & S. F. R. Co. v. Railroad Commission, [283 U.S. 380, 392](#)–393 (1931)]

“If Congress is authorized to act in a field, it should manifest its intention clearly. It will not be presumed that a federal statute was intended to supersede the exercise of the power of the state unless there is a clear manifestation of intention to do so. The exercise of federal supremacy is not lightly to be presumed.”
[Schwartz v. Texas, [344 U.S. 199](#), 202-203 (1952)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

9. Admit that the term “[United States](#)” as used in the Constitution and “[United States](#)” and as used in [26 U.S.C. §7701](#)(a)(9) and (a)(10) refer to two mutually exclusive geographical areas.

1 **“Foreign Laws:** *“The laws of a foreign country or sister state. In conflicts of law, the legal principles of*
2 *jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,*
3 *and in that respect are called ‘jus receptum’.”*
4 *[Black’s Law Dictionary, Sixth Edition, p. 647]*

5 **“Foreign States:** *“Nations outside of the United States...Term may also refer to another state; i.e. a sister state.*
6 *The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the*
7 *action is brought; and hence, one state of the Union is foreign to another, in that sense.”*
8 *[Black’s Law Dictionary, Sixth Edition, p. 648]*

9 YOUR ANSWER: ___Admit ___Deny

10 CLARIFICATION:_____

- 11
12 10. Admit that all earnings originating within the “United States” defined in 26 U.S.C. §7701(a)(9) and (a)(10) fall within
13 the classification of a “trade or business” under 26 U.S.C. §864(c)(3).

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

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

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

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

21
22 **Income Subject to Tax**

23 *Income from sources outside the United States that is not effectively connected with a trade or business in the*
24 *United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even*
25 *if you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving*
26 *it and before the end of the year.*
27 [\[IRS Publication 519, Year 2000, p. 26\]](#)

28
29 YOUR ANSWER: ___Admit ___Deny

30 CLARIFICATION:_____

- 31
32 11. Admit that the ONLY place where EVERYTHING is connected with a public office/”trade or business” in the U.S.
33 government is the government itself, and hence, the term “United States” as used in the phrase “sources within the
34 United States” within the I.R.C. Subtitle A can ONLY mean the GOVERNMENT of the United States and NOT any
35 geographic place.
36

37 *“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original*
38 *record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a*
39 *direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could*
40 *act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature*
41 *for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might*
42 *be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could*
43 *not legislate for the District under art. 1, 8, giving to Congress the power ‘to lay and collect taxes, imposts, and*
44 *excises, which ‘shall be uniform throughout the United States,’ inasmuch as the District was no part of the*
45 *United States [described in the Constitution]. It was held that the grant of this power was a general one without*
46 *limitation as to place, and consequently extended to all places over which the government extends; and that it*
47 *extended to the District of Columbia as a constituent part of the United States. The fact that art. 1, 2, declares*
48 *that ‘representatives and direct taxes shall be apportioned among the several states . . . according to their*
49 *respective numbers’ furnished a standard by which taxes were apportioned, but not to exempt any part of the*
50 *country from their operation. The words used do not mean that direct taxes shall be imposed on states only which*
51 *are represented, or shall be apportioned to representatives; but that direct taxation, in its application to states,*
52 *shall be apportioned to numbers.’ That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the*
53 *census, was applicable to the District of Columbia, and will enable Congress to apportion on it its just and equal*
54 *share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is*

within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to all the states. They therefore may, without violence, be understood to give a rule when the territories shall be taxed, without imposing the necessity of taxing them.'"
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3.3.3 Citizenship

For additional information on the subjects covered in this section, please refer to:

<p>Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006 http://sedm.org/Forms/FormIndex.htm</p>

1. Admit that if “United States” in the phrase “sources within the United States” means the GOVERNMENT, and no geographic place, then the statutory terms “U.S. citizen” and “U.S. resident” can only be synonyms for the government and have nothing to do with the nationality of the “person”:

"A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only."
[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701.
[Sec. 7701. - Definitions](#)
(a)(30) [United States](#) person

The term "United States person" means -

- (A) a [citizen](#) or [resident](#) of the United States,
- (B) a domestic partnership,
- (C) a domestic [corporation](#),
- (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
- (E) any trust if -
 - (i) a court within the United States is able to exercise primary supervision over the administration of the trust,
 - and
 - (ii) one or more United States persons have the authority to control all substantial decisions of the trust.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

2. Admit that because there are THREE definitions for the term “[United States](#)”, according to the U.S. Supreme Court in *Hooven and Allison v. Evatt* earlier, then there are potentially THREE distinctly different types of “citizens of the United States”, depending on which definition is implied.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3. Admit that it is up to NO ONE BUT ME to decide WHICH of the three types of “citizens” I want to be, because choice of citizenship is an act of First Amendment political association that cannot be coerced.

[TITLE 22](#) > [CHAPTER 38](#) > § 2721
[§ 2721. Impermissible basis for denial of passports](#)

A passport may not be denied issuance, revoked, restricted, or otherwise limited because of any speech, activity, belief, affiliation, or membership, within or outside the United States, which, if held or conducted within the United States, would be protected by the first amendment to the Constitution of the United States.

“The citizen cannot complain, because he has voluntarily submitted himself to such a form of

government. He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each within its own jurisdiction.”

[United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that a human being who did not “voluntarily submit” himself as above by choosing a domicile in the “United States” would be called a “non-citizen national”, just like foreigners visiting here who retain their domicile in a foreign country are called “nationals”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that DOMICILE rather than one’s NATIONALITY is the origin of the government’s authority to tax:

“domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges.”

[Black’s Law Dictionary, Sixth Edition, p. 485]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that a passport is evidence of ALLEGIANCE rather than DOMICILE.

“No passport shall be granted or issued to or verified for any other persons than those owing allegiance, whether citizens or not, to the United States.”

[22 U.S.C. §212]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that the only status within Title 8 of the U.S. code connected EXCLUSIVELY and ONLY with “allegiance” is that of a “national”.

8 U.S.C. §1101: Definitions

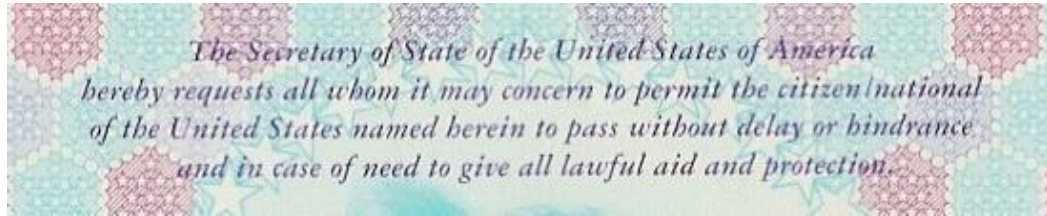
(a) As used in this chapter—

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 8. Admit that U.S.A. passport identifies TWO groups of people eligible to receive it: “citizen” OR “national”:



2
3 “citizen/national”= “citizen” OR “national”

4 “/”= “virgule”

5 YOUR ANSWER: ____Admit ____Deny

6
7 CLARIFICATION:_____

8 9. Admit that one can be a “national” WITHOUT being a statutory “citizen” under 8 U.S.C. §1401:

9 “7 Foreign Affairs Manual (F.A.M.), Section 012(a)

10 a. U.S. Nationals Eligible for Consular Protection and Other Services:

11 **Nationality is the principal relationship that connects an individual to a State.** International law recognizes the
12 right of a State to afford diplomatic and consular protection to its **nationals** and to represent their interests.
13 **Under U.S. law the term "national" is inclusive of citizens but "citizen" is not inclusive of nationals. All U.S.**
14 **citizens are U.S. nationals.** Section 101(a)(22) INA (8 U.S.C. 1101(a)(22)) provides that the term "national of
15 the United States" means (A) a citizen of the United States, or (B) a person who, though not a citizen of the United
16 States, owes permanent allegiance to the United States. U.S. nationals are eligible for U.S. consular protection.
17 [SOURCE: <http://www.state.gov/documents/organization/86556.pdf>]

18 YOUR ANSWER: ____Admit ____Deny

19
20 CLARIFICATION:_____

21 10. Admit that the only type of “residence” within the I.R.C. is one connected to aliens and that “citizens” cannot have a
22 “residence” within the I.R.C. as statutorily defined:

23 Title 26: Internal Revenue
24 [PART I—INCOME TAXES](#)
25 [nonresident alien individuals](#)
26 [§ 1.871-2 Determining residence of alien individuals.](#)

27 (b) **Residence defined.**

28 An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United
29 States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard**
30 **to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is
31 not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his
32 stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be**
33 **promptly accomplished is a transient but, if his purpose is of such a nature that an extended stay may be**
34 **necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States,**
35 **he becomes a resident,** though it may be his intention at all times to return to his domicile abroad when the
36 purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is
37 limited to a definite period by the immigration laws is not a resident of the United States within the meaning of
38 this section, in the absence of exceptional circumstances.

39
40 YOUR ANSWER: ____Admit ____Deny

41
42 CLARIFICATION:_____

11. Admit that the term “resident” as used in the I.R.C. Subtitle A means someone engaged in a “trade or business”, and has nothing to do with the nationality or physical location of the person.

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons. (4-1-04)

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

12. Admit that a public officer lawfully exercising a public office within a federal corporation is treated as having an effective civil domicile in the place of incorporation of the corporation, which for the “United States” government corporation is the District of Columbia.

IV. PARTIES > Rule 17.

Rule 17. Parties Plaintiff and Defendant; Capacity

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
(2) for a corporation [the “United States”, in this case, or its officers on official duty representing the corporation], by the law under which it was organized [laws of the District of Columbia]; and
(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) 28 U.S.C. §§ 754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3.3.4 Taxpayer Identification Numbers (TINs)

For additional information on the subjects covered in this section, please refer to:

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

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

1. Admit that nonresident aliens may only be required to use Taxpayer Identification Numbers if they are engaged in a “trade or business”, which 26 U.S.C. §7701(a)(26) defines as a public office in the U.S. government.

26 C.F.R. §301.6109-1(b)

(b) Requirement to furnish one's own number—

(1) U.S. persons.

Every U.S. person who makes under this title a return, statement, or other document must furnish its own taxpayer identifying number as required by the forms and the accompanying instructions.

(2) Foreign persons.

The provisions of paragraph (b)(1) of this section regarding the furnishing of one's own number shall apply to the following foreign persons--

(i) A foreign person that has income effectively connected with the conduct of a U.S. trade or business at any time during the taxable year;

(ii) A foreign person that has a U.S. office or place of business or a U.S. fiscal or paying agent at any time during the taxable year;

(iii) A nonresident alien treated as a resident under section 6013(g) or (h);

(iv) A foreign person that makes a return of tax (including income, estate, and gift tax returns), an amended return, or a refund claim under this title but excluding information returns, statements, or documents;

(v) A foreign person that makes an election under Sec. 301.7701-3(c);

(vi) A foreign person that furnishes a withholding certificate described in Sec. 1.1441-1(e)(2) or (3) of this chapter or Sec. 1.1441-5(c)(2)(iv) or (3)(iii) of this chapter to the extent required under Sec. 1.1441-1(e)(4)(vii) of this chapter;

(vii) A foreign person whose taxpayer identifying number is required to be furnished on any return, statement, or other document as required by the income tax regulations under section 897 or 1445. This paragraph (b)(2)(vii) applies as of November 3, 2003; and

(viii) A foreign person that furnishes a withholding certificate described in Sec. 1.1446-1(c)(2) or (3) of this chapter or whose taxpayer identification number is required to be furnished on any return, statement, or other document as required by the income tax regulations under section 1446. This paragraph (b)(2)(viii) shall apply to partnership taxable years beginning after May 18, 2005, or such earlier time as the regulations under Sec. 1.1446-1 through 1.1446-5 of this chapter apply by reason of an election under Sec. 1.1446-7 of this chapter.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

2. Admit that those nonresident aliens who use a Taxpayer Identification Number but who do not lawfully occupy a public office in the U.S. Government are committing the crime of impersonating a public officer in violation of 18 U.S.C. §912.

TITLE 18 > PART I > CHAPTER 43 > § 912
§ 912. Officer or employee of the United States

Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3. Admit that nonresident aliens not engaged in a “trade or business” are expressly exempted from the requirement to furnish a Taxpayer Identification Number.

Title 31: Money and Finance: Treasury
PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN
TRANSACTIONS
Subpart C—Records Required To Be Maintained
§ 103.34 Additional records to be made and retained by banks.

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

[...]

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3.3.5 Liability

For additional information on the subjects covered in this section, please refer to:

1. Tax Deposition Questions, Form #03.016, Section 1: Liability.
<http://sedm.org/Forms/FormIndex.htm>
2. Sovereignty Forms and Instructions Online, Cites By Topic: "liability"
<http://famguardian.org/TaxFreedom/CitesByTopic/Liability.htm>
3. Great IRS Hoax, Form #11.302, Section 5.5: Why We Aren't Liable to File Tax Returns or Keep Records
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
4. Great IRS Hoax, Form #11.302, Section 5.6: Why We Aren't Liable to Pay Income Tax
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

-
10. Admit that the only statute within Internal Revenue Code which makes a person liable for the tax described in Subtitle A is withholding agents on nonresident aliens found in 26 U.S.C. §1461.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that there is no other statute applicable within I.R.C. Subtitle A which creates a duty or liability for the average American domiciled in a state of the Union.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that the only condition in which a "citizens or residents of the United States" can owe a tax under the I.R.C. is when they are abroad pursuant to 26 U.S.C. §911.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that there is no statute within the Internal Revenue Code, Subtitle A which institutes a tax upon "citizens or residents of the United States" when they are NOT "abroad" pursuant to 26 U.S.C. §911.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that the term "abroad" is nowhere defined in the Internal Revenue Code or the Treasury Regulations.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

15. Admit that the term “abroad” cannot lawfully include any part of a state of the Union.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

16. Admit that what “citizens and residents of the United States” mentioned in [26 U.S.C. §911](#) have in common is a legal domicile in the “United States”, which is described in 26 U.S.C. §911(d)(3) as an “abode”.

Abode. One's home; habitation; place of dwelling; or residence. Ordinarily means "domicile." Living place impermanent in character. Fowler v. Fowler, 156 Fla. 316, 22 So.2d. 817, 818. The place where a person dwells. In re Erickson, 18 N.J.Misc. 5, 10 A.2d. 142, 146. Residence of a legal voter. Pope v. Board of Education Com'rs, 370 Ill. 196, 18 N.E.2d. 214, 216. Fixed place of residence for the time being. Augustus Co., for Use of Bourgeois v. Manzella, 19 N.J.Misc. 29, 17 A.2d. 68, 70. For service of process, one's fixed place of residence for the time being; his "usual place of abode." Fed.R. Civil P.4. Kurilla v Roth, 132 N.J.L. 213, 38 A.2d. 862, 864. See Domicile; Residence. [Black's Law Dictionary, Sixth Edition, p. 7]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

17. Admit that only “aliens” can have a “residence” under I.R.C. Subtitle A and that there is no provision within the I.R.C. which associates either a “national” or a “citizen” with a “residence”.

*Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident alien individuals
§ 1.871-2 Determining residence of alien individuals.*

(b) Residence defined.

*An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident,** though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

18. Admit that the “abode” within the “United States” described in [26 U.S.C. §911](#)(d)(3) is the same “United States” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10).

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

(a)(9) United States

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

(a)(10) State

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3.3.6 How One "volunteers" to participate in the "trade or business" franchise

For additional information on the subjects covered in this section, please refer to:

1. *Tax Deposition Questions*, Section 1
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
2. *Great IRS Hoax*, Form #11.302, Sections 5.4 through 5.4.27.8 entitled "The 'Voluntary' Aspect of Income Taxes
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
3. *Requirement for Consent*, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that if the I.R.C. Subtitle A describes a franchise agreement or contract, then it doesn't need a liability statute.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the term "wages" includes only amounts earned in connection with employment under which a W-4 is in place.

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

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

(b) Remuneration for services.

(1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this section include any remuneration for services performed by an employee for an employer which, without regard to this section, does not constitute wages under section 3401(a). For example, remuneration for services performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and 31.3401(d)-1 for the definitions of "employee" and "employer".

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that a person who never submitted a IRS Form W-4 in the context of their private employment cannot earn "wages" as defined above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that a "voluntary withholding agreement" or "agreement" is a contract.

1 **"Agreement.** A meeting of two or more minds; a coming together in opinion or determination; the coming
2 together in accord of two minds on a given proposition. In law, a concord of understanding and intention between
3 two or more parties with respect to the effect upon their relative rights and duties, of certain past or future facts
4 or performances. **The consent of two or more persons concurring respecting the transmission of some property,**
5 **right, or benefits, with the view of contracting an obligation, a mutual obligation.**

6 "A manifestation of mutual assent on the part of two or more persons as to the substance of a contract.
7 Restatement, Second, Contracts, §3.

8 "The act of two or more persons, who unite in expressing a mutual and common purpose, with the view of altering
9 their rights and obligations. The union of two or more minds in a thing done or to be done; a mutual assent to
10 do a thing. A compact between parties are there are thereby subjected to the obligation or to whom the
11 contemplated right is thereby secured. "
12 [Black's Law Dictionary, Sixth Edition, p. 67]

13
14 YOUR ANSWER: ____Admit ____Deny

15
16 CLARIFICATION:_____

- 17 5. Admit the IRS Form W-4 is entitled "Employee Withholding Allowance Certificate" says NOTHING about the
18 formation of a "contract" or "agreement" anywhere on the form.

19 See the following for IRS Form W-4: http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormw4_01.pdf

20
21 YOUR ANSWER: ____Admit ____Deny

22
23 CLARIFICATION:_____

- 24 6. Admit that no federal legislative jurisdiction within states of the Union is required in order to enforce a private contract
25 called a W-4 between a sovereign American and the federal government in a federal court.

26 **"Independent of these views, there are many considerations which lead to the conclusion that the power to**
27 **impair contracts, by direct action to that end, does not exist with the general [federal] government.** In the first
28 place, one of the objects of the Constitution, expressed in its preamble, was the establishment of justice, and what
29 that meant in its relations to contracts is not left, as was justly said by the late Chief Justice, in *Hepburn v.*
30 *Griswold*, to inference or conjecture. As he observes, at the time the Constitution was undergoing discussion in
31 the convention, the Congress of the Confederation was engaged in framing the ordinance for the government of
32 the Northwestern Territory, in which certain articles of compact were established between the people of the
33 original States and the people of the Territory, for the purpose, as expressed in the instrument, of extending the
34 fundamental principles of civil and religious liberty, upon which the States, their laws and constitutions, were
35 erected. By that ordinance it was declared, that, in the just preservation of rights and property, 'no law ought
36 ever to be made, or have force in the said Territory, that shall, in any manner, interfere with or affect private
37 contracts or engagements bona fide and without fraud previously formed.' The same provision, adds the Chief
38 Justice, found more condensed expression in the prohibition upon the States [in Article 1, Section 10 of the
39 Constitution] against impairing the obligation of contracts, which has ever been recognized as an efficient
40 safeguard against injustice; and though the prohibition is not applied in terms to the government of the United
41 States, he expressed the opinion, speaking for himself and the majority of the court at the time, that **it was clear**
42 **'that those who framed and those who adopted the Constitution intended that the spirit of this prohibition**
43 **should pervade the entire body of legislation, and that the justice which the Constitution was ordained to**
44 **establish was not thought by them to be compatible with legislation [or judicial precedent] of an opposite**
45 **tendency.'** 8 Wall. 623. [99 U.S. 700, 765] **Similar views are found expressed in the opinions of other judges**
46 **of this court.'**
47 [Sinking Fund Cases, 99 U.S. 700 (1878)]

48
49 YOUR ANSWER: ____Admit ____Deny

50
51 CLARIFICATION:_____

- 52 7. Admit that consent to the constructive contract formed by signing and submitting the IRS Form W-4 must be procured
53 voluntarily and absent duress in order to be legally enforceable against the parties to it.

54 **"duress.** Any unlawful threat or coercion used by a person to induce another to act (or to refrain from acting) in
55 a manner he or she otherwise would not (or would). Subjecting person to improper pressure which overcomes
56 his will and coerces him to comply with demand to which he would not yield if acting as free agent. *Head v.*
57 *Gadsden Civil Service Bd.*, Ala.Civ.App., 389 So.2d. 516, 519. Application of such pressure or constraint as

compels man to go against his will, and takes away his free agency, destroying power of refusing to comply with unjust demands of another. *Haumont v. Security State Bank*, 220 Neb. 809, 374 N.W.2d. 2,6.

...

A contract entered into under duress by physical compulsion is void. Also, if a party's manifestation of assent to a contract is induced by an improper threat by the other party that leaves the victim no reasonable alternative, the contract is voidable by the victim. *Restatement, Second, Contracts* §§174, 175.

As a defense to a civil action, it must be pleaded affirmatively. *Fed.R.Civil P. 8(c)*.”
[*Black's Law Dictionary*, Sixth Edition, p. 504]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that threats by a private employer against prospective or current private employees to the effect that refusal to sign or submit an form W-4 will result in termination of employment or refusal to hire cannot be considered “voluntary” and must instead be considered to be instituted under duress.

“voluntary. Unconstrained by interference; unimpelled by another’s influence; spontaneous; acting of oneself. *Coker v. State*, 199 Ga. 20, 33 S.E.2d. 171, 174. Done by design or intention. Proceeding from the free and unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration; as, a voluntary deed.”
[*Black's Law Dictionary*, Sixth Edition, p. 1575]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that any contract obtained under duress is voidable and unenforceable against the party who was under the duress.

“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced. ¹⁰ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced, ¹¹ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. ¹² However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void. ¹³”
[*American Jurisprudence 2d, Duress*, §21 (1999)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that acts accomplished or liabilities contracted under duress are legally treated as having been performed by or executed by the source of the duress, and not the person acting under the duress.

¹⁰ *Brown v Pierce*, 74 US 205, 7 Wall. 205, 19 L.Ed. 134

¹¹ *Barnette v Wells Fargo Nevada Nat'l Bank*, 270 US 438, 70 L.Ed. 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); *Faske v Gershman*, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; *Glenney v Crane* (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); *Carroll v Fetty*, 121 W Va 215, 2 SE2d 521, cert den 308 US 571, 84 L.Ed. 479, 60 S Ct 85.

¹² *Faske v Gershman*, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; *Heider v Unicume*, 142 Or 416, 20 P2d 384; *Glenney v Crane* (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

¹³ *Restatement 2d, Contracts* §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that federal officials, including employees of the IRS, who condone or tolerate the imposition of duress are parties to it, and under federal law, become “accessories after the fact”, which is a criminal act.

[TITLE 18 > PART I > CHAPTER 1 > § 3](#)
[§ 3. Accessory after the fact](#)

Whoever, knowing that an offense against the United States has been committed, receives, relieves, comforts or assists the offender in order to hinder or prevent his apprehension, trial or punishment, is an accessory after the fact.

Except as otherwise expressly provided by any Act of Congress, an accessory after the fact shall be imprisoned not more than one-half the maximum term of imprisonment or (notwithstanding section [3571](#)) fined not more than one-half the maximum fine prescribed for the punishment of the principal, or both; or if the principal is punishable by life imprisonment or death, the accessory shall be imprisoned not more than 15 years.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that an IRS form W-2 provided by a private employer on a W-2 creates at least a “presumption” of receipt of “wages” in block 1. This is because 26 C.F.R. §31.3401(a)-3 says that a person can only receive “wages” if they submit a W-4 agreement to their private employer.

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

(a) In general.

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

(b) Remuneration for services.

(1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this section include any remuneration for services performed by an employee for an employer which, without regard to this section, does not constitute wages under section 3401(a). For example, remuneration for services performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and 31.3401(d)-1 for the definitions of “employee” and “employer”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that a nonzero amount for “wages” in block 1 of a W-2 form creates a rebuttable “presumption” in the mind of the IRS that the subject of the W-2 completed and submitted an IRS Form W-4 to their private employer.

See preceding question, [26 C.F.R. §31.3401\(a\)-3\(a\)](#) .

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 14. Admit that a person who never submitted an IRS form W-4 to their employer and thereby consented or “agreed” to
2 participate in federal income taxes, should have a zero amount listed in block 1 of the W-2 filed by their private
3 employer.

4 See [26 C.F.R. §31.3401\(a\)-3\(a\)](#) above, in question 17.

5
6 YOUR ANSWER: ____Admit ____Deny

7
8 CLARIFICATION:_____

9 15. Admit that the same result as the preceding question also applies in the case of an employee who submitted a W-4
10 under duress but who in fact did not wish to participate. To do otherwise would be to condone theft and robbery.

11 YOUR ANSWER: ____Admit ____Deny

12
13 CLARIFICATION:_____

14 16. Admit that the only method available for rebutting false presumptions about the receipt of “wages” is to complete, sign,
15 and submit an IRS Form 4852 or W-2c or 4598 to the IRS and/or one’s private employer.

16 See the following for a sample of the IRS Form 4852:

17 <http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4852.pdf>

18
19 YOUR ANSWER: ____Admit ____Deny

20
21 CLARIFICATION:_____

22 17. Admit that the IRS DOES NOT make the IRS Form 4598 entitled “Form W-2, 1099, 1098, or 1099 Not Received,
23 Incorrect or Lost” available to the public on their website.

24 <http://www.irs.gov/formspubs/index.html>

25
26 YOUR ANSWER: ____Admit ____Deny

27
28 CLARIFICATION:_____

29 18. Admit that not making the IRS Form 4598 available on the IRS website has the effect of increasing IRS revenues
30 derived from involuntarily withheld payroll taxes.

31 YOUR ANSWER: ____Admit ____Deny

32
33 CLARIFICATION:_____

34 19. Admit that when an IRS employee or IRS publication encourages private nonfederal employers to withhold earnings
35 from their private employees against their will or without their informed voluntary consent constitutes involuntary
36 servitude in violation of the Thirteenth Amendment to the U.S. Constitution, extortion under the color of office, and
37 peonage.

38 [Thirteenth Amendment](#)

39 *Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall*
40 *have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.*

41 *Section 2. Congress shall have power to enforce this article by appropriate legislation.*
42 _____

43 [TITLE 42 > CHAPTER 21 > SUBCHAPTER I > Sec. 1994.](#)
44 [Sec. 1994. - Peonage abolished](#)

The holding of any person to service or labor under the system known as peonage is abolished and forever prohibited in any Territory or State of the United States; and all acts, laws, resolutions, orders, regulations, or usages of any Territory or State, which have heretofore established, maintained, or enforced, or by virtue of which any attempt shall hereafter be made to establish, maintain, or enforce, directly or indirectly, the voluntary or involuntary service or labor of any persons as peons, in liquidation of any debt or obligation, or otherwise, are declared null and void

“extortion under the color of office. ...Unlawful taking by any officer by color of his office, of any money or thing of value, that is not due to him, or more than is due or before it is due.” 4 Bla.Comm. 141; Com. v. Saulsbury, 152 Pa. 554, 25 A. 610; U.S. v. Denver, D.C.N.C. 14 F. 595; Bush v. State, 19 Ariz. 195, 168 P. 508, 509... “Obtaining property from another, induced by wrongful use of force or fear, OR under color of official right.” See State v. Logan, 104 La. 760, 29 So. 336; In re Rempfer, 51 S.D. 393, 216 N.W. 355, 359, 55 A.L.R. 1346; Lee v. State, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917B, 131.”
[Black’s Law Dictionary, Fourth Edition]

“That is does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. **Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services.** This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name.”
[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

20. Admit that the decision to either hold public office or sign a W-4 agreement is a voluntary personal decision that cannot be coerced, and if it is, it becomes invalid and unenforceable at the option of the person so coerced.

“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.¹⁴ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,¹⁵ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.¹⁶ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.¹⁷”
[American Jurisprudence 2d, Duress, §21 (1999)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

21. Admit that because holding public office is “voluntary”, then all taxes based upon this activity must also be voluntary and avoidable for those who are not already “public officers”.

YOUR ANSWER: ____Admit ____Deny

¹⁴ Brown v Pierce, 74 U.S. 205, 7 Wall. 205, 19 L.Ed. 134

¹⁵ Barnette v Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 SE2d 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

¹⁶ Faske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v Unicume, 142 Or 416, 20 P2d 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

¹⁷ Restatement 2d, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

CLARIFICATION: _____

22. Admit that because holding public office is “voluntary”, then all taxes based upon this activity must also be voluntary and avoidable.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

23. Admit that the way to legally avoid taxes based on the activity of holding of a public office is to choose not to involve oneself in the activity.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3.3.7 Withholding and Reporting

For additional information on the subjects covered in this section, please refer to:

1. Income Tax Withholding and Reporting Course, Form #12.004: Short training course on income tax withholding and reporting.
<http://sedm.org/Forms/FormIndex.htm>
2. Federal and State Tax Withholding Options for Private Employers, Form #09.001
<http://sedm.org/Forms/FormIndex.htm>
3. Federal Tax Withholding, Form #04.102: Terse summary of the content of item 2 above.
<http://sedm.org/Forms/FormIndex.htm>
4. Correcting Erroneous Information Returns, Form #04.001: How to correct false IRS Forms W-2, 1042s, 1098, and 1099.
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that IRS Form W-4 is identified as an “agreement” in the Treasury Regulations.

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

(a) In general.

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

Title 26: Internal Revenue

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Subpart E—Collection of Income Tax at Source

§ 31.3402(p)-1 Voluntary withholding agreements.

(a) In general.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that “private employers”, which are entities not engaged in a “public office”, are not required to enter into any kind of agreements:

*Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004)
Payroll Deduction Agreements*

2. Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements. Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[<http://www.irs.gov/irm/part5/ch14s10.html>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that the term “wages” is defined in [26 U.S.C. §3401\(a\)](#).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that the IRS Form W-2 may only lawfully be filed in connection with persons who have signed IRS Form W-4 agreements.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that the IRS Form W-2 is called an “information return” by the IRS.

See: <http://www.irs.gov/taxpros/content/0,,id=98185,00.html>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that all information returns may only be filed in connection with a “trade or business” pursuant to [26 U.S.C. §6041\(a\)](#).

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

(a) Payments of \$600 or more

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

7. Admit that all earnings reported on an IRS Form W-2 are “trade or business” earnings connected with a “public office” in the United States government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

8. Admit that information returns filed against a person who is not engaged in a “trade or business” or a “public office” are false and that those who submit them, if notified they are false, are engaged in criminal FRAUD if they submit said information returns to the government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

9. Admit that a biological person who does not work for the federal government as a “public officer” and who did not voluntarily sign and submit an IRS Form W-4 is not engaged in a “trade or business” and may not lawfully have any amount of earnings reported against him or her on an IRS Form W-2 without violating [26 U.S.C. §7206](#) and [7207](#).

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter A](#) > [PART I](#) > § 7206
[§ 7206. Fraud and false statements](#)

Any person who—

(1) Declaration under penalties of perjury

Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter; or

(2) Aid or assistance

Willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document; or

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

10. Admit that withholding and levies in connection with earnings from employment apply ONLY to “wages” as legally defined and NOT against all earnings, meaning that they apply only to the portion of one’s earnings that are connected with a “public office” or “trade or business” and therefore connected to a “public use”.

Public use. Eminent domain. The constitutional and statutory basis for taking property by eminent domain. For condemnation purposes, “public use” is one which confers some benefit or advantage to the public; it is not confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which condemnation is sought and, as long as public has right of use, whether exercised by one or many members of public, a “public advantage” or “public benefit” accrues sufficient to constitute a public use. *Montana Power Co. v. Bokma, Mont., 457 P.2d. 769, 772, 773.*

Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent domain, means a use concerning the whole community distinguished from particular individuals. But each and every member of society need not be equally interested in such use, or be personally and directly affected by it; if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186.* The term may be said to mean public usefulness, utility, or advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but

1 must be in common, and not for a particular individual. The use must be a needful one for the public, which
2 cannot be surrendered without obvious general loss and inconvenience. A "public use" for which land may be
3 taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences,
4 changing conceptions of scope and functions of government, and other differing circumstances brought about by
5 an increase in population and new modes of communication and transportation. *Katz v. Brandon*, 156 Conn.
6 521, 245 A.2d. 579, 586.

7 See also *Condemnation; Eminent domain*.
8 [Black's Law Dictionary, Sixth Edition, p. 1232]

9
10 YOUR ANSWER: ____Admit ____Deny

11
12 CLARIFICATION:_____

- 13 11. Admit that the IRS Individual Master File (IMF) applies the tax to one's "wages" as legally defined and NOT all of
14 their earnings or to wages as commonly understood.

15
16 See: <http://famguardian.org/TaxFreedom/Instructions/0.8ObtAndAnalyzingIMF.htm>

17
18 YOUR ANSWER: ____Admit ____Deny

19
20 CLARIFICATION:_____

- 21 12. Admit that a subset of those holding "public office" are described as "employees" within 26 U.S.C. §3401(c) and [26](#)
22 [C.F.R. §31.3401\(c \)-1](#).

23 [26 U.S.C. §3401\(c \) Employee](#)

24 For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official
25 of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or
26 instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a
27 corporation.
28 _____

29 [26 C.F.R. §31.3401\(c \)-1 Employee:](#)

30 "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a
31 [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any
32 agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a
33 corporation."
34

35 YOUR ANSWER: ____Admit ____Deny

36
37 CLARIFICATION:_____

- 38 13. Admit that the "employee" defined above is the SAME "employee" described in IRS Form W-4.

39
40 YOUR ANSWER: ____Admit ____Deny

41
42 CLARIFICATION:_____

- 43 14. Admit that the IRS Form W-4 may not lawfully be used to initiate withholding against a person who was not
44 ALREADY engaged in a "public office" BEFORE they signed the form. In other words, admit that the W-4 form does
45 not CREATE a "public office" but simply authorizes taxation of an EXISTING public office within the U.S.
46 government.

47
48 YOUR ANSWER: ____Admit ____Deny

49
50 CLARIFICATION:_____

15. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

[TITLE 18](#) > [PART I](#) > [CHAPTER 43](#) > § 912
[§ 912. Officer or employee of the United States](#)

Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that IRS Forms W-2, 1042s, 1098, and 1099 cannot lawfully be used to CREATE public offices, but merely document the exercise of those already lawfully occupying said office pursuant to Article VI of the United States Constitution.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that if IRS Forms W-2, 1042s, 1098, and 1099 are used to “elect” an otherwise private person involuntarily into public office that he or she does not consent to occupy, the filer of the information return is criminally liable for:
1.4. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.
1.5. Impersonating a public officer pursuant to 18 U.S.C. §912.
1.6. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593 and the Thirteenth Amendment.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that one cannot be an “employee” as defined above or within the meaning of 5 U.S.C. §2105 without also being engaged in a “trade or business” activity.

[TITLE 5](#) > [PART III](#) > [Subpart A](#) > [CHAPTER 21](#) > § 2105
[§ 2105. Employee](#)

(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically modified, means an officer and an individual who is—

(1) appointed in the civil service by one of the following acting in an official capacity—

- (A) the President;
- (B) a Member or Members of Congress, or the Congress;
- (C) a member of a uniformed service;
- (D) an individual who is an employee under this section;
- (E) the head of a Government controlled corporation; or
- (F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

(2) engaged in the performance of a Federal function under authority of law or an Executive act; and
(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that the practical affect of signing a W-4 agreement is to make one’s earnings into “wages” as legally defined in [26 U.S.C. §3401](#) and to make them into “gross income”.

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that the above provision within 26 C.F.R. §31.3402(p)-1(a) is NOT found anywhere within the I.R.C. and therefore is unenforceable.

*“When enacting §7206(1) Congress undoubtedly knew that the Secretary of the Treasury is empowered to prescribe all needful rules and regulations for the enforcement of the internal revenue laws, so long as they carry into effect the will of Congress as expressed by the statutes. Such regulations have the force of law. **The Secretary, however, does not have the power to make law.**”¹⁸*
[United States v. Levy, 533 F.2d. 969 (1976)]

*Finally, the Government points to the fact that the Treasury Regulations relating to the statute purport to include the pick-up man among those subject to the s 3290 tax,^{FN11} and argues (a) that this constitutes an administrative interpretation to which we should give weight in construing the statute, particularly because (b) section 3290 was carried over in haec verba into [s 4411 of the Internal Revenue Code of 1954, 26 U.S.C.A. s 4411](#). **We find neither argument persuasive. In light of the above discussion, *359 we cannot but regard this Treasury Regulation as no more than an attempted addition to the statute of something which is not there.**^{FN12} **As such the regulation can furnish no sustenance to the statute. Koshland v. Helvering, 298 U.S. 441, 446-447, 56 S.Ct. 767, 769-770, 80 L.Ed. 1268.**
*[U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957)]**

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3.3.8 **Assessment authority**

For additional information on the subjects covered in this section, please refer to:

1. *Authorities on “assessment”*: Family Guardian Cites by Topic
<http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm>
2. *Why the Government Can’t Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent*, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>
3. *Tax Deposition Questions*, Section 13 entitled “26 U.S.C. §6020(b) Substitute For Returns”

¹⁸ Dixon v. United States, 1965, 381 U.S. 68, 85 S.Ct. 1301, 14 L.Ed.2d 223; Werner v. United States, 7 Cir., 1959, 264 F.2d. 489; Whirlwind Manufacturing Company v. United States, 5 Cir., 1965, 344 F.2d. 153.

8. Admit that an involuntary assessment is called a “Substitute For Return (SFR)” by the IRS.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that [26 U.S.C. §6020](#)(b) is the authority for the IRS to do involuntary assessments.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 61](#) > [Subchapter A](#) > [PART II](#) > [Subpart D](#) > § 6020
[§ 6020. Returns prepared for or executed by Secretary](#)

(a) Preparation of return by Secretary

If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary may prepare such return, which, being signed by such person, may be received by the Secretary as the return of such person.

(b) Execution of return by Secretary

(1) Authority of Secretary to execute return

If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

(2) Status of returns

Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.
[SOURCE: <https://www.law.cornell.edu/uscode/text/26/6020>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that [Internal Revenue Manual \(I.R.M.\), Section 5.1.11.6.8](#) describes and limits [26 U.S.C. §6020](#)(b) authority of the IRS.

Internal Revenue Manual (I.R.M.), Section 5.1.11.6.8 (03-01-2007)
IRC 6020(b) Authority

1. The following returns may be prepared, signed and executed by revenue officers under the authority of IRC 6020(b):

- A. Form 940, Employer's Annual Federal Unemployment Tax Return;
- B. Form 941, Employer's Quarterly Federal Tax Return;
- C. Form 943, Employer's Annual Tax Return for Agricultural Employees;
- D. Form 944, Employer's Annual Federal Tax Return;
- E. Form 720, Quarterly Federal Excise Tax Return;
- F. Form 2290, Heavy Vehicle Use Tax Return;
- G. Form CT-1, Employer's Annual Railroad Retirement Tax Return;
- H. Form 1065, U.S. Return of Partnership Income.

2. Pursuant to IRM 1.2.44.5, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997, revenue officers GS-09 and above, and Collection Support Function managers GS-09 and above, have the authority to prepare and execute returns under IRC 6020(b).

[SOURCE: <http://www.irs.gov/irm/part5/ch01s12.html>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

11. Admit that IRS Forms 1040, 1040NR, etc are not listed in Internal Revenue Manual (I.R.M.), Section 5.1.11.6.8 as forms which are authorized to have SFR's done against them.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

12. Admit that IRS Form 1040 or 1040NR are the type of form you expect me to file as part of this proceeding.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

13. Admit that the IRS admitted in Congressional Research Service Report GAO/GGD-00-60R that "Substitute For Returns" are not "returns", but simply PROPOSED assessments.

*"In its response to this letter, IRS officials indicated that **they do not generally prepare actual tax returns. Instead, they said IRS prepares substitute documents that propose assessments. Although IRS and legislation refer to this as the substitute for return program, these officials said that the document does not look like an actual tax return.**"*

[Congressional Research Service Report GAO/GGD-00-60R;

SOURCE: <http://famguardian.org/PublishedAuthors/Govt/GAO/GAO-GGD-00-60R-SFR.pdf>]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

14. Admit that the U.S. Supreme Court said that our system of income taxation is based upon voluntary assessment and not "distrain", meaning enforcement.

*"Our system of taxation is based upon voluntary assessment and payment, not distrain."
[Flora v. U.S., 362 U.S. 145 (1960)]*

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3.3.9 Relationship of State to Federal Income Taxation

For additional information on the subjects covered in this section, please refer to:

1. State Income Taxes, Form #05.031
<http://sedm.org/Forms/FormIndex.htm>
2. Jurisdiction Over Federal Areas within the States, Form #11.203: Definitive report by the U.S. Attorney General
<http://sedm.org/Forms/FormIndex.htm>
3. 4 U.S.C.A. §106: State Income Taxes. Basis for state income taxation. Only permitted within federal areas.
<http://sedm.org/SampleLetters/States/4USCA106-20070514.pdf>

1. Admit that each state of the Union legislates for TWO mutually exclusive jurisdictions:
- 1.1. Territory of the state subject to the exclusive jurisdiction of the state. These areas are referred to as the "Republic State" within this document.
 - 1.2. Federal areas and possessions within the exterior limits of the state. These areas are referred to as the "Corporate State" within this document.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2. Admit that neither the state nor the federal constitutions authorize the existence of the Corporate State, and that all powers not expressly granted to the state and federal governments by their respective constitutions are reserved to the People of the state.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3. Admit that it is a conflict of interest for officers of the Republic State to also serve the Corporate State.

*CALIFORNIA CONSTITUTION
ARTICLE 7 PUBLIC OFFICERS AND EMPLOYEES*

SEC. 7. A person holding a lucrative office under the United States or other power may not hold a civil office of profit [in THIS state]. A local officer or postmaster whose compensation does not exceed 500 dollars per year or an officer in the militia or a member of a reserve component of the armed forces of the United States except where on active federal duty for more than 30 days in any year is not a holder of a lucrative office, nor is the holding of a civil office of profit affected by this military service.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

4. Admit that federal areas within the “Corporate State” are described in [Article 1](#), Section 8, Clause 17 of the United States Constitution.

*United States Constitution
Article 1, Section 8, Clause 17*

The Congress shall have Power [. . .]

*To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards and other needful Buildings;--And
[SOURCE: <http://caselaw.lp.findlaw.com/data/constitution/article01/>]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

5. Admit that federal areas within the “Corporate State” are not protected by the Bill of Rights, which are the first Ten Amendments to the United States Constitution.

*“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect *279 that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct.”
[Downes v. Bidwell, 182 U.S. 244, at 278-279 (1901)]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

6. Admit that a “resident” for the purposes of filing a “resident” state income tax return is an alien with a domicile on federal territory.

[26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

1 (b) Definition of resident alien and nonresident alien

2 (1) In general

3 For purposes of this title (other than subtitle B) -

4 (A) Resident alien

5 An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and
6 only if) such individual meets the requirements of clause (i), (ii), or (iii):

7 (i) Lawfully admitted for permanent residence

8 Such individual is a lawful permanent resident of the United States at any time during such calendar year.

9 (ii) Substantial presence test

10 Such individual meets the substantial presence test of paragraph (3).

11 (iii) First year election

12 Such individual makes the election provided in paragraph (4).
13

14 “Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the
15 country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they
16 remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens.
17 They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have
18 been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are
19 subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of
20 perpetual residence given them by the State passes to their children.”

21 [The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87, SEDM Exhibit #01.003]

22 [SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]
23

24 YOUR ANSWER: ____Admit ____Deny

25 CLARIFICATION: _____
26

- 27 7. Admit that the United States Constitution forbids the President of the United States to “join or divide” any state of the
28 Union.

29 United States Constitution
30 Article 4, Section 3, Clause 1

31 New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within
32 the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of
33 States, without the Consent of the Legislatures of the States concerned as well as of the Congress.
34

35 YOUR ANSWER: ____Admit ____Deny

36 CLARIFICATION: _____
37

- 38 8. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to join or divide “States”:

39 [TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter B > § 7621](#)
40 [§ 7621. Internal revenue districts](#)

41 (a) Establishment and alteration

42 The President shall establish convenient internal revenue districts for the purpose of administering the internal
43 revenue laws. The President may from time to time alter such districts.

44 (b) Boundaries

45 For the purpose mentioned in subsection (a), the President may subdivide any State, or the District of Columbia,
46 or may unite into one district two or more States.
47

48 YOUR ANSWER: ____Admit ____Deny

49 CLARIFICATION: _____
50

9. Admit that the “State” referred to in [26 U.S.C. §7621](#) above is a federal “State” defined in [4 U.S.C. §110](#)(d), which is a territory or possession of the United States and includes no part of any state of the Union:

[TITLE 4 > CHAPTER 4 > § 110](#)
[§ 110. Same; definitions](#)

As used in sections 105–109 of this title—

(d) The term “State” includes any Territory or possession of the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that the states of the Union are not “territories” of the United States:

Corpus Juris Secundum Legal Encyclopedia
Territories
"§1. Definitions, Nature, and Distinctions

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

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

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

"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003), Emphasis added]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that in California, the Corporate State is defined in the [California Revenue and Taxation Code, Section 17018](#) as follows:

California Revenue and Taxation Code
Division 2: Other Taxes
Part 10: Personal Income Tax

17018. "State" includes the District of Columbia, and the possessions of the United States.
[SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that federal areas within the “Corporate State” are privileged areas where all “rights” are legislatively derived, and therefore become revocable “privileges” subject to the will of Congress.

YOUR ANSWER (circle one): Admit/Deny

13. Admit that the federal income tax liability under I.R.C. Subtitle A is a prerequisite to state income tax liability in every state of the Union that has personal income taxes.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that all income taxes require a domicile within the territory of the taxing authority.

See and rebut:

Why Domicile and Income Taxes are Voluntary, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER (circle one): Admit/Deny

15. Admit that you can only have a legal domicile in one physical place at a time.

“Domicile. [. . .] A person may have more than one residence but only one domicile.”
[Black’s Law Dictionary, Sixth Edition, p. 485]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that federal income taxes have as a prerequisite legal domicile on federal territory and NOT on land under exclusive Republic State jurisdiction.

“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that human beings who are born in and domiciled within any state of the Union on land under exclusive Republic State jurisdiction and which is part of the Republic State but not Corporate State are “nationals” but not statutory “U.S. citizens” pursuant to [8 U.S.C. §1101](#)(a)(21).

See:

Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that what makes a human being a statutory “U.S. citizen” under [8 U.S.C. §1401](#) is a legal domicile on federal territory.

“The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is styled by Vattel [in his book The Law of Nations as] “domicile,” which he defines to be “a habitation fixed in any place, with an intention of always staying there.” Such a person, says this author, becomes a member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens, but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration. Vatt. [Law Nat.](#) pp. 92, 93. Grotius nowhere uses the word “domicile,” but he also distinguishes between those who stay in a foreign country by the necessity of their affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former he denominates “strangers,” and the latter, “subjects.” The rule is thus laid down by Sir Robert Phillimore:

There is a class of persons which cannot be, strictly speaking, included in either of these denominations of naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They have not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de facto, though not de jure, citizens of the country of their [new chosen] domicile.
[Fong Yu Ting v. United States, [149 U.S. 698](#) (1893)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that the only physical place where both federal and state legislative jurisdictions coincide in the same place is in federal areas within the exterior limits of each state, which we call the Corporate State.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that the only place where state income taxes can lawfully be levied is in the “Corporate State”, which consists of federal territory within the exterior limits of the state.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that state income taxes may not lawfully be assessed or collected in the “Republic State”, which is land under the exclusive legislative jurisdiction of the state that is not part of any federal area.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

22. Admit that all governments are corporations.

“Corporations are also of all grades, and made for varied objects; all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property. It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes ‘all persons,’ ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. ‘No man shall be taken,’ ‘no man shall be disseised,’ without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution.”
[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]

United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
[PART VI - PARTICULAR PROCEEDINGS](#)
[CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
[SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)
[Sec. 3002. Definitions](#)

(15) "United States" means -

(A) a Federal corporation;

(B) an agency, department, commission, board, or other entity of the United States; or

(C) an instrumentality of the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

23. Admit that the "State of California" is a "government corporation" controlled but not owned by the federal government.

[TITLE 5 > PART I > CHAPTER 1 > § 103](#)
[§ 103. Government corporation](#)

For the purpose of this title—

(1) "Government corporation" means a corporation owned or controlled by the Government of the United States;
and

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

24. Admit that the "Republic of California" is not controlled or owned by the federal government, but is sovereign in respect to its own internal affairs.

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

"It is very true that a corporation can have no legal existence out of the boundaries of the sovereignty by which it is created. It exists only in contemplation of law, and by force of the law; and where the law ceases to operate, and is no longer obligatory, the corporation can have no existence. It must dwell in the place of its creation, and cannot migrate to another sovereignty."

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

25. Admit that the federal government has no legislative jurisdiction within the "Republic State".

"It is no longer open to question that the general government, unlike the states, [Hammer v. Dagenhart, 247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider. See, however, [Jones v. United States, 137 U.S. 202, 212](#), 11 S.Ct. 80; [Nishimur Ekiu v. United States, 142 U.S. 651, 659](#), 12 S.Ct. 336; [Fong Yue Ting v. United States, 149 U.S. 698](#), 705 et seq., 13 S.Ct. 1016; [Burnet v. Brooks, 288 U.S. 378, 396](#), 53 S.Ct. 457, 86 A.L.R. 747."

[\[Carter v. Carter Coal Co., 298 U.S. 238 \(1936\)\]](#)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

26. Admit that all exercises of legislative jurisdiction outside of federal territory require “comity” in some form.

comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of deference and good will. Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of "comity" is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689, 695. See also Full faith and credit clause. [Black's Law Dictionary, Sixth Edition, p. 267]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

27. Admit that states of the Union levy their personal income taxes based upon the Buck Act, 4 U.S.C. §§105-111.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

28. Admit that Subtitle A of the Internal Revenue Code is a tax primarily upon a “trade or business”, which is defined in [26 U.S.C. §7701](#)(a)(26) as “the functions of a public office”, and that the “public office” is within the federal government and not the state government.

[26 U.S.C. §7701\(a\)\(26\)](#)

"The term 'trade or business' [includes](#) the performance of the functions of a [public office](#)."

See also and rebut:

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

29. Admit that state income taxes are also based upon a “trade or business”, because they are a tax upon “public officials” serving within the Corporate State pursuant to the Public Salary Tax Act of 1939.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

30. Admit that the United States Congress cannot authorize a “trade or business” within a “Republic State” in order to tax it.

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce** or **domestic trade** of the **States**. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and*

thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.
Congress cannot authorize a trade or business within a State in order to tax it.”
[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

31. Admit that [4 U.S.C. §72](#) requires all “public offices” which are the subject of the income tax upon a “trade or business” to be exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by an enactment of Congress.

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

32. Admit that the federal government never enacted any law that authorizes “public offices” within the “Republic State” of any state of the Union and can lawfully legislatively create said offices ONLY within the “Corporate State”, a territory or possession of the United States, or the District of Columbia.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

33. Admit that the federal government, through “comity”, passed [4 U.S.C. §111](#), authorizing “Corporate States” but not “Republic States” to levy an income tax upon federal “public officials” within federal areas that form the “Corporate State”.

[TITLE 4 > CHAPTER 4 > § 111](#)
[§ 111. Same; taxation affecting Federal employees; income tax](#)

(a) General Rule.— The United States consents to the taxation of pay or compensation for personal service as an officer or employee of the United States, a territory or possession or political subdivision thereof, the government of the District of Columbia, or an agency or instrumentality of one or more of the foregoing, by a duly constituted taxing authority having jurisdiction, if the taxation does not discriminate against the officer or employee because of the source of the pay or compensation.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

34. Admit that [4 U.S.C. §111](#) is a portion of the statutory implementation of the Public Salary Tax Act of 1939, which is a tax upon “public salaries”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

35. Admit that [4 U.S.C. §111](#) does *not* authorize either a state or federal income tax upon “private salaries” or anything OTHER than salaries of “public officials” engaged in a “trade or business”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

36. Admit that [4 U.S.C. §111](#) does not authorize either a state or federal income tax upon those domiciled within the Republic State who do not hold “public office” in the federal government and who receive no payments from the United States government pursuant to [26 U.S.C. §871](#).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

37. Admit that the “individual” mentioned at the top of IRS Form 1040 is an “alien” or “nonresident alien”:

[26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

[26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(ii) Nonresident alien individual.

The term nonresident alien individual means [persons](#) described in section 7701(b)(1)(B), alien [individuals](#) who are treated as [nonresident aliens](#) pursuant to [§ 301.7701\(b\)-7 of this chapter](#) for [purposes](#) of computing their U.S. [tax liability](#), or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under [§ 301.7701\(b\)-1\(d\) of this chapter](#). An alien individual who has made an [election](#) under section 6013(g) or [\(h\)](#) to be treated as a resident of the [United States](#) is nevertheless treated as a [nonresident alien](#) individual for [purposes](#) of [withholding](#) under chapter 3 of the Code and the regulations thereunder.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

38. Admit that persons domiciled within the “Republic State” and without the “Corporate State” are “nonresident aliens” as defined above.

Rebut questions at the end of the following if you disagree:

[Non-Resident Non-Person Position](#), Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

39. Admit that persons domiciled within the “Republic State” and without the “Corporate State” are an instrumentality of a “foreign state”, which is the Republic State if they are registered electors or jurists, because they participate in the administration of the government in the exercise of their political rights to be a voter or jurist.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

40. Admit that persons domiciled within the “Republic State” and without the “Corporate State” are protected by the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

41. Admit that persons domiciled within the “Republic State” may only lawfully surrender their sovereign immunity as “instrumentalities of a foreign state” by one of the following two means:
- Incorrectly declaring themselves to be statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#) and [28 U.S.C. §1603\(b\)\(3\)](#).
 - Satisfying one or more of the exceptions found in [28 U.S.C. §1605](#)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

42. Admit that states who wish to increase their income tax revenues unlawfully have a strong financial incentive to want to encourage domiciliaries of the Republic State to incorrectly declare or describe themselves to be statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#) in order to cause them to waive sovereign immunity and thereby misrepresent themselves as domiciliaries of the Corporate State subject to exclusive federal jurisdiction and income taxation.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

43. Admit that the only lawful way for a nonresident person such as a person domiciled in the exclusive jurisdiction of a state of the Union, to become a “resident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) is to make an “election” pursuant to [26 U.S.C. §6013\(g\)](#) to be treated as such by voluntarily using the WRONG from, the IRS 1040 form, to describe his, her, or its status as a “U.S. person” as defined in [26 U.S.C. §7701\(a\)\(30\)](#) or domiciliary of the federal zone.

1040A 11327A Each
U.S. Individual Income Tax Return

Annual income tax return **filed by citizens and residents of the United States**. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

W:CAR:MP:FP:F:I Tax Form or Instructions
[[IRS Published Products Catalog, Document 7130, Year 2003, p. F-15;](#)
SOURCE: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf/>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

44. Admit that IRS form W-4 constitutes an agreement to call one’s earnings taxable “wages”, even if they in fact earn no taxable “wages” as legally defined in 26 U.S.C. §3401.

Title 26: Internal Revenue
PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
Subpart E—Collection of Income Tax at Source
Sec. 31.3402(p)-1 Voluntary withholding agreements.

(a) In general. An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such**

amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

(b) Form and duration of agreement

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

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

(a) In general.

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

(b) Remuneration for services.

(1) Except as provided in subparagraph (2) of this paragraph, **the amounts referred to in paragraph (a) of this section include any remuneration for services performed by an employee for an employer which, without regard to this section, does not constitute wages under section 3401(a).** For example, remuneration for services performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and 31.3401(d)-1 for the definitions of "employee" and "employer".

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

45. Admit that IRS form W-4, when submitted by a "nonresident alien", also constitutes a voluntary "election" to be treated as a "resident alien" pursuant to 26 U.S.C. §6013(g)(1)(B) .

TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart B > § 6013
§ 6013. Joint returns of income tax by husband and wife

(g) Election to treat nonresident alien individual as resident of the United States

(1) In general

A nonresident alien individual with respect to whom this subsection is in effect for the taxable year shall be treated as a resident of the United States—

(A) for purposes of chapter 1 for all of such taxable year, and

(B) for purposes of chapter 24 (relating to wage withholding) for payments of wages made during such taxable year

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

46. Admit that the election of “nonresident aliens” to be treated as “resident aliens” as described in [26 U.S.C. §6013\(g\)\(1\)\(B\)](#) may only lawfully be made if the nonresident alien is married to a statutory United States citizen as defined in [8 U.S.C. §1401](#).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

47. Admit that there is no statutory authority within the Internal Revenue Code or the implementing Treasury Regulations for a “nonresident alien” who is not married to a statutory “U.S. citizen” in [8 U.S.C. §1401](#) to voluntarily elect to be treated as a “resident alien”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

48. Admit that the election of “nonresident aliens” to be treated as resident aliens as described in [26 U.S.C. §6013\(g\)](#) changes the effective domicile of the nonresident alien to the “State” described in 4 U.S.C. §110(d), which is a federal state or territory, regardless of where their original domicile started and makes them a “taxpayer” subject to the Internal Revenue Code.

“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

49. Admit that the Anti-Injunction Act, [26 U.S.C. §7421](#):

49.1. Does not constrain “nontaxpayers” from bringing suit to restrain the collection or assessment of taxes upon themselves.

49.2. Does not apply to suits brought by foreign sovereigns, such as domiciliaries of the Republic State.

49.3. Does not apply to persons domiciled where Congress enjoys no legislative jurisdiction, such as within the exclusive jurisdiction of the Republic State.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

50. Admit that it is unlawful for any state of the Union to enforce their personal income tax laws outside of the Corporate State or inside of the Republic State.

“Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her laws affect and bind all property and persons residing within it. It may regulate the manner and circumstances under which property is held, and the condition, capacity, and state of all persons therein, and also the remedy and modes of administering justice. And it is equally true that no State or nation can affect or bind property out of its territory, or persons not residing [domiciled] within it. No State therefore can enact laws to operate beyond its own dominions, and if it attempts to do so, it may be lawfully refused obedience. Such laws can have no inherent authority extraterritorially. This is the necessary result of the independence of distinct and separate sovereignties.”

“Now it follows from these principles that whatever force or effect the laws of one State or nation may have in the territories of another must depend solely upon the laws and municipal regulations of the latter, upon its own jurisprudence and polity, and upon its own express or tacit consent.”
[Dred Scott v. John F.A. Sanford, [60 U.S. 393](#) (1856)]

"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.' Story on Conflict of Laws §23."
[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

51. Admit that the enforcement of the laws of the Corporate State within the Republic State is a matter of “comity” and requires the express or tacit consent against those it is being enforced against, and that absent such voluntary consent, any such enforcement is illegal and unconstitutional.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3.3.10 Federal jurisdiction

For additional information on the subjects covered in this section, please refer to:

1. Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>
2. Tax Deposition Questions, Form #03.016
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

1. Admit that the federal government has no legislative jurisdiction within states of the Union according to the U.S. Supreme Court.

“It is no longer open to question that the general [federal] government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.”
[Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

“But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation [or taxation] nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize a trade or business within a State in order to tax it.”
[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that Subtitle A of the Internal Revenue Code qualifies as “legislation” with respect to the above court ruling(s).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3. Admit that because the Subtitle A of the Internal Revenue Code qualifies as “legislation”, then its jurisdiction does not include areas internal to states of the Union, excepting possibly federal areas under the exclusive jurisdiction of the United States and coming under [Article 1](#), Section 8, Clause 17 of the Constitution.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

4. Admit that the District of Columbia and the territories and possessions of the United States are outside of areas within the exclusive jurisdiction of states of the Union and outside the “[United States](#)” as used in the Constitution.

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

*“The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, '**as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution . . . and excludes from the term the signification attached to it by writers on the law of nations.**' This case was followed in Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825, and quite recently in Hooe v. Jamieson, [166 U.S. 395](#), 41 L.Ed. 1049, 17 Sup. Ct. Rep. 596. **The same rule was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.'** In Scott v. Jones, 5 How. 343, 12 L.Ed. 181, and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress.”*
[Downes v. Bidwell, 182 U.S. 244 (1901), emphasis added]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

5. Admit that the District of Columbia and territories and possessions of the United States are subject to the exclusive legislative jurisdiction of the federal government under Article 1, Section 8, Clause 17 of the Constitution.

[United States Constitution, Article 1, Section 8, Clause 17](#)

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards and other needful Buildings;--And

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

6. Admit that IRS Form 1040 (not 1040NR, but 1040) is intended to be submitted only by those who are “citizens or residents” of the “[United States](#)”.

1040A 11327A Each

U.S. Individual Income Tax Return

Annual income tax return filed by citizens and residents of the United States. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

W:CAR:MP:FP:F:I Tax Form or Instructions
[IRS Published Products Catalog, Document 7130, Year 2003, p. F-15]

7. Admit that those who do not maintain a “domicile” within the District of Columbia or the territories or possessions of the United States do not qualify as either “citizens” or “residents” of the “United States” as used above.

domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith*, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges. The established, fixed, permanent, or ordinary dwellingplace or place of residence of a person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to which business or pleasure may temporarily call him. See also Abode; Residence.

"Citizenship," "habitation," and "residence" are severally words which in particular cases may mean precisely the same as "domicile," while in other uses may have different meanings.

"Residence" signifies living in particular locality while "domicile" means living in that locality with intent to make it a fixed and permanent home. *Schreiner v. Schreiner*, Tex.Civ.App., 502 S.W.2d. 840, 843.

For purpose of federal diversity jurisdiction, "citizenship" and "domicile" are synonymous. *Hendry v. Masonite Corp.*, C.A.Miss., 455 F.2d. 955.
[Black's Law Dictionary, Sixth Edition, p. 485]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3.3.11 Who are “taxpayers”

For more information about the subjects covered in this section, refer to the pamphlet below:

Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that the only married and unmarried individuals mentioned within the Internal Revenue Code Section 1 are “aliens” and therefore “residents” who have income “effectively connected with a “trade or business”.

NORMAL TAXES AND SURTAXES
DETERMINATION OF TAX LIABILITY
Tax on Individuals
[Sec. 1.1-1 Income tax on individuals.](#)

(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business in the United States by a married alien individual who is a nonresident of the United States for all or part of the taxable year or by a foreign estate or trust. For such years the tax imposed by section 1(c), as amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United States by an unmarried alien individual (other than a surviving spouse) who is a nonresident of the United States for all or part of the taxable year. See paragraph (b)(2) of section 1.871-8.”
[26 C.F.R. § 1.1-1(a)(2)(ii)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

2. Admit that there is such a thing as a “nontaxpayer”, and that such a person is characterized by not coming within the jurisdiction of the Internal Revenue Code.

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

"The distinction between persons and things within the scope of the revenue laws and those without is vital."
[Long v. Rasmussen, 281 F. 236, 238 (1922)]
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q03.038.pdf>

See also: 26 U.S.C. §7426, which mentions “persons other than taxpayers”, as well as South Carolina v. Regan, 465 U.S. 367 (1984), which mentions “nontaxpayers”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3. Admit that a “resident” is defined in 26 U.S.C. §7701(b)(1)(B).

[26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

(b) Definition of resident alien and nonresident alien

(1) In general

For purposes of this title (other than subtitle B) -

(A) Resident alien

An alien individual shall be treated as a resident of the [United States](#) with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):

(i) Lawfully admitted for permanent residence

Such individual is a lawful permanent resident of the United States at any time during such calendar year.

(ii) Substantial presence test

Such individual meets the substantial presence test of paragraph (3).

(iii) First year election

Such individual makes the election provided in paragraph (4).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

4. Admit that the only type of “resident” defined in the Internal Revenue Code are “aliens” as shown above.

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)
[§ 1.871-2 Determining residence of alien individuals.](#)

(b) Residence defined.

An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United States for purposes of the income tax. Whether he is a transient is determined by his intentions with regard to the length and nature of his stay. A mere floating intention, indefinite as to time, to return to another country is not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his stay, he is a resident. One who comes to the United States for a definite purpose which in its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States, he becomes a resident, though it may be his intention at all times to return to his domicile abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is limited to a definite period by the immigration laws is not a resident of the United States within the meaning of this section, in the absence of exceptional circumstances.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that there is no definition of “resident” anywhere in the I.R.C. or Treasury Regulations which would enlarge or expand upon the definition of “resident” above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that a person cannot simultaneously be a “resident” and a “citizen” at the same time and that these are two mutually exclusive classes of persons.

26 C.F.R. §1.1-1(c): Income Tax on individuals

(c) Who is a citizen.

Every person born or naturalized in the [federal] United States and subject to its [exclusive federal jurisdiction under Article I, Section 8, Clause 17 of the Constitution] jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. 1401-1459). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481-1489), Schneider v. Rusk, (1964) 377 U.S. 163, and Rev. Rul. 70-506, C.B. 1970-2, 1. For rules pertaining to persons who are nationals but not citizens at birth, e.g., a person born in American Samoa, see section 308 of such Act (8 U.S.C. 1408). For special rules applicable to certain expatriates who have lost citizenship with a principal purpose of avoiding certain taxes, see section 877. A foreigner who has filed his declaration of intention of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court is an alien.

[26 C.F.R. §1.1-1(c)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that the document entitled “Law of Nations” defines “resident” as follows:

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”

[The Law of Nations, Vattel, Book I, Chapter 19, Section 213, p. 87, SEDM Exhibit #01.003]

[SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that American Citizens domiciled within states of the Union do not qualify as “residents” within the meaning of 26 U.S.C. §7701(b)(1)(B) unless they elect to do so under the provisions of 26 U.S.C. §6013(g).

(g) Election to treat nonresident alien individual as resident of the United States

(1) In general

A nonresident alien individual with respect to whom this subsection is in effect for the taxable year shall be treated as a resident of the United States—

(A) for purposes of chapter 1 for all of such taxable year, and

(B) for purposes of chapter 24 (relating to wage withholding) for payments of wages made during such taxable year.

(2) Individuals with respect to whom this subsection is in effect

This subsection shall be in effect with respect to any individual who, at the close of the taxable year for which an election under this subsection was made, was a nonresident alien individual married to a citizen or resident of the United States, if both of them made such election to have the benefits of this subsection apply to them.

(3) Duration of election

An election under this subsection shall apply to the taxable year for which made and to all subsequent taxable years until terminated under paragraph (4) or (5); except that any such election shall not apply for any taxable year if neither spouse is a citizen or resident of the United States at any time during such year.

(4) Termination of election

An election under this subsection shall terminate at the earliest of the following times:

(A) Revocation by taxpayers

If either taxpayer revokes the election, as of the first taxable year for which the last day prescribed by law for filing the return of tax under chapter 1 has not yet occurred.

(B) Death

In the case of the death of either spouse, as of the beginning of the first taxable year of the spouse who survives following the taxable year in which such death occurred; except that if the spouse who survives is a citizen or resident of the United States who is a surviving spouse entitled to the benefits of section 2, the time provided by this subparagraph shall be as of the close of the last taxable year for which such individual is entitled to the benefits of section 2.

(C) Legal separation

In the case of the legal separation of the couple under a decree of divorce or of separate maintenance, as of the beginning of the taxable year in which such legal separation occurs.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

9. Admit that the term “continental United States”, for the purposes of citizenship, is defined in [8 C.F.R. §215.1](#) as follows:

*[Code of Federal Regulations]
[Title 8, Volume 1]
[Revised as of January 1, 2002]
From the U.S. Government Printing Office via GPO Access
[CITE: 8CFR215]*

TITLE 8--ALIENS AND NATIONALITY CHAPTER I--IMMIGRATION AND NATURALIZATION SERVICE,
DEPARTMENT OF JUSTICE
PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES
[Section 215.1: Definitions](#)

(f) The term continental United States means the District of Columbia and the several [States](#), except Alaska and Hawaii.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that the term “State” within the context of federal citizenship is defined in [8 U.S.C. §1101\(a\)\(36\)](#):

[8 U.S.C. §1101\(a\)\(36\)](#): State [Aliens and Nationality]

The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that a person born in a state of the Union was not born in a “State” or within the “continental United States” within the meanings defined above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that there is no other definition of “State” or “continental United States” anywhere in Title 8 of the U.S. Code that might modify or enlarge the meanings of “State” or “continental United States” within the context of citizenship under federal law.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that the term “individual” appearing in the upper left corner of the IRS Form 1040 is defined as follows:

[26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

[26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(ii) Nonresident alien individual.

The term nonresident alien individual means persons described in section 7701(b)(1)(B), alien individuals who are treated as nonresident aliens pursuant to § 301.7701(b)-7 of this chapter for purposes of computing their U.S. tax liability, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under § 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013(g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that there are no other definitions or explanations of the term “individual” within the Internal Revenue Code that would modify or enlarge the definition of “individual” beyond what appears above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that “Individual Taxpayer Identification Numbers” may ONLY be issued to “aliens” under 26 C.F.R. §301.6109-1(d)(3) and that there is no authority to issue them to “citizens”:

26 C.F.R. §301.6109-1(d)(3)

(3) IRS individual taxpayer identification number –

(i) Definition.

The term IRS individual taxpayer identification number means a taxpayer identifying number issued to an alien individual by the Internal Revenue Service, upon application, for use in connection with filing requirements under this title. The term IRS individual taxpayer identification number does not refer to a social security number or an account number for use in employment for wages. For purposes of this section, the term alien individual means an individual who is not a citizen or national of the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that SSN’s may be used VOLUNTARILY under 26 U.S.C. §6109(d) as a substitute for a “Taxpayer Identification Number”, but only in the case of “aliens” and not “citizens”:

TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6109
§ 6109. Identifying numbers

(d) Use of social security account number

The social security account number issued to an individual for purposes of section 205(c)(2)(A) of the Social Security Act shall, except as shall otherwise be specified under regulations of the Secretary, be used as the identifying number for such individual for purposes of this title.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that Social Security participation is voluntary for those who are not engaged in a “trade or business”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 18. Admit that because Social Security participation is voluntary as described above, then the only people who can
2 lawfully be “Taxpayers” are “aliens”

3 YOUR ANSWER: ____Admit ____Deny

4
5 CLARIFICATION:_____

6 19. Admit that a statutory “[U.S. citizen](#)” defined in [8 U.S.C. §1401](#) and who is domiciled abroad in a foreign country is an
7 “alien” with respect to a tax treaty with that foreign country.

8 YOUR ANSWER: ____Admit ____Deny

9
10 CLARIFICATION:_____

11 20. Admit that the estate of a “nonresident alien” who has no income “effectively connected with a trade or business” is
12 called a “foreign estate”.

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

15 (31) Foreign estate or trust

16 (A) Foreign estate

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

20
21 YOUR ANSWER: ____Admit ____Deny

22
23 CLARIFICATION:_____

24 21. Admit that “foreign” in the above context means “not subject to the Internal Revenue Code”.

25 YOUR ANSWER: ____Admit ____Deny

26
27 CLARIFICATION:_____

28 22. Admit that persons who are not subject to the Internal Revenue Code are described as “nontaxpayers”.

29 [26 U.S.C. Sec. 7701\(a\)\(14\)](#)

30 Taxpayer

31 *The term “taxpayer” means any person subject to any internal revenue tax.*

32
33 *“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and*
34 *not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the*
35 *Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and*
36 *no attempt is made to annul any of their Rights or Remedies in due course of law.”*

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

38 SOURCE: [http://fanguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-](http://fanguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585(1972).pdf)
39 [470F2d585\(1972\).pdf\]](http://fanguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585(1972).pdf)

40
41 YOUR ANSWER: ____Admit ____Deny

42
43 CLARIFICATION:_____

3.3.12 Taxable “activities” and “taxable income”

For more information about the subjects covered in this section, refer to the pamphlet below:

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

1. Admit that the term “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#).

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

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

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2. Admit that there are no other definitions or references in I.R.C. Subtitle A relating to a “trade or business” which would change or expand the definition of “trade or business” above to include things other than a “public office”.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3. Admit that a “trade or business” is an “activity”.

“Trade or Business in the United States

*Generally, you must be engaged in a trade or business during the tax year to be able to treat income received in that year as effectively connected with that trade or business. **Whether you are engaged in a trade or business in the United States depends on the nature of your activities.** The discussions that follow will help you determine whether you are engaged in a trade or business in the United States.”*
[IRS Publication 519, Year 2000, p. 15, emphasis added]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

4. Admit that all excise taxes are taxes on privileged or licensed “activities”.

*“**Excise tax.** A tax imposed on the performance of an act, the engaging in an occupation, or the enjoyment of a privilege. *Rapa v. Haines*, Ohio Comm.Pl., 101 N.E.2d 733, 735. A tax on the manufacture, sale, or use of goods or on the carrying on of an occupation or activity or tax on the transfer of property.”*
[Black’s Law Dictionary, Sixth Edition, p. 563]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

5. Admit that holding “[public office](#)” in the United States government is an “activity”.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

6. Admit that those holding “[public office](#)” are described as “[employees](#)” within [26 C.F.R. §31.3401\(c\)-1](#).

1 26 C.F.R. §31.3401(c)-1 Employee:

2 "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a
3 [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any
4 agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a
5 corporation."

6
7 YOUR ANSWER: ____Admit ____Deny

8
9 CLARIFICATION:_____

- 10 7. Admit that one cannot be engaged in a "trade or business" WITHOUT ALSO being an "employee" as defined above.

11 YOUR ANSWER: ____Admit ____Deny

12
13 CLARIFICATION:_____

- 14 8. Admit that all revenues collected under the authority of I.R.C. Subtitle A in connection with a "trade or business" are
15 upon the entity engaged in the "activity", who are identified in 26 U.S.C. §7701(a)(26) as those holding "public
16 office".

17 YOUR ANSWER: ____Admit ____Deny

18
19 CLARIFICATION:_____

- 20 9. Admit that the decision to hold public office is a voluntary personal decision that cannot be coerced.

21 YOUR ANSWER: ____Admit ____Deny

22
23 CLARIFICATION:_____

- 24 10. Admit that because holding public office is "voluntary", then all taxes based upon this activity must also be voluntary
25 and avoidable.

26 YOUR ANSWER: ____Admit ____Deny

27
28 CLARIFICATION:_____

- 29 11. Admit that the way to legally avoid taxes based on the activity of holding of a public office is to choose not to involve
30 oneself in the activity.

31 YOUR ANSWER: ____Admit ____Deny

32
33 CLARIFICATION:_____

- 34 12. Admit that there are no taxable "activities" mentioned anywhere within Subtitle A of the Internal Revenue Code except
35 that of a "trade or business" as defined within 26 U.S.C. §7701(a)(26).

36 YOUR ANSWER: ____Admit ____Deny

37
38 CLARIFICATION:_____

- 39 13. Admit that all taxes falling upon "public officers" are upon the office, and not upon the private person performing the
40 functions of the public office during his off-duty time.

41 YOUR ANSWER: ____Admit ____Deny

42
43 CLARIFICATION:_____

14. Admit that a tax upon a “[public office](#)” rather than directly upon a natural person is an “indirect” rather than a “direct” tax within the meaning of the Constitution Of the United States.

*“Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are levied upon the happening of an exchange.”
[Knowlton v. Moore, 178 U.S. 41 (1900)]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that all earnings originating within the “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) fall within the classification of a “trade or business” under [26 U.S.C. §864](#)(c)(3).

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

(c) Effectively connected income, etc.

(3) Other income from sources within United States

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

Income Subject to Tax

*Income from sources outside the United States that is not effectively connected with a trade or business in the United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even if you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving it and before the end of the year.
[IRS Publication 519, Year 2000, p. 26]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that the amount of “taxable income” defined in [26 U.S.C. §863](#) that a person must include in “gross income” within the meaning of [26 U.S.C. §61](#) is determined by their earnings from a “trade or business” plus any earnings of “nonresident aliens” coming under [26 U.S.C. §871](#)(a).

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > Sec. 863.
[Sec. 863. - Special rules for determining source](#)

(a) Allocation under regulations

Items of gross income, expenses, losses, and deductions, other than those specified in sections 861(a) and 862(a), shall be allocated or apportioned to sources within or without the United States, under regulations prescribed by the Secretary. Where items of gross income are separately allocated to sources within the United States, there shall be deducted (for the purpose of computing the taxable income therefrom) the expenses, losses, and other deductions properly apportioned or allocated thereto and a ratable part of other expenses, losses, or other deductions which cannot definitely be allocated to some item or class of gross income. The remainder, if any, shall be included in full as taxable income from sources within the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that the phrase “from whatever source derived” found in the Sixteenth Amendment DOES NOT mean any source, but a SPECIFIC taxable activity within the jurisdiction of the United States.

1 *"The Court has hitherto consistently held that a literal reading of a provision of the Constitution which defeats a*
2 *purpose evident when the instrument is read as a whole, is not to be favored... [and one of the examples they give*
3 *is...]'From whatever source derived,' as it is written in the Sixteenth Amendment, does not mean from whatever*
4 *source derived.* Evans v. Gore, [253 U.S. 245](#), 40 S.Ct. 550, 11 A.L.R. 519. See, also, Robertson v. Baldwin, [165](#)
5 [U.S. 275, 281](#), 282 S., 17 S.Ct. 326; Gompers v. United States, [233 U.S. 604, 610](#), 34 S.Ct. 693, Ann.Cas.1915D,
6 1044; Bain Peanut Co. v. Pinson, [282 U.S. 499, 501](#), 51 S.Ct. 228, 229; United States v. Lefkowitz, [285 U.S. 452,](#)
7 [467](#), 52 S.Ct. 420, 424, 82 A.L.R. 775."
8 [*Wright v. U.S., 302 U.S. 583 (1938)*]
9

10 YOUR ANSWER: ____Admit ____Deny

11
12 CLARIFICATION:_____

- 13 18. Admit that only earnings derived from a "trade or business" are includible in "gross income" for the purposes of "self
14 employment":

15 [TITLE 26](#) > [Subtitle A](#) > [CHAPTER 2](#) > §1402
16 [§1402: Definitions](#)

17 (a) Net earnings from self-employment

18 *The term "net earnings from self-employment" means the gross income derived by an individual from any trade*
19 *or business carried on by such individual, less the deductions allowed by this subtitle which are attributable to*
20 *such trade or business, plus his distributive share (whether or not distributed) of income or loss described in*
21 *section 702(a)(8) from any trade or business carried on by a partnership of which he is a member; ...*
22

23 YOUR ANSWER: ____Admit ____Deny

24
25 CLARIFICATION:_____

- 26 19. Admit that earnings from a "foreign employer" by a "nonresident alien" are not considered to be includible in "trade or
27 business" income and therefore not "gross income:

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

30 (b) Trade or business within the United States

31 *For purposes of this part, part II, and chapter 3, the term "trade or business within the United States" includes*
32 *the performance of personal services within the United States at any time within the taxable year, but **does not***
33 ***include**—*

34 (1) Performance of personal services for foreign employer

35 *The performance of personal services—*

36 (A) *for a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or*
37 *business within the United States, or*

38 (B) *for an office or place of business maintained in a foreign country or in a possession of the United States by*
39 *an individual who is a citizen or resident of the United States or by a domestic partnership or a domestic*
40 *corporation,*
41

42 YOUR ANSWER: ____Admit ____Deny

43
44 CLARIFICATION:_____

- 45 20. Admit that private businesses in states of the Union that do not have Employer Identification Numbers and who do not
46 do voluntary withholding on their workers qualify as "foreign employers" as described above.

47 [Internal Revenue Manual \(I.R.M.\), Section 5.14.10.2 \(09-30-2004\)](#)
48 [Payroll Deduction Agreements](#)

2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[SOURCE: <http://www.irs.gov/irm/part5/ch13s10.html>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

21. Admit that the term “personal services” is limited exclusively to services performed in connection with a “trade or business”.

[26 C.F.R. Sec. 1.469-9](#) Rules for certain rental real estate activities.

(b)(4) **PERSONAL SERVICES.** **Personal services** means any work performed by an individual in connection with a **trade or business**. However, personal services do not include any work performed by an individual in the individual's capacity as an investor as described in section 1.469-5T(f)(2)(ii).

[26 U.S.C. §861](#) Income from Sources Within the United States

(a)(3) "...Compensation for labor or **personal services** performed in the United States shall not be deemed to be income from sources within the United States if-

(C) the compensation for labor or services performed as an **employee** of or under contract with--

(i) a **nonresident alien**..not engaged in a **trade or business in the United States**..."

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

22. Admit that there is no definition of “personal services” anywhere in the I.R.C. or the Treasury Regulations that would expand the definition of “personal services” beyond that appearing above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

23. Admit that a nonresident alien with no earnings from a “trade or business” earns no “gross income” as defined in [26 U.S.C. §61](#).

[§ 1.872-2](#) Exclusions from gross income of nonresident alien individuals.

(f) *Other exclusions.*

Income which is from sources without[outside] the United States [District of Columbia and territories and possessions per 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d)], as determined under the provisions of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a nonresident alien individual unless such income is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual. To determine specific exclusions in the case of other items which are from sources within the United States, see the applicable sections of the Code. For special rules under a tax convention for determining the sources of income and for excluding, from gross income, income from sources without the United States which is effectively connected with the conduct of a trade or business in the United States, see the applicable tax convention. For determining which income from sources without the United States is effectively connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3.3.13 What is “Included”?

For more information about the subjects covered in this section, refer to the pamphlet below:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that the term “includes” is used in the definition of all of the following words in the Internal Revenue Code:

6. “person” in 26 U.S.C. §§6671 and 7343
7. “United States” in 26 U.S.C. §7701(a)(9)
8. “State” in 26 U.S.C. §7701(a)(10).
9. “trade or business” in 26 U.S.C. §7701(a)(26)
10. “employee” in 26 U.S.C. §7701(c).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the word “includes” is defined as follows in Black’s Law Dictionary, Sixth Edition:

“Include. (Lat. Inclaudere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. “Including” within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d. 227, 228.”
[Black’s Law Dictionary, Sixth Edition, p. 763 (1990)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that the word “includes” is defined as follows in Treasury Decision 3980:

“(1) To comprise, comprehend, or embrace ... (2) To enclose within; contain; confine ... But granting that the word ‘including’ is a term of enlargement, it is clear that it only performs that office by introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding general language... The word ‘including’ is obviously used in the sense of its synonyms, comprising; comprehending; embracing.”
[Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65;
SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/includes-TD3980.pdf>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that the word “includes” is defined as follows in [26 U.S.C. §7701\(c\)](#):

[26 U.S.C. Sec. 7701\(c\) INCLUDES AND INCLUDING.](#)

The terms ‘include’ and ‘including’ when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.”

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 5. Admit that the U.S. Supreme Court has stated that statutory definitions of terms supersede and replace rather than
2 enlarge the common definitions of terms.

3 "When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's
4 ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
5 of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a
6 rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western
7 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
8 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,
9 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.
10 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney
11 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
12 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

13 "It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v.
14 Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed
15 in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe
16 legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who
17 has not even read it."
18 [Meese v. Keene, 481 U.S. 465, 484 (1987)]

19
20 YOUR ANSWER: ____Admit ____Deny

21
22 CLARIFICATION:_____

23 6. Admit that the rules of statutory construction require that the definitions of words in statutes must prescribe
24 EVERYTHING that is included:

25 "Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one**
26 thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,
27 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or
28 things are specified in a law, contract, or will, an intention to exclude all others from its operation may be
29 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
30 of a certain provision, other exceptions or effects are excluded."
31 [Black's Law Dictionary, Sixth Edition, p. 581]

32
33 YOUR ANSWER: ____Admit ____Deny

34
35 CLARIFICATION:_____

36 7. Admit that all doubts about the meaning of words MUST be resolved in favor of the person upon which a tax is sought
37 to be laid and NOT in favor of the government:

38 "...if doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the
39 taxpayer..."
40 [Hassett v. Welch, 303 U.S. 303, pp. 314 - 315, 82 L.Ed. 858 (1938)]

41
42 "Keeping in mind the well-settled rule that **the citizen is exempt from taxation unless the same is imposed by**
43 clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be
44 resolved in favor of those upon whom the tax is sought to be laid."
45 [Spreckels Sugar Refining Co. v. McClain, 192 U.S. 297 (1904)]

46 Additional authorities: Gould v. Gould, 245 U.S. 151, 153 (1917); Smietanka v. First Trust & Savings Bank, 257
47 U.S. 602, 606 (1922); Lucas v. Alexander, 279 U.S. 573, 577 (1929); Crooks v. Harrelson, 282 U.S. 55 (1930);
48 Burnet v. Niagara Falls Brewing Co., 282 U.S. 648, 654 (1931); Miller v. Standard Nut Margarine Co., 284 U.S.
49 498, 508 (1932); Gregory v. Helvering, 293 U.S. 465, 469 (1935); Hassett v. Welch, 303 U.S. 303, 314 (1938);
50 U.S. v. Batchelder, 442 U.S. 114, 123 (1978); Security Bank of Minnesota v. CIA, 994 F.2d. 432, 436 (CA8 1993).

51
52 YOUR ANSWER: ____Admit ____Deny

53
54 CLARIFICATION:_____

- 1 8. Admit that statutes which fail to explicitly describe ALL things which are included in the definition of a word fail to
2 give “reasonable notice” to the affected parties of the conduct expected of them and therefore are “void for vagueness”
3 and violate due process of law:

4 *That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are*
5 *subject to it what conduct on their part will render them liable to its penalties is a well- recognized requirement,*
6 *consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either forbids*
7 *or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its*
8 *meaning and differ as to its application violates the first essential of due process of law. International Harvester*
9 *Co. v. Kentucky, 234 U.S. 216, 221, 34 S. Ct. 853; Collins v. Kentucky, 234 U.S. 634, 638, 34 S. Ct. 924*

10 ...

11 [269 U.S. 385, 393] ... *The dividing line between what is lawful and unlawful cannot be left to conjecture. The*
12 *citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they*
13 *will reasonably admit of different constructions. A criminal statute cannot rest upon an uncertain foundation. The*
14 *crime, and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently*
15 *choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain*
16 *things, and providing a punishment for their violation, should not admit of such a double meaning that the citizen*
17 *may act upon the one conception of its requirements and the courts upon another.'*
18 *[Connally vs. General Construction Co., 269 U.S. 385 (1926)]*

19
20
21 *"Law fails to meet requirements of due process clause if it is so vague and standardless that it leaves public*
22 *uncertain as to conduct it prohibits or leaves judges and jurors free to decide, without any legally fixed standards,*
23 *what is prohibited and what is not in each particular case."*
24 *[Giaccio v. State of Pennsylvania, 382 U.S. 399; 86 S.Ct. 518 (1966)]*

25 YOUR ANSWER: ____Admit ____Deny

26
27 CLARIFICATION:_____

- 28 9. Admit that presumptions about what is included in a statutory term, like opinions, are not evidence and may not be
29 used as a substitute for evidence

30 *This court has never treated a presumption as any form of evidence. See, e.g., A.C. Aukerman Co. v. R.L. Chaides*
31 *Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992) ("[A] presumption is not evidence."); see also Del Vecchio v.*
32 *Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) ("[A presumption] cannot acquire the attribute*
33 *of evidence in the claimant's favor."); New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503,*
34 *82 L.Ed. 726 (1938) ("[A] presumption is not evidence and may not be given weight as evidence."). Although a*
35 *decision of this court, Jensen v. Brown, 19 F.3d. 1413, 1415 (Fed.Cir.1994), dealing with presumptions in Va.*
36 *law is cited for the contrary proposition, the Jensen court did not so decide.*
37 *[Ruten v. West, 142 F.3d. 1434 C.A.Fed.,1998]*

38
39 *A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found*
40 *or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive or*
41 *rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence*
42 *or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.*
43 *[Black's Law Dictionary, Sixth Edition, p. 1185]*

44
45 YOUR ANSWER: ____Admit ____Deny

46
47 CLARIFICATION:_____

- 48 10. Admit that judges in the Judicial Branch and employees of the Executive Branch, such as the U.S. Attorney may not
49 ADD to the statutory terms by presumption because doing so is a LEGISLATIVE function reserved ONLY to the
50 Legislative Branch.

51
52 YOUR ANSWER: ____Admit ____Deny

53
54 CLARIFICATION:_____

11. Admit that according to the designer of our three branch system of government, when either a judge or a prosecutor becomes a legislator by adding to the meaning or definition of terms in a statute by presumption, then the following is the result:

"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner."

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."

[...]

In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."

[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6;
SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm/

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3.3.14 What Participation in the "Trade or Business" franchise does to your legal status

For additional information on the subjects covered in this section, please refer to:

1. Federal Jurisdiction, Form #05.018, Sections 3 through 3.6
<http://sedm.org/Forms/FormIndex.htm>
2. The "Trade or Business" Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that the only type of earnings includible as "gross income" on a 1040 return are earnings in connection with a "trade or business".

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

(c) Effectively connected income, etc.

(3) Other income from sources within United States

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

"The Trade or Business Scam"
<http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2. Admit that there is no block on an IRS Form 1040 where a person can write earnings that are not derived from a “trade or business”

[Click here for IRS Form 1040](#)

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3. Admit that the only way for a natural person to indicate earnings that are not connected with a “trade or business” on a tax return is to submit an IRS Form 1040NR.

[Click here for IRS Form 1040NR](#)

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

4. Admit that a person who has no earnings from a “trade or business” would have to file a “zero” for “[gross income](#)” on a 1040 return.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

5. Admit that a person who is a “[nonresident alien](#)” may NOT lawfully elect to declare themselves a “citizen” within the meaning of [8 U.S.C. §1401](#), because they were not born in the “continental United States”.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

6. Admit that a person born in a state of the Union on land not territory of or ceded to the federal government is not a “citizen”, but a “national” under federal law, as described by [8 U.S.C. §1101\(a\)\(21\)](#).

[Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien](#), Form #05.006
<http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyANational.pdf>

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

7. Admit that 26 U.S.C. §6041 is the authority for filing Information Returns under the Internal Revenue Code, such as the W-2 and 1099 forms:

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

(a) Payments of \$600 or more

All persons engaged in a trade or business and making payment in the course of such trade or business to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section [6042 \(a\)\(1\)](#), [6044 \(a\)\(1\)](#), [6047 \(e\)](#), [6049 \(a\)](#), or [6050N \(a\)](#) applies, and other than payments with respect to which a statement is required under the authority of section [6042 \(a\)\(2\)](#), [6044 \(a\)\(2\)](#), or [6045](#)), of \$600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter

provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that those who have no “trade or business” earnings under [26 U.S.C. §6041](#) above cannot lawfully have an Information Return filed against them.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that the “[United States](#)” is defined as a federal corporation in [28 U.S.C. §3002](#)(15)(A).

United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE
SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS
Sec. 3002. Definitions

(15) “*United States*” means -
(A) **a Federal corporation;**
(B) an agency, department, commission, board, or other entity of the United States; or
(C) an instrumentality of the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that a person holding a “public office” in the United States Government is an “officer of a corporation”

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that officers of federal corporations and partnerships are the only proper subject of penalties under [26 U.S.C. §6671](#)(b)

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.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that officers of federal corporations and partnerships are the only proper subject of the criminal provisions of the Internal Revenue Code under [26 U.S.C. §7343](#).

TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > Sec. 7343.
Sec. 7343. - Definition of term “person”

The term "person" as used in this chapter [[Chapter 75](#)] 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

[**NOTE:** This is the "person" for the purposes of some of the **miscellaneous penalties** under the Internal Revenue Code]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that indicating “income” on an IRS Form 1040 that is “effectively connected with a trade or business in the United States” or signing and submitting an IRS Form W-4 creates a presumption with the IRS that the submitter is an officer or instrumentality of a federal corporation called the “United States Government”.

[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.*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that the presumption that one is an “officer of a federal corporation” is the basis for why the IRS believes that they can institute penalties against natural persons under the provisions of the Internal Revenue Code.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that only those with income “effectively connected with a trade or business” can claim deductions, apply a graduated rate of tax, or apply for earned income credit.

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter B](#)
Part VI-Itemized deductions for Individuals and Corporations
[Sec. 162.](#) - Trade or business expenses

(a) In general

*There shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any **trade or business**, including –*

(1) a reasonable allowance for salaries or other compensation for [personal services](#) actually rendered;

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART II > Subpart A > § 871](#)
[§ 871. Tax on nonresident alien individuals](#)

(b) Income connected with United States business—graduated rate of tax

(1) Imposition of tax

A nonresident alien individual engaged in trade or business within the United States during the taxable year shall be taxable as provided in section 1 or 55 on his taxable income which is effectively connected with the conduct of a trade or business within the United States.

(2) Determination of taxable income

In determining taxable income for purposes of paragraph (1), gross income includes only gross income which is effectively connected with the conduct of a trade or business within the United States.

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter A](#) > [PART IV](#) > [Subpart C](#) > § 32
[§32. Earned income](#)

(c) Definitions and special rules

For purposes of this section—

(1) Eligible individual

(E) Limitation on eligibility of nonresident aliens

The term "eligible individual" shall not include any individual who is a nonresident [of the United States/District of Columbia] alien individual for any portion of the taxable year unless such individual is treated for such taxable year as a resident of the United States for purposes of this chapter by reason of an election under subsection (g) or (h) of section 6013.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that at least a "perceived" financial benefit or "privilege" is accepted by availing oneself of any of the above three types of tax reductions.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that those who are "nontaxpayers" and who do not have any income derived from a "trade or business in the United States" do not need any deductions, earned income credits, or graduated rate of tax to reduce their liability under the I.R.C. to zero, because their taxable income is already "zero".

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

"The distinction between persons and things within the scope of the revenue laws and those without is vital."
[Long v. Rasmussen, 281 F. 236, 238 (1922)]
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q03.038.pdf>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that there is no legal requirement under federal law for financial institutions to prepare "Currency Transaction Reports" (CTRs) upon persons who are not in any way "effectively connected with a trade or business in the United States".

[31 C.F.R. 103.30\(d\)\(2\) General](#)

(2) Receipt of currency not in the course of the recipient's trade or business. The receipt of currency in excess of \$10,000 by a person other than in the course of the person's trade or business is not reportable under 31 U.S.C. 5331.

Title 31: Money and Finance: Treasury
PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS
Subpart B—Reports Required To Be Made
§ 103.30 Reports relating to currency in excess of \$10,000 received in a trade or business.

(11) Trade or business. The term trade or business has the same meaning as under section 162 of title 26, United States Code.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3.4 Interrogatories

If any of your answers were deny within this questionnaire, please produce legally admissible evidence signed under penalty of perjury supporting your claim and explaining all of the contradictions your answer produces within all the remaining questions. Nothing can be truthful which contradicts either itself or the rest of the law. Your evidence in support:

1. May not come from a federal court, because:
 - 1.1. There is no federal common law within states of the Union. Erie Railroad v. Tompkins, 304 U.S. 64 (1938).
 - 1.2. The IRS says it is not obligated to change its position based on any court ruling below the U.S. Supreme Court. Therefore, I am not EITHER under the concept of equal protection and equal treatment. Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8.
 - 1.3. The Declaratory Judgments Act, 28 U.S.C. §2201(a) forbids federal courts from creating new “taxpayers” or declaring rights or status of parties in tax cases. You have to declare yourself a “taxpayer” before they can even hear a controversy under the “taxpayer” franchise codified in Internal Revenue Code, Subtitle A.
2. May not come from that which is not positive law or “prima facie evidence”. Prima facie means presumption, and all presumptions that violate due process of law or constitutionally protected rights are not allowed. 1 U.S.C. §204 says that the entire Internal Revenue Code is not positive law, and that it is prima facie evidence, meaning that it is one big statutory presumption:

“It is apparent,” this court said in the Bailey Case (219 U.S. 239, 31 S. Ct. 145, 151) ‘that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.’
[Heiner v. Donnan, 285 U.S. 312 (1932)]

For much more on the above, please read and rebut the questions at the end of the following within 30 days or be found to conclusively agree and be subject to equitable estoppel:

1. Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>
2. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

3.5 Criminal Consequences of Failing to Deny the Content of this Communication with Supporting Evidence

A failure to deny the content of this correspondence with evidence signed under penalty of perjury constitutes a constructive admission that it is true per Federal Rule of Civil Procedure 8(b)(6). This section documents all the criminal consequences ensuing to the recipient of proceeding against the submitter in violation of the facts established herein.

- 1 1. Admit that the recipient of this document has no evidence in their possession that the person who submitted this
2 document to them is a public officer within the U.S. and not state government.

3 YOUR ANSWER: ____Admit ____Deny

4
5 CLARIFICATION:_____

- 6 2. Admit that the ability to regulate or tax EXCLUSIVELY PRIVATE rights is repugnant to the constitution.

7 *"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes*
8 *of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States*
9 *v. Reese, 92 U.S. 214, 218 (1876) ; United States v. Harris, 106 U.S. 629, 639 (1883) ; James v. Bowman, 190*
10 *U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified,*
11 *see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964) ; United States v. Guest, 383 U.S.*
12 *745 (1966) , their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been*
13 *questioned."*
14 *[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]*

15 YOUR ANSWER: ____Admit ____Deny

16
17 CLARIFICATION:_____

- 18 3. Admit that the recipient of this correspondence has no evidence in their possession that the person who submitted this
19 document to them is operating in anything OTHER than an EXCLUSIVELY PRIVATE capacity.

20 YOUR ANSWER: ____Admit ____Deny

21
22 CLARIFICATION:_____

- 23 4. Admit that the following crimes inevitably result from either TREATING a PRIVATE person as a PUBLIC OFFICER:

- 24 4.1. 18 U.S.C. §912: Impersonating a public officer. A statutory "Taxpayers" are public officers within the U.S. and
25 not state government. See:

26 Why Your Government is Either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form
27 #05.008

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

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

- 30 4.2. 18 U.S.C. §201: Bribery of public officials and witnesses. All tax forms signed under penalty of perjury
31 constitute testimony of a witness. If the witness is NOT a lawfully appointed or elected public officer and those
32 tax forms result in compensation or "benefits" being paid to the witness, including tax refunds, then there is a
33 bribery occurring. That bribery in essence is bribery to become or pretend to be a public officer outside of the
34 only place such office can lawfully be occupied, which is 4 U.S.C. §72.

- 35 4.3. 18 U.S.C. §208: Acts affecting a personal financial interest. "Benefits" paid to "taxpayers" constitute
36 "kickbacks" of monies paid to the government. Taxes used to pay them are upon the PUBLIC OFFICE occupied
37 by the "taxpayer". Hence, there is no way that one can be a statutory "Taxpayer" and receive ANY PORTION of
38 them monies paid in without being a criminal.

- 39 4.4. 18 U.S.C. §210: Offer to procure appointive public office. The withholding of any service to anyone who
40 REFUSES to fill out a tax form identifying themselves as a "person", "individual", and "taxpayer" constitutes a
41 penalty for NOT committing the crime of impersonating a public officer called a "taxpayer". Likewise, the
42 giving of such service as a REWARD for impersonating a public officer called a "taxpayer" constitutes in essence
43 an offer to procure an appointive public office, and the false tax form is the method of appointment.

- 44 4.5. 18 U.S.C. §1503: Influencing or injuring officer or juror generally. Those who punish people for refusing to
45 perjur their testimony on a tax form, who threaten them with the denial of any service for a failure to fill out a tax

form in a specific way, or who deny to them business opportunities, PRIVATE employment, or any other thing of value because constitute and yet who believe that the person upon whom they are acting is a statutory “taxpayer” and therefore public officer is tampering with a public officer to influence their decision.

- 4.6. 18 U.S.C. §1512: Tampering with a witness, victim, or informant. All tax forms signed under penalty of perjury constitute testimony of a witness. Those who punish people for refusing to perjur their testimony on a tax form, who threaten them with the denial of any service for a failure to fill out a tax form in a specific way, or who deny to them business opportunities, PRIVATE employment, or any other thing of value because constitute and yet who believe that the person upon whom they are acting is a statutory “taxpayer” and therefore public officer is tampering with a witness and informant.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that filing information returns, such as IRS Forms W-2, 1042-S, 1098, 1099, K-1, etc. against those not lawfully engaging in a public office called a “trade or business” as per 26 U.S.C. §6041(a) constitutes the criminal offense of filing of a knowingly false “return” per 26 U.S.C. §§7206, 7207.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that is it unlawful to exercise public offices outside the GEOGRAPHIC District of Columbia per 4 U.S.C. §72.

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

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

[\[https://www.law.cornell.edu/uscode/text/4/72/\]](https://www.law.cornell.edu/uscode/text/4/72/)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that there is no provision of law anywhere in the internal revenue code which authorizes internal revenue districts OUTSIDE the District of Columbia or U.S. Territories, or INSIDE any constitutional state of the Union.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that the only remaining internal revenue district is the District of Columbia and that the 26 U.S.C. §7601 limits the I.R.S. to enforcement ONLY within “internal revenue districts”.

[26 U.S.C. § 7601 - Canvass of districts for taxable persons and objects](#)

(a) General rule

The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Treasury Department to proceed, from time to time, through each internal revenue district and inquire after and concerning all persons therein who may be liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects with respect to which any tax is imposed.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 9. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to define the boundaries of all internal
2 revenue districts and that the President delegated that authority to the Secretary of the Treasury pursuant to Executive
3 Order #10289.

4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

7 10. Admit that neither the President nor his delegate, the Secretary of the Treasury, may establish internal revenue districts
8 outside of the statutory but not constitutional “United States”, which is then defined in [26 U.S.C. §7701](#)(a)(9) and
9 (a)(10), [26 U.S.C. §7701](#)(a)(39), and [26 U.S.C. §7408](#)(d) to mean ONLY the District of Columbia. This restriction is a
10 result of the fact that the Constitution in Article 4, Section 3, Clause 2 only authorizes Congress to write rules and
11 regulations for the territory and other property of the United States, and states of the Union are not “territory” of the
12 United States:

13 *"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States may,*
14 *under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary*
15 *acts of congress "territory" does not include a [foreign state](#).*
16 *[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]*

17 YOUR ANSWER: ____Admit ____Deny

18
19 CLARIFICATION:_____

20 11. Admit that Congress cannot delegate to the President or the Secretary an authority within states of the Union that it
21 does not have. Congress has NO LEGISLATIVE JURISDICTION within a state of the Union.

22 *"It is no longer open to question that **the general government, unlike the states,** Hammer v. Dagenhart, [247 U.S.](#)
23 [251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal**
24 **affairs of the states; and emphatically not with regard to legislation.**"*
25 *[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]*

26 YOUR ANSWER: ____Admit ____Deny

27
28 CLARIFICATION:_____

29 12. Admit that the only remaining internal revenue district is the District of Columbia and that the 26 U.S.C. §7602 limits
30 the I.R.S. to enforcement ONLY within “internal revenue districts”.

31 [26 U.S.C. § 7601 - Canvass of districts for taxable persons and objects](#)

32 (a) General rule

33 *The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Treasury Department*
34 *to proceed, from time to time, through each internal revenue district and inquire after and concerning all persons*
35 *therein who may be liable to pay any internal revenue tax, and all persons owning or having the care and*
36 *management of any objects with respect to which any tax is imposed.*

37 YOUR ANSWER: ____Admit ____Deny

38
39 CLARIFICATION:_____

40 13. Admit that kidnapping of a “person” is a crime in violation of 18 U.S.C. §1201.

41 [18 U.S.C. §1201 - Kidnapping](#)

42 (a)Whoever unlawfully seizes, confines, inveigles, decoys, kidnaps, abducts, or carries away and holds for ransom or reward or
43 otherwise any person, except in the case of a minor by the parent thereof, when—

(1)the person is willfully transported in interstate or foreign commerce, regardless of whether the person was alive when transported across a State boundary, or the offender travels in interstate or foreign commerce or uses the mail or any means, facility, or instrumentality of interstate or foreign commerce in committing or in furtherance of the commission of the offense;

(2)any such act against the person is done within the special maritime and territorial jurisdiction of the United States;

(3)any such act against the person is done within the special aircraft jurisdiction of the United States as defined in section 46501 of title 49;

(4)the person is a foreign official, an internationally protected person, or an official guest as those terms are defined in section 1116(b) of this title; or

(5)the person is among those officers and employees described in section 1114 of this title and any such act against the person is done while the person is engaged in, or on account of, the performance of official duties,

shall be punished by imprisonment for any term of years or for life and, if the death of any person results, shall be punished by death or life imprisonment.

14. Admit that all law is prima facie territorial.

“The canon of construction which teaches that legislation of Congress, unless a contrary intent appears, is meant to apply only within the territorial jurisdiction of the United States, Blackmer v. United States, supra, at 437, is a valid approach whereby unexpressed congressional intent may be ascertained. It is based on the assumption that Congress is primarily concerned with domestic conditions.”
[Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]

“The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government.”
[Caha v. U.S., 152 U.S. 211 (1894)]

“There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears [legislation] is meant to apply only within the territorial jurisdiction of the United States.”
[U.S. v. Spelar, 338 U.S. 217 at 222.]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that treating someone AS IF they were physically located in a place that they are not, or treating them as a civil “person” in that place, has the practical effect of kidnapping either them or their legal civil identity.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3.6 Affirmation

I declare under penalty of perjury as required under 26 U.S.C. §6065 that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of both the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court but not necessarily lower federal courts.

Name (print):_____

Signature:_____

Date:_____

Witness name (print):_____

1 Witness Signature:_____

2 Witness Date:_____

4 The “Trade or Business” Scam, Form #05.001

Source: <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

4.1 Interrogatories

My questions are as follows:

1. Does the government allege that I am in receipt of any government property, public rights, or privileges of any kind whatsoever?

YOUR ANSWER: ____ Yes ____ No

2. If the answer to the previous question was YES, then please itemize EXACTLY what that property is.

YOUR ANSWER: _____

3. Does the government claim the right to regulate or control me by virtue of my possessing, using, enjoying any type of government property under the authority of Article 4, Section 3, Clause 2 of the Constitution?

*United States Constitution
Article 4, Section 3*

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

YOUR ANSWER: ____ Yes ____ No

4. Does the government allege the authority to establish or tax a public office within the exclusive jurisdiction of a Constitutional state of the Union?

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and

1 *thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*
2 **Congress cannot authorize a trade or business within a State in order to tax it.”**
3 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

4 YOUR ANSWER: ____Yes ____No

- 5 5. Does the government allege that the “trade or business” spoken of in the License Tax Cases is the SAME “trade or
6 business” defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office?

7 YOUR ANSWER: ____Yes ____No

- 8 6. If the answer to Question 4 above is YES, please produce legally admissible evidence of the existence of an Internal
9 Revenue District in the physical place where I live or work within the exclusive jurisdiction of a Constitutional state of
10 the Union.

11 YOUR ANSWER: _____

- 12 7. Does the government allege that the definition of “State” within the Public Salary Tax Act of 1939, 53 Stat. 574, April
13 12, 1939 includes constitutional states of the Union?

14 YOUR ANSWER: ____Yes ____No

- 15 8. If the answer to the previous question is “Yes”, then please provide court-admissible evidence from the laws of Congress
16 EXPRESSLY including Constitutional states of the Union within the Public Salary Tax Act of 1939.

17 YOUR ANSWER: ____Yes ____No

- 18 9. Does the government allege that it has authority to enforce the Internal Revenue Code Subtitles A and C **outside** of
19 Internal Revenue Districts as required by 26 U.S.C. §7601?

20 YOUR ANSWER: ____Yes ____No

- 21 10. Does the government allege that it has the authority to create or enforce a public office such as a “trade or business”
22 WITHOUT a lawful oath or appointment?

23 YOUR ANSWER: ____Yes ____No

- 24 11. Does the government allege that it has the authority to create or enforce a public office that is **NOT** the subject of 5
25 U.S.C. §2105?

26 [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)
27 [§ 2105. Employee](#)

28 *(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically*
29 *modified, means **an officer and an individual** who is—*

30 *(1) appointed in the civil service by one of the following acting in an official capacity—*

- 31 *(A) the President;*
32 *(B) a Member or Members of Congress, or the Congress;*
33 *(C) a member of a uniformed service;*
34 *(D) an individual who is an employee under this section;*
35 *(E) the head of a Government controlled corporation; or*
36 *(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;*

- 37 *(2) engaged in the performance of a Federal function under authority of law or an Executive act; and*
38 *(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the*
39 *performance of the duties of his position.*

40 YOUR ANSWER: ____Yes ____No

1 12. Does the government allege that statutory “taxpayers” satisfy the definition of “employee” above?

2 YOUR ANSWER: ____ Yes ____ No

3 13. Please provide legally admissible evidence that the IRS is in the Department of Treasury, given that it is not mentioned
4 ANYWHERE in in Title 31 of the U.S. Code.

5 YOUR ANSWER:_____

6 14. By what authority does 26 C.F.R. §601.101 establish the IRS as an agency and/or a bureau within the Department of the
7 Treasury if there is no statutory specifically authorizing this? The regulations cannot exceed the scope of the statute.
8 U.S. v. Calamaro, 354 U.S. 351 (1957).

9 [26 CFR § 601.101 - Introduction.](#)
10 [§ 601.101 Introduction.](#)

11 (a) General. *The **Internal Revenue Service is a bureau of the Department of the Treasury under the immediate***
12 ***direction of the Commissioner of Internal Revenue.** The Commissioner has general superintendence of the*
13 *assessment and collection of all taxes imposed by any law providing internal revenue. The Internal Revenue*
14 *Service is the agency by which these functions are performed. Within an internal revenue district the internal*
15 *revenue laws are administered by a district director of internal revenue. The Director, Foreign Operations*
16 *District, administers the internal revenue laws applicable to taxpayers residing or doing business abroad, foreign*
17 *taxpayers deriving income from sources within the United States, and taxpayers who are required to withhold tax*
18 *on certain payments to nonresident aliens and foreign corporations, provided the books and records of those*
19 *taxpayers are located outside the United States. For purposes of these procedural rules any reference to a district*
20 *director or a district office includes the Director, Foreign Operations District, or the District Office, Foreign*
21 *Operations District, if appropriate. Generally, the procedural rules of the Service are based on the [Internal](#)
22 [Revenue Code of 1939](#) and the [Internal Revenue Code of 1954](#), and the procedural rules in this part apply to the*
23 *taxes imposed by both Codes except to the extent specifically stated or where the [procedure](#) under one Code is*
24 *incompatible with the [procedure](#) under the other Code. Reference to sections of the Code are references to the*
25 [Internal Revenue Code of 1954](#), unless otherwise expressly indicated.

26 YOUR ANSWER:_____

27 15. Does the government agree that a “bureau” as used above can ONLY serve people WITHIN the Agency that it exists,
28 and not the general public?

29 YOUR ANSWER: ____ Yes ____ No

30 16. Please describe at EXACTLY what point in the taxation process my earnings were LAWFULLY converted from
31 EXCLUSIVELY PRIVATE to PUBLIC and thereby became SUBJECT to civil statutory law and government
32 jurisdiction. Check one or more. If none are checked, it shall CONCLUSIVELY be PRESUMED that no tax is owed:

33 16.1. ____ When I was born?

34 16.2. ____ When I became a CONSTITUTIONAL citizen?

35 16.3. ____ When I changed my domicile to a CONSTITUTIONAL and not STATUTORY “State”?

36 16.4. ____ When I indicated “U.S. citizen” or “U.S. resident” on a government form, and the agent accepting it
37 FALSELY PRESUMED that meant I was a STATUTORY “national and citizen of the United States” per 8 U.S.C.
38 §1401 rather than a CONSTITUTIONAL “citizen of the United States”?

39 16.5. ____ When I disclosed and used a Social Security Number or Taxpayer Identification Number to my otherwise
40 PRIVATE employer?

41 16.6. ____ When I submitted my withholding documents, such as IRS Forms W-4 or W-8?

42 16.7. ____ When the information return was filed against my otherwise PRIVATE earnings that connected my otherwise
43 PRIVATE earnings to a PUBLIC office in the national government?

44 16.8. ____ When I FAILED to rebut the false information return connecting my otherwise PRIVATE earnings to a
45 PUBLIC office in the national government?

46 16.9. ____ When I filed a “taxpayer” form, such as IRS Forms 1040 or 1040NR?

47 16.10. ____ When the IRS or state did an assessment under the authority of 26 U.S.C. §6020(b)?

48 16.11. ____ When I failed to rebut a collection notice from the IRS?

49 16.12. ____ When the IRS levied monies from my EXCLUSIVELY private account, which must be held by a
50 PUBLIC OFFICER per 26 U.S.C. §6331(a) before it can lawfully be levied?

1 16.13. _____ When the government decided they wanted to STEAL my money and simply TOOK it, and were
2 protected from the THEFT by a complicit Department of Justice, who split the proceeds with them?

3 16.14. _____ When I demonstrated legal ignorance of the law to the government sufficient to overlook or not
4 recognize that it is impossible to convert PRIVATE to PUBLIC without my consent, as the Declaration of
5 Independence requires?

6 YOUR ANSWER: _____

7 17. How can the conversion from PRIVATE to PUBLIC occur without my consent and without violating the Fifth
8 Amendment Takings Clause?

9 YOUR ANSWER: _____

10 18. If you won't answer the previous two questions, how the HELL am I supposed to receive constitutionally mandated
11 "reasonable notice" of the following:

12 18.1. EXACTLY what property I exclusively own and therefore what property is NOT subject to government taxation
13 or regulation?

14 18.2. EXACTLY what conduct is expected of me by the written statutory law?

15 YOUR ANSWER: _____

16 19. EXACTLY where in government publications is the first question answered?

17 YOUR ANSWER: _____

18 20. Why should I believe what government publications say on this subject if the IRS refuses to take responsibility for the
19 accuracy of said publications?

20 *"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
21 *advisors... While a good source of general information, publications should not be cited to sustain a position."*
22 *[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

23 YOUR ANSWER: _____

24 21. EXACTLY where in the statutes and regulations is the first question answered?

25 YOUR ANSWER: _____

26 22. How does one, a PRIVATE human, "OBEY" a law without "ADMINISTERING OR EXECUTING" it? We'll give you
27 a hint: It CAN'T BE DONE!

28 *"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he*
29 *administer or execute them."*
30 *[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]*

31 YOUR ANSWER: _____

32 23. Isn't a judge compelling you to violate your religious beliefs by compelling you to serve in a public office or accept the
33 DUTIES of the office? Isn't this a violation of the First Commandment NOT to serve "other gods", which can and does
34 mean civil rulers or governments?

35 *But the thing displeased Samuel when they said, "Give us a king to judge us." So Samuel prayed to the Lord.*
36 *And the Lord said to Samuel, "Heed the voice of the people in all that they say to you; for they have rejected*
37 *Me [God], that I should not reign over them.* According to all the works which they have done since the day that
38 *I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods*
39 *[Kings, in this case]—so they are doing to you also [government becoming idolatry]. Now therefore, heed their*
40 *voice. However, you shall solemnly forewarn them, and show them the behavior of the king who will reign*
41 *over them."*
42 *[1 Sam. 8:6-9, Bible, NKJV]*

YOUR ANSWER:_____

24. How can one UNILATERALLY ELECT themselves into public office by filling out a government form? The form isn't even signed by anyone in the government, such as a tax form or social security application, and therefore couldn't POSSIBLY be a valid contract anyway? Isn't this a FRAUD upon the United States and criminal bribery, using illegal "withholdings" to bribe someone to TREAT you as a public officer? See 18 U.S.C. §211.

YOUR ANSWER:_____

25. How can a judge enforce civil statutory law that only applies to public officers without requiring proof on the record that you are CONSENSUALLY and LAWFULLY engaged in a public office? In other words, that you waived sovereign immunity by entering into a contract with the government.

"It is true, that the person who accepts an office may be supposed to enter into a compact to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one man, by his own act [CONSENT], renders himself amenable to a particular jurisdiction, shall another man, who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial authorities of the State and the general government. Anything which can prevent a Federal Officer from the punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt, as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, considering the constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases cease to occur. A mere fiction, that the defendant is in the custody of the marshal, has rendered the jurisdiction of the King's Bench universal in all personal actions."

[United States v. Worrall, 2 U.S. 384 (1798)]

SOURCE: http://scholar.google.com/scholar_case?case=3339893669697439168

YOUR ANSWER:_____

26. Isn't this involuntary servitude in violation of the Thirteenth Amendment to serve in a public office if you DON'T consent and they won't let you TALK about the ABSENCE of your consent?

YOUR ANSWER:_____

27. Isn't it a violation of due process of law to PRESUME that I am a public officer WITHOUT EVIDENCE on the record from an unbiased witness who has no financial interest in the outcome?

"A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. A presumption is not evidence."
[Black's Law Dictionary, Sixth Edition, p. 1185]

"If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law. [...] the presumption of innocence under which guilt must be proven by legally obtained evidence and the verdict must be supported by the evidence presented; rights at the earliest stage of the criminal process; and the guarantee that an individual will not be tried more than once for the same offence (double jeopardy).

[Black's Law Dictionary, Sixth Edition, p. 500]

"A presumption is neither evidence nor a substitute for evidence."¹⁹
[American Jurisprudence 2d, Evidence, §181 (1999)]

YOUR ANSWER:_____

¹⁹ 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.

1 28. If the judge won't enforce the requirement that the government as moving party has the burden of proving WITH
2 EVIDENCE that you were LAWFULLY "appointed or elected" to a public office, aren't you therefore PRESUMED to
3 be EXCLUSIVELY PRIVATE and therefore beyond the reach of the civil statutory law?

4 YOUR ANSWER:_____

5 29. Isn't the judge criminally obstructing justice to interfere with requiring evidence on the record that you lawfully occupy
6 a public office? See 18 U.S.C. §1503, whereby the judge is criminally "influencing" the PUBLIC you.

7 YOUR ANSWER:_____

8 30. Isn't an unsupported presumption that prejudices a PRIVATE right a violation of the Constitution and don't the rights
9 that UNCONSTITUTIONAL presumption prejudicially conveys to the government constitute a taking of rights without
10 just compensation in violation of the Fifth Amendment Takings Clause?

11 YOUR ANSWER:_____

12 31. How can the judge permit federal civil jurisdiction within a state, a legislatively but not constitutionally foreign
13 jurisdiction, be permitted absent proof under Federal Rule of Civil Procedure 17(b) that the party was representing a
14 public office in the government and therefore, that the civil statutory laws of the District of Columbia/federal zone apply
15 rather than the state in question? See the Rules of Decision Act, 28 U.S.C. §1652.

16 YOUR ANSWER:_____

17 32. Even if we ARE lawfully serving in a public office, don't we have the right to:

18 32.1. Be off duty?

19 32.2. Choose WHEN we want to be off duty?

20 32.3. Choose WHAT financial transactions we want to connect to the office?

21 32.4. Be protected in NOT volunteering to connect a specific activity to the public office? Governments LIE by calling
22 something "voluntary" and yet refuse to protect those who do NOT consent to "volunteer", don't they?

23 32.5. Not be coerced to sign up for OTHER, unrelated public offices when we sign up for a single office? For instance,
24 do we have a right to not become a FEDERAL officer when we sign up for a STATE "driver's license" and "public
25 office" that ALSO requires us to have a Social Security Number to get the license, and therefore to ALSO become
26 a FEDERAL officer at the same time.

27 If the answer to all the above is NO, then there ARE no PRIVATE rights or PRIVATE property and there IS no
28 "government" because governments only protect PRIVATE rights and private property!

29 YOUR ANSWER:_____

30 33. Does [4 U.S.C. §72](#) apply to all offices/agencies/bureaus/departments of the federal government or are there some which
31 are exempt from this law? If there are, would they be exempt by law or by some other means?

32 YOUR ANSWER:_____

33 34. Can a person work for the federal government outside the District of Columbia and serve within an "office" as legally
34 defined under the appointments clause, Article VI of the United States Constitution if he does not serve in a position
35 which is "expressly extended" by Congress to the place where he or she serves?

36 See: *Officers of the United States Within the Meaning of the Appointments Clause*, U.S. Attorney Memorandum
37 Opinion,

38 <http://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice-appointmentsclausev10.pdf>

39 YOUR ANSWER:_____

40 35. Does the word "shall" in [4 U.S.C. §72](#) show that Congress intended the restriction of this law to be mandatory or did
41 they intend it to be permissive?

YOUR ANSWER:_____

36. Does the phrase "in the District of Columbia, and not elsewhere," within [4 U.S.C. §72](#) of itself, place a limitation on the exercise of the authority of all offices of the federal government to only the geographical area of the District of Columbia?

YOUR ANSWER:_____

37. Does the phrase "in the District of Columbia, and not elsewhere" within [4 U.S.C. §72](#) refer to WHAT an office of government can do or does it refer to WHERE it can lawfully exercise the grant of authority Congress has given to that office?

YOUR ANSWER:_____

38. Does the phrase "except as otherwise expressly provided by law" within [4 U.S.C. §72](#) mean that exceptions to this limitation are permitted and can be expected?

YOUR ANSWER:_____

39. Does the phrase "except as otherwise expressly provided by law" within [4 U.S.C. §72](#) mean this law reserves to Congress the exclusive right to make any exceptions to the grant restrictions mandated by this law or can a Court extend the authority of an office of the government outside the District of Columbia apart from an Act of Congress?

YOUR ANSWER:_____

40. Does the word "expressly" within [4 U.S.C. §72](#) mean that, when Congress extends the authority of an office of the government to a geographical area outside the District of Columbia, it will do so in unmistakable, explicit, definite and direct terms leaving no room for doubt?

YOUR ANSWER:_____

41. Can you tell me if there is such a law, which meets all the criteria of [4 U.S.C. §72](#), which applies to any state of the Union or any portion thereof, and which equally resembles the express extension of the Secretary's authority to Guam, the Virgin Islands and the Northern Marianas as found in [48 U.S.C. §1397](#), 48 U.S.C. §1421i and [48 U.S.C. §1801](#) (and the Covenant to which 1801 refers), respectively?

YOUR ANSWER:_____

42. If I am connected to a government franchise within a state of the Union that relates to federal "public officers", do I have a duty to the United States in connection with the provisions of said franchise if there is no law which "expressly" extends the authority of the Secretary (or any particular law) to the several states pursuant to [4 U.S.C. §72](#)?

*"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce** or **domestic trade** of the **States**. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize a trade or business [e.g. a "public office" pursuant to 26 U.S.C. §7701(a)(26)] within a State in order to tax it.**"*

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER:_____

43. Do I have a right, as an American Citizen who is the target of a federal government enforcement action, to demand that the person instituting said enforcement action against me demonstrates the statutes which impose upon me a particular duty with respect to the United States and does the person whom I demand the law from have an obligation to produce it or cease their enforcement action?

*"Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority."
[Federal Crop Insurance vs. Merrill, 33 U.S. 380 at 384 (1947)]*

YOUR ANSWER:_____

44. [26 U.S.C. §7601](#) authorizes the IRS to enforce within "internal revenue districts". [Treasury Order 150-02](#) identifies the only remaining internal revenue district as being within the District of Columbia. Please identify the authority which authorizes the creation of internal revenue districts within any state of the Union and the authority for including portions of said state of the Union which are not part of any federal area.

*"It is no longer open to question that **the general government, unlike the states**, Hammer v. Dagenhart, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.**"
[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]*

YOUR ANSWER:_____

45. The purpose of law is to give "fair notice" to everyone of the conduct that is expected, and everything within the conduct that is "included". The U.S. Supreme Court has also said that statutory "presumptions" are not permissible, Heiner v. Donnan, 285 U.S. 312 (1932). They also said that everything which is "included" must expressly appear somewhere within the statutes. Stenberg v. Carhart, 530 U.S. 914 (2000). Please identify what statute within Internal Revenue Code, Subtitle A gives me "fair notice" that any part of a state of the Union that is not part of a federal area has been "expressly included" within the definition of "United States":

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

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

(9) United States

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

(10) State

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

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

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,

and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary." [Stenberg v. Carhart, 530 U.S. 914 (2000)]

See and rebut also:

1. Requirement for Reasonable Notice, Form #05.022;
<http://sedm.org/Forms/FormIndex.htm>
2. Legal Deception, Propaganda, and Fraud, Form #05.014; <http://sedm.org/Forms/FormIndex.htm>
3. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017;
<http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER: _____

46. [26 U.S.C. §7701\(a\)\(26\)](#) defines a "trade or business" as "the functions of a public office". Please identify any statutory authority for including anything OTHER than "the functions of a public office" within the stated meaning of a "trade or business".

[26 U.S.C. §7701 Definitions](#)

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

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

YOUR ANSWER: _____

47. Is the "public office" mentioned in [26 U.S.C. §7701\(a\)\(26\)](#) the SAME "public office" that appears in [4 U.S.C. §72](#) and if not, why not?

YOUR ANSWER: _____

48. If your answer to the previous question included any OTHER thing not within the meaning "the functions of a public office" and did not cite the authority of a specific statute, please explain how you can engage in conclusive presumptions unsubstantiated by the authority of law without violating my Constitutional rights and thereby violating your oath to support and defend the Constitution of the United States of America.

(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [Federal Civil Trials and Evidence, Rutter Group (2006), paragraph 8:4993, p. 8K-34]

"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)."

[United States Supreme Court, Vlandis v. Kline, 412 U.S. 441 (1973)]

"If any question of fact or liability be conclusively presumed [rather than proven] against him, this is not due process of law."

[Black's Law Dictionary, Sixth Edition, p. 500]

'It is apparent,' this court said in the Bailey Case ([219 U.S. 239](#), 31 S. Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. **The power to create presumptions is not a means of escape from constitutional restrictions.**'"

[Manley v. Georgia, [279 U.S. 1](#), 5-6, 49 S. Ct. 215]

YOUR ANSWER:_____

49. How can you refuse to answer the above questions if your own mission statement says you are required to help people obey the law and comply with the law?

YOUR ANSWER:_____

4.2 Admissions

2. Admit that all of the Part 301 regulations under 26 C.F.R. can ONLY affect people WITHIN the Department of Treasury and not PRIVATE people who don't work within the department:

5 U.S. Code § 301. Departmental regulations

The head of an Executive department or military department may prescribe regulations for the government of his department, the conduct of its employees, the distribution and performance of its business, and the custody, use, and preservation of its records, papers, and property. This section does not authorize withholding information from the public or limiting the availability of records to the public.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 379.)

YOUR ANSWER:_____

3. Admit that a statutory "taxpayer" is an statutory "employee" of the Department of the Treasury.

YOUR ANSWER:_____

4. Admit that the phrase "from whatever source derived" in the Sixteenth Amendment DOES NOT include EVERYTHING a private human makes.

"From whatever source derived," as it is written in the Sixteenth Amendment does not mean from whatever source derived. Evans v. Gore, 253 U.S. 245, 40 S.Ct. 550, 64 L.Ed. 887, 11 A.L.R. 519. See, also, Robertson v. Baldwin, 165 U.S. 275, 281, 282, 17 S.Ct. 326, 41 L.Ed. 715; Gompers v. United States, 233 U.S. 604, 610, 34 S.Ct. 693, 58 L.Ed. 1115. Ann.Cas.1915D, 1044; Bain Peanut Co. v. Pinson, 282 U.S. 499, 501, 51 S.Ct. 228, 229, 75 L.Ed. 482; United States v. Lefkowitz, 285 U.S. 452, 467, 52 S.Ct. 420, 424, 76 L.Ed. 877, 82 A.L.R. 775." [Wright v. United States DI, 302 U.S. 583, 58 S.Ct. 395, 82 L.Ed. 439 (1938)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION:_____

5. Admit that the term "income" as used in the Internal Revenue Code DOES NOT include EVERYTHING a private human being makes.

*"The Sixteenth Amendment declares that Congress shall have power to levy and collect taxes on income, "from [271 U.S. 174] whatever source derived," without apportionment among the several states and without regard to any census or enumeration. **It was not the purpose or effect of that amendment to bring any new subject within the taxing power. Congress already had power to tax all incomes.** But taxes on incomes from some sources had been held to be "direct taxes" within the meaning of the constitutional requirement as to apportionment. Art. I, § 2, cl. 3, § 9, cl. 4; Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601. The Amendment relieved from that requirement, and obliterated the distinction in that respect between taxes on income that are direct taxes and those that are not, and so put on the same basis all incomes "from whatever source derived." Brushaber v. Union P. R. Co., 240 U.S. 1, 17. "**Income**" has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. **Southern Pacific Co. v. Lowe, 247 U.S. 330, 335; Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital. Stratton's Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207.** And that definition has been adhered to and applied repeatedly. See, e.g., Merchants' L. & T. Co. v. Smietanka, supra; 518; Goodrich v. Edwards, 255 U.S. 527, 535; United States v. Phellis, 257 U.S. 156, 169; Miles v. Safe Deposit Co., 259 U.S. 247, 252-253; United States v. Supplee-Biddle Co., 265 U.S. 189, 194; Irwin v. Gavitt, 268 U.S. 161, 167; Edwards v. Cuba Railroad, 268 U.S. 628, 633. In determining what constitutes*

income, substance rather than form is to be given controlling weight. *Eisner v. Macomber*, *supra*, 206. [271 U.S. 175]"

[*Bowers v. Kerbaugh-Empire Co.*, [271 U.S. 170](#), 174, (1926)]

"As repeatedly pointed out by this court, the Corporation Tax Law of 1909. imposed an excise or privilege tax, and not in any sense, a tax upon property or upon income merely as income. It was enacted in view of the decision of *Pollock v. Farmer's Loan & T. Co.*, 157 U.S. 429, 29 L.Ed. 759, 15 Sup.Ct.Rep. 673, 158 U.S. 601, 39 L.Ed. 1108, 15 Sup.Ct.Rep. 912, which held the income tax provisions of a previous law to be unconstitutional because amounting in effect to a direct tax upon property within the meaning of the Constitution, and because not apportioned in the manner required by that instrument."

[*U.S. v. Whiteridge*, [231 U.S. 144](#), 34 S.Sup.Ct. 24 (1913)]

"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (*Doyle, Collector, v. Mitchell Brothers Co.*, 247 U.S. 179, 38 Sup. Ct. 467, 62 L. Ed.--), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term 'gross income,' and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term 'income' has no broader meaning in the 1913 act than in that of 1909 (see *Stratton's Independence v. Howbert*, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is not difference in its meaning as used in the two acts."

[*Southern Pacific Co. v. Lowe*, [247 U.S. 330](#), 335, 38 S.Ct. 540 (1918)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

6. Admit that the ONLY definition of "income" found in the Internal Revenue Code or implementing regulations is the earnings of a trust or estate, both of which are domiciled on federal territory not within the exclusive jurisdiction of any state of the Union.

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

(b) Income

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

7. Admit that Congress cannot define "income" in a CONSTITUTIONAL sense, and therefore the "income" defined in the previous question cannot relate to states of the Union and therefore only relates to those domiciled on FEDERAL TERRITORY.

"In order, therefore, that the [apportionment] clauses cited from article I [§2, cl. 3 and §9, cl. 4] of the Constitution may have proper force and effect ...[I]t becomes essential to distinguish between what is an what is not 'income,' ...according to truth and substance, without regard to form. Congress cannot by any definition it may adopt conclude the matter, since it cannot by legislation alter the Constitution, from which alone, it derives its power to legislate, and within those limitations alone that power can be lawfully exercised... [pg. 207]...After examining dictionaries in common use we find little to add to the succinct definition adopted in two cases arising under the Corporation Tax Act of 1909, *Stratton's Independence v. Howbert*, 231 U.S. 399, 415, 34 S.Sup.Ct. 136, 140 [58 L.Ed. 285] and *Doyle v. Mitchell Bros. Co.*, 247 U.S. 179, 185, 38 S.Sup.Ct. 467, 469, 62 L.Ed. 1054..."

[*Eisner v. Macomber*, [252 U.S. 189](#), 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

1 8. Admit that the definition of “income” found in question 3 and 26 U.S.C. §643(b) earlier includes ONLY artificial
2 entities and not human beings.

3 “Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can
4 rightfully deprive him of those fruits, and appropriate them against his will ...”
5 [The Antelope, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825)]

6
7 YOUR ANSWER: ____Admit ____Deny

8
9 CLARIFICATION:_____

10 9. Admit that the term “trade or business” is defined in 26 U.S.C. §7701(a)(26).

11 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
12 § 7701. Definitions

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

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

16
17 YOUR ANSWER: ____Admit ____Deny

18
19 CLARIFICATION:_____

20 10. Admit that the above is a “definition” of a “term” or “word of art” and not a “word” in the ordinary sense, and that the
21 purpose for defining a “term” is to describe all essential things or classes of things that are implied and to deliberately
22 exclude those things which are not included:

23 definition. A description of a thing by its properties; an explanation of the meaning of a word or term. The
24 process of stating the exact meaning of a word by means of other words. Such a description of the thing
25 defined, including all essential elements and excluding all nonessential, as to distinguish it from all other things
26 and classes.”
27 [Black’s Law Dictionary, Sixth Edition, p. 423]

28 “**TERM**” - A word or phrase; an expression; particularly one which possesses a fixed or known meaning in some
29 science, art, or profession.
30 [Black’s Law Dictionary, Fourth Edition, p. 1639]

31 “**WORDS OF ART**” - The vocabulary or terminology of a particular art or science, and especially those
32 expressions which are idiomatic or peculiar to it. See Cargill v. Thompson, 57, Minn. 534, 59 N.W. 638.
33 [Black’s Law Dictionary, Fourth Edition, p. 1779]

34
35 YOUR ANSWER: ____Admit ____Deny

36
37 CLARIFICATION:_____

38 11. Admit that it is a CRIME to engage in “the functions of a public office” under 18 U.S.C. §912 without BEING a public
39 officer.

40 [TITLE 18](#) > [PART I](#) > [CHAPTER 43](#) > § 912
41 [§ 912. Officer or employee of the United States](#)

42 Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States
43 or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains
44 any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three
45 years, or both.

46
47 YOUR ANSWER: ____Admit ____Deny

48
49 CLARIFICATION:_____

12. Admit that there are no other definitions or references in Internal Revenue Code, Subtitle A relating to a “trade or business” which would change or expand the definition of “trade or business” in 26 U.S.C. §7701(a)(26) above to include things other than “performance of the functions of a public office” OTHER than 26 U.S.C. §864(b).

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

(b) [Trade or business within the United States](#)

For purposes of [this part \[part I\], part II, and chapter 3](#), the term “trade or business within the United States” includes the performance of [personal services](#) within the United States at any time within the taxable year, but **does** not include -

(1) Performance of personal services for foreign employer

The performance of [personal services](#)-

(A) for a [nonresident alien](#) individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, or

(B) for an office or place of business maintained in a foreign country or in a possession of the [United States](#) by an individual who is a citizen or resident of the United States or by a domestic partnership or a domestic corporation, by a nonresident alien individual temporarily present in the United States for a period or periods not exceeding a total of 90 days during the taxable year and whose compensation for such services does not exceed in the aggregate \$3,000.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

13. Admit that anything OUTSIDE the “United States” federal corporation under 28 U.S.C. §3002(15)(A) and outside the STATUTORY “United States”, including but not limited to constitutional states of the Union is “foreign” within the meaning of the definition in the previous question.

“A foreign corporation is one that derives its existence solely from the laws of another state, government, or country, and the term is used indiscriminately, sometimes in statutes, to designate either a corporation created by or under the laws of another state or a corporation created by or under the laws of a foreign country.”

*“A federal corporation operating within a state is considered a domestic corporation rather than a foreign corporation. **The United States government is a [foreign](#) corporation with respect to a state.**”*
[19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003)]

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

(31) Foreign estate or trust

(A) Foreign estate The term “foreign estate” means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a [trade or business](#) within the [United States](#), is not includible in gross income under subtitle A.

(B) Foreign trust The term “foreign trust” means any trust other than a trust described in subparagraph (E) of paragraph (30).

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

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

(9) United States

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

(10) State

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that the purpose of providing a statutory definition is to supersede, not enlarge, the common or ordinary dictionary definition of a word.

"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 \(2000\)](#)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that a "trade or business" is an "activity".

"Trade or Business in the United States

*Generally, you must be engaged in a trade or business during the tax year to be able to treat income received in that year as effectively connected with that trade or business. **Whether you are engaged in a trade or business in the United States depends on the nature of your activities.** The discussions that follow will help you determine whether you are engaged in a trade or business in the United States."* [[IRS Publication 519 \(2000\), p. 15, emphasis added](#)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that all excise taxes are taxes on privileged or licensed "activities".

"Excise tax. A tax imposed on the performance of an act, the engaging in an occupation, or the enjoyment of a privilege. Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735. A tax on the manufacture, sale, or use of goods or on the carrying on of an occupation or activity or tax on the transfer of property. " [[Black's Law Dictionary, Sixth Edition, p. 563](#)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that holding "public office" in the United States government is a privileged "activity".

[26 U.S.C. §7701 Definitions](#)

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that a subset of those holding "public office" are described as "employees" within 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c)-1.

26 U.S.C. §3401(c) Employee

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

26 C.F.R. §31.3401(c)-1 Employee:

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that the "employee" defined above is the SAME "employee" described in IRS Form W-4.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that the IRS Form W-4 may not lawfully be used to initiate withholding against a person who was not ALREADY engaged in a "public office" BEFORE they signed the form. In other words, admit that the IRS Form W-4 does not CREATE a "public office" but simply authorizes taxation of an EXISTING public office within the U.S. government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

TITLE 18 > PART I > CHAPTER 43 > § 912
§ 912. Officer or employee of the United States

*Whoever **falsely assumes or pretends to be an officer or employee acting under the authority of the United States** or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.*

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

22. Admit that IRS Forms W-2, 1042-S, 1098, and 1099 cannot lawfully be used to CREATE public offices, but merely document the exercise of those already lawfully occupying said office pursuant to Article VI of the United States Constitution.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

23. Admit that if IRS Forms W-2, 1042-S, 1098, and 1099 are used to “elect” an otherwise private person involuntarily into public office that he or she does not consent to occupy, the filer of the information return is criminally liable for:
- 23.1. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.
 - 23.2. Impersonating a public officer pursuant to 18 U.S.C. §912.
 - 23.3. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593 and the Thirteenth Amendment.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

24. Admit that one cannot be an “employee” as defined above or within the meaning of 5 U.S.C. §2105 without also being engaged in a “trade or business” activity.

[TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)
[§ 2105. Employee](#)

(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically modified, **means an officer and an individual** who is—

(1) appointed in the civil service by one of the following acting in an official capacity—

- (A) the President;
- (B) a Member or Members of Congress, or the Congress;
- (C) a member of a uniformed service;
- (D) an individual who is an employee under this section;
- (E) the head of a Government controlled corporation; or
- (F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

- (2) engaged in the performance of a Federal function under authority of law or an Executive act; and
- (3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

25. Admit that the above statute is the ONLY place in Title 5 or Title 26 that describes HOW one BECOMES a statutory “individual”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

26. Admit that there is no definition of “employee” within Subtitle C of the Internal Revenue Code or the Treasury Regulations which would expand upon the meaning of “employee” in 26 U.S.C. §3401(c) to include private workers or those who work for “private employers”.

2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction [withholding] agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
<http://www.irs.gov/irm/part5/ch13s10.html>

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

27. Admit that the rules of statutory construction prohibit expanding definitions or “terms” used within the I.R.C. to include anything or class of things not specifically spelled out and that doing so constitutes a prejudicial presumption that is a violation of due process of law.

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term.” *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.”**

[*Meese v. Keene*, 481 U.S. 465, 484 (1987)]

“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]

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

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

28. Admit that all “employers” described in Subtitle C of the Internal Revenue Code are “public employers” and not “private employers”.

See the article:

Public v. Private Employment: You Will Be ILLEGALLY Treated as a Public Officer if you Apply for or Receive Government Benefits, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/PublicVPrivateEmployment.htm>

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

1 29. Admit that all revenues collected under the authority of Internal Revenue Code, Subtitle A in connection with a “trade
2 or business” are upon the entity engaged in the “activity”, who are identified in [26 U.S.C. §7701](#)(a)(26) as those
3 holding “public office”.

4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

7 30. Admit that an IRS Form W-4 is an “agreement” or “contract”:

8 [26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

9 (a) In general.

10 Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations
11 thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect
12 to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter
13 to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)–
14 3.

15 YOUR ANSWER: ____Admit ____Deny

16
17 CLARIFICATION:_____

18 31. Admit that the practical effect of signing an IRS Form W-4 agreement is to make one’s earnings into “wages” as
19 legally defined in [26 U.S.C. §3401](#) and to make them into “gross income”.

20 Title 26: Internal Revenue
21 [PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)
22 [Subpart E—Collection of Income Tax at Source](#)
23 [§ 31.3402\(p\)-1 Voluntary withholding agreements.](#)

24 (a) In general.

25 *An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding*
26 *of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)–3, made after December*
27 *31, 1970. An agreement may be entered into under this section only with respect to amounts which are*
28 *includible in the gross income of the employee under section 61, and must be applicable to all such amounts*
29 *paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p)*
30 *shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)–*
31 *1, Q&A–3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible*
32 *rollover distributions within the meaning of section 402.*

33 YOUR ANSWER: ____Admit ____Deny

34
35 CLARIFICATION:_____

36 32. Admit that the above provision within 26 C.F.R. §31.3402(p)-1(a) is NOT found anywhere within the I.R.C. and
37 therefore is unenforceable.

38 *“When enacting §7206(1) Congress undoubtedly knew that the Secretary of the Treasury is empowered to*
39 *prescribe all needful rules and regulations for the enforcement of the internal revenue laws, so long as they carry*
40 *into effect the will of Congress as expressed by the statutes. Such regulations have the force of law. The*
41 *Secretary, however, does not have the power to make law.”²⁰*
42 *[United States v. Levy, 533 F.2d. 969 (1976)]*
43 _____

44 *Finally, the Government points to the fact that the Treasury Regulations relating to the statute purport to include*
45 *the pick-up man among those subject to the s 3290 tax, [FNU](#) and argues (a) that this constitutes an administrative*
46 *interpretation to which we should give weight in construing the statute, particularly because (b) section 3290 was*

²⁰ Dixon v. United States, 1965, 381 U.S. 68, 85 S.Ct. 1301, 14 L.Ed.2d. 223; Werner v. United States, 7 Cir., 1959, 264 F.2d. 489; Whirlwind Manufacturing Company v. United States, 5 Cir., 1965, 344 F.2d. 153.

carried over in haec verba into s 4411 of the Internal Revenue Code of 1954, 26 U.S.C.A. s 4411. We find neither argument persuasive. In light of the above discussion, *359 we cannot but regard this Treasury Regulation as no more than an attempted addition to the statute of something which is not there.^{FNI2} As such the regulation can furnish no sustenance to the statute. Koshland v. Helvering, 298 U.S. 441, 446-447, 56 S.Ct. 767, 769-770, 80 L.Ed. 1268.
[U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

33. Admit that the decision to either hold public office or sign an IRS Form W-4 agreement is a voluntary personal decision that cannot be coerced, and if it is, it becomes invalid and unenforceable at the option of the person so coerced.

“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.”²¹ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,²² and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.²³ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.²⁴“
[American Jurisprudence 2d, Duress, §21 (1999)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

34. Admit that because holding public office is “voluntary”, then all taxes based upon this activity must also be voluntary and avoidable for those who are not already “public officers”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

35. Admit that because holding public office is “voluntary”, then all taxes based upon this activity must also be voluntary and avoidable.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

36. Admit that the way to legally avoid taxes based on the activity of holding of a public office is to choose not to involve oneself in the activity.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

²¹ Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

²² Barnette v. Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

²³ Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicume, 142 Or 416, 20 P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

²⁴ Restatement 2d, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

37. Admit that there are no taxable “activities” mentioned anywhere within Subtitle A of the Internal Revenue Code *except* that of a “trade or business” as defined within [26 U.S.C. §7701\(a\)\(26\)](#).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

38. Admit that all taxes falling upon “public offices” are upon the office, and not upon the private person performing the functions of the public office while he is off-duty.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

39. Admit that the public office upon which the Internal Revenue Code, Subtitle A “trade or business” excise taxable franchise tax is imposed is what the legal dictionary describes as the “straw man”:

*Straw man. A “front”; a third party who is put up in name only to take part in a transaction. Nominal party to a transaction; one who acts as an agent for another for the purpose of taking title to real property and executing whatever documents and instruments the principal may direct respecting the property. Person who purchases property, or to accomplish some purpose otherwise not allowed.
[Black’s Law Dictionary, Sixth Edition, p. 1421]*

See also: Proof That There Is a “Straw Man”, Form #05.042; <http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

40. Admit that the public office upon which the Internal Revenue Code, Subtitle A “trade or business” excise taxable franchise tax is imposed is described in Federal Rule of Civil Procedure 17(d) as follows:

[IV. PARTIES > Rule 17.](#)
[Rule 17. Plaintiff and Defendant; Capacity; Public Officers](#)

(d) Public Officer’s Title and Name.

A public officer who sues or is sued in an official capacity may be designated by official title rather than by name, but the court may order that the officer’s name be added.

See also: Proof That There Is a “Straw Man”, Form #05.042; <http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

41. Admit that a tax upon a “public office” rather than directly upon a natural person is an “indirect” rather than a “direct” tax within the meaning of the Constitution Of the United States.

*“Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are levied upon the happening of an event as an exchange.”
[Knowlton v. Moore, 178 U.S. 41 (1900)]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

42. Admit that a “public officer” has a fiduciary duty to the public he or she serves:

1 “As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
2 exercised in behalf of the government or of all citizens who may need the intervention of the officer.”²⁵
3 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**
4 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under**
5 **every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain**
6 **from a discharge of their trusts.**²⁶ **That is, a public officer occupies a fiduciary relationship to the political**
7 **entity on whose behalf he or she serves.**²⁷ **and owes a fiduciary duty to the public.**²⁸ **It has been said that the**
8 **fiduciary responsibilities of a public officer cannot be less than those of a private individual.**²⁹ Furthermore,
9 it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence
10 and undermine the sense of security for individual rights is against public policy.³⁰
11 [63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

12
13 YOUR ANSWER: ____Admit ____Deny

14
15 CLARIFICATION:_____

- 16 43. Admit that the fiduciary duty of a “public officer” indicated in the previous question is the SAME “duty” mentioned in
17 the definition of “person” for the purposes of both the criminal provisions and penalty provisions of the Internal
18 Revenue Code:

19 [26 U.S.C. §6671\(b\)](#)

20 (b) Person defined

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

24
25 [26 U.S.C. §7343](#)

26 Definition of term “person”

27
28 The term “person” as used in this chapter [Chapter 75] includes an officer or employee of a corporation, or a
29 member or employee of a partnership, **who as such officer, employee, or member is under a duty to perform the**
30 **act in respect of which the violation occurs.**

31
32
33 YOUR ANSWER: ____Admit ____Deny

34
35 CLARIFICATION:_____

- 36 44. Admit that there can be no other lawful or Constitutional source of “duty” as described above under Subtitle A of the
37 Internal Revenue Code OTHER than that described in the previous two questions, because Congress cannot legislate
38 generally upon the lives, liberty, and property of PRIVATE Americans who do not work as “public employees” or
39 “public officers”. In fact, the U.S. Supreme Court said the authority to regulate private conduct is “repugnant to the
40 constitution”:

²⁵ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

²⁶ Georgia Dep’t of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

²⁷ Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

²⁸ United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed. 2d 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed. 2d 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

²⁹ Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

³⁰ Indiana State Ethics Comm’n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes
2 of redress” against offensive state action, was “repugnant” to the Constitution. *Id.*, at 15. See also *United States*
3 *v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190 U.S.](#)
4 [127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified, see,
5 e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*, [383 U.S. 745](#)
6 (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been
7 questioned.”
8 [*City of Boerne v. Flores, Archbishop of San Antonio*, [521 U.S. 507](#) (1997)]
9

10
11 YOUR ANSWER: ____Admit ____Deny

12 CLARIFICATION: _____
13

- 14 45. Admit that all earnings originating within the statutory “United States” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10)
15 fall within the classification of a “trade or business” under [26 U.S.C. §864](#)(c)(3).

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

18 (c) Effectively connected income, etc.

19 (3) Other income from sources within United States

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

23 _____
24 *Income Subject to Tax*

25 *Income from sources outside the United States that is not effectively connected with a trade or business in the*
26 *United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even if*
27 *you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving it*
28 *and before the end of the year.*
29 [*IRS Publication 519 (2000), p. 26*]
30

31 YOUR ANSWER: ____Admit ____Deny

32 CLARIFICATION: _____
33

- 34 46. Admit that the “United States” referred to in 26 U.S.C. §864(c)(3) means the government and not the geographical
35 sense of the word.

36
37 YOUR ANSWER: ____Admit ____Deny

38 CLARIFICATION: _____
39

- 40 47. Admit that the amount of “taxable income” defined in [26 U.S.C. §863](#) that a person must include in “gross income”
41 within the meaning of [26 U.S.C. §61](#) is determined by their earnings from a “trade or business” plus any earnings of
42 “nonresident aliens” coming under [26 U.S.C. §871](#)(a).

43 [TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > Sec. 863.
44 [Sec. 863.](#) - Special rules for determining source

45 (a) Allocation under regulations

46 *Items of gross income, expenses, losses, and deductions, other than those specified in sections 861(a) and 862(a),*
47 *shall be allocated or apportioned to sources within or without the United States, under regulations prescribed by*
48 *the Secretary. Where items of gross income are separately allocated to sources within the United States, there*
49 *shall be deducted (for the purpose of computing the taxable income therefrom) the expenses, losses, and other*
50 *deductions properly apportioned or allocated thereto and a ratable part of other expenses, losses, or other*

deductions which cannot definitely be allocated to some item or class of gross income. The remainder, if any, shall be included in full as taxable income from sources within the United States.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

48. Admit that the phrase “from whatever source derived” found in the Sixteenth Amendment DOES NOT mean any source, but a SPECIFIC taxable activity within the jurisdiction of the United States.

“The Court has hitherto consistently held that a literal reading of a provision of the Constitution which defeats a purpose evident when the instrument is read as a whole, is not to be favored... [and one of the examples they give is...] ‘From whatever source derived,’ as it is written in the Sixteenth Amendment, does not mean from whatever source derived. Evans v. Gore, 253 U.S. 245, 40 S.Ct. 550, 11 A.L.R. 519. See, also, Robertson v. Baldwin, 165 U.S. 275, 281, 282 S., 17 S.Ct. 326; Gompers v. United States, 233 U.S. 604, 610, 34 S.Ct. 693, Ann.Cas.1915D, 1044; Bain Peanut Co. v. Pinson, 282 U.S. 499, 501, 51 S.Ct. 228, 229; United States v. Lefkowitz, 285 U.S. 452, 467, 52 S.Ct. 420, 424, 82 A.L.R. 775.”
[Wright v. U.S., 302 U.S. 583 (1938)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

49. Admit that only earnings derived from a “trade or business” are includible in “gross income” for the purposes of “self employment”:

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 2](#) > §1402
[§1402: Definitions](#)

(a) Net earnings from self-employment

The term “net earnings from self-employment” means the gross income derived by an individual from any trade or business carried on by such individual, less the deductions allowed by this subtitle which are attributable to such trade or business, plus his distributive share (whether or not distributed) of income or loss described in section 702(a)(8) from any trade or business carried on by a partnership of which he is a member;

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

50. Admit that earnings from a “foreign employer” by a “nonresident alien” are not considered to be includible in “trade or business” income and therefore not “gross income:

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

(b) Trade or business within the United States

*For purposes of this part, part II, and chapter 3, the term “trade or business within the United States” includes the performance of personal services within the United States at any time within the taxable year, but **does not include**—*

(1) Performance of personal services for foreign employer

The performance of personal services—

(A) for a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, or

(B) for an office or place of business maintained in a foreign country or in a possession of the United States by an individual who is a citizen or resident of the United States or by a domestic partnership or a domestic corporation,

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

51. Admit that private businesses in states of the Union that do not have Employer Identification Numbers and who do not do voluntary withholding on their workers qualify as “foreign employers” as described above.

[Internal Revenue Manual Section 5.14.10.2 \(09-30-2004\)](#)
Payroll Deduction Agreements

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

[\[http://www.irs.gov/irm/part5/ch13s10.html\]](http://www.irs.gov/irm/part5/ch13s10.html)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

52. Admit that the term “personal services” is limited exclusively to services performed in connection with a “trade or business”.

[26 C.F.R. Sec. 1.469-9](#) Rules for certain rental real estate activities.

(b)(4) Personal services.

Personal services means any work performed by an individual in connection with a [trade or business](#). However, personal services do not include any work performed by an individual in the individual’s capacity as an investor as described in section 1.469-5T(f)(2)(ii).

[26 U.S.C. §861](#) Income from Sources Within the United States

*(a)(3) “...Compensation for labor or **personal services** performed in the United States shall not be deemed to be income from sources within the United States if-*

(C) the compensation for labor or services performed as an [employee](#) of or under contract with--

*(i) a [nonresident alien](#)..not engaged in a **trade or business in the United States**...”*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

53. Admit that there is no definition of “personal services” anywhere in the I.R.C. or the Treasury Regulations that would expand the definition of “personal services” beyond that appearing above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

54. Admit that the filing of an “information return” under the authority of [26 U.S.C. §6041](#) is the method of connecting all payments of \$600 or more to a “trade or business”. For the purposes of this question, information returns include IRS Forms W-2, 1042-S, 1098, and 1099.

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

(a) Payments of \$600 or more

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

55. Admit that in the case of false information returns filed against a person not engaged in a “trade or business”, [26 U.S.C. §7434](#) provides a remedy to “any person”, including “nontaxpayers”, to recover damages resulting from “fraudulent”, meaning “willfully false”, information returns filed with the Internal Revenue Service.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

56. Admit that there is no statutory remedy at law anywhere within the Internal Revenue Code for the filing of “false” but not “fraudulent” information returns by an uninformed or ignorant third party.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

57. Admit that because there is no statutory remedy for the filing of false information returns, the government has a vested interest in encouraging the filing of false information returns by not providing any criteria in any of their publications or forms for: (1) Describing what a “trade or business” is; (2) Determining whether a person is engaged in a “trade or business” and therefore is the proper subject of an information return; (3) Warning persons filling out information returns that they are personally liable for any injury caused by the filing of false or fraudulent information returns.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

58. Admit that because there is no statutory remedy at law anywhere within the Internal Revenue Code for the filing of “false” but not “fraudulent” information returns, some innocent Americans who may in fact be “nontaxpayers” not subject to the Internal Revenue Code, are therefore being: (1) Compelled to become “taxpayers” against their will; (2) Involuntarily recruited into “public employment” or “public office” in violation of the Thirteenth Amendment prohibition against involuntary servitude; (3) Are having their Constitutional rights to life, liberty, and property violated by the omissions of their public servants to protect them and provide a remedy to protect themselves.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

59. Admit that the practical effect of the above type of “compelled association” is involuntary, “eminent domain” over the private lives, labor, liberty, and property of Americans in violation of the Fifth Amendment, which says on this subject:

[Fifth Amendment: Rights of Persons](#)

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be

deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

60. Admit that the failure to provide a statutory remedy for false information returns could have the practical effect of: (1) Encouraging filing of false information returns; (2) Manufacturing more “taxpayers” out of those who do not wish to engage or be compelled to engage in the voluntary, avoidable privileged activity called a “trade or business”; (3) Maximizing tax revenues resulting from illegal enforcement of the Internal Revenue Code.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

61. Admit that if the IRS prosecutes persons who file false CORRECTED information returns without also prosecuting the persons who file ORIGINAL information returns that are ALSO false and which exaggerate “trade or business” earnings, then they are denying the victims of said false returns of “equal protection” and are being rewarded financially for doing so with increased tax revenues.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

62. Admit that the W-2 form, unlike the IRS Forms 1099 and 1042-S, does not have a “CORRECTED” or “AMENDED” block at the top which would allow the victim of a false report to correct it.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

63. Admit that the only method the IRS makes available for correcting a false IRS Form W-2 is to file a tax return and attach an IRS Form 4852 and thereby surrender their privacy to restore their status as a “nontaxpayer”. Note, for instance, that the IRS Form 4852 says “Attach to IRS Form 1040, 1040A, 1040-EZ or 1040X” at the top.

See IRS Form 4852: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4852.pdf>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

64. Admit that the IRS Form 4852 does not indicate that it can be used with the IRS Form 1040NR or 1040NR-EZ and that there is no similar IRS form available for use by the subject of the information return that would correct false W-2 and 1099 forms filed against nonresident aliens.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

65. Admit that correspondence sent to the IRS by a victim of a false information return and requesting that it be corrected does not itself constitute an “information return” as defined in [26 U.S.C. §6041](#).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 66. Admit that because there is no statutory remedy for the filing of a false but not fraudulent “information return” against
2 a subject who is not engaged in a “trade or business”, the only recourse for the injured party is to pursue recovery of
3 damages in a court of equity resulting from the information return.

4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

7 67. Admit that an IRS agent or federal judge who is informed of the false nature of an information return by the victim of it
8 and who does not correct it, report it, or pursue a remedy administratively or at law:
9 (1) Becomes an accessory after the fact in violation of [18 U.S.C. §3](#).
10 (2) Is guilty of “misprision of felony” in violation of 18 U.S.C. §4.
11 (3) Becomes culpable for damages in a suit under equity to recover damages resulting from the false information
12 return.

13 YOUR ANSWER: ____Admit ____Deny

14
15 CLARIFICATION:_____

16 **Affirmation:**

17 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
18 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
19 answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal
20 Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court but not
21 necessarily lower federal courts.

22 Name (print):_____

23 Signature:_____

24 Date:_____

25 Witness name (print):_____

26 Witness Signature:_____

27 Witness Date:_____

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

Source: <https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. This does include Attorneys, Judges, and Prosecutors. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that a “state” is a political group.

“State. A people permanently occupying a fixed territory bound together by common-law habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries, capable of making war and peace and of entering into international relations with other communities of the globe. United States v. Kusche, D.C.Cal., 56 F.Supp. 201 207, 208. The organization of social life which exercises sovereign power in behalf of the people. Delany v. Moralitis, C.C.A.Md., 136 F.2d. 129, 130. In its largest sense, a “state” is a body politic or a society of men. Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d. 636, 254 N.Y.S.2d. 763, 765. A body of people occupying a definite territory and politically organized under one government. State ex re. Maisano v. Mitchell, 155 Conn. 256, 231 A.2d. 539, 542. A territorial unit with a distinct general body of law. Restatement, Second, Conflicts, §3. Term may refer either to body politic of a nation (e.g. United States) or to an individual government unit of such nation (e.g. California).

[...]

The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public; as in the title of a cause, “The State vs. A.B.”
[Black’s Law Dictionary, Sixth Edition, p. 1407]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that one’s choice of citizenship is a type of political affiliation.

“Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact [contract]; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial tenure. [. . .] The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign”

[Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus but not the opinion; SOURCE:
http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/supt/html/histories/USSC_CR_0003_0133_ZS.html]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that being a “citizen” implies a political affiliation with a group of people called a “state”.

1 *"There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies*
2 *an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons*
3 *associated becomes a member of the nation formed by the association. He owes it allegiance and is entitled to its*
4 *protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation*
5 *for the other; allegiance for protection and protection for allegiance.*

6 *"For convenience it has been found necessary to give a name to this membership. The object is to designate by a*
7 *title the person and the relation he bears to the nation. For this purpose the words 'subject,' 'inhabitant,' and*
8 *'citizen' have been used, and the choice between them is sometimes made to depend upon the form of the*
9 *government. Citizen is now more commonly employed, however, and as it has been considered better suited to*
10 *the description of one living under a republican government, it was adopted by nearly all of the States upon*
11 *their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the*
12 *Constitution of the United States. When used in this sense it is understood as conveying the idea of membership*
13 *of a nation, and nothing more.*
14 *[Minor v. Happersett, 88 U.S. 162 (1874)]*

15 YOUR ANSWER: ____Admit ____Deny

16
17 CLARIFICATION:_____

- 18 4. Admit that one's choice of "domicile" is also a type of political affiliation.

19 YOUR ANSWER: ____Admit ____Deny

20
21 CLARIFICATION:_____

- 22 5. Admit that there are two legal prerequisites in determining one's "domicile", which are physical presence within the state
23 and consent to be subject to the civil statutory laws of that place, which Black's Law Dictionary calls "intent".

24 *"domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and*
25 *principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith,*
26 *206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's*
27 *home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place*
28 *to which he intends to return even though he may actually reside elsewhere. A person may have more than one*
29 *residence but only one domicile. The legal domicile of a person is important since it, rather than the actual*
30 *residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise*
31 *the privilege of voting and other legal rights and privileges.*
32 *[Black's Law Dictionary, Sixth Edition, p. 485]*

33 YOUR ANSWER: ____Admit ____Deny

34
35 CLARIFICATION:_____

- 36 6. Admit that according to the Declaration of Independence, 1776, all just powers of government derive from the consent
37 of the governed.

38 *"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator*
39 *with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure*
40 *these rights, Governments are instituted among Men, deriving their just powers from the consent of the*
41 *governed, --That whenever any Form of Government becomes destructive of these ends, it is the Right of the*
42 *People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and*
43 *organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness."*
44 *[Declaration of Independence]*

45 YOUR ANSWER: ____Admit ____Deny

46
47 CLARIFICATION:_____

- 48 7. Admit that civil statutory enforcement authority which does not derive from the express consent of the target of
49 enforcement is unjust as defined by the Declaration of Independence.

50 YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

8. Admit that the enforcement of all civil laws requires the “consent of the governed” while criminal laws do not require consent to enforce against the Defendant.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

9. Admit that a person may not have a legal “domicile” in a place without voluntarily consenting to be subject to the civil statutory laws of that place.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

10. Admit that the [First Amendment](#) Assembly Clause protects our right to freely associate with any political group we choose.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

11. Admit that the right to freely associate under the [First Amendment](#) also implies the right to be free from compelled association with any particular group, including a “state”.

“The right to associate or not to associate with others solely on the basis of individual choice, not being absolute, may conflict with a societal interest in requiring one to associate with others, or to prohibit one from associating with others, in order to accomplish what the state deems to be the common good. The Supreme Court, though rarely called upon to examine this aspect of the right to freedom of association, has nevertheless established certain basic rules which will cover many situations involving forced or prohibited associations. Thus, where a sufficiently compelling state interest, outside the political spectrum, can be accomplished only by requiring individuals to associate together for the common good, then such forced association is constitutional. But the Supreme Court has made it clear that compelling an individual to become a member of an organization with political aspects [such as a state or municipality], or compelling an individual to become a member of an organization which financially supports [through payment of taxes], in more than an insignificant way, political personages or goals which the individual does not wish to support, is an infringement of the individual's constitutional right to freedom of association.” ³¹ The First Amendment prevents the government, except in the most compelling circumstances, from wielding its power to interfere with its employees' freedom to believe and associate, or to not believe and not associate; it is not merely a tenure provision that protects public employees from actual or constructive discharge. ³⁴ Thus, First Amendment principles

³¹ § 539.

³² *Lathrop v. Donohue*, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961), reh'g denied, 368 U.S. 871, 82 S.Ct. 23, 7 L.Ed.2d. 72 (1961) (a state supreme court may order integration of the state bar); *Railway Emp. Dept. v. Hanson*, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S.Ct. 1044, 100 L.Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S.Ct. 22, 1 L.Ed.2d. 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. *Cook v. Hudson*, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d. 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S.Ct. 1408, 47 L.Ed.2d. 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S.Ct. 543, 50 L.Ed.2d. 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed.2d. 997, § 10.

³³ *Rutan v. Republican Party of Illinois*, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

³⁴ *Rutan v. Republican Party of Illinois*, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed.2d. 903.

prohibit a state from compelling any individual to associate with a political party, as a condition of retaining public employment.³⁵ The First Amendment protects nonpolicymaking public employees from discrimination based on their political beliefs or affiliation.³⁶ But the First Amendment protects the right of political party members to advocate that a specific person be elected or appointed to a particular office and that a specific person be hired to perform a governmental function.³⁷ In the First Amendment context, the political patronage exception to the First Amendment protection for public employees is to be construed broadly, so as presumptively to encompass positions placed by legislature outside of "merit" civil service. Positions specifically named in relevant federal, state, county, or municipal laws to which discretionary authority with respect to enforcement of that law or carrying out of some other policy of political concern is granted, such as a secretary of state given statutory authority over various state corporation law practices, fall within the political patronage exception to First Amendment protection of public employees.³⁸ However, a supposed interest in ensuring effective government and efficient government employees, political affiliation or loyalty, or high salaries paid to the employees in question should not be counted as indicative of positions that require a particular party affiliation.³⁹

[American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations (1999)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

12. Admit that freedom from compelled association implies the ability to pursue any of the following options and thereby avoid association with the local citizens of a political community called a county or a city.
- 12.1. Choose a domicile in a place that has not government.
 - 12.2. Choose a domicile within a church or political group that governs itself.
 - 12.3. Not choose a domicile or residence anywhere.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

13. Admit that the freedom from compelled association implies the ability to not have a domicile in the place where one physically lives at any given time and that domicile is based on where you CONSENT to be civilly protected, not where you live now.

YOUR ANSWER: ____Admit ____Deny

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

³⁵ Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S.Ct. 2989, 53 L.Ed.2d. 1102 (1977); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

³⁶ LaRou v. Ridlon, 98 F.3d. 659 (1st Cir. 1996); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

³⁷ Vickery v. Jones, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997).

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d. 7 (1st Cir. 1996).

³⁸ McCloud v. Testa, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 Fed.App. 335P (6th Cir. 1996), reh'g and suggestion for reh'g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 NW U LR 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.

³⁹ Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

CLARIFICATION: _____

14. Admit that a person who is compelled to maintain a domicile against his will is not legally responsible for the consequences of maintaining such a domicile.

“Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond his control, he may be relieved of the consequences attendant on domicile at that place. In Roboz (USDC D.C. 1963) [Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved which precluded the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary (and lost domicile there) had they been able to. Since they had been precluded from leaving because of the political privations imposed by the very government they wanted to escape (the father was in prison there), the court would not hold them to have lost their property based on a domicile that circumstances beyond their control forced them to retain.”
[Conflicts in a Nutshell, Third Edition, David D. Siegel and Patrick J. Borchers, West Publishing, 2005, p. 24]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

15. Admit that one may not legally have more than one domicile at a time.

“A person may have more than one residence but only one domicile.”
[Black's Law Dictionary, Sixth Edition, p. 485]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

16. Admit that the coincidence of citizenship and domicile establish one's “political rights” in a community.

[CALIFORNIA CONSTITUTION](#)
[ARTICLE 2 VOTING, INITIATIVE AND REFERENDUM, AND RECALL](#)

SEC. 2. A United States citizen 18 years of age and **resident** in this State may vote.
[SOURCE: http://www.leginfo.ca.gov/const/article_2]

[California Elections Code](#)
[349. \(a\) “Residence” for voting purposes means a person's domicile.](#)

(b) The domicile of a person is that place in which his or her habitation is fixed, wherein the person has the intention of remaining, and to which, whenever he or she is absent, the person has the intention of returning. At a given time, a person may have only one domicile.

(c) The residence of a person is that place in which the person's habitation is fixed for some period of time, but wherein he or she does not have the intention of remaining. At a given time, a person may have more than one residence.
[SOURCE: http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=349.&lawCode=ELEC]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

17. Admit that when one does not have a domicile in the place they occupy, they become all the following if they were born or naturalized in the country which has jurisdiction over that place.

17.1. “nationals” but not “citizen” of that place under the statutory laws.

17.2. “nonresidents”

17.3. “stateless persons”

17.4. “transient foreigners”

See Section 2 of:

Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006:
<http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that courts may *not* lawfully interfere with the free exercise of First Amendment rights, but have a constitutional obligation to intervene to protect them, even among those who are non-residents, so long as they are on land to which the constitution attaches within a constitutional State.

“In holding that the subject matter of this suit was not justiciable, the District Court relied on Colegrove v. Green, supra, and subsequent per curiam cases. 29 The [369 U.S. 186, 209] court stated: “From a review of these decisions there can be no doubt that the federal rule . . . is that the federal courts . . . will not intervene in cases of this type to compel legislative reapportionment.” 179 F. Supp., at 826. We understand the District Court to have read the cited cases as compelling the conclusion that since the appellants sought to have a legislative apportionment held unconstitutional, their suit presented a “political question” and was therefore nonjusticiable. We hold that this challenge to an apportionment presents no nonjusticiable “political question.” The cited cases do not hold the contrary.

Of course the mere fact that the suit seeks protection of a political right does not mean it presents a political question. Such an objection “is little more than a play upon words.” Nixon v. Herndon, 273 U.S. 536, 540 . Rather, it is argued that apportionment cases, whatever the actual wording of the complaint, can involve no federal constitutional right except one resting on the guaranty of a republican form of government, 30 and that complaints based on that clause have been held to present political questions which are nonjusticiable.

We hold that the claim pleaded here neither rests upon nor implicates the Guaranty Clause and that its justiciability is therefore not foreclosed by our decisions of cases involving that clause. The District Court misinterpreted Colegrove v. Green and other decisions of this Court on which it relied. Appellants' claim that they are being denied equal protection is justiciable, and if [369 U.S. 186, 210] “discrimination is sufficiently shown, the right to relief under the equal protection clause is not diminished by the fact that the discrimination relates to political rights.” Snowden v. Hughes, 321 U.S. 1, 11. To show why we reject the argument based on the Guaranty Clause, we must examine the authorities under it. But because there appears to be some uncertainty as to why those cases did present political questions, and specifically as to whether this apportionment case is like those cases, we deem it necessary first to consider the contours of the “political question” doctrine. “ [Baker v. Carr, 369 U.S. 186 (1962)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that in cases where there are no contracts or agency with the government which might interfere with or impair private Constitutional rights, courts may not lawfully interfere with one’s choice of citizenship or domicile without violating the First Amendment right of free association.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that courts which interfere with one's choice of citizenship or domicile are engaging in "political questions" that are beyond the jurisdiction of any court and which are reserved for coordinate branches of the government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that the consequence of courts involving themselves in the forbidden area of "political questions" was described by the Supreme Court as follows:

"Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament of judges would be that, in such an event, all political privileges and rights would, in a dispute among the people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing their representatives to make laws and unmake them, and without our interference as to their principles or policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered by the State or the Union, commence their functions and may decide on the rights which conflicting parties can legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither. The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are per se questions of law, and are well suited to the education and habits of the bench. But the other disputed points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision by a political forum can often be peacefully corrected by new elections or instructions in a single month; and if the people, in the distribution of powers under the constitution, should ever think of making judges supreme arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead of controlling the people in political affairs, the judiciary in our system was designed rather to control individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves in their primary capacity as makers and amenders of constitutions."
[Luther v. Borden, 48 U.S. 1 (1849)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

22. Admit that a government agency which fails to recognize one's choice of citizenship or domicile is interfering with one's [First Amendment](#) right of free association.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

23. Admit that one possible motivation for a court to change the declared domicile or residence or citizenship of a litigant is to extend the jurisdiction of the court and make the litigant into a "taxpayer" so his property and liberty can be plundered illegally.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

24. Admit that a court failing to recognize one's voluntary, consensual choice of legal "domicile" within a state of the Union and moves that domicile to the "United States", which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) is implementing the equivalent of kidnapping and identity theft, by transporting the legal "res" or "identity" of the litigant to a foreign jurisdiction.

[United States Code](#)
[TITLE 18 - CRIMES AND CRIMINAL PROCEDURE](#)
[PART I - CRIMES](#)
[CHAPTER 55 - KIDNAPPING](#)
[Section 1201. Kidnapping](#)

(a) Whoever unlawfully seizes, confines, inveigles, decoys, kidnaps, abducts, or carries away and holds for ransom or reward or otherwise any person, except in the case of a minor by the parent thereof, when -

(1) the person is willfully transported in interstate or foreign commerce, regardless of whether the person was alive when transported across a State boundary if the person was alive when the transportation began;

(2) any such act against the person is done within the special maritime and territorial jurisdiction of the United States;

(3) any such act against the person is done within the special aircraft jurisdiction of the United States as defined in section 46501 of title 49;

(4) the person is a foreign official, an internationally protected person, or an official guest as those terms are defined in section 1116(b) of this title; or

(5) the person is among those officers and employees described in section 1114 of this title and any such act against the person is done while the person is engaged in, or on account of, the performance of official duties, shall be punished by imprisonment for any term of years or for life and, if the death of any person results, shall be punished by death or life imprisonment.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

25. Admit that the above statute refers to kidnapping of a "person", and that such a legal person includes the "res" and legal identity of any litigant in any federal court.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

26. Admit that a judge who falsifies or changes the declared domicile or residence of a litigant against his or her will essentially is therefore instituting involuntary servitude in violation of the Thirteenth Amendment, and thereby abusing the taxing powers of government to plunder assets of the litigant and make him or her essentially into a compelled government subcontractor and "Kelly Girl", where the "contract" is the compelled choice of domicile.

*"The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration. They prohibit peonage. **What is peonage? It may be defined as a state or condition of compulsory service, based upon the indebtedness of the peon to the master. The basal fact is indebtedness.** As said by Judge Benedict, delivering the opinion in *Jaremillo v. Romero*, 1 N.Mex. 190, 194: 'One fact existed universally; all were indebted to their masters. **This was the cord by which they seemed bound to their masters' service.**' Upon this is based a condition of compulsory service. **Peonage is sometimes classified as voluntary or involuntary, but this implies simply a difference in the mode of origin, but not in the character of the servitude.** The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the debtor by some provision of law. **But peonage, however created, is compulsory service, involuntary servitude. The peon can release himself therefrom, it is true, by the payment of the [public/government] debt, but otherwise the service is enforced.** A clear distinction exists between peonage and **the voluntary performance of labor or rendering of services in payment of a debt.** In the latter case the debtor, though contracting to pay his*

indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of that contract, can elect at any time to break it, and **no law or force compels performance or continuance of the service.**”

[Clyatt v. U.S., [197 U.S. 207](#) (1905)]

“Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, **or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services [in their entirety].** This amendment [the Thirteenth Amendment] was said in the Slaughter-House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word **‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name.**”

[Plessy v. Ferguson, [163 U.S. 537](#), 542 (1896)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

27. Admit that the above type of abuse is described in the statutes as “racketeering”. To wit:

[TITLE 18](#) > [PART I](#) > [CHAPTER 95](#) > § 1951

[1951. Interference with commerce by threats or violence](#)

(a) **Whoever in any way or degree obstructs, delays, or affects commerce or the movement of any article or commodity in commerce [including one’s labor and services], by robbery or extortion or attempts or conspires so to do, or commits or threatens physical violence to any person or property in furtherance of a plan or purpose to do anything in violation of this section shall be fined under this title or imprisoned not more than twenty years, or both.**

(b) As used in this section—

(1) The term “robbery” means the unlawful taking or obtaining of personal property from the person or in the presence of another, against his will, by means of actual or threatened force, or violence, or fear of injury, immediate or future, to his person or property, or property in his custody or possession, or the person or property of a relative or member of his family or of anyone in his company at the time of the taking or obtaining.

(2) The term “extortion” means the obtaining of property from another, with his consent, induced by wrongful use of actual or threatened force, violence, or fear, or under color of official right.

(3) The term “commerce” means commerce within the District of Columbia, or any Territory or Possession of the United States; all commerce between any point in a State, Territory, Possession, or the District of Columbia and any point outside thereof; all commerce between points within the same State through any place outside such State; and all other commerce over which the United States has jurisdiction.

(c) This section shall not be construed to repeal, modify or affect section 17 of Title [15](#), sections [52](#), [101–115](#), 151–166 of Title 29 or sections 151–188 of Title [45](#).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

28. Admit that a threat of contempt of court resulting from challenging a judge’s determination of domicile or residence satisfies the criteria above of “extortion” and that a threat of prison time for contempt is every bit as strong a motivating factor as actual “physical violence” described above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

29. Admit that the above type of abuse by government employees may explain why the Bible identifies kings and rulers and imperial monarchs called judges as “the Beast” in Revelations 19:19:

1 "And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who
2 sat on the horse and against His army."
3 [Rev. 19:19, Bible, NKJV]

4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

- 7 30. Admit that the only definition of "residence" provided in the context of the Internal Revenue Code is that relating to the
8 domicile of an "alien", and that the term is not defined in the context either of "nonresident aliens" or "persons" other
9 than "aliens".

10 Title 26: Internal Revenue
11 PART 1—INCOME TAXES
12 nonresident alien individuals
13 § 1.871-2 Determining residence of alien individuals.

14 (b) Residence defined.

15 An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United
16 States for purposes of the income tax. Whether he is a transient is determined by his intentions with regard to
17 the length and nature of his stay. A mere floating intention, indefinite as to time, to return to another country is
18 not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his
19 stay, he is a resident. One who comes to the United States for a definite purpose which in its nature may be
20 promptly accomplished is a transient; but, if his purpose is of such a nature that an extended stay may be
21 necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States,
22 he becomes a resident, though it may be his intention at all times to return to his domicile abroad when the
23 purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is
24 limited to a definite period by the immigration laws is not a resident of the United States within the meaning of
25 this section, in the absence of exceptional circumstances.

26 YOUR ANSWER: ____Admit ____Deny

27
28 CLARIFICATION:_____

- 29 31. Admit that the Declaration of Independence is organic law published in the first enactment of Congress in volume 1 of
30 the Statutes at Large.

31 YOUR ANSWER: ____Admit ____Deny

32
33 CLARIFICATION:_____

- 34 32. Admit that the Declaration of Independence makes constitutional rights "inalienable" and identifies their source as "the
35 Creator" rather than "the State".

36 YOUR ANSWER: ____Admit ____Deny

37
38 CLARIFICATION:_____

- 39 33. Admit that rights which are "inalienable" cannot be sold, bargained away, or transferred, even WITH consent of the
40 owner of the right.

41 "Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."
42 [Black's Law Dictionary, Fourth Edition, p. 1693]

43 YOUR ANSWER: ____Admit ____Deny

44
45 CLARIFICATION:_____

- 46 34. Admit that because Constitutional rights cannot be alienated, the only geographical place one can consent to give them
47 up in relation to a real government is where they don't exist, which is on federal territory.

1 *"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform*
2 *to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or*
3 *conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every*
4 *state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the*
5 *definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and*
6 *is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the*
7 *territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,*
8 *Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing*
9 *a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative*
10 *power either in a governor and council, or a governor and judges, to be appointed by the President. It was not*
11 *until they had attained a certain population that power was given them to organize a legislature by vote of the*
12 *people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress*
13 *thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that*
14 *the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of*
15 *habeas corpus, as well as other privileges of the bill of rights."*
16 *[Downes v. Bidwell, [182 U.S. 244](#) (1901)]*

17 YOUR ANSWER: ____Admit ____Deny

18
19 CLARIFICATION:_____

- 20 35. Admit that any government which makes a profitable business or franchise out of alienating rights that the organic law
21 says are "inalienable" is working a purpose OPPOSITE of that for which governments are created and hence, is not
22 acting as a government.

23 YOUR ANSWER: ____Admit ____Deny

24
25 CLARIFICATION:_____

- 26 36. Admit that any government which makes a profitable business or franchise out of alienating rights that the organic law
27 says are "inalienable" is not protecting anyone but its own self-interest and therefore is not a "government" as defined in
28 the Declaration of Independence.

29 YOUR ANSWER: ____Admit ____Deny

30
31 CLARIFICATION:_____

- 32 37. Admit that governments or actors within government may not lawfully revoke, disregard, or refuse to enforce any right
33 that they did not create and that they did not create any of the rights in the Bill of Rights.

34 ***"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power***
35 ***to create; and there is a plain repugnance in conferring on one government [THE FEDERAL***
36 ***GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other,***
37 ***with respect to those very measures, is declared to be supreme over that which exerts the control."***
38 *[Van Brocklin v. State of Tennessee, [117 U.S. 151](#) (1886)]*

39 *"What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which*
40 *certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the*
41 *permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature,*
42 *and can be revoked or altered only by the authority that made it. **The life-giving principle and the death-doing***
43 ***stroke must proceed from the same hand."***
44 *[[VanHorne's Lessee v. Dorrance](#), [2 U.S. 304](#) (1795)]*

45 ***"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law***
46 ***[including a tax law] involving the power to destroy."***
47 *[[Providence Bank v. Billings](#), [29 U.S. 514](#) (1830)]*

48 YOUR ANSWER: ____Admit ____Deny

49
50 CLARIFICATION:_____

38. Admit that when any group of people makes a business out of alienating unalienable rights, it waives official, judicial, and sovereign immunity and goes down to the level of an ordinary private corporation because it is not acting as a government and hence cannot lawfully claim sovereign immunity.

See also Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943) ("The United States does business on business terms") (quoting United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926)); Perry v. United States, supra at 352 (1935) ("When the United States, with constitutional authority, makes contracts for franchises, it has rights and incurs responsibilities similar to those of individuals who are parties to such instruments. There is no difference . . . except that the United States cannot be sued without its consent") (citation omitted); United States v. Bostwick, 94 U.S. 53, 66 (1877) ("The United States, when they contract with their citizens, are controlled by the same laws that govern the citizen in that behalf"); Cooke v. United States, 91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from its position of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern individuals there").

See Jones, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government seem to commingle, a citizen or corporate body must by supposition be substituted in its place, and then the question be determined whether the action will lie against the supposed defendant"); O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, "[w]here [the] contracts exclusively between private parties, the party hurt by such governing action could not claim compensation from the other party for the governing action"). The dissent ignores these statements (including the statement from Jones, from which case Horowitz drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize the need to treat the government-as-contractor the same as a private party. [United States v. Winstar Corp., 518 U.S. 839 (1996)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

39. Admit that the only two ways that a human can lawfully be treated by any court as having a domicile in a specific place is for them to either select the domicile for themselves or to represent an artificial entity that is consensually domiciled in that place under Federal Rule of Civil Procedure 17.

[IV. PARTIES > Rule 17.](#)
[Rule 17. Parties Plaintiff and Defendant; Capacity](#)

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
(2) for a corporation, by the law under which it was organized; and
(3) for all other parties, by the law of the state where the court is located, except that:
(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and
(B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.
[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

40. Admit that a "public office" is a "res" and statutory "person" which has a civil domicile and existence of its own independent of the human consensually filling said office.

"Res. Lat. The subject matter of a trust [the Social Security Trust or the "public trust"/"public office", in most cases] or will [or legislation]. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according to the modern

civilians, is meant everything that may form an object of rights, in opposition to "persona," which is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions [or CONSEQUENCES of choices and CONTRACTS/AGREEMENTS you make by procuring BENEFITS] of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.

Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggle's Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled "In re _____". [Black's Law Dictionary, Sixth Edition, pp. 1304-1306]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

41. Admit that all public offices are domiciled at the seat of government of the government they are within under 4 U.S.C. §72 and Federal Rule of Civil Procedure 17.

4 U.S. Code § 72 - Public offices; at seat of Government

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

42. Admit that when one consents to act as a public officer, their effective domicile while on official business is the seat of government of the government they are within under Federal Rule of Civil Procedure 17.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

43. Admit that when a public officer goes off duty and goes home, their effective domicile shifts from the seat of government BACK to their personal choice of domicile under Federal Rule of Civil Procedure 17.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

44. Admit that PRESUMING a person is a public officer or agent of the government or treating them AS IF they are effectively kidnaps or "steals" their legal identity and transports it to the seat of the government they are PRESUMED to represent under Federal Rule of Civil Procedure 17.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

45. Admit that it is a crime per 18 U.S.C. §912 for an otherwise PRIVATE human being to impersonate a public office, to unilaterally "elect" themselves into public office by filling out any government form, or to bribe any government to treat them AS IF they are a public officer through illegal tax withholdings..

18 U.S. Code § 912 - Officer or employee of the United States

Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains

any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.

[SOURCE: <https://www.law.cornell.edu/uscode/text/18/912>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

46. Admit that a human being physically on land protected by the constitution within a constitutional State but who did not have a domicile on that land would be protected by the Constitution and the common law and not the statutory civil law associated with that land.

"It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it."
[Balzac v. Porto Rico, 258 U.S. 298 (1922)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

47. Admit that a failure or refusal to establish a civil domicile in the place one physically lives is not an illegal act of anarchism, but a reservation of rights and sovereignty and an act of "self-government" protected by the United States constitution.

"The determination of the Framers Convention and the ratifying conventions to preserve complete and unimpaired state self-government in all matters not committed to the general government is one of the plainest facts which emerges from the history of their deliberations. And adherence to that determination is incumbent equally upon the federal government and the states. State powers can neither be appropriated on the one hand nor abdicated on the other. As this court said in Texas v. White, 7 Wall. 700, 725, 'The preservation of the States, and the maintenance of their governments, are as much within the design and care of the Constitution as the preservation of the Union and the maintenance of the National government. The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible States.' Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal government in the direction of taking over the powers of the states is that the end of the journey may find the states so despoiled of their powers, or what may amount to the same thing-so [298 U.S. 238, 296] relieved of the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than geographical subdivisions of the national domain. It is safe to say that if, when the Constitution was under consideration, it had been thought that any such danger lurked behind its plain words, it would never have been ratified.

And the Constitution itself is in every real sense a law-the lawmakers being the people themselves, in whom under our system all political power and sovereignty primarily resides, and through whom such power and sovereignty primarily speaks. It is by that law, and not otherwise, that the legislative, executive, and judicial agencies which it created exercise such political authority as they have been permitted to possess. The Constitution speaks for itself in terms so plain that to misunderstand their import is not rationally possible. 'We the People of the United States,' it says, 'do ordain and establish this Constitution.' Ordain and establish! These are definite words of enactment, and without more would stamp what follows with the dignity and character of law. The framers of the Constitution, however, were not content to let the matter rest here, but provided explicitly-'This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; ... shall be the supreme Law of the Land.' (Const. art. 6, cl. 2.) The supremacy of the Constitution as law is thus declared without qualification. That supremacy is absolute; the supremacy of a statute enacted by Congress is not absolute but conditioned upon its being made in pursuance of the Constitution. And a judicial tribunal, clothed by that instrument with complete judicial power; and, therefore, by the very nature of the power, required to ascertain and apply the law to the facts in every case or proceeding properly brought for adjudication, must apply the supreme law and reject the inferior stat- [298 U.S. 238, 297] ute whenever the two conflict. In the discharge of that duty, the opinion of the lawmakers that a statute passed by them is valid must be given great weight, Adkins v. Children's Hospital, 261 U.S. 525, 544, 43 S.Ct. 394, 24 A.L.R. 1238; but their opinion, or the court's opinion, that the statute will prove greatly or generally beneficial is wholly irrelevant to the inquiry. Schechter Poultry Corp. v. United States, 295 U.S. 495, 549, 550 S., 55 S.Ct. 837, 97 A.L.R. 947. [Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 **Affirmation:**

2 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
3 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
4 answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal
5 Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court but not
6 necessarily lower federal courts.

7 Name (print): _____

8 Signature: _____

9 Date: _____

10 Witness name (print): _____

11 Witness Signature: _____

12 Witness Date: _____

6 Requirement for Consent, Form #05.003

Source: <https://sedm.org/Forms/05-MemLaw/Consent.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that all JUST governments are founded on the “consent of the governed”, as the Declaration of Independence states.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the only kind of law that can lawfully be enforced WITHOUT the “consent of the governed” is criminal law.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that all civil laws require “domicile” in a place in order to be enforceable against the “governed”.

*“domicile. A person's legal home. That place where a man has his true, fixed, and **permanent home** and principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges.”*
[Black's Law Dictionary, Sixth Edition, p. 485]

“This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if he breaks them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly all respects, his and their condition as to the duties and burdens of Government are undistinguishable.”
[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

Under our system of law, judicial power to grant a divorce -- jurisdiction, strictly speaking -- is founded on domicil. Bell v. Bell, 181 U.S. 175; Andrews v. Andrews, 188 U.S. 14. The framers of the Constitution were familiar with this jurisdictional prerequisite, and, since 1789, neither this Court nor any other court in the English-speaking world has questioned it. Domicil implies a nexus between person and place of such permanence

as to control the creation of legal relations and responsibilities of the utmost significance. The domicil of one spouse within a State gives power to that State, we have held, to dissolve [325 U.S. 230] a marriage wheresoever contracted. In view of *Williams v. North Carolina*, supra, the jurisdictional requirement of domicil is freed from confusing refinements about "matrimonial domicil," see *Davis v. Davis*, 305 U.S. 32, 41, and the like. Divorce, like marriage, is of concern not merely to the immediate parties. It affects personal rights of the deepest significance. It also touches basic interests of society. Since divorce, like marriage, creates a new status, every consideration of policy makes it desirable that the effect should be the same wherever the question arises.

[...]

If a finding by the court of one State that domicil in another State has been abandoned were conclusive upon the old domiciliary State, the policy of each State in matters of most intimate concern could be subverted by the policy of every other State. This Court has long ago denied the existence of such destructive power. The issue has a far reach. **For domicil is the foundation of probate jurisdiction, precisely as it is that of divorce.** [*Williams v. North Carolina*, 325 U.S. 226 (1945)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that a person who is compelled to maintain a domicile in a particular place is relieved of all the consequences associated with that compelled domicile.

"Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond his control, he may be relieved of the consequences attendant on domicile at that place. In *Roboz* (USDC D.C. 1963) [*Roboz v. Kennedy*, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved which precluded the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary (and lost domicile there) had they been able to. Since they had been precluded from leaving because of the political privations imposed by the very government they wanted to escape (the father was in prison there), the court would not hold them to have lost their property based on a domicile that circumstances beyond their control forced them to retain."

[*Conflicts in a Nutshell*, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that domicile is established in a place by the coincidence of physical presence in that place at some time in the present or past in combination with the "intent" or "consent" to remain there permanently.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that according to the Bible, the earth is NOT permanent and anyone who loves it enough to call it a "permanent home" is a heathen.

"But the heavens and the earth which are now preserved by the same word, are reserved for fire until the day of judgment and perdition of ungodly men."
[2 Peter 3:7, Bible NKJV]

"Do not love [be a permanent inhabitant or resident of] the world or the things in the world. **If anyone loves the world, the love of the Father is not in him.** For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life--is not of the Father but is of the world. **And the world is passing away [not permanent],** and the lust of it; but he who does the will of God abides forever."
[1 John 2:15, Bible, NKJV]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

- 1 7. Admit that domicile may be established by either tacit implied consent or by express declaration, and that the express
2 declaration, when made, supersedes whatever may be concluded about one's domicile based on their behavior.

3 *The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special*
4 *purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is*
5 *styled by Vattel [in his book The Law of Nations as] "domicile," which he defines to be "a habitation fixed in any*
6 *place, with an intention of always staying there." Such a person, says this author, becomes a member of the new*
7 *society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens,*
8 *but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of*
9 *domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing*
10 *there, either tacitly or by an express declaration.* Vatt. *Law Nat.* pp. 92, 93. *Grotius nowhere uses the word*
11 *"domicile," but he also distinguishes between those who stay in a foreign country by the necessity of their*
12 *affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former*
13 *he denominates "strangers," and the latter, "subjects." The rule is thus laid down by Sir Robert Phillimore:*

14 *There is a class of persons which cannot be, strictly speaking, included in either of these denominations of*
15 *naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their*
16 *native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They have*
17 *not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de*
18 *facto, though not de jure, citizens of the country of their [new chosen] domicile.*
19 *[Fong Yue Ting v. United States, 149 U.S. 698 (1893)]*

20 YOUR ANSWER: ____ Admit ____ Deny

21 CLARIFICATION: _____

- 23 8. Admit that a person who chooses not to have a "domicile" in the place he currently occupies is called a "transient
24 foreigner".

25 *"Transient foreigner. One who visits the country, without the intention of remaining."*
26 *[Black's Law Dictionary, Sixth Edition, p. 1498]*

27 YOUR ANSWER: ____ Admit ____ Deny

28 CLARIFICATION: _____

- 30 9. Admit that choice of domicile is a *political* choice that no one but the affected person can make.

31 YOUR ANSWER: ____ Admit ____ Deny

32 CLARIFICATION: _____

- 34 10. Admit that any attempt by a judge to compel a particular choice of domicile constitutes:
35 10.1. Compelled association in violation of the First Amendment.

36 *"The right to associate or not to associate with others solely on the basis of individual choice, not being absolute,*
37 *may conflict with a societal interest in requiring one to associate with others, or to prohibit one from associating*
38 *with others, in order to accomplish what the state deems to be the common good. The Supreme Court, though*
39 *rarely called upon to examine this aspect of the right to freedom of association, has nevertheless established*
40 *certain basic rules which will cover many situations involving forced or prohibited associations. Thus, where a*
41 *sufficiently compelling state interest, outside the political spectrum, can be accomplished only by requiring*
42 *individuals to associate together for the common good, then such forced association is constitutional. ⁴⁰ But the*

⁴⁰ Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961), reh'g denied, 368 U.S. 871, 82 S.Ct. 23, 7 L.Ed.2d. 72 (1961) (a state supreme court may order integration of the state bar); Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S.Ct. 1044, 100 L.Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S.Ct. 22, 1 L.Ed.2d. 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. Cook v. Hudson, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d. 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S.Ct. 1408, 47 L.Ed.2d. 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S.Ct. 543, 50 L.Ed.2d. 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed.2d. 997, § 10.

Supreme Court has made it clear that compelling an individual to become a member of an organization with political aspects, or compelling an individual to become a member of an organization which financially supports, in more than an insignificant way, political personages or goals which the individual does not wish to support, is an infringement of the individual's constitutional right to freedom of association. ⁴¹ The First Amendment prevents the government, except in the most compelling circumstances, from wielding its power to interfere with its employees' freedom to believe and associate, or to not believe and not associate; it is not merely a tenure provision that protects public employees from actual or constructive discharge. ⁴² Thus, First Amendment principles prohibit a state from compelling any individual to associate with a political party, as a condition of retaining public employment. ⁴³ The First Amendment protects nonpolicymaking public employees from discrimination based on their political beliefs or affiliation. ⁴⁴ But the First Amendment protects the right of political party members to advocate that a specific person be elected or appointed to a particular office and that a specific person be hired to perform a governmental function. ⁴⁵ In the First Amendment context, the political patronage exception to the First Amendment protection for public employees is to be construed broadly, so as presumptively to encompass positions placed by legislature outside of "merit" civil service. Positions specifically named in relevant federal, state, county, or municipal laws to which discretionary authority with respect to enforcement of that law or carrying out of some other policy of political concern is granted, such as a secretary of state given statutory authority over various state corporation law practices, fall within the political patronage exception to First Amendment protection of public employees. ⁴⁶ However, a supposed interest in ensuring effective government and efficient government employees, political affiliation or loyalty, or high salaries paid to the employees in question should not be counted as indicative of positions that require a particular party affiliation. ⁴⁷

[American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations (1999)]

10.2. An attempt to violate the separation of powers doctrine by involving the court in "political questions":

"Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their purely political character, or because their determination would involve an encroachment upon the executive or legislative powers.

⁴¹ Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

⁴² Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed.2d. 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

⁴³ Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S.Ct. 2989, 53 L.Ed.2d. 1102 (1977); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

⁴⁴ LaRou v. Ridlon, 98 F.3d. 659 (1st Cir. 1996); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

⁴⁵ Vickery v. Jones, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997).

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d. 7 (1st Cir. 1996).

⁴⁶ McCloud v. Testa, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 Fed.App. 335P (6th Cir. 1996), reh'g and suggestion for reh'g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 N.W. U LR 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.

⁴⁷ Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

1 "Political questions doctrine" holds that certain issues should not be decided by courts because their resolution
2 is committed to another branch of government and/or because those issues are not capable, for one reason or
3 another, of judicial resolution. *Islamic Republic of Iran v. Pahlavi*, 116 Misc.2d. 590, 455 N.Y.S.2d. 987, 990.

4 A matter of dispute which can be handled more appropriately by another branch of the government is not a
5 "justiciable" matter for the courts. However, a state apportionment statute is not such a political question as to
6 render it nonjusticiable. *Baker v. Carr*, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663.
7 [Black's Law Dictionary, Sixth Edition, pp. 1158-1159]

8 YOUR ANSWER: ____Admit ____Deny

9
10 CLARIFICATION:_____

- 11 11. Admit that one's choice of legal domicile is the basis from which the government derives its authority to collect income
12 taxes.

13 "Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit
14 or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth

15 Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally
16 reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously
17 includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of

18 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration

19 being a tax on realty laid by the state in which the realty is located."
20 [Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

21 "This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the
22 firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power
23 is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or
24 naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if
25 he breaks them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in
26 the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly
27 all respects, his and their condition as to the duties and burdens of Government are undistinguishable."
28 [Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

29 YOUR ANSWER: ____Admit ____Deny

30
31 CLARIFICATION:_____

- 32 12. Admit that the income tax described in Internal Revenue Code, Subtitle A is a tax upon a "trade or business", which is
33 defined as follows:

34 [26 U.S.C. §7701\(a\)\(26\)](#)

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

36 YOUR ANSWER: ____Admit ____Deny

37
38 CLARIFICATION:_____

- 39 13. Admit that a "trade or business" is an "activity"

40 YOUR ANSWER: ____Admit ____Deny

41
42 CLARIFICATION:_____

- 43 14. Admit that all taxes on activities are "excise taxes":

44 "Excise tax. A tax imposed on the performance of an act, the engaging in an occupation, or the enjoyment of a
45 privilege. *Rapa v. Haines*, Ohio Comm.Pl., 101 N.E.2d. 733, 735. A tax on the manufacture, sale, or use of goods
46 or on the carrying on of an occupation or activity or tax on the transfer of property. In current usage the term
47 has been extended to include various license fees and practically every internal revenue tax except income tax
48 (e.g., federal alcohol and tobacco excise taxes, I.R.C. §5011 et seq.)"
49 [Black's Law Dictionary, Sixth Edition, p. 563]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

15. Admit that all “excise taxes” are voluntary and avoidable, and that engaging in the taxed activity necessarily involves consent to be bound by all the consequences associated with the activity, including excise taxes:

“Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations and upon corporate privileges...the requirement to pay such taxes involves the exercise of [220 U.S. 107, 152] privileges, and the element of absolute and unavoidable demand is lacking...”

...It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the measure of taxation is found in the income produced in part from property which of itself considered is nontaxable...

Conceding the power of Congress to tax the business activities of private corporations.. the tax must be measured by some standard...”
[Flint v. Stone Tracy Co., 220 U.S. 107 (1911)]

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT

Section 1589

1589. A voluntary acceptance of the benefit of a transaction [or “activity”] is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

16. Admit that the facts in the preceding question are one of the reasons why both the IRS and the U.S. Supreme Court refer to the Internal Revenue Code, Subtitle A income tax as “voluntary” or based on “voluntary compliance”:

“Our system of taxation is based upon voluntary assessment and payment, not distraint.”
[Flora v. U.S., 362 U.S. 145 (1960)]

*“The purpose of the IRS is to collect the proper amount of tax revenues at the least cost to the public, and in a manner that warrants the highest degree of public confidence in our integrity, efficiency and fairness. To achieve that purpose, we will encourage and achieve the highest possible degree of **voluntary compliance** in accordance with the tax laws and regulations...”*
[Internal Revenue Manual (I.R.M.), Chapter 1100, section 1111.1]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

17. Admit that information returns such as IRS Forms W-2, 1042-S, 1098, and 1099 are the method by which the transfer of money is connected with the “trade or business” activity, pursuant to 26 U.S.C. §6041.

TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041
§ 6041. Information at source

(a) Payments of \$600 or more

All persons engaged in a trade or business and making payment in the course of such trade or business to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year,

1 or, in the case of such payments made by the United States, the officers or employees of the United States
2 having information as to such payments and required to make returns in regard thereto by the regulations
3 hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and
4 in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount
5 of such gains, profits, and income, and the name and address of the recipient of such payment.

6 YOUR ANSWER: ____ Admit ____ Deny

7
8 CLARIFICATION: _____

9 18. Admit that excise taxes upon regulated activities constitute a "franchise":

10 FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not
11 belong to citizens of country generally of common right. Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360.
12 In England it is defined to be a royal privilege in the hands of a subject.

13 A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference
14 to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise from
15 the king's grant, or be held by prescription, but today we understand a franchise to be some special privilege
16 conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general.
17 State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

18 In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised
19 without legislative grant. To be a corporation is a franchise. The various powers conferred on corporations are
20 franchises. The execution of a policy of insurance by an insurance company [e.g. Social Insurance/Socialist
21 Security], and the issuing a bank note by an incorporated bank [such as a Federal Reserve NOTE], are
22 franchises. People v. Utica Ins. Co., 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace the property
23 acquired by the exercise of the franchise. Bridgeport v. New York & N. H. R. Co., 36 Conn. 255, 4 Am.Rep. 63.
24 Nor involve interest in land acquired by grantee. Whitbeck v. Funk, 140 Or. 70, 12 P.2d. 1019, 1020. In a
25 popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage. etc.
26 Pierce v. Emery, 32 N.H. 484; State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A. 1918E,
27 352.

28 Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.

29 Exclusive Franchise. See Exclusive Privilege or Franchise.

30 General and Special. The charter of a corporation is its "general" franchise, while a "special" franchise consists
31 in any rights granted by the public to use property for a public use but-with private profit. Lord v. Equitable Life
32 Assur. Soc., 194 N.Y. 212, 81 N.E. 443, 22 L.R.A.,N.S., 420.

33 Personal Franchise. A franchise of corporate existence, or one which authorizes the formation and existence of
34 a corporation, is sometimes called a "personal" franchise. as distinguished from a "property" franchise, which
35 authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special
36 privilege in its employment, as, for example, to construct and operate a railroad. See Sandham v. Nye, 9 Misc.Rep.
37 541, 30 N.Y.S. 552.

38 Secondary Franchises. The franchise of corporate existence being sometimes called the "primary" franchise of a
39 corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may,
40 receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls,
41 collect fares, etc. State v. Topeka Water Co., 61 Kan. 547, 60 P. 337; Virginia Canon Toll Road Co. v. People,
42 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general
43 franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while
44 the latter are certain rights and privileges conferred upon existing corporations. Gulf Refining Co. v. Cleveland
45 Trust Co., 166 Miss. 759, 108 So. 158, 160.

46 Special Franchisee. See Secondary Franchises, supra.
47 [Black's Law Dictionary, Fourth Edition, pp. 786-787]

48
49 YOUR ANSWER: ____ Admit ____ Deny

50
51 CLARIFICATION: _____

52 19. Admit that the basis for all franchises is an implied or express contract of some kind.

As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon valuable considerations, for purposes of individual advantage as well as public benefit,⁴⁸ and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is *publici juris* and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as *publici juris*.⁴⁹
[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that all law which regulates franchises is “special law” that only applies to those who implicitly or explicitly consent to the terms of the franchise agreement.

“special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is “special” when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A “special law” relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. *Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass’n*, Utah, 564 P.2d. 751, 754. A special law applies only to an individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. *Board of County Com’rs of Lemhi County v. Swensen*, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also *Private bill; Private law. Compare General law; Public law.*”
[Black’s Law Dictionary, Sixth Edition, pp. 1397-1398]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that the U.S. Supreme Court describes the income tax as “quasi-contractual”:

“Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce it outside the state where rendered, see *Wisconsin v. Pelican Insurance Co.*, 127 U.S. 265, 292, et seq. 8 S.Ct. 1370, compare *Fauntleroy v. Lum*, 210 U.S. 230, 28 S.Ct. 641, **still the obligation to pay taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common-law action of debt or indebitatus assumpsit.** *United States v. Chamberlin*, 219 U.S. 250, 31 S.Ct. 155; *Price v. United States*, 269 U.S. 492, 46 S.Ct. 180; *Dollar Savings Bank v. United States*, 19 Wall. 227; and see *Stockwell v. United States*, 13 Wall. 531, 542; *Meredith v. United States*, 13 Pet. 486, 493. This was the rule established in the English courts before the Declaration of Independence. *Attorney General v. Weeks*, *Bunbury’s Exch. Rep.* 223; *Attorney General v. Jewers and Batty*, *Bunbury’s Exch. Rep.* 225; *Attorney General v. Hatton*, *Bunbury’s Exch. Rep.* [296 U.S. 268, 272] 262; *Attorney General v. —*, 2 Ans.Rep. 558; see *Comyn’s Digest* (Title ‘Dett,’ A, 9); 1 *Chitty on Pleading*, 123; cf. *Attorney General v. Sewell*, 4 M.&W. 77. “
[*Milwaukee v. White*, 296 U.S. 268 (1935)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

⁴⁸ *Georgia R. & Power Co. v. Atlanta*, 154 Ga. 731, 115 S.E. 263; *Lippencott v. Allander*, 27 Iowa 460; *State ex rel. Hutton v. Baton Rouge*, 217 La. 857, 47 So.2d. 665; *Tower v. Tower & S. Street R. Co.* 68 Minn 500, 71 N.W. 691.

⁴⁹ *Georgia R. & Power Co. v. Atlanta*, 154 Ga. 731, 115 S.E. 263; *Lippencott v. Allander*, 27 Iowa 460; *State ex rel. Hutton v. Baton Rouge*, 217 La. 857, 47 So.2d. 665; *Tower v. Tower & S. Street R. Co.* 68 Minn 500, 71 N.W. 691.

22. Admit that [Internal Revenue Code, Subtitle A](#) constitutes a “franchise agreement” by which those engaging in the “trade or business” franchise agreement are regulated.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

23. Admit that persons subject to the “trade or business” franchise agreement codified in [Internal Revenue Code, Subtitle A](#) are defined in [26 U.S.C. §7701](#)(a)(14) as “taxpayers”.

[26 U.S.C. §7701](#)(a)(14):

Taxpayer

The term “taxpayer” means any person subject to any internal revenue tax.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

24. Admit that the “trade or business” franchise agreement codified in [Internal Revenue Code, Subtitle A](#) may not be enforced against “nontaxpayers”, which are persons who never consented to the franchise agreement.

“Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the national and not Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the national 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)]

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

25. Admit that it constitutes involuntary servitude, peonage, and slavery in violation of the Thirteenth Amendment and [42 U.S.C. §1994](#) to enforce any provision of the “trade or business” franchise agreement against anyone who is not party to it, such as a “nontaxpayer”.

*“Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends.** We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. **It operates directly on every citizen of the Republic, wherever his residence may be.**”*
[*Clyatt v. U.S.*, 197 U.S. 207 (1905)]

*“That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, **or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services [in their entirety].** This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of*

1 the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or
2 name.”
3 [Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]
4

5 YOUR ANSWER: ____Admit ____Deny
6

7 CLARIFICATION: _____
8

- 9 26. Admit that those who participate in government franchises become “residents” with the jurisdiction of the government granting the franchise, even if they do not maintain a domicile within said territorial jurisdiction:

10 A domestic corporation is one organized or created in the United States, including only the States (and during
11 the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the
12 law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A
13 domestic corporation is a resident corporation even though it does no business and owns no property in the
14 United States. A foreign corporation engaged in trade or business within the United States is referred to in the
15 regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade
16 or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or
17 business within the United States is referred to in the regulations in this chapter as a resident partnership, and a
18 partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a
19 partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its
20 members or by the place in which it was created or organized.
21 [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]
22 [**IMPORTANT NOTE!**: Whether a "person" is a "resident" or "nonresident" has NOTHING to do with the
23 nationality or residence, but with whether it is engaged in a "trade or business" franchise]
24 [26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons; older version
25 SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]
26

27 YOUR ANSWER: ____Admit ____Deny
28

29 CLARIFICATION: _____
30

- 31 27. Admit that it is unlawful to compel a person who is not subject to a franchise agreement to use a legislative or “franchise court” such as tax court.
32

33 YOUR ANSWER: ____Admit ____Deny
34

35 CLARIFICATION: _____
36

- 37 28. Admit Tax Court is an Article I Legislative “Franchise Court”

38 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter C](#) > [PART I](#) > § 7441
39 § 7441. Status

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

43 YOUR ANSWER: ____Admit ____Deny
44

45 CLARIFICATION: _____
46

- 47 29. Admit that Tax Court has NO JURISDICTION over persons who are not franchisees called “taxpayers”:

48 United States Tax Court
49 RULE 13. JURISDICTION

50 (a) ...the jurisdiction of the Court depends

51 (1) in a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a notice of
52 deficiency in income
53

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

30. Admit that NO FEDERAL COURT has the legislatively delegated authority to declare a person who is a “nontaxpayer” as a “taxpayer”:

[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.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

31. Admit that NO FEDERAL COURT can lawfully do indirectly that which it cannot do directly.

“I turn now to the arguments by which the constitutionality of the act of Congress has been attempted to be supported. It is said that, though Congress cannot directly abrogate contracts, or impair their obligation, it may indirectly, by the exercise of other powers granted to it. This I have conceded, but **I deny that an acknowledged power can be exerted solely for the purpose of effecting indirectly an unconstitutional end which the legislature cannot directly attempt to reach. If the purpose were declared in the act, I think no court would hesitate to pronounce the act void. In Hoke v. Harderson, to which I have referred, Chief Justice Ruffin, when considering at length an argument that a legislature could purposely do indirectly what it could not do directly, used this strong language: ‘The argument is unsound in this, that it supposes (what cannot be admitted as a supposition) the legislature will, designedly and wilfully, violate the Constitution, in utter disregard of their oaths and duty. To do indirectly in the abused exercise of an acknowledged power, not given for, but perverted for that purpose, that which is expressly forbidden to be done directly, is a gross and wicked infraction of the Constitution.’”**
[Sinking Fund Cases, 99 U.S. 700 (1878)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

32. Admit that it is an unconstitutional violation of due process of law to “presume” that a “nontaxpayer” is a “taxpayer”:
32.1. The foundation of the American system of jurisprudence is innocence until proven guilty, which means that everyone is a “nontaxpayer” until proven with evidence and not presumption, that they are a “taxpayer”.

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

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

32.2. All presumptions which prejudice constitutionally guaranteed rights are unconstitutional violations of due process.

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

"It is apparent, this court said in the Bailey Case ([219 U.S. 239](#), 31 S.Ct. 145, 151) 'that **a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.**'" [Heiner v. Donnan, [285 U.S. 312](#) (1932)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

33. Admit that the Anti-Injunction Act codified in [26 U.S.C. §7421](#) only applies to franchisees called "taxpayers", and may not be invoked against a "nontaxpayer", and that this therefore implies that it is a part of the franchise agreement codified in Internal Revenue Code, Subtitle A:

In sum, the Anti-Injunction Act's purpose and the circumstances of its enactment indicate that Congress did not intend the Act to apply to actions brought by aggrieved parties for whom it has not provided an alternative remedy [such as NONTAXPAYERS]. [17](#) In this [465 U.S. 367, 379] case, if the plaintiff South Carolina issues bearer bonds, its bondholders will, by virtue of 103(j)(1), be liable for the tax on the interest earned on those bonds. South Carolina will [465 U.S. 367, 380] incur no tax liability. Under these circumstances, the State will be unable to utilize any statutory procedure to contest the constitutionality of 103(j)(1). Accordingly, the Act cannot bar this action. [South Carolina v. Regan, [465 U.S. 367](#) (1984)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

34. Admit that the only statutory remedy provided for "nontaxpayers" within the Internal Revenue Code is that found in [26 U.S.C. §7426](#).

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

(a) Actions permitted

(1) Wrongful levy

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

35. Admit that the Anti-Injunction Act may not be lawfully imposed by federal courts against "nontaxpayers" to dismiss attempts to prevent illegal collection actions instituted by the IRS that are not addressed within [26 U.S.C. §7426](#).

In holding that the Act does not bar suits by nontaxpayers with no other remedies, the Court today has created a "breach in the general scheme of taxation [that] gives an opening for the disorganization of the whole plan [.]" [Allen v. Regents, 304 U.S. 439, 454, 58 S.Ct. 980, 987, 82 L.Ed. 1448 \(Reed, J., concurring in the result\).](#) **Non-taxpaying associations of taxpayers, and most other nontaxpayers, will now be allowed to sidestep**

*Congress' policy against judicial resolution of abstract tax controversies. They can now challenge both Congress' tax statutes and the Internal Revenue Service's regulations, revenue rulings, and private letter decisions. In doing so, they can impede *395 the process of collecting federal revenues and require Treasury to focus its energies on questions deemed important not by it or Congress but by a host of private plaintiffs. The Court's holding travels "a long way down the road to the emasculation of the Anti-Injunction Act, and down the companion pathway that leads to the blunting of the strict requirements of Williams Packing" Commissioner v. Shapiro, 424 U.S. 614, 635, 96 S.Ct. 1062, 1074, 47 L.Ed.2d. 278 (1976) (BLACKMUN, J., dissenting). I simply cannot join such a fundamental undermining of the congressional purpose. [South Carolina v. Regan, 465 U.S. 367 (1984)]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

Affirmation:

I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court but not necessarily lower federal courts.

Name (print):_____

Signature:_____

Date:_____

Witness name (print):_____

Witness Signature:_____

Witness Date:_____

7 Political Jurisdiction, Form #05.004

Source: <https://sedm.org/Forms/05-MemLaw/PoliticalJurisdiction.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that a “state” is a political group.

“State. A people permanently occupying a fixed territory bound together by common-law habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries, capable of making war and peace and of entering into international relations with other communities of the globe. United States v. Kusche, D.C.Cal., 56 F.Supp. 201, 207, 208. The organization of social life which exercises sovereign power in behalf of the people. Delany v. Moralitis, C.C.A.Md., 136 F.2d. 129, 130. In its largest sense, a “state” is a body politic or a society of men. Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d. 636, 254 N.Y.S.2d. 763, 765. A body of people occupying a definite territory and politically organized under one government. State ex re. Maisano v. Mitchell, 155 Conn. 256, 231 A.2d. 539, 542. A territorial unit with a distinct general body of law. Restatement, Second, Conflicts, §3. Term may refer either to body politic of a nation (e.g. United States) or to an individual government unit of such nation (e.g. California).

[...]

The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public; as in the title of a cause, “The State vs. A.B.”
[Black’s Law Dictionary, Sixth Edition, p. 1407]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that one’s choice of citizenship is a type of political affiliation.

“Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact [contract]; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial tenure. [...] The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign”
[Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus and not the actual case]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that being a “citizen” implies a political affiliation with a group of people called a “state”.

“There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons associated becomes a member of the nation formed by the association. He owes it allegiance and is entitled to its protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance.

"For convenience it has been found necessary to give a name to this membership. The object is to designate by a title the person and the relation he bears to the nation. For this purpose the words 'subject,' 'inhabitant,' and 'citizen' have been used, and the choice between them is sometimes made to depend upon the form of the government. Citizen is now more commonly employed, however, and as it has been considered better suited to the description of one living under a republican government, it was adopted by nearly all of the States upon their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the Constitution of the United States. When used in this sense it is understood as conveying the idea of membership of a nation, and nothing more."
[Minor v. Happersett, 88 U.S. 162 (1874)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that one's choice of "domicile" is also a type of political affiliation.

See article about domicile at:

<http://sedm.org/Forms/05-MemLaw/Domicile.pdf>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that there are two legal prerequisites in determining one's "domicile", which are physical presence within the state and consent to be subject to the laws of that place, which Black's Law Dictionary calls "intent".

"domicile. A person's legal home. That place where a man has his true, fixed, and **permanent home** and principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges."
[Black's Law Dictionary, Sixth Edition, p. 485]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that according to the Declaration of Independence, all just powers of government derive from the consent of the governed.

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed. --That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness."
[Declaration of Independence]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that the enforcement of all civil laws requires the "consent of the governed" while criminal laws do not require consent in the case of the Defendant.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 8. Admit that a person may not have a legal “domicile” in a place without voluntarily consenting to be subject to the civil
2 laws of that place.

3 YOUR ANSWER: ____Admit ____Deny

4
5 CLARIFICATION:_____

6 9. Admit that the [First Amendment](#) Assembly Clause protects our right to freely associate with any political group we
7 choose.

8 YOUR ANSWER: ____Admit ____Deny

9
10 CLARIFICATION:_____

11 10. Admit that the right to freely associate under the [First Amendment](#) also implies the right to be free from compelled
12 association with any particular group.

13 YOUR ANSWER: ____Admit ____Deny

14
15 CLARIFICATION:_____

16 11. Admit that freedom from compelled association implies the ability to avoid choosing any earthly domicile, and thereby
17 avoid association with the local citizens of a political community called a county or a city.

18 YOUR ANSWER: ____Admit ____Deny

19
20 CLARIFICATION:_____

21 12. Admit that the freedom from compelled association implies the ability to be a “national” under 8 U.S.C. §1101(a)(21)
22 but not a “citizen” under 8 U.S.C. §1401.

23 YOUR ANSWER: ____Admit ____Deny

24
25 CLARIFICATION:_____

26 13. Admit that the freedom from compelled association implies the ability to not have a domicile in the place where one
27 physically inhabits.

28 YOUR ANSWER: ____Admit ____Deny

29
30 CLARIFICATION:_____

31 14. Admit that a person who is compelled to maintain a domicile against his will is not legally responsible for the
32 consequences of maintaining such a domicile.

33 ***“Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond***
34 ***his control, he may be relieved of the consequences attendant on domicile at that place.*** In *Roboz* (USDC D.C.
35 1963) [*Roboz v. Kennedy*, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved which precluded
36 the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found
37 that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary
38 (and lost domicile there) had they been able to. Since they had been precluded from leaving because of the
39 political privations imposed by the very government they wanted to escape (the father was in prison there), the
40 court would not hold them to have lost their property based on a domicile that circumstances beyond their control
41 forced them to retain.”

42 [*Conflicts in a Nutshell*, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]

43 YOUR ANSWER: ____Admit ____Deny

44
45 CLARIFICATION:_____

1 15. Admit that one may not legally have more than one domicile at a time.

2 "A person may have more than one residence but only one domicile."
3 [Black's Law Dictionary, Sixth Edition, p. 485]

4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

7 16. Admit that the coincidence of citizenship and domicile establish one's "political rights" in a community.

8 [CALIFORNIA CONSTITUTION](#)
9 [ARTICLE 2 VOTING, INITIATIVE AND REFERENDUM, AND RECALL](#)

10 SEC. 2. A United States citizen 18 years of age and **resident** in this State may vote.
11 [SOURCE: http://www.leginfo.ca.gov/const/article_2]

12 _____

13 [California Elections Code](#)
14 [349. \(a\) "Residence" for voting purposes means a person's domicile.](#)

15 (b) The domicile of a person is that place in which his or her habitation is fixed, wherein the person has the
16 intention of remaining, and to which, whenever he or she is absent, the person has the intention of returning. At
17 a given time, a person may have only one domicile.

18 (c) The residence of a person is that place in which the person's habitation is fixed for some period of time, but
19 wherein he or she does not have the intention of remaining. At a given time, a person may have more than one
20 residence.
21 [SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=elec&group=00001-01000&file=300-362>]

22 YOUR ANSWER: ____Admit ____Deny

23
24 CLARIFICATION:_____

25 17. Admit that when one does not have a domicile in the place they inhabit, they become nationals if they are naturalized or
26 natural born citizens of the country which has jurisdiction over that that place.

27 See Section 2 of: [Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien](#), Form
28 #05.006:
29 <http://sedm.org/Forms/FormIndex.htm>

30 YOUR ANSWER: ____Admit ____Deny

31
32 CLARIFICATION:_____

33 18. Admit that courts may **not** interfere with the free exercise of political rights, but have a constitutional obligation to
34 intervene to **protect** them.

35 "In holding that the subject matter of this suit was not justiciable, the District Court relied on *Colegrove v. Green*,
36 *supra*, and subsequent *per curiam* cases. 29 The [369 U.S. 186, 209] court stated: "From a review of these
37 decisions there can be no doubt that the federal rule . . . is that the federal courts . . . will not intervene in cases
38 of this type to compel legislative reapportionment." 179 F. Supp., at 826. We understand the District Court to
39 have read the cited cases as compelling the conclusion that since the appellants sought to have a legislative
40 apportionment held unconstitutional, their suit presented a "political question" and was therefore nonjusticiable.
41 We hold that this challenge to an apportionment presents no nonjusticiable "political question." The cited cases
42 do not hold the contrary.

43 Of course the mere fact that the suit seeks protection of a political right does not mean it presents a political
44 question. Such an objection "is little more than a play upon words." *Nixon v. Herndon*, 273 U.S. 536, 540.
45 Rather, it is argued that apportionment cases, whatever the actual wording of the complaint, can involve no
46 federal constitutional right except one resting on the guaranty of a republican form of government, 30 and that
47 complaints based on that clause have been held to present political questions which are nonjusticiable.

We hold that the claim pleaded here neither rests upon nor implicates the Guaranty Clause and that its justiciability is therefore not foreclosed by our decisions of cases involving that clause. The District Court misinterpreted Colegrove v. Green and other decisions of this Court on which it relied. Appellants' claim that they are being denied equal protection is justiciable, and if [369 U.S. 186, 210] "discrimination is sufficiently shown, the right to relief under the equal protection clause is not diminished by the fact that the discrimination relates to political rights." Snowden v. Hughes, 321 U.S. 1, 11. To show why we reject the argument based on the Guaranty Clause, we must examine the authorities under it. But because there appears to be some uncertainty as to why those cases did present political questions, and specifically as to whether this apportionment case is like those cases, we deem it necessary first to consider the contours of the "political question" doctrine. " [Baker v. Carr, 369 U.S. 186 (1962)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that in cases where there are no contracts or agency with the government which might interfere with or impair private Constitutional rights, courts may not interfere with one's choice of citizenship or domicile without violating the First Amendment right of free association.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that courts which interfere with one's choice of citizenship or domicile are engaging in "political questions" that are beyond the jurisdiction of any court and which are reserved for coordinate branches of the government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that the consequence of courts involving themselves in the forbidden area of "political questions" was described by the Supreme Court as follows:

"Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament of judges would be that, in such an event, all political privileges and rights would, in a dispute among the people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing their representatives to make laws and unmake them, and without our interference as to their principles or policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered by the State or the Union, commence their functions and may decide on the rights which conflicting parties can legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither. The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed rules; they are per se questions of law, and are well suited to the education and habits of the bench. But the other disputed

points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in the former way, the consequences might not be able to be averted except by a revolution, while a wrong decision by a political forum can often be peacefully corrected by new elections or instructions in a single month; and if the people, in the distribution of powers under the constitution, should ever think of making judges supreme arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead of controlling the people in political affairs, the judiciary in our system was designed rather to control individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and the laws, when they are encroached upon. And if the judiciary at times seems to fill the important station of a check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves in their primary capacity as makers and amenders of constitutions."

[Luther v. Borden, [48 U.S. 1](#) (1849)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

22. Admit that a government agency which fails to recognize your choice of citizenship or domicile is interfering with your [First Amendment](#) right of free association.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

23. Admit that the main motivation for a court to change the declared domicile or citizenship of a litigant is to extend the jurisdiction of the court and make the litigant into a "taxpayer" so his property and liberty can be plundered illegally.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

24. Admit that a court failing to recognize one's voluntary, consensual choice of legal "domicile" within a state of the Union and moves that domicile to the "United States", which is defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) is implementing the equivalent of kidnapping and identity theft, by transporting the legal "res" or "identity" of the litigant to a foreign jurisdiction.

[United States Code](#)
[TITLE 18 - CRIMES AND CRIMINAL PROCEDURE](#)
[PART I - CRIMES](#)
[CHAPTER 55 - KIDNAPPING](#)
[Section 1201. Kidnapping](#)

(a) Whoever unlawfully seizes, confines, inveigles, decoys, kidnaps, abducts, or carries away and holds for ransom or reward or otherwise any person, except in the case of a minor by the parent thereof, when -

(1) the person is willfully transported in interstate or foreign commerce, regardless of whether the person was alive when transported across a State boundary if the person was alive when the transportation began;

(2) any such act against the person is done within the special maritime and territorial jurisdiction of the United States;

(3) any such act against the person is done within the special aircraft jurisdiction of the United States as defined in section 46501 of title 49;

(4) the person is a foreign official, an internationally protected person, or an official guest as those terms are defined in section 1116(b) of this title; or

(5) the person is among those officers and employees described in section 1114 of this title and any such act against the person is done while the person is engaged in, or on account of, the performance of official duties, shall be punished by imprisonment for any term of years or for life and, if the death of any person results, shall be punished by death or life imprisonment.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

25. Admit that the above statute refers to kidnapping of a “person”, and that such a legal person includes the “res” and legal identity of any litigant in any federal court.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

26. Admit that a judge who falsifies or changes the declared domicile of a litigant against his will essentially is therefore instituting involuntary servitude in violation of the Thirteenth Amendment, and thereby abusing the taxing powers of government to plunder assets of the litigant and make him essentially into a compelled government subcontractor and “Kelly Girl”, where the “contract” is the compelled choice of domicile.

*“The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration. They prohibit peonage. **What is peonage? It may be defined as a state or condition of compulsory service, based upon the indebtedness of the peon to the master. The basal fact is indebtedness.** As said by Judge Benedict, delivering the opinion in *Jarenillo v. Romero*, 1 N.Mex. 190, 194: ‘One fact existed universally; all were indebted to their masters. **This was the cord by which they seemed bound to their masters’ service.**’ Upon this is based a condition of compulsory service. **Peonage is sometimes classified as voluntary or involuntary, but this implies simply a difference in the mode of origin, but not in the character of the servitude.** The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the debtor by some provision of law. **But peonage, however created, is compulsory service, involuntary servitude. The peon can release himself therefrom, it is true, by the payment of the [public/government] debt, but otherwise the service is enforced.** A clear distinction exists between peonage and **the voluntary performance of labor or rendering of services in payment of a debt.** In the latter case the debtor, though contracting to pay his indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of that contract, can elect at any time to break it, and **no law or force compels performance or continuance of the service.**”*
[Clyatt v. U.S., [197 U.S. 207](#) (1905)]

*“Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services [in their entirety]. This amendment [the Thirteenth Amendment] was said in the *Slaughter House Cases*, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name.”*
[*Plessy v. Ferguson*, [163 U.S. 537](#), 542 (1896)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

27. Admit that the above type of abuse is described in the statutes as “racketeering”. To wit:

[TITLE 18 > PART 1 > CHAPTER 95 > § 1951](#)
[1951. Interference with commerce by threats or violence](#)

(a) Whoever in any way or degree obstructs, delays, or affects commerce or the movement of any article or commodity in commerce [including one’s labor and services], by robbery or extortion or attempts or conspires so to do, or commits or threatens physical violence to any person or property in furtherance of a plan or purpose to do anything in violation of this section shall be fined under this title or imprisoned not more than twenty years, or both.

(b) As used in this section—

(1) The term "robbery" means the unlawful taking or obtaining of personal property from the person or in the presence of another, against his will, by means of actual or threatened force, or violence, or fear of injury, immediate or future, to his person or property, or property in his custody or possession, or the person or property of a relative or member of his family or of anyone in his company at the time of the taking or obtaining.

(2) The term "extortion" means the obtaining of property from another, with his consent, induced by wrongful use of actual or threatened force, violence, or fear, or under color of official right.

(3) The term "commerce" means commerce within the District of Columbia, or any Territory or Possession of the United States; all commerce between any point in a State, Territory, Possession, or the District of Columbia and any point outside thereof; all commerce between points within the same State through any place outside such State; and all other commerce over which the United States has jurisdiction.

(c) This section shall not be construed to repeal, modify or affect section 17 of Title 15, sections 52, 101–115, 151–166 of Title 29 or sections 151–188 of Title 45.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

28. Admit that a threat of contempt of court resulting from challenging a judge's determination of domicile satisfies the criteria above of "extortion" and that a threat of prison time for contempt is every bit as strong a motivating factor as actual "physical violence" described above.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

29. Admit that the above type of abuse by government employees may explain why the Bible identifies kings and rulers and imperial monarchs called judges as "the Beast" in Revelations 19:19:

"And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who sat on the horse and against His army."
[Rev. 19:19, Bible, NKJV]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

Affirmation:

I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of both the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not necessarily lower federal courts.

Name (print):_____

Signature:_____

Date:_____

Witness name (print):_____

Witness Signature:_____

Witness Date:_____

8 Reasonable Belief About Income Tax Liability, Form #05.007

Source: <https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in this pamphlet.

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that presumption is a violation of due process of law guaranteed by the Constitution of the United States of America.

"Due process of law. Law in its regular course of administration through courts of justice. Due process of law in each particular case means such an exercise of the powers of the government as the settled maxims of law permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe for the class of cases to which the one in question belongs. **A course of legal proceedings according to those rules and principles which have been established in our systems of jurisprudence for the enforcement and protection of private rights.** To give such proceedings any validity, there must be a tribunal competent by its constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit; and, if that involves merely a determination of the personal liability of the defendant, **he must be brought within its jurisdiction by service of process within the state, or his voluntary appearance.** *Pennoy v. Neff*, 96 U.S. 733, 24 L.Ed. 565. Due process of law implies the right of the person affected thereby to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard, by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on the question of right in the matter involved. **If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.**
[Black's Law Dictionary, Sixth Edition, p. 500]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that presumptions which prejudice the Constitutional rights of the accused are impermissible and unconstitutional.

"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 (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. See, e. g., Schlesinger v. Wisconsin, 270 U.S. 230 (1926); Hoeper v. Tax Comm'n, 284 U.S. 206 (1931). See also Tot v. United States, 319 U.S. 463, 468-469 (1943); Leary v. United States, 395 U.S. 6, 29-53 (1969). Cf. Turner v. United States, 396 U.S. 398, 418-419 (1970).

The more recent case of Bell v. Burson, 402 U.S. 535 (1971), involved a Georgia statute which provided that if an uninsured motorist was involved in an accident and could not post security for the amount of damages claimed, his driver's license must be suspended without any hearing on the question of fault or responsibility. The Court held that since the State purported to be concerned with fault in suspending a driver's license, it [412 U.S. 441, 447] could not, consistent with procedural due process, conclusively presume fault from the fact that the uninsured motorist was involved in an accident, and could not, therefore, suspend his driver's license without a hearing on that crucial factor.

Likewise, in Stanley v. Illinois, 405 U.S. 645 (1972), the Court struck down, as violative of the Due Process Clause of the Fourteenth Amendment, Illinois' irrebuttable statutory presumption that all unmarried fathers are unqualified to raise their children. Because of that presumption, the statute required the State, upon the death of

1 the mother, to take custody of all such illegitimate children, without providing any hearing on the father's parental
2 fitness. It may be, the Court said, "that most unmarried fathers are unsuitable and neglectful parents. . . . But all
3 unmarried fathers are not in this category; some are wholly suited to have custody of their children." *Id.*, at 654.
4 Hence, the Court held that the State could not conclusively presume that any individual unmarried father was
5 unfit to raise his children; rather, it was required by the Due Process Clause to provide a hearing on that issue.
6 According to the Court, Illinois "insists on presuming rather than proving Stanley's unfitness solely because it is
7 more convenient to presume than to prove. Under the Due Process Clause that advantage is insufficient to justify
8 refusing a father a hearing" *Id.*, at 658. [4](#) [412 U.S. 441, 448] "
9 [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) [414](#)
10 [U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates
11 process]

12
13 YOUR ANSWER: ____Admit ____Deny

14
15 CLARIFICATION:_____

- 16 3. Admit that statutory presumptions used against a party to the Constitution domiciled within a state of the Union also
17 amount to a violation of due process:

18 "It is apparent,' this court said in the Bailey Case ([219 U.S. 239](#), 31 S.Ct. 145, 151) 'that a constitutional
19 prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be
20 violated by direct enactment. The power to create presumptions is not a means of escape from constitutional
21 restrictions."
22 [[Heiner v. Donnan, 285 U.S. 312 \(1932\)](#)]

23
24 YOUR ANSWER: ____Admit ____Deny

25
26 CLARIFICATION:_____

- 27 4. Admit that "[presumption](#)" is a sin under the Bible as revealed below:

28 "But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings
29 reproach on the LORD, and he shall be cut off from among his people."
30 [[Numbers 15:30](#), Bible, NKJV]

31
32 YOUR ANSWER: ____Admit ____Deny

33
34 CLARIFICATION:_____

- 35 5. Admit that the IRS Presumption Rules found
36 6. Admit that the only basis for reasonable belief about tax liability, for a person protected by the Constitution, is
37 admissible evidence that does not require any kind of unconstitutional "presumption".

38
39 YOUR ANSWER: ____Admit ____Deny

40
41 CLARIFICATION:_____

- 42 7. Admit that [1 U.S.C. §204](#) and the legislative notes thereunder shows that the Internal Revenue Code is not "positive
43 law", but instead is "prima facie evidence" of law.

44 [TITLE 1 > CHAPTER 3 > § 204](#)
45 [§ 204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of](#)
46 [Codes and Supplements](#)

47 In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,
48 and of each State, Territory, or insular possession of the United States—

49 (a) United States Code.— The matter set forth in the edition of the Code of Laws of the United States current at
50 any time shall, together with the then current supplement, if any, establish prima facie the laws of the United
51 States, general and permanent in their nature, in force on the day preceding the commencement of the session
52 following the last session the legislation of which is included: Provided, however, **That whenever titles of such**
53 **Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein**

contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

8. Admit that “prima facie” means “presumed” to be law without the requirement for actual evidence supporting the fact that it, or any portion of it, has been enacted into “law”.

“Prima facie. Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the first disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex rel. Herbert v. Whims, 68 Ohio App. 39, 28 N.E.2d. 596, 599, 22 O.O. 110. See also Presumption”
[Black’s Law Dictionary, Sixth Edition, p. 1189]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

9. Admit that because the [Internal Revenue Code](#) is not “[positive law](#)” but only “presumed” to be law, then all regulations written to implement it have the same status.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

10. Admit that the I.R.C., absent proof that the specific statute being cited is enacted into positive law, may not be cited as evidence in any tax trial in which the accused is protected by the Constitution and the Bill of Rights without violating due process of law and the Constitutional rights of the accused.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

11. Admit that in the case of titles of the U.S. Code that are not positive law, the Statutes at Large, and not the title itself, govern.

NOTE: Of the 50 titles, only 23 have been enacted into positive (statutory) law. These titles are 1, 3, 4, 5, 9, 10, 11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 44, 46, and 49. When a title of the Code was enacted into positive law, the text of the title became legal evidence of the law. Titles that have not been enacted into positive law are only prima facie evidence of the law. In that case, the Statutes at Large still govern.
[SOURCE: U.S. Government Printing Office Access, About the U.S. Code,
<http://www.gpoaccess.gov/uscode/about.html>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

12. Admit that consent makes the law, and therefore consent of both parties to a “proposal” causes that proposal to turn even presumptions into “law” and “evidence”:

Consensus facit legem.
Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.
[Bouvier’s Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

13. Admit that absent express consent of the accused under the civil law, a statute not enacted into law does not become “evidence” or “law” for that may be cited against that person.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that the Declaration of Independence states that rights protected by the Constitution are “unalienable” in relation to the government.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that an “unalienable” right is one that cannot be bargained away, sold, or transferred by any mechanism, including a franchise agreement or a “public office”, which is also a franchise.

“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”
[Black’s Law Dictionary, Fourth Edition, p. 1693]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that when the government is hiring “employees” occupying a “public office”, it comes down to the same level as an ordinary private corporation in equity, waives sovereign immunity, and cannot be acting as a government if the hiring process involves the surrender of rights protected by the United States Constitution of those it is contracting with.

*Moreover, if the dissent were correct that the sovereign acts doctrine permits the Government to abrogate its contractual commitments in “regulatory” cases even where it simply sought to avoid contracts it had come to regret, then the Government’s sovereign contracting power would be of very little use in this broad sphere of public activity. We rejected a virtually identical argument in *Perry v. United States*, 294 U.S. 330 (1935), in which Congress had passed a resolution regulating the payment of obligations in gold. **We held that the law could not be applied to the Government’s own obligations, noting that “the right to make binding obligations is a competence attaching to sovereignty.”** *Id.* at 353.*

*See also *Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) (“**The United States does business on business terms**”) (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926)); *Perry v. United States*, *supra* at 352 (1935) (“**When the United States, with constitutional authority, makes contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such instruments. There is no difference . . . except that the United States cannot be sued without its consent**”) (citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) (“**The United States, when they contract with their citizens, are controlled by the same laws that govern the citizen in that behalf**”); *Cooke v. United States*, 91 U.S. 389, 398 (1875) (**explaining that when the United States “comes down from its position of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern individuals there**”).*

See Jones, 1 Cl.Ct. at 85 (“**Wherever the public and private acts of the government seem to commingle, a citizen or corporate body must by supposition be substituted in its place, and then the question be determined whether the action will lie against the supposed defendant**”); *O’Neill v. United States*, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, “[w]here [the] contracts exclusively between private parties, the party hurt by such governing action could not claim compensation from the other party for the governing action”). The dissent ignores these statements (including the statement from Jones, from which case Horowitz drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize the need to treat the government-as-contractor the same as a private party.

[*United States v. Winstar Corp.* 518 U.S. 839 (1996)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that a government of delegated powers such as the United States can possess no power, including sovereign immunity and the requirement for consent to be sued, not possessed by the People themselves as private individuals from whom that power was delegated:

Nemo dat qui non habet. No one can give who does not possess. Jenk. Cent. 250.

Nemo plus juris ad alienum transferre potest, quam ispe habent. One cannot transfer to another a right which he has not. Dig. 50, 17, 54; 10 Pet. 161, 175.

Nemo potest facere per alium quod per se non potest. No one can do that by another which he cannot do by himself.

Qui per alium facit per seipsum facere videtur. He who does anything through another, is considered as doing it himself. Co. Litt. 258.

Quicquid acquiritur servo, acquiritur domino. Whatever is acquired by the servant, is acquired for the master. 15 Bin. Ab. 327.

Quod per me non possum, nec per alium. What I cannot do in person, I cannot do by proxy [the Constitution]. 4 Co. 24.

What a man cannot transfer, he cannot bind by articles [the Constitution].

[Bouvier's Maxims of Law, 1856]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that no entity that calls itself a "government" can lawfully use its power to contract with private citizens to destroy rights protected by the Constitution, the protection of which was the purpose for its creation, without at least devolving down to the same level in equity as those same individuals from whom it derives all its delegated powers.

"The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the latter are founded upon the former; and the great end and object of them must be to secure and support the rights of individuals, or else vain is government."
[Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed. 440 (1793)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that the current Internal Revenue Code is based on the Statutes at Large passed after January 2, 1939, and that all prior revenue statutes in the Statutes at Large were Repealed by the Internal Revenue Code of 1939, 53 Stat. 1.

See: SEDM Exhibit #05.027, 53 Stat. 1, Section 4 available at <http://sedm.org/Exhibits/ExhibitIndex.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that there is no place that an American Citizen can go on the Internet to read any part of the Statutes at Large on any government website for the period 1875 to about three years ago.

- Library of Congress, Statutes at Large, <http://memory.loc.gov/ammem/amlaw/lwsllink.html>
- GPO Access Website, Statutes at Large: <http://www.gpoaccess.gov/statutes/index.html>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that absent a place on the Internet to go to read the Statutes at Large, the main other source of government information of this kind is a Federal Depository Library.

See: U.S. Government Printing Office (GPO) Website, <http://www.gpoaccess.gov/fdlp.html>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

22. Admit that it would be inconvenient for the average American, and especially those in rural areas, to visit a Federal Depository Library.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

23. Admit that without a convenient place to read the only REAL law on the subject of taxation, the average American is deprived of the required "reasonable notice" of the statutes that he is expected and required to obey if he is a "taxpayer" under the I.R.C.

"An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality is notice reasonably calculated, under all circumstances, to apprise interested parties of the pendency of the action and afford them an opportunity to present their objections." Mullane v. Central Hanover Bank & Trust Co., 339 U.S. 306, 314 (1950) . Without proper prior notice to those who may be affected by a government decision, all other procedural rights may be nullified. The exact contents of the notice required by due process will, of course, vary with the circumstances.

[Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 214]

See also: Requirement for Reasonable Notice, Form #05.022, available at <http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

24. Admit that under [Federal Rule of Civil Procedure Rule 17](#)(b), the law of the individual's domicile determines the rules of decision and the choice of law in civil tax matters.

[IV. PARTIES](#) > Rule 17.

[Rule 17. Parties Plaintiff and Defendant; Capacity](#)

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

*(2) **for a corporation, by the law under which it was organized [laws of the District of Columbia]; and***

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) [28 U.S.C. §§ 754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

25. Admit that Constitutional protections, including those prohibiting presumptions, do not apply to federal “employees” or “public officers” on official duty

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

26. Admit that based on the answer to the previous question, a person who is regarded by the court as a federal “employee” or “public officer” in the context of a specific financial transaction is “presumed” to have forfeited his/her Constitutional rights, for the most part, as a condition of his/her employment contract/agreement.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

27. Admit that a federal “[employee](#)” is exercising “agency” on behalf of the federal government when operating within the confines of his lawfully delegated authority.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

28. Admit that pursuant to [4 U.S.C. §72](#), all those exercising a “public office” as “employees” within the federal government pursuant to 5 U.S.C. §2105 are presumed to have a legal “domicile” in the District of Columbia.

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

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.
[\[https://www.law.cornell.edu/uscode/text/4/72\]](https://www.law.cornell.edu/uscode/text/4/72)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

29. Admit that those acting as federal “employees” or “public officers” on official duty, even if otherwise domiciled within a state of the Union, must be regarded under [Federal Rule of Civil Procedure Rule 17\(b\)](#) as having a legal “domicile” in the District of Columbia.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

30. Admit that a person engaged in a “trade or business” holds a “public office” in the United States and qualifies as a federal “employee” as defined in 5 U.S.C. §2105, 26 U.S.C. §3401(c), and 26 C.F.R. §31.3401(c)-1.

[26 U.S.C. §7701](#); Definitions

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

31. Admit that it is a violation of due process during any judicial proceeding to “presume” that a person is a federal “employee”, “public officer”, or “taxpayer” without proof appearing on the record of same, in cases where such presumption is challenged by either party.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

32. Admit that the federal courts have ruled that persons can actually be penalized for relying on any IRS publication, statement or form as a basis for belief about tax liability.

See section **Error! Reference source not found.** earlier.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

33. Admit that even when advised by a tax professional, a “taxpayer” filing a return still accepts full liability for the accuracy of what appears on the return filed.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

34. Admit that laws enacted within the Statutes at Large constitute positive law, for most but not all cases.

See [1 U.S.C. §204](#) and its predecessors.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

35. Admit that the Internal Revenue Code of 1939 was published as a separate volume of the Statutes at Large, and that it is the ONLY enactment of Congress that has such distinction.

[Internal Revenue Code of 1939, Section 9, 53 Stat. 2](#)

SEC. 9. PUBLICATION.—The said Internal Revenue Code shall be published as a separate part of a volume of the United States Statutes at Large, with an appendix and index, but without marginal references; the date of enactment, bill number, public and chapter number shall be printed as a headnote.

[Internal Revenue Code of 1939, Section 9, 53 Stat. 2

<https://sedm.org/reference/dvds/law-dvd/> (Member Subscriptions)

See folder: /Federal/RevenueActs/Revenue%20Act%20of%201939.pdf]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

36. Admit that because the I.R.C. is not positive law, and because it was published in the Statutes at Large, then not all enactments published in the Statutes at Large are necessarily “positive law” and therefore “law” in the absence of unchallenged presumption.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

37. Admit that presumption in the legal realm operates as the equivalent of “faith” in the religious realm, in that it is the embodiment of a belief that is not substantiated by admissible evidence.

“Now faith is the substance of things hoped for, the evidence of things not seen [or examined or admitted into evidence].”
[Heb. 11:1, Bible, NKJV]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

38. Admit that the federal government may not create a church, and especially not one which includes the payment of “tithes” called “taxes” as a requirement.

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

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

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

39. Admit that “taxes”, with respect to a “state” are similar to “tithes” with respect to a “church” and that membership in both a “nation” or “state” on the one hand is just as voluntary as membership in a “church” on the other hand.

Please rebut the content of the article entitled “Our government has become idolatry and a false religion.” at:

<http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

1 40. Admit that membership in a "state" is consummated by a combination of two voluntary choices of an individual:
2 allegiance and domicile.

3 Please rebut the questions at the end of the pamphlet:

4 Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
5 <http://sedm.org/Forms/FormIndex.htm>

6 YOUR ANSWER: ____Admit ____Deny

7
8 CLARIFICATION:_____

9 41. Admit that income "taxes" are membership dues paid only by those with a domicile and/or residence within the
10 territorial jurisdiction of a "state" for the protection afforded by the "state".

11 *"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit*
12 *or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth*
13 *Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally*
14 *reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously*
15 *includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of*
16 *property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration*
17 *being a tax on realty laid by the state in which the realty is located."*
18 *[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

19 YOUR ANSWER: ____Admit ____Deny

20
21 CLARIFICATION:_____

22 42. Admit that one may not be compelled to exercise their protected First Amendment right to politically associate with a
23 specific state or government and are protected from "compelled association" by the First Amendment to the United
24 States Constitution.

25 YOUR ANSWER: ____Admit ____Deny

26
27 CLARIFICATION:_____

28 43. Admit that those who have voluntarily exercised their right to politically associate with a specific state are called
29 "citizens" and "residents" (aliens) in relation to that state, while those who have not are called "nonresidents",
30 "transient foreigners", "stateless persons", and "nonresident aliens".

31 YOUR ANSWER: ____Admit ____Deny

32
33 CLARIFICATION:_____

34
35 **Affirmation:**

36 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
37 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
38 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
39 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
40 necessarily lower federal courts.

41 Name (print):_____

42 Signature:_____

43 Date:_____

- 1 Witness name (print):_____
- 2 Witness Signature:_____
- 3 Witness Date:_____

9 Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008

Source: <https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

9.1 Interrogatories

My questions are as follows:

1. Please describe at EXACTLY what point in the taxation process my earnings were LAWFULLY converted from EXCLUSIVELY PRIVATE to PUBLIC and thereby became SUBJECT to civil statutory law and government jurisdiction. Check one or more. If none are checked, it shall CONCLUSIVELY be PRESUMED that no tax is owed:
 - 1.1. ☐ There is no private property. EVERYTHING belongs to us and we just “RENT” it to you through taxes. Hence, we are NOT a “government” because there is not private property to protect. Everything is PUBLIC property by default.
 - 1.2. ☐ When I was born?
 - 1.3. ☐ When I became a CONSTITUTIONAL citizen?
 - 1.4. ☐ When I changed my domicile to a CONSTITUTIONAL and not STATUTORY “State”.
 - 1.5. ☐ When I indicated “U.S. citizen” or “U.S. resident” on a government form, and the agent accepting it FALSELY PRESUMED that meant I was a STATUTORY “national and citizen of the United States” per 8 U.S.C. §1401 rather than a CONSTITUTIONAL “citizen of the United States”.
 - 1.6. ☐ When I disclosed and used a Social Security Number or Taxpayer Identification Number to my otherwise PRIVATE employer?
 - 1.7. ☐ When I submitted my withholding documents, such as IRS Forms W-4 or W-8?
 - 1.8. ☐ When the information return was filed against my otherwise PRIVATE earnings that connected my otherwise PRIVATE earnings to a PUBLIC office in the national government?
 - 1.9. ☐ When I FAILED to rebut the false information return connecting my otherwise PRIVATE earnings to a PUBLIC office in the national government?
 - 1.10. ☐ When I filed a “taxpayer” form, such as IRS Forms 1040 or 1040NR?
 - 1.11. ☐ When the IRS or state did an assessment under the authority of 26 U.S.C. §6020(b)
 - 1.12. ☐ When I failed to rebut a collection notice from the IRS?
 - 1.13. ☐ When the IRS levied monies from my EXCLUSIVELY private account, which must be held by a PUBLIC OFFICER per 26 U.S.C. §6331(a) before it can lawfully be levied?
 - 1.14. ☐ When the government decided they wanted to STEAL my money and simply TOOK it, and were protected from the THEFT by a complicit United States Department of Justice, who split the proceeds with them?
 - 1.15. ☐ When I demonstrated legal ignorance of the law to the government sufficient to overlook or not recognize that it is impossible to convert PRIVATE to PUBLIC without my consent, as the Declaration of Independence requires.
2. How can the conversion from PRIVATE to PUBLIC occur without my consent and without violating the Fifth Amendment Takings Clause?

1 YOUR ANSWER:_____

- 2 3. If you won't answer the previous two questions, how the HELL am I supposed to receive constitutionally mandated
3 "reasonable notice" of the following:
4 3.1. EXACTLY what property I exclusively own and therefore what property is NOT subject to government taxation
5 or regulation?
6 3.2. EXACTLY what conduct is expected of me by the law?

7 YOUR ANSWER:_____

- 8 4. EXACTLY where in government publications is the first question answered?

9 YOUR ANSWER:_____

- 10 5. Why should I believe what government publications say on this subject if the IRS refuses to take responsibility for the
11 accuracy of said publications?

12 *"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
13 *advisors... While a good source of general information, publications should not be cited to sustain a position."*
14 *[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

15 YOUR ANSWER:_____

- 16 6. EXACTLY where in the statutes and regulations is the first question answered?

17 YOUR ANSWER:_____

- 18 7. How does one, a PRIVATE human, "OBEY" a law without "ADMINISTERING OR EXECUTING" it? We'll give you
19 a hint: It CAN'T BE DONE!

20 *"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he*
21 *administer or execute them."*
22 *[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]*

23 YOUR ANSWER:_____

- 24 8. Isn't a judge compelling you to violate your religious beliefs by compelling you to serve in a public office or accept the
25 DUTES of the office? Isn't this a violation of the First Commandment NOT to serve "other gods", which can and does
26 mean civil rulers or governments?

27 *But the thing displeased Samuel when they said, "Give us a king to judge us." So Samuel prayed to the Lord.*
28 *And the Lord said to Samuel, "Heed the voice of the people in all that they say to you; for they have rejected*
29 *Me [God], that I should not reign over them.* According to all the works which they have done since the day that
30 *I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods*
31 *[Kings, in this case]—so they are doing to you also [government becoming idolatry]. Now therefore, heed their*
32 *voice. However, you shall solemnly forewarn them, and show them the behavior of the king who will reign*
33 *over them."*
34 *[1 Sam. 8:6-9, Bible, NKJV]*

35 YOUR ANSWER:_____

- 36 9. How can one UNILATERALLY ELECT themselves into public office by filling out a government form? The form
37 isn't even signed by anyone in the government, such as a tax form or social security application, and therefore couldn't
38 POSSIBLY be a valid contract anyway? Isn't this a FRAUD upon the United States and criminal bribery, using illegal
39 "withholdings" to bribe someone to TREAT you as a public officer? See 18 U.S.C. §211.

40 YOUR ANSWER:_____

10. How can a judge enforce civil statutory law that only applies to public officers without requiring proof on the record that you are CONSENSUALLY and LAWFULLY engaged in a public office? In other words, that you waived sovereign immunity by entering into a contract with the government.

"It is true, that the person who accepts an office may be supposed to enter into a compact to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one man, by his own act [CONSENT], renders himself amenable to a particular jurisdiction, shall another man, who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial authorities of the State and the general government. Anything which can prevent a Federal Officer from the punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt, as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, considering the constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases cease to occur. A mere fiction, that the defendant is in the custody of the marshall, has rendered the jurisdiction of the King's Bench universal in all personal actions."

[United States v. Worrall, 2 U.S. 384 (1798)]

SOURCE: http://scholar.google.com/scholar_case?case=3339893669697439168/

YOUR ANSWER: _____

11. Isn't this involuntary servitude in violation of the Thirteenth Amendment to serve in a public office if you DON'T consent and they won't let you TALK about the ABSENCE of your consent?

YOUR ANSWER: _____

12. Isn't it a violation of due process of law to PRESUME that you are a public officer WITHOUT EVIDENCE on the record from an unbiased witness who has no financial interest in the outcome?

"A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. A presumption is not evidence."
[Black's Law Dictionary, Sixth Edition, p. 1185]

"If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law. [...] the presumption of innocence under which guilt must be proven by legally obtained evidence and the verdict must be supported by the evidence presented; rights at the earliest stage of the criminal process; and the guarantee that an individual will not be tried more than once for the same offence (double jeopardy)."
[Black's Law Dictionary, Sixth Edition, p. 500]

"A presumption is neither evidence nor a substitute for evidence."⁵⁰
[American Jurisprudence 2d, Evidence, §181 (1999)]

YOUR ANSWER: _____

13. If the judge won't enforce the requirement that the government as moving party has the burden of proving WITH EVIDENCE that you were LAWFULLY "appointed or elected" to a public office, aren't you therefore PRESUMED to be EXCLUSIVELY PRIVATE and therefore beyond the reach of the civil statutory law?

YOUR ANSWER: _____

14. Isn't the judge criminally obstructing justice to interfere with requiring evidence on the record that you lawfully occupy a public office? See 18 U.S.C. §1503, whereby the judge is criminally "influencing" the PUBLIC you.

⁵⁰ 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.

YOUR ANSWER:_____

15. Isn't an unsupported presumption that prejudices a PRIVATE right a violation of the Constitution, and doesn't the rights that UNCONSTITUTIONAL presumption prejudicially conveys to the government constitute a taking of rights without just compensation in violation of the Fifth Amendment Takings Clause?

YOUR ANSWER:_____

16. How can the judge permit federal civil jurisdiction within a state, a legislatively but not constitutionally foreign jurisdiction, be absent proof under Federal Rule of Civil Procedure 17(b) that the party was representing a public office in the government and therefore, that the civil statutory laws of the District of Columbia/federal zone apply rather than the state in question? See the Rules of Decision Act, 28 U.S.C. §1652.

YOUR ANSWER:_____

17. Even if we ARE lawfully serving in a public office, don't we have the right to:
- 17.1. Be off duty?
 - 17.2. Choose WHEN we want to be off duty?
 - 17.3. Choose WHAT financial transactions we want to connect to the office?
 - 17.4. Be protected in NOT volunteering to connect a specific activity to the public office? Governments LIE by calling something "voluntary" and yet refusing to protect those who do NOT consent to "volunteer", don't they?
 - 17.5. Not be coerced to sign up for OTHER, unrelated public offices when we sign up for a single office? For instance, do we have a right to not become a FEDERAL officer when we sign up for a STATE "driver license"? The requirement of a Social Security Number to get the license compels a federal office at the time we should only be acquiring a state office.

If the answer to all the above is NO, then there ARE no PRIVATE rights or PRIVATE property and there IS no "government" because governments only protect PRIVATE rights and private property!

YOUR ANSWER:_____

18. Does [4 U.S.C. §72](#) apply to all offices/agencies/bureaus/departments of the federal government or are there some which are exempt from this law? If there are, would they be exempt by law or by some other means?

YOUR ANSWER:_____

19. Can a person work for the federal government outside the District of Columbia and serve within an "office" as legally defined under the appointments clause, Article VI of the United States Constitution if he does not serve in a position which is "expressly extended" by Congress to the place where he or she serves?

See: *Officers of the United States Within the Meaning of the Appointments Clause*, U.S. Attorney Memorandum Opinion,
<http://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice-appointmentsclausev10.pdf>

YOUR ANSWER:_____

20. Does the word "shall" in [4 U.S.C. §72](#) show that Congress intended the restriction of this law to be mandatory or did they intend it to be permissive?

YOUR ANSWER:_____

21. Does the phrase "in the District of Columbia, and not elsewhere," within [4 U.S.C. §72](#) of itself, place a limitation on the exercise of the authority of all offices of the federal government to only the geographical area of the District of Columbia?

YOUR ANSWER:_____

1 22. Does the phrase "in the District of Columbia, and not elsewhere" within [4 U.S.C. §72](#) refer to WHAT an office of
2 government can do or does it refer to WHERE it can lawfully exercise the grant of authority Congress has given to that
3 office?

4 YOUR ANSWER:_____

5 23. Does the phrase "except as otherwise expressly provided by law" within [4 U.S.C. §72](#) mean that exceptions to this
6 limitation are permitted and can be expected?

7 YOUR ANSWER:_____

8 24. Does the phrase "except as otherwise expressly provided by law" within [4 U.S.C. §72](#) mean this law reserves to Congress
9 the exclusive right to make any exceptions to the grant restrictions mandated by this law, or can a Court extend the
10 authority of an office of the government outside the District of Columbia apart from an Act of Congress?

11 YOUR ANSWER:_____

12 25. Does the word "expressly" within [4 U.S.C. §72](#) mean that, when Congress extends the authority of an office of the
13 government to a geographical area outside the District of Columbia, it will do so in unmistakable, explicit, definite and
14 direct terms leaving no room for doubt?

15 YOUR ANSWER:_____

16 26. Can you tell me if there is such a law, which meets all the criteria of [4 U.S.C. §72](#), which applies to any state of the
17 Union or any portion thereof, and which equally resembles the express extension of the Secretary's authority to Guam,
18 the Virgin Islands and the Northern Marianas as found in [48 U.S.C. §1397](#), 48 U.S.C. §1421i and [48 U.S.C. §1801](#) (and
19 the Covenant to which 1801 refers), respectively?

20 YOUR ANSWER:_____

21 27. If I am connected to a government franchise within a state of the Union that relates to federal "public officers", do I have
22 a duty to the United States in connection with the provisions of said franchise if there is no law which "expressly" extends
23 the authority of the Secretary (or any particular law) to the several states pursuant to [4 U.S.C. §72](#)?

24 *"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and
25 with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to
26 trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive
27 power; and the same observation is applicable to every other power of Congress, to the exercise of which the
28 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

29 *But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this
30 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively**
31 to the States. **No interference by Congress with the business of citizens transacted within a State is warranted**
32 **by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the**
33 **legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the
34 State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in
35 the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must
36 impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and
37 thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.
38 **Congress cannot authorize a trade or business [e.g. a "public office" pursuant to 26 U.S.C. §7701(a)(26)]**
39 **within a State in order to tax it.**"*

40 [*License Tax Cases*, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

41 YOUR ANSWER:_____

42 28. Do I have a right, as an American Citizen who is the target of a federal government enforcement action, to demand that
43 the person instituting said enforcement action against me demonstrates the statutes which impose upon me a particular
44 duty with respect to the United States and does the person whom I demand the law from have an obligation to produce
45 it or cease their enforcement action?

"Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority."
[Federal Crop Insurance vs. Merrill, 33 U.S. 380 at 384 (1947)]

YOUR ANSWER: _____

29. [26 U.S.C. §7601](#) authorizes the IRS to enforce within "internal revenue districts". [Treasury Order 150-02](#) identifies the only remaining internal revenue district as being within the District of Columbia. Please identify the authority which authorizes the creation of internal revenue districts within any state of the Union and the authority for including portions of said state of the Union which are not part of any federal area.

"It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation."
[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

YOUR ANSWER: _____

30. The purpose of law is to give "fair notice" to everyone of the conduct that is expected, and everything within the conduct that is "included". The U.S. Supreme Court has also said that statutory "presumptions" are not permissible, *Heiner v. Donnan*, 285 U.S. 312 (1932). They also said that everything which is "included" must expressly appear somewhere within the statutes. *Stenberg v. Carhart*, 530 U.S. 914 (2000). Please identify what statute within Internal Revenue Code, Subtitle A gives me "fair notice" that any part of a state of the Union that is not part of a federal area has been "expressly included" within the definition of "United States":

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

(a)(9) United States

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

(a)(10) State

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

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

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

See and rebut also:

4. [Requirement for Reasonable Notice](#), Form #05.022;
<http://sedm.org/Forms/FormIndex.htm>
5. [Legal Deception, Propaganda, and Fraud](#), Form #05.014

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

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

YOUR ANSWER: _____

31. [26 U.S.C. §7701\(a\)\(26\)](#) defines a “trade or business” as “the functions of a public office”. Please identify any statutory authority for including anything OTHER than “the functions of a public office” within the meaning of a “trade or business”.

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

“The term ‘trade or business’ includes the performance of the functions of a public office.”

YOUR ANSWER: _____

32. Is the “public office” mentioned in [26 U.S.C. §7701\(a\)\(26\)](#) the SAME “public office” that appears in [4 U.S.C. §72](#) and if not, why not?

YOUR ANSWER: _____

33. If your answer to the previous question included anything OTHER than “the functions of a public office” and did not cite the authority of a specific statute, please explain how you can engage in conclusive presumptions unsubstantiated by the authority of law without violating my Constitutional rights and thereby violating your oath to support and defend the Constitution of the United States of America.

*(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [Federal Civil Trials and Evidence, Rutter Group, 2006, paragraph 8:4993, p. 8K-34]*

“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)”
[United States Supreme Court, Vlandis v. Kline, 412 U.S. 441 (1973)]

“If any question of fact or liability be conclusively presumed [rather than proven] against him, this is not due process of law.”
[Black’s Law Dictionary, Sixth Edition, p. 500]

*‘It is apparent,’ this court said in the Bailey Case ([219 U.S. 239](#), 31 S. Ct. 145, 151) ‘that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. **The power to create presumptions is not a means of escape from constitutional restrictions.**’”*
[Manley v. Georgia, [279 U.S. 1](#), 5-6, 49 S. Ct. 215]

YOUR ANSWER: _____

34. How can you refuse to answer the above questions if your own mission statement says you are required to help people obey the law and comply with the law?

YOUR ANSWER: _____

9.2 Admissions

1. Admit that the term “employee” is defined in [26 U.S.C. §3401\(c\)](#) as follows:

[26 U.S.C. Sec. 3401\(c\) Employee](#)

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

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2. Admit that the term “employee” is defined in [26 C.F.R. §31.3401\(c\)-1](#) as follows:

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

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

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3. Admit that any payment made to an individual by the federal government using money collected through its lawful taxing powers must be made for a “public purpose”, or it amounts to what the Supreme Court calls “robbery in the name of taxation”.

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

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

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

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

4. Admit that unless the recipient of a federal payment is either a federal “employee”, a contractor, or agent receiving compensation for work related only to his official duties as such agent or contractor, then the funds are being used for a “private purpose” rather than “public purpose”.

“Public purpose. In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals]. “Public purpose” that will justify expenditure of public money

generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387 S.W.2d. 789, 794.

The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; **the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals.** A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business.”
[Black’s Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that Social Security, Medicare, FICA, and all other such federal benefit programs constitute federal payments to individuals.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that participation in Social Security, Medicare, FICA, or any other federal benefit program makes the recipient into a federal instrumentality either through an employment or contract relationship.

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II](#) > § 552a
[§ 552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

(13) the term “Federal personnel” means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), **individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).**

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that the authority for state income taxes derives from [4 U.S.C. §106](#):

[TITLE 4 > CHAPTER 4](#) > § 106
[§ 106. Same; income tax](#)

(a) No person shall be relieved from liability for any income tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, by reason of his residing within a Federal area or receiving income from transactions occurring or services performed in such area; and such State or taxing authority shall have full jurisdiction and power to levy and collect such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

(b) The provisions of subsection (a) shall be applicable only with respect to income or receipts received after December 31, 1940.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that the authority for state income taxes upon federal “employees” derives from [5 U.S.C. §5517](#):

[TITLE 5 > PART III > Subpart D > CHAPTER 55 > SUBCHAPTER II](#) > § 5517
[§ 5517. Withholding State income taxes](#)

(a) When a State statute—

(1) provides for the collection of a tax either by imposing on [government] employers generally the duty of withholding sums from the pay of employees and making returns of the sums to the State, or by granting to employers generally the authority to withhold sums from the pay of employees if any employee voluntarily elects to have such sums withheld; and

(2) imposes the duty or grants the authority to withhold generally with respect to the pay of employees who are residents of the State;

the Secretary of the Treasury, under regulations prescribed by the President, shall enter into an agreement with the State within 120 days of a request for agreement from the proper State official. The agreement shall provide that the head of each agency of the United States shall comply with the requirements of the State withholding statute in the case of employees of the agency who are subject to the tax and whose regular place of Federal employment is within the State with which the agreement is made. In the case of pay for service as a member of the armed forces, the preceding sentence shall be applied by substituting “who are residents of the State with which the agreement is made” for “whose regular place of Federal employment is within the State with which the agreement is made”.

(b) This section does not give the consent of the United States to the application of a statute which imposes more burdensome requirements on the United States than on other employers, or which subjects the United States or its employees to a penalty or liability because of this section. An agency of the United States may not accept pay from a State for services performed in withholding State income taxes from the pay of the employees of the agency.

(c) For the purpose of this section, “State” means a State, territory, possession, or commonwealth of the United States.

(d) For the purpose of this section and sections [5516](#) and [5520](#), the terms “serve as a member of the armed forces” and “service as a member of the Armed Forces” include—

(1) participation in exercises or the performance of duty under section [502](#) of title [32](#), United States Code, by a member of the National Guard; and

(2) participation in scheduled drills or training periods, or service on active duty for training, under section [10147](#) of title [10](#), United States Code, by a member of the Ready Reserve

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that the “employment” they are referring to is only federal government employment.

[§ 31.3121\(b\)-3 Employment; services performed after 1954.](#)

(a) In general. Whether services performed after 1954 constitute employment is determined in accordance with the provisions of section 3121(b).

(b) Services performed within the United States [federal zone].

Services performed after 1954 within the United States (see §31.3121(e)-1) by an employee for his employer, unless specifically excepted by section 3121(b), constitute employment. With respect to services performed within the United States, the place where the contract of service is entered into is immaterial. The citizenship or residence of the employee or of the employer also is immaterial except to the extent provided in any specific exception from employment. Thus, the employee and the employer may be citizens and residents of a foreign country and the contract of service may be entered into in a foreign country, and yet, if the employee under such contract performs services within the United States, there may be to that extent employment.

“(c) Services performed outside the United States—(1) In general. Except as provided in paragraphs (c)(2) and (3) of this section, services performed outside the United States (see §31.3121(e)-1) do not constitute employment.”

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that tax imposed by [5 U.S.C. §5517](#) is a tax on federal “employees”:

[TITLE 5](#) > [PART III](#) > [Subpart D](#) > [CHAPTER 55](#) > [SUBCHAPTER II](#) > § 5517
[§ 5517. Withholding State income taxes](#)

(a) When a State statute—

(1) provides for the collection of a tax either by imposing on employers generally the duty of withholding sums from the pay of employees and making returns of the sums to the State, or by granting to employers generally the authority to withhold sums from the pay of employees if any employee voluntarily elects to have such sums withheld; and

(2) imposes the duty or grants the authority to withhold generally with respect to the pay of employees who are residents of the State;

the Secretary of the Treasury, under regulations prescribed by the President, shall enter into an agreement with the State within 120 days of a request for agreement from the proper State official. The agreement shall provide that the head of each agency of the United States shall comply with the requirements of the State withholding statute in the case of employees of the agency who are subject to the tax and whose regular place of Federal employment is within the State with which the agreement is made. In the case of pay for service as a member of the armed forces, the preceding sentence shall be applied by substituting “who are residents of the State with which the agreement is made” for “whose regular place of Federal employment is within the State with which the agreement is made”.

(b) This section does not give the consent of the United States to the application of a statute which imposes more burdensome requirements on the United States than on other employers, or which subjects the United States or its employees to a penalty or liability because of this section. An agency of the United States may not accept pay from a State for services performed in withholding State income taxes from the pay of the employees of the agency.

(c) For the purpose of this section, “State” means a State, territory, possession, or commonwealth of the United States.

(d) For the purpose of this section and sections [5516](#) and [5520](#), the terms “serve as a member of the armed forces” and “service as a member of the Armed Forces” include—

(1) participation in exercises or the performance of duty under section [502](#) of title [32](#), United States Code, by a member of the National Guard; and

(2) participation in scheduled drills or training periods, or service on active duty for training, under section [10147](#) of title [10](#), United States Code, by a member of the Ready Reserve

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

11. Admit that the term “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#).

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

12. Admit that there are no other definitions or references in Internal Revenue Code, Subtitle A relating to a “trade or business” which would change or expand the definition of “trade or business” above to include things other than a “public office”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

1 13. Admit that a “trade or business” is an “activity”.

2 “Trade or Business in the United States

3 Generally, you must be engaged in a trade or business during the tax year to be able to treat income received in
4 that year as effectively connected with that trade or business. **Whether you are engaged in a trade or business**
5 **in the United States depends on the nature of your activities.** The discussions that follow will help you determine
6 whether you are engaged in a trade or business in the United States.”
7 [[IRS Publication 519, p. 15, Year 2000](#), emphasis added]

8
9 YOUR ANSWER: ____Admit ____Deny

10
11 CLARIFICATION:_____

12 14. Admit that all excise taxes are taxes on privileged and/or licensed “activities”.

13 “Excise tax. A tax imposed on the **performance of an act**, the engaging in an occupation, or the enjoyment of a
14 privilege. *Rapa v. Haines*, Ohio Comm.Pl., 101 N.E.2d. 733, 735. A tax on the manufacture, sale, or use of goods
15 or on the carrying on of an occupation or activity or tax on the transfer of property. ”
16 [*Black’s Law Dictionary, Sixth Edition*, p. 563]

17
18 YOUR ANSWER: ____Admit ____Deny

19
20 CLARIFICATION:_____

21 15. Admit that holding “public office” in the United States government is an “activity”.

22 YOUR ANSWER: ____Admit ____Deny

23
24 CLARIFICATION:_____

25 16. Admit that those holding “public office” are described as “employees” within [26 C.F.R. §31.3401\(c\)-1](#).

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

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

31
32 YOUR ANSWER: ____Admit ____Deny

33
34 CLARIFICATION:_____

35 17. Admit that one cannot be engaged in a “trade or business” WITHOUT ALSO being a federal “employee” as defined
36 above.

37 YOUR ANSWER: ____Admit ____Deny

38
39 CLARIFICATION:_____

40 18. Admit that all revenues collected under the authority of Internal Revenue Code, Subtitle A in connection with a “trade
41 or business” are upon the entity engaged in the “activity”, who are identified in [26 U.S.C. §7701](#)(a)(26) as those
42 holding “public office”.

43 YOUR ANSWER: ____Admit ____Deny

44
45 CLARIFICATION:_____

46 19. Admit that the decision to hold public office is a voluntary personal employment decision that cannot be coerced.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that because holding public office is “voluntary”, then all taxes based upon this activity must also be voluntary and therefore avoidable for those who do not engage in the taxable activity.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that the way to lawfully avoid taxes based on the activity of holding of a public office is to choose not to involve oneself in the activity.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

22. Admit that there are no taxable “activities” mentioned anywhere within Subtitle A of the Internal Revenue Code except that of a “trade or business” as defined within [26 U.S.C. §7701](#)(a)(26).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

23. Admit that all taxes falling upon “public officers” are upon the “office” or position of “agency”, and not upon the private person during his off-duty, non-employment time.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

24. Admit that a tax upon a “public office” rather than directly upon a natural person is an “indirect” rather than a “direct” tax within the meaning of the Constitution Of the United States.

*“Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are levied upon the happening of an event as an exchange.”
[Knowlton v. Moore, 178 U.S. 41 (1900)]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

25. Admit that all earnings originating within the “United States” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) fall within the classification of a “trade or business” under 26 U.S.C. §864(c)(3).

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

(c) Effectively connected income, etc.

(3) Other income from sources within United States

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

Income Subject to Tax

Income from sources outside the United States that is not effectively connected with a trade or business in the United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even if you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving it and before the end of the year.
[IRS Publication 519 (2000), p. 26]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

26. Admit that the amount of “taxable income” defined in [26 U.S.C. §863](#) that a person must include in “gross income” within the meaning of [26 U.S.C. §61](#) is determined by their earnings from a “trade or business” plus any earnings of “nonresident aliens” coming under [26 U.S.C. §871](#)(a).

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART I > Sec. 863.](#)
[Sec. 863.](#) - Special rules for determining source

(a) Allocation under regulations

Items of gross income, expenses, losses, and deductions, other than those specified in sections 861(a) and 862(a), shall be allocated or apportioned to sources within or without the United States, under regulations prescribed by the Secretary. Where items of gross income are separately allocated to sources within the United States, there shall be deducted (for the purpose of computing the taxable income therefrom) the expenses, losses, and other deductions properly apportioned or allocated thereto and a ratable part of other expenses, losses, or other deductions which cannot definitely be allocated to some item or class of gross income. The remainder, if any, shall be included in full as taxable income from sources within the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

27. Admit that the IRS Form 1040 is filed by those domiciled in the “United States”:

1040A 11327A Each
U.S. Individual Income Tax Return

Annual income tax return **filed by citizens and residents of the United States**. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

W:CAR:MP:FP:F:I Tax Form or Instructions
[IRS Published Products Catalog (2003), Document 7130, p. F-15]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

28. Admit that “[citizens](#)” and “[residents](#)” of the United States have in common a “[domicile](#)” within the “United States”.

[26 C.F.R. §1.1-1\(c\): Income Tax on individuals](#)

(c) Who is a citizen.

Every person born or naturalized in the [federal] [United States](#) and subject to its [exclusive federal jurisdiction under [Article I, Section 8](#), Clause 17 of the [Constitution](#)] jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the [Immigration and Nationality Act](#) ([8 U.S.C. 1401-1459](#)). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act ([8 U.S.C. 1481-1489](#)), *Schneider v. Rusk*, (1964) [377 U.S. 163](#), and Rev. Rul. 70-506, C.B. 1970-2, 1. For rules pertaining to persons who are [nationals but not citizens at birth](#), e.g., a person born in American Samoa, see section 308 of such Act ([8 U.S.C. 1408](#)). For special rules applicable to certain expatriates who have lost citizenship with a principal purpose of avoiding certain taxes, see [section 877](#). A [foreigner](#) who has filed his declaration of intention of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court is an alien.
[T.D. 6500, 25 FR 11402, Nov. 26, 1960, as amended by T.D. 7332, 39 FR 44216, Dec. 23, 1974]

1 [26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

2 (b) Definition of **resident alien** and nonresident alien
3 (1) In general
4 For purposes of this title (other than subtitle B) -

5 (A) **Resident alien**

6 ***An alien individual shall be treated as a resident of the [United States](#) with respect to any calendar year if (and***
7 ***only if) such individual meets the requirements of clause (i), (ii), or (iii):***

8 (i) Lawfully admitted for permanent residence

9 *Such individual is a lawful permanent resident of the United States at any time during such calendar year.*

10 (ii) Substantial presence test

11 *Such individual meets the substantial presence test of paragraph (3).*

12 (iii) First year election

13 *Such individual makes the election provided in paragraph (4).*

14 YOUR ANSWER: ____Admit ____Deny

15 CLARIFICATION: _____

- 17 29. Admit that a person without a “domicile” in the “United States” and with no income from sources within the “United
18 States” is a “nontaxpayer” not subject to the Internal Revenue Code:

19 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
20 [§ 7701. Definitions](#)

21 (31) Foreign estate or trust

22 (A) Foreign estate

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

26 (B) Foreign trust

27 *The term “foreign trust” means any trust other than a trust described in subparagraph (E) of paragraph (30).*

28 YOUR ANSWER: ____Admit ____Deny

29 CLARIFICATION: _____

- 31 30. Admit that a person may not be “subject to the jurisdiction” of the United States without either a domicile in the
32 “United States” or some kind of employment, agency, or contract with the federal government.

33 [IV. PARTIES](#) > Rule 17.
34 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

35 (b) Capacity to Sue or be Sued.

36 ***Capacity to sue or be sued is determined as follows:***

37 ***(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;***

38 ***(2) for a corporation, by the law under which it was organized [laws of the District of Columbia]; and***

39 ***(3) for all other parties, by the law of the state where the court is located, except that:***

40 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue or
41 be sued in its common name to enforce a substantive right existing under the United States Constitution
42 or laws; and

43 (B) [28 U.S.C. §§754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or
44 be sued in a United States court.

45 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

46 YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

31. Admit that the term “United States” is defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) and 4 U.S.C. §110(d) as being limited to federal territory and possessions and no place else:

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

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

(9) United States

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

(10): State

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

Uniform Commercial Code (U.C.C.)
§ 9-307. LOCATION OF DEBTOR.

(h) [Location of United States.]

The United States is located in the **District of Columbia**.

[SOURCE:
<http://www.law.cornell.edu/ucc/search/display.html?terms=district%20of%20columbia&url=/ucc/9/article9.htm#s9-307>]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

32. Admit that there are not additions to the above definition of “United States” that apply to Subtitle A of the I.R.C., and therefore under the rules of statutory Construction, what is not explicitly included may safely be presumed to be excluded by implication:

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

See also:

Legal Deception, Propaganda, and Fraud, *Form #05.014*
<http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

33. Admit that the only kind of income that goes on an IRS Form 1040 is income “effectively connected with a trade or business”

(c) Effectively connected income, etc.

(3) Other income from sources within United States

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

34. Admit that a “trade or business” is an excise taxable activity connected with federal “employment” and/or agency:

26 U.S.C. Sec. 7701(a)(26)

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

Public Office:

"Essential characteristics of a 'public office' are:

(1) Authority conferred by law,

(2) Fixed tenure of office, and

(3) Power to exercise some of the sovereign functions of government.

(4) Key element of such test is that "officer is carrying out a sovereign function".

(5) Essential elements to establish public position as 'public office' are:

Position must be created by Constitution, legislature, or through authority conferred by legislature.

Portion of sovereign power of government must be delegated to position,

Duties and powers must be defined, directly or implied, by legislature or through legislative authority.

Duties must be performed independently without control of superior power other than law, and

Position must have some permanency."

[Black's Law Dictionary, Sixth Edition, p. 1230]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

35. Admit that 4 U.S.C. §72 mandates that all public offices shall be exercised ONLY in the District of Columbia and not elsewhere except as expressly provided by an act of Congress:

TITLE 4 > CHAPTER 3 > § 72

§ 72. Public offices; at seat of Government

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

36. Admit that Congress has never legislatively created any “public offices” in states of the Union which could lawfully become the subject of an excise tax on a “public office” or a “trade or business” as defined in 26 U.S.C. §7701(a)(26).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 37. Admit that following the enactment of the first American personal income tax in 1862, the U.S. Supreme Court was
2 called on to analyze whether it was Constitutional, and that the court admitted that Congress has no lawful authority to
3 establish any kind of privileged or licensed activity within a state of the Union in order to tax it.

4 “Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and
5 with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to
6 trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive
7 power; and the same observation is applicable to every other power of Congress, to the exercise of which the
8 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

9 But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this
10 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively**
11 to the States. **No interference by Congress with the business of citizens transacted within a State is warranted**
12 **by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the**
13 **legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the
14 State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in
15 the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must
16 impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and
17 thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.
18 **Congress cannot authorize a trade or business within a State in order to**
19 **tax it.**”

20 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

21 YOUR ANSWER: ____Admit ____Deny

22 CLARIFICATION: _____

24 38. Admit that the License Tax Cases above have never been overruled and their findings are STILL binding upon the
25 I.R.S. and every other instrumentality of the federal government.

26 YOUR ANSWER: ____Admit ____Deny

27 CLARIFICATION: _____

29 39. Admit that [26 U.S.C. §7601](#) is the authority for the IRS to enforce the I.R.C. within “internal revenue districts”.

30 YOUR ANSWER: ____Admit ____Deny

31 CLARIFICATION: _____

33 40. Admit that the only remaining internal revenue district is the District of Columbia and that no part of any state of the
34 Union is within the exterior boundaries of any internal revenue district.

35 YOUR ANSWER: ____Admit ____Deny

36 CLARIFICATION: _____

38 41. Admit that there is NO PROVISION OF LAW or Act of Congress which creates or authorizes internal revenue
39 districts within any state of the Union, including 26 U.S.C. §7621.

40 YOUR ANSWER: ____Admit ____Deny

41 CLARIFICATION: _____

43 42. Admit that Congress cannot lawfully create an internal revenue district in a place where it has no legislative
44 jurisdiction, and that the I.R.C. is “legislation”.

45 “It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, [247 U.S.](#)
46 [251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the **internal**
47 **affairs of the states; and emphatically not with regard to legislation.**

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

43. Admit that based on the foregoing, the INTERNAL Revenue Service may enforce only INTERNAL to the federal government in the District of Columbia and internal to the federal zone, and has no lawful authority to operate within the states of the Union.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

44. Admit that Constitutional "due process" requires that all parties against whom a law may be enforced whose rights are adversely affected must be afforded "prior notice" of all such laws and an opportunity to provide their objections BEFORE the new or altered law may be enforced against them:

"An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality is notice reasonably calculated, under all the circumstances, to apprise interested parties of the pendency of the action and afford them an opportunity to present their objections." *Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306, 314 (1950). Without proper prior notice to those who may be affected by a government decision, all other procedural rights may be nullified.
[Administrative Law and Process in a Nutshell, Ernest Gelhorn and Ronald M. Levin, West Publishing, ISBN 0-314-06683-7, 1997, p. 214]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

45. Admit that the Federal Register is the method by which the federal government satisfies the due process requirement of the Constitution to provide "due notice" to persons domiciled in states of the Union of all laws which could be enforced against them.

[TITLE 44 > CHAPTER 15 > § 1508](#)
[§ 1508. Publication in Federal Register as notice of hearing](#)

A notice of hearing or of opportunity to be heard, required or authorized to be given by an Act of Congress, or which may otherwise properly be given, shall be deemed to have been given to all persons residing within the States of the Union and the District of Columbia, except in cases where notice by publication is insufficient in law, when the notice is published in the Federal Register at such a time that the period between the publication and the date fixed in the notice for the hearing or for the termination of the opportunity to be heard is

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

46. Admit that no statute or regulation which prescribes any kind of penalty can be enforced in a state of the Union without FIRST publishing it in the Federal Register:

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)
[§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

(a) Each agency shall make available to the public information as follows:

(1) Each agency shall separately state and currently publish in the Federal Register for the guidance of the public—

Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.

26 C.F.R. §601.702 Publication and public inspection

(a)(2)(ii) Effect of failure to publish.

Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register, **such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.**

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

47. Admit that none of the criminal provisions of the Internal Revenue Code, 26 U.S.C. §7201 through §7217, have any implementing regulations published in the Federal Register.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

48. Admit that the only parties against whom any enactment of Congress may be directly enforced against without publication in the Federal Register of agency regulations are those parties who are part of the following groups specifically exempted from the requirement for publication in the Federal Register, which include
- 48.1. “A military and foreign affairs function of the United States”. 5 U.S.C. §553(a)(1).
- 48.2. “A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts.” 5 U.S.C. §553(a)(2).
- 48.3. “Federal agencies or persons in their capacity as officers, agents, or employees thereof”. 44 U.S.C. §1505(a)(1).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

49. Admit that before an Agency of the federal government may lawfully enforce any provision of law against a party domiciled in a state of the Union, they must have a reasonable belief based on legally admissible evidence that one of the following two requirements of law has been satisfied.
- 49.1. That the person against whom enforcement is being attempted is a member of one of the groups specifically exempted from the requirement for publication in the Federal Register of statutes and/or implementing regulations.
- 49.2. That the statute or implementing regulation they seek to enforce has been published in the Federal Register.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

Acknowledgment:

I declare under penalty of perjury as required under 26 U.S.C. §6065 that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal

1 Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court but not
2 necessarily lower federal courts.

3 Name (print):_____

4 Signature:_____

5 Date:_____

6 Witness name (print):_____

7 Witness Signature:_____

8 Witness Date:_____

10 About SSNs and TINs on Government Forms and Correspondence, Form #05.012

Source: <https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

10.1 Interrogatories

This section contains questions you can ask clerks who are demanding Social Security Numbers on government forms or applications. Read the items below the following line to the clerk.

I need help in correctly filling out your application because you have told me that the prior application is ineffectual or that you can't give me what I am requesting on the application. Therefore, I must have made an error and I seek to prevent making or repeating an error while also ensuring that I do not knowingly commit a crime or perjury during the application process by misrepresenting my status:

1. Please provide your identification in case a legal dispute arises over this violation of my constitutional rights and private property rights. [Write the information below from government ID provided]

ANSWER: _____

2. The U.S. Supreme Court in *Bowen v. Roy*, 476 U.S. 693 (1986) indicated that Social Security Number use could only be compelled in the case of those seeking government "benefits". Do you or your employer allege that this application involves a request for a benefit?

ANSWER: _____

3. By what authority does the government issue PUBLIC property such as a Social Security Card and number to PRIVATE people who remain private AFTER receiving the property?

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

ANSWER: _____

4. If it is in fact "MY" number and my property, then why don't I have the same right to exclude you from using it or storing it or even REQUESTING it? Isn't the essence of ownership the right to EXCLUDE others from using or benefitting from the property?

"PROPERTY. Rightful dominion over external objects; ownership; the unrestricted and exclusive right to a thing; the right to dispose of the substance of a thing in every legal way, to possess it, to use it and to exclude every one else from interfering with it. Mackeld. Rom. Law, § 265.
[Black's Law Dictionary, Second Edition, p. 955]

***"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the property right,**^[11] **falls within this category of interests that the Government cannot take without compensation.**"*
[Kaiser Aetna v. United States, 444 U.S. 164 (1979)]

ANSWER: _____

5. Do you or your employer have any evidence in your possession that I am appearing here today as a statutory "employee" of the U.S. government?

ANSWER: _____

1 6. Are you aware that all the regulations governing the issuance of Social Security Numbers are found in Title 20 of the
2 C.F.R. and entitled "Employees' benefits".

3 ANSWER: _____

4 7. Do you have any evidence that proves the "Employees" mentioned in Title 5 of the U.S. Code or Title 20 of the C.F.R.
5 include private humans protected by the constitution?

6 ANSWER: _____

7 8. Do you or your employer allege that the use of Social Security Numbers is a "benefit"?

8 ANSWER: _____

9 9. Do you or your employer allege that I am a statutory federal "employee" as defined in 5 U.S.C. §2105(a) or will be
10 treated as such?

11 ANSWER: _____

12 10. Do you have any reason to believe that I am here to REQUEST a "benefit" as a statutory "employee" of the national
13 government?

14 ANSWER: _____

15 11. Are you aware that it is a crime to impersonate an agent or officer of the national government?

16 ANSWER: _____

17 12. Are you aware that all franchises involve the exercise of privilege, which is always attached to an office in the
18 government?

19 *"FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not*
20 *belong to citizens of country generally of common right. Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360.*
21 *In England it is defined to be a royal privilege in the hands of a subject.* "
22 *[Black's Law Dictionary, Fourth Edition, pp. 786-787]*

23 _____

24 *privilege \ 'priv-lij, 'pri-və- noun*

25 *[Middle English, from Anglo-French, from Latin privilegium law for or against a private person, from privus*
26 *private + leg-, lex law] 12th century: a right or immunity granted as a peculiar benefit, advantage, or favor:*
27 *prerogative especially: such a right or immunity attached specifically to a position or an office*
28 *[Mish, F. C. (2003). Preface. Merriam-Websters collegiate dictionary. (Eleventh ed.). Springfield, MA: Merriam-*
29 *Webster, Inc.]*

30 ANSWER: _____

31 13. Are you aware that the Federal Trade Commission identifies Social Security Numbers (SSNs) as a "franchise mark"?

32 *"... a commercial business arrangement is a "franchise" if it satisfies three definitional elements. Specifically,*
33 *the franchisor must:*

34 *(1) promise to provide a trademark or other commercial symbol;*
35 *(2) promise to exercise significant control or provide significant assistance in the operation of the business; and*
36 *(3) require a minimum payment of at least \$500 during the first six months of operations."*
37 *[FTC Franchise Rule Compliance Guide, May 2008, p. 1;*
38 *SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>*

39 _____

"A franchise entails the right to operate a business that is "identified or associated with the franchisor's trademark, or to offer, sell, or distribute goods, services, or commodities that are identified or associated with the franchisor's trademark." The term "trademark" is intended to be read broadly to cover not only trademarks, but any service mark, trade name, or other advertising or commercial symbol. This is generally referred to as the "trademark" or "mark" element.

The franchisor [the government] need not own the mark itself, but at the very least must have the right to license the use of the mark to others. Indeed, the right to use the franchisor's mark in the operation of the business - either by selling goods or performing services identified with the mark or by using the mark, in whole or in part, in the business' name - is an integral part of franchising. In fact, a supplier can avoid Rule coverage of a particular distribution arrangement by expressly prohibiting the distributor from using its mark."

[FTC Franchise Rule Compliance Guide, May 2008;

SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>]

ANSWER: _____

14. Are you aware that "employees" of the national government are franchisees of the national government, and the activity that is enfranchised is a public office described in 5 U.S.C. §2105 and mentioned above?

ANSWER: _____

15. Are you aware that the regulations at 20 C.F.R. §422.103(d) identify the Social Security Number and accompanying card as property of the Social Security Administration and NOT me?

Title 20: Employees' Benefits

PART 422—ORGANIZATION AND PROCEDURES

Subpart B—General Procedures

§ 422.103 Social security numbers.

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

ANSWER: _____

16. How can I have or own that which belongs to the government and not me?

ANSWER: _____

17. How can it be "MY" number if it belongs to the government?

ANSWER: _____

18. How can you truthfully call it "MY" number without lying in the instructions if in fact it belongs to the government?

ANSWER: _____

19. When you say it is "MY number" are you implying that its not the same number described in 20 C.F.R. §422.103(d) or any OTHER government statute?

ANSWER: _____

20. If the number requested on the application is the SAME number as that described in 20 C.F.R. §422.103(d) and all other government statutes, then by continuing to insist that it is "MY number" don't you have to PRESUME that I'm working for the U.S. government owner as an agent or officer in order to truthfully say that it is "MY" number?

ANSWER: _____

21. When you say "You" or "Your" either in person or on your forms, what legal person do you specifically mean by "you" or "your"?:

21.1. A government officer or agent in possession or use of public property such as the Social Security Number (SSN) or what the Federal Trade Commission calls a franchise mark?

ANSWER:_____

21.2. A private non-resident human not able to possess, use, or claim the “benefit” of public property, rights, statutes, or franchise marks such as statutory Social Security Numbers?

NOTE: It can’t simultaneously be BOTH. It can only be ONE or the OTHER. The reason I need to know is because I must know exactly who you are PRESUMING that I am in interacting with you as. In court this is called an identity hearing. To impersonate a public officer is a crime under 18 U.S.C. §912 and I am simply trying to avoid even the APPEARANCE that I am committing such a crime.

ANSWER:_____

22. How can an SSN simultaneously have TWO absolute or exclusive owners, you and me?

ANSWER:_____

23. If in fact the number belongs to the government as the true “owner”, then aren’t they and not me the ONLY party responsible for the legal liabilities resulting from the use of said number? Isn’t the OWNER of property always the only party responsible for the damage that property causes to others?

ANSWER:_____

24. Do you, as the only true and absolute government owner of the card and number agree to accept all civil and legal liabilities for the use of said number you are asking me for?

ANSWER:_____

25. Do you have any evidence in your possession that the U.S. government has the authority to use the application process to CREATE new federal statutory “employees” out of PRIVATE people like me who don’t consent to BECOME statutory “employees” or receive the “benefits” thereof or of any government franchise?

ANSWER:_____

26. Do you have any evidence in your possession that the U.S. government has the authority to use loans of government property to CREATE new federal statutory “employees” out of PRIVATE people who don’t consent to BECOME said “employees” or receive the “benefits” thereof?

ANSWER:_____

27. If you can make me into an employee merely by loaning me PRIVILEGES under a franchise, why can’t I turn information about me in to a loan with conditions that I specify under the concept of equal protection and equal treatment?

ANSWER:_____

28. How can I as a private human not appearing as a public officer use a Social Security Number without creating the false appearance that I am conspiring with you to impersonate a public officer under 18 U.S.C. §912?

[TITLE 18 > PART 1 > CHAPTER 43 > § 912](#)
[§ 912. Officer or employee of the United States](#)

Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.

ANSWER: _____

29. Is there a way for you to change your records to indicate that a Social Security Number is unlawfully fraudulently issued and to remove it from your records?

ANSWER: _____

30. If you don't have a method to indicate in your records that the number indicated in your records is false and even fraudulent, then aren't you an accessory after the fact and committing misprision of felony in knowingly maintaining such fraudulent records under 18 U.S.C. § 1002, 18 U.S.C. § 3, and 18 U.S.C. § 4?

ANSWER: _____

10.2 Admissions

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. § 6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that Social Security Numbers and Social Security Cards are the property of the U.S. government and not the person in possession of them:

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

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

2. Admit that because Social Security Numbers and Social Security Cards are the property of the U.S. government, then they constitute property devoted to a "public purpose" or "public uses":

"Public purpose. *In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals]. "Public purpose" that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794.*

The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals. A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business."
[Black's Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

YOUR ANSWER:_____

3. Admit that only public “employees” on official duty can possess, use, or control property devoted to a “public use”.

YOUR ANSWER:_____

4. Admit that it is illegal to use public property for a private purpose:

[TITLE 18](#) > [PART I](#) > [CHAPTER 11](#) > § 208
[§ 208. Acts affecting a personal financial interest](#)

(a) Except as permitted by subsection (b) hereof, **whoever, being an officer or employee of the executive branch of the United States Government, or of any independent agency of the United States**, a Federal Reserve bank director, officer, or employee, or an officer or employee of the District of Columbia, including a special Government employee, **participates personally and substantially as a Government officer or employee, through decision, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise, in a judicial or other proceeding, application, request for a ruling or other determination, contract, claim, controversy, charge, accusation, arrest, or other particular matter in which, to his knowledge, he, his spouse, minor child, general partner, organization in which he is serving as officer, director, trustee, general partner or employee, or any person or organization with whom he is negotiating or has any arrangement concerning prospective employment, has a financial [or personal/private] interest**—

Shall be subject to the penalties set forth in section [216](#) of this title.

YOUR ANSWER:_____

5. Admit that the number assigned by the Social Security Administration called a Social Security Number is created, owned, reissued, and controlled exclusively by the Social Security Administration.

YOUR ANSWER:_____

6. Admit that the Social Security Number is primarily used to control you, and that you have no control or ownership over how the government uses or discloses it.

YOUR ANSWER:_____

7. Admit that it is impossible to “have” a number. A number is information and you can know information but you can’t own it unless it is copyrighted.

YOUR ANSWER:_____

8. Admit that claiming a number or participating in Social Security guarantees NOTHING, according to the Supreme Court.

*“We must conclude that **a person covered by the Act has not such a right in benefit payments**... This is not to say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional restraint.”*
[Flemming v. Nestor, [363 U.S. 603](#) (1960)]

*“The Social Security system may be accurately described as a form of social insurance, enacted pursuant to Congress' power to “spend money in aid of the `general welfare,’” Helvering v. Davis, supra, at 640, whereby persons gainfully employed, and those who employ them, are taxed to permit the payment of benefits to the retired and disabled, and their dependents. Plainly the expectation is that many members of the present productive work force will in turn become beneficiaries rather than supporters of the program. But each worker's benefits, though flowing from the contributions he made to the [363 U.S. 603, 610] national economy while actively employed, are not dependent on the degree to which he was called upon to support the system by taxation. **It is apparent that the noncontractual interest of an employee covered by the Act cannot be soundly analogized to that of the holder of an annuity, whose right to benefits is bottomed on his contractual premium payments.**”*
[Flemming v. Nestor, [363 U.S. 603](#), 610, 80 S.Ct. 1367 (1960)]

YOUR ANSWER:_____

9. Admit that without a guaranteed benefit, anyone using a number cannot claim any legally enforceable right or entitlement or “property”.

YOUR ANSWER:_____

10. Admit that the Social Security Act is found on the Social Security website at the following address:

https://www.ssa.gov/OP_Home/ssact/ssact.htm

YOUR ANSWER:_____

11. Admit that the Social Security Act is also found in the [U.S. Code, Title 42, Chapter 7](#) available on the web at the address below:

<https://www.law.cornell.edu/uscode/text/42/chapter-7>

YOUR ANSWER:_____

12. Admit that only “U.S. citizens” and “lawful permanent residents” may apply for the Social Security program. See website above and [20 C.F.R. §422.104](#)(a).

YOUR ANSWER:_____

13. Admit that the term “United States” is defined in the current Social Security Act, Section 1101(a)(2) as follows:

[*SEC. 1101. \[42 U.S.C. §1301\] \(a\) When used in this Act—*](#)

“(2) The term “United States” when used in a geographical sense means, except where otherwise provided, the States.”

[Social Security Act as of 2005, Section 1101]

YOUR ANSWER:_____

14. Admit that the term “State” is defined in the current Social Security Act, Section 1101(a)(1) as follows:

[*SEC. 1101. \[42 U.S.C. §1301\] \(a\) When used in this Act—*](#)

(1) The term ‘State’, except where otherwise provided, includes the District of Columbia and the Commonwealth of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title V and in part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI (as in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972[3]) shall continue to apply, and the term ‘State’ when used in such titles (but not in title XVI as in effect pursuant to such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. Such term when used in title IV also includes American Samoa.”

[Social Security Act as of 2005, Section 1101]

YOUR ANSWER:_____

15. Admit that states of the Union are not included in the above definition of either “State” or “United States”.

YOUR ANSWER:_____

16. Admit that under the rules of statutory construction, that which is not explicitly included is excluded by implication:

1 “*Expressio unius est exclusio alterius*. A maxim of statutory interpretation meaning that **the expression of one**
2 **thing is the exclusion of another**. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,
3 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or**
4 **things are specified in a law, contract, or will, an intention to exclude all others from its operation may be**
5 **inferred**. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
6 of a certain provision, other exceptions or effects are excluded.”
7 [Black’s Law Dictionary, Sixth Edition, p. 581]

8 YOUR ANSWER:_____

- 9 17. Admit that the federal government has no legislative jurisdiction within states of the Union according to the U.S. Supreme
10 Court:

11 “*It is no longer open to question that **the general government, unlike the states**, *Hammer v. Dagenhart*, [247 U.S.](#)
12 [251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal**
13 **affairs of the states; and emphatically not with regard to legislation**.“
14 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]*

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

22 YOUR ANSWER:_____

- 23 18. Admit that the Social Security Act qualifies as “legislation” as indicated in the above cites.

24 YOUR ANSWER:_____

- 25 19. Admit that participation in Social Security is voluntary for people who live outside of the District of Columbia and the
26 territories and possessions of the “United States” as defined above because it does not and cannot apply to them absent
27 their informed, explicit, written consent.

28 YOUR ANSWER:_____

- 29 20. Admit that it is ILLEGAL for the Social Security Administration to approve an application from a person who is not a
30 “U.S. citizen” under [8 U.S.C. §1401](#) or lawful “permanent resident”.

31 Title 20: Employees' Benefits
32 [PART 422—ORGANIZATION AND PROCEDURES](#)
33 [Subpart B—General Procedures](#)
34 [§ 422.104 Who can be assigned a social security number.](#)

35 (a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence
36 requirements in §422.107 and you are:

37 (1) A United States citizen; or

38 (2) An alien lawfully admitted to the United States for permanent residence or under other authority of law
39 permitting you to work in the United States (§422.105 describes how we determine if a nonimmigrant alien is
40 permitted to work in the United States); or

41 (3) An alien who cannot provide evidence of alien status showing lawful admission to the U.S., or an alien with
42 evidence of lawful admission but without authority to work in the U.S., if the evidence described in §422.107(e)
43 does not exist, but only for a valid nonwork reason. We consider you to have a valid nonwork reason if:

44 (i) You need a social security number to satisfy a Federal statute or regulation that requires you to have a
45 social security number in order to receive a Federally-funded benefit to which you have otherwise established
46 entitlement and you reside either in or outside the U.S.; or

(ii) You need a social security number to satisfy a State or local law that requires you to have a social security number in order to receive public assistance benefits to which you have otherwise established entitlement, and you are legally in the United States.

YOUR ANSWER: _____

21. Admit that an illegal or unconstitutional act does not constitute an “act” of a government, but simply the act of a private human being masquerading as a public officer:

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

*"This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line of demarcation that separates constitutional government from absolutism, free self- government based on the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written constitutions, whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame and scheme of the political institutions of this country, state and federal, protest against it. Their continued existence is not compatible with it. It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double progeny of the same evil birth."*
[U.S. Supreme Court in *Poindexter v. Greenhow*, 114 U.S. 270, 5 S.Ct. 903 (1885)]

YOUR ANSWER: _____

22. Admit that an illegal or unconstitutional act is an “act” of a private party that certainly cannot be recognized as an act of any kind on the part of a legitimate government.

"An unconstitutional act is not a law; it confers no rights; it imposes no duties; it affords no protection; it creates no office; it is in legal contemplation, as inoperative as though it had never been passed."
[*Norton v. Shelby County*, 118 U.S. 425 (1885)]

YOUR ANSWER: _____

23. Admit that an illegally issued Social Security Number is not a Social Security Number, but simply an illegal act that cannot be recognized and certainly not benefited from by anyone exercising a lawful, constitutional function of government.

YOUR ANSWER: _____

24. Admit that persons born in states of the Union are “nationals” under [8 U.S.C. §1101](#)(a)(21) but not “citizens” under [8 U.S.C. §1401](#). If you disagree, please rebut:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.016
<http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

YOUR ANSWER: _____

25. Admit that applicant has stated under penalty of perjury that he is neither a statutory “U.S. citizen” as defined in 8 U.S.C. §1401 nor a “lawful nor a permanent resident”.

YOUR ANSWER: _____

1 26. Admit that applicant has provided to you a copy of his U.S. passport, proving that he is a “national” as defined in [8](#)
2 [U.S.C. §1101](#)(a)(21).

3 "...the only means by which an American can lawfully leave the country or return to it - absent a Presidentially
4 granted exception - is with a passport... As a travel control document, **a passport is both proof of identity and**
5 **proof of allegiance to the United States.** Even under a travel control statute, however, a passport remains in a
6 sense a document by which the Government vouches for the bearer and for his conduct. "
7 [Haig v. Agee, [453 U.S. 280](#) (1981)]

8 YOUR ANSWER:_____

9 27. Admit that those who either never applied for Social Security or whose application was made by others who they never
10 authorized cannot be obligated to participate and that any number that might have been assigned under such circumstance
11 is illegally obtained and invalid because issued without consent.

12 YOUR ANSWER:_____

13 28. Admit that it is a federal crime to compel the use or disclosure of Social Security Numbers.

14 TITLE 42 - THE PUBLIC HEALTH AND WELFARE
15 CHAPTER 7 - SOCIAL SECURITY
16 SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS
17 [Sec. 408. Penalties](#)

18 (a) In general
19 Whoever -...

20 (8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws
21 of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or
22 imprisoned for not more than five years, or both.

23 YOUR ANSWER:_____

24
25 **Affirmation:**

26 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
27 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
28 answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal
29 Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not necessarily
30 lower federal courts.

31 Name (print):_____

32 Signature:_____

33 Date:_____

34 Witness name (print):_____

35 Witness Signature:_____

36 Witness Date:_____

11 Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013

Source: <https://sedm.org/Forms/05-MemLaw/WhoAreTaxpayers.pdf>

For those of you who have read this short pamphlet in its entirety and do not believe it or are unwilling to act based on it, we have some simple questions for you. These are not legal questions, and I’m not asking you for legal advice, because in fact, I already know the detailed answers to all the questions and the answers clearly reveal how irrational your position is in this case and how inconsistent it is with the written law. Without answers to these questions, I am powerless to proceed with the financial transaction under consideration because your actions are completely inconsistent with both the Internal Revenue Code and the Treasury Regulations. Each question includes a default answer that is based on extensive legal research by me. If you do not answer the question and provide a legal cite to support your position, then you admit to the Default Answer provided. Silence is acquiescence in the legal field:

1. By what legal authority do you assert that the Internal Revenue Code applies to you and I, both of whom are inside of a state of the Union on land not under the legislative jurisdiction of the federal government as required by [40 U.S.C. §255](#), its successors [40 U.S.C. §3111](#) and 3112, as well as Article 1, Section 8, Clause 17 of the Constitution?

DEFAULT ANSWER: There is no federal jurisdiction within states of the Union except for very limited subject matters like Treason, mail, and counterfeiting under the Constitution.

MY ANSWER: _____

2. Where is the definition of “United States” found in Internal Revenue Code, Subtitles A and C that includes area within states of the Union that is not owned by or ceded to the federal government?

DEFAULT ANSWER: There is no definition of “United States” anywhere in the Internal Revenue Code that applies to Subtitles A and C other than that found in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).

MY ANSWER: _____

3. What section of code identifies “citizens” under federal law as “taxpayers”.

DEFAULT ANSWER: [26 U.S.C. §911](#) identifies “citizens” domiciled in the District of Columbia as “taxpayers”, but only when they are temporarily overseas on travel. There is no section of code that refers to “citizens” as “taxpayers” while they are physically present in a state of the Union, which is no part of the “United States” as defined in the Internal Revenue Code in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10). The only “taxpayers” identified anywhere in the I.R.C. are referred to as “aliens” or “nonresident aliens” in 26 C.F.R. §1.1-1(a)(2)(ii). When “citizens” are overseas, they come under an income tax treaty with the foreign country they are in, and under that treaty, they are “aliens”, and consequently, “taxpayers”.

MY ANSWER: _____

4. What section of the code identifies anything other than “corporations” and artificial entities as “U.S. persons”? I’ll give you a hint: It isn’t [26 U.S.C. §7701\(a\)\(30\)](#).

DEFAULT ANSWER: “U.S. persons” are only defined in [26 U.S.C. §7701\(a\)\(30\)](#). That section of code limits them to artificial entities and does not include natural persons. Notice it says “its” number.

MY ANSWER: _____

5. What code section requires me, as a person living outside of federal jurisdiction within a state of the Union, who is a “national” under [8 U.S.C. §1101](#)(a)(21) and a “nonresident alien” under [26 U.S.C. §7701](#)(b)(1)(B), to have or use a “Taxpayer Identification Number”?

Title 26: Internal Revenue

[PART 1—INCOME TAXES](#)

[Withholding of Tax on Nonresident Aliens and Foreign Corporations and Tax-Free Covenant Bonds](#)

[Sec. 1.1441-6 Claim of reduced withholding under an income tax treaty.](#)

(c) **Exemption from requirement to furnish a taxpayer identifying number** and special documentary evidence rules for certain income.

(1) **General rule.**

In the case of income described in paragraph (c)(2) of this section, a withholding agent may rely on a beneficial owner withholding certificate [IRS Form W-8BEN] described in paragraph (b)(1) of this section without regard to the requirement that the withholding certificate include the beneficial owner's taxpayer identifying number. In the case of payments of income described in paragraph (c)(2) of this section made outside the United States [federal zone] (as defined in Sec. 1.6049-5(e)) with respect to an offshore account (as defined in Sec. 1.6049-5(c)(1)), a withholding agent may, as an alternative to a withholding certificate described in paragraph (b)(1) of this section, rely on a certificate of residence described in paragraph (c)(3) of this section or documentary evidence described in paragraph (c)(4) of this section, relating to the beneficial owner, that the withholding agent has reviewed and maintains in its records in accordance with Sec. 1.1441-1(e)(4)(iii). In the case of a payment to a person other than an individual, the certificate of residence or documentary evidence must be accompanied by the statements described in paragraphs (c)(5)(i) and (ii) of this section regarding limitation on benefits and whether the amount paid is derived by such person or by one of its interest holders. The withholding agent maintains the reviewed documents by retaining either the documents viewed or a photocopy thereof and noting in its records the date on which, and by whom, the documents were received and reviewed. This paragraph (c)(1) shall not apply to amounts that are exempt from withholding based on a claim that the income is effectively connected with the conduct of a trade or business in the United States.

Title 31: Money and Finance: Treasury

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

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

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

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

[. . .]

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

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

Title 31: Money and Finance: Treasury

[PART 306—GENERAL REGULATIONS GOVERNING U.S. SECURITIES](#)

[Subpart B—Registration](#)

[306.10 General](#)

The registration used must express the actual ownership of a security and may not include any restriction on the authority of the owner to dispose of it in any manner, except as otherwise specifically provided in these regulations. The Treasury Department reserves the right to treat the registration as conclusive of ownership. Requests for registration should be clear, accurate, and complete, conform with one of the forms set forth in this subpart, and include appropriate taxpayer identifying numbers. ² The registration of all bonds owned by

the same person, organization, or fiduciary should be uniform with respect to the name of the owner and, in the case of a fiduciary, the description of the fiduciary capacity. Individual owners should be designated by the names by which they are ordinarily known or under which they do business, preferably including at least one full given name. The name of an individual may be preceded by any applicable title, as, for example, Mrs., Miss, Ms., Dr., or Rev., or followed by a designation such as M.D., D.D., Sr., or Jr. Any other similar suffix should be included when ordinarily used or when necessary to distinguish the owner from a member of his family. A married woman's own given name, not that of her husband, must be used, for example, Mrs. Mary A. Jones, not Mrs. Frank B. Jones. The address should include, where appropriate, the number and street, route, or any other local feature and the Zip Code.

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

DEFAULT ANSWER: There is no provision in the Internal Revenue Code or the Treasury Regulations that requires “nationals” and “nonresident aliens” to obtain or use “Taxpayer Identification Numbers”, and even if there were, it would be unconstitutional, because the federal government cannot pass a law that applies to people outside of its jurisdiction. That’s why “nonresident aliens” are called “nonresident”.

MY ANSWER: _____

6. Please identify the section from the Internal Revenue Code that defines a “trade or business” as being anything *other* than a “public office” as described in [26 U.S.C. §7701\(a\)\(26\)](#).

DEFAULT ANSWER: The word “include” used in the definition of “public office” can mean either “is limited to” or “in addition to” according to Black’s Law Dictionary. If it means “in addition to”, then the things that are added MUST be spelled out SOMEWHERE in the law. This is a requirement of the rules of statutory construction, which say:

“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]

“In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by implication beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government and in favor of the citizen.”
[Gould v. Gould, 245 U.S. 151, at 153 (1917)]

MY ANSWER: _____

7. Do you have any reason to believe or evidence in your possession that I am engaged in a “trade or business” within federal jurisdiction, which includes the District of Columbia and the territories and possessions of the United States? I claim under penalty of perjury that I am not, and I want to see evidence that supports any other conclusion.

DEFAULT ANSWER: NO

MY ANSWER: _____

- 1
2 8. What is the proper form to use to stop withholding as a “nonresident alien” who is NOT a “beneficial owner” but
3 simply a “nonresident alien”? The W-8BEN is only for “beneficial owners” and the IRS discontinued the use of the
4 W-8 even though it applied to those who were not “beneficial owners”.

5 DEFAULT ANSWER: The W-8 and not the W-8BEN form. The W-8 was discontinued in 2001 to remove that option
6 and thereby force those who are not “beneficial owners” to either modify the W-8BEN form or submit their own
7 custom form. In the alternate, the following form is recommended and will be accepted by the recipient of this
8 form as a replacement. There is no prohibition against making your own forms. Affidavit of Citizenship,
9 Domicile, and Tax Status, Form #02.001; <http://sedm.org/Forms/FormIndex.htm>.

10 MY ANSWER:
11 _____
12 _____
13 _____
14 _____

- 15
16 9. What section of code and or regulations defines “employees” as expressly including anything other than elected or
17 appointed officers of the United States?

18 DEFAULT ANSWER: There is no code section which defines “employees” as being anything other than elected or
19 appointed officers. [26 U.S.C. §3401\(c\)](#) is clarified by the underlying regulation at 26 C.F.R. §31.3401(c)-1 to
20 mean elected or appointed officers. Also, the only parties against whom distraint (force) may be used to enforce
21 the Internal Revenue Code are identified in [26 U.S.C. §6331](#) as being elected or appointed federal “employees”.

22 MY ANSWER:
23 _____
24 _____
25 _____
26 _____

- 27
28 10. How can you claim to be an “employer” under the Internal Revenue Code if you have no “employees” because I am
29 not an “employee” as legally defined?

30 DEFAULT ANSWER: [26 U.S.C. §3401\(d\)](#) defines an “employer” as being anyone who has “employees”. Since
31 “employees” are only elected or appointed officers of the United States government, then the only “employers”
32 are federal agencies in the Executive, Judicial, and Legislative Branches

33 MY ANSWER:
34 _____
35 _____
36 _____
37 _____

- 38
39 11. By what authority do you claim that I am an “employee” as defined in 26 C.F.R. §31.3401(c)-1 when I have no
40 relationship to the federal government?

41 DEFAULT ANSWER: There is no authority to do so anywhere.

42 MY ANSWER:
43 _____
44 _____
45 _____
46 _____

- 47
48 12. By what authority do you claim to act as an “employer” in relationship to me as an entity who is simply acting as a
49 financial institution who is handling my money? Backup withholding and/or reporting are only required of
50 “employers” under [26 U.S.C. §3406](#).

51 DEFAULT ANSWER: There is no authority. And even if you found a statute somewhere in the Internal Revenue
52 Code, the federal government has no jurisdiction within states of the Union except on land ceded to the federal
53 government as required under Article 1, Section 8, Clause 17 of the Constitution and [40 U.S.C. §255](#).

54 MY ANSWER:
55 _____
56 _____

1 _____
2 _____

3
4 **Mandatory perjury statement of private company or financial institution representative:**

5
6 I certify that the answers provided by me above are true, correct, and complete to the best of my knowledge and ability, so
7 help me God.

8
9 Signature: _____ Date: _____

10 Company representing: _____

11 Capacity in which acting: _____

12 Legal Deception, Propaganda, and Fraud, Form #05.014

Source: <https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>

This section contains some questions which are very effective at “shutting up” those who enjoy arguing the “includes” issue in favor of the government. It uses admissible, positive law evidence to prove each point where possible.

The We the People Foundation for Constitutional Education held a formal question and answer session on February 27-28, 2002 at the Washington Marriott in Washington D.C. The Internal Revenue Service and the U.S. Department of Justice were formally invited and absolutely refused to attend. Thirteen avenues of inquiry were conducted, one of which involved resolving ambiguity of law. The Ambiguity of Law area included 27 questions that shed much light on the subject of “includes”. You can review the questions and all accompanying evidence at:

<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2009.htm>

The remainder of Section 5 devotes itself to showing most of the We The People questions relating to the ambiguity of law, which is strongly related to the use of the word “includes”. These questions have been expanded to address additional information provided elsewhere in this pamphlet.

12.1 Introduction

In the tax code, the IRS formally redefines the word "includes" to effectively mean "includes everything". This deliberate misuse of the word "includes" leads the masses to falsely believe the IRS has jurisdiction over things, places and People that it does not.

This deliberately induced confusion and ambiguity is an act of tyranny against the People and a usurpation of power not authorized the IRS under the Constitution. Without well-defined words, the laws are meaningless, null, void, and unenforceable.

12.2 Findings and Conclusions

With the assistance of the following series of questions, we will show that the government has deliberately obfuscated and confused the laws on taxation to create "cognitive dissonance", uncertainty, confusion, and fear of citizens about the exact requirements of the laws on taxation and the precise jurisdiction of the U.S. government. This confusion has been exploited to violate the due process rights of the sovereign People and encourage lawless and abusive violations of due process protections guaranteed by the Fifth and Sixth Amendments to the U.S. Constitution. We will also show that:

- Critical legal terms in the IRS code defy proper definition and interpretation because of the IRS’s misuse of the word "includes".
- This deliberate misuse of the word "includes" leads the masses to falsely believe the IRS has jurisdiction over things, places and People it does not.
- This deliberately induced confusion and ambiguity is an act of tyranny against the People and a usurpation of power not authorized the IRS under the Constitution.

Bottom Line: Without well-defined words, a law is meaningless and unenforceable. This is a basic principle of due process.

12.3 Section Summary

[Acrobat version of this section including questions and evidence](#) (large: 3.83 Mbytes)

<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2009-All.pdf>

12.4 Further Study On Our Website:

1. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “includes”
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/DefinitionOfIncludes.htm>

- 1 2. [Great IRS Hoax, Form #11.302](#):
- 2 2.1. Section 3.9.1: "Words of Art": Lawyer Deception Using Definitions
- 3 2.2. Section 3.9.1.8: "Includes" and "Including" ([26 U.S.C. §7701\(c\)](#))
- 4 2.3. Section 5.10.6: Scams with the Word "includes"
- 5 2.4. Section 5.10.9: Why the "Void for Vagueness Doctrine" Should be Invoked By The Courts to Render the Internal
- 6 Revenue Code Unconstitutional in Total
- 7 2.5. Section 6.9: Treasury/IRS Cover-Ups, Obfuscation and Scandals
- 8 2.6. Section 6.12: Judicial Scandals Related to Income Tax
- 9 2.7. Section 6.13: Legal Profession Scandals
- 10 2.8. Chapter 6: History of Federal Government Income Tax Fraud, Racketeering, and Extortion in the U.S.A.

11 **12.5 Open-ended questions**

- 12 1. How can a federal government of limited, delegated powers that is consistent with the requirements of the Ninth and
- 13 Tenth Amendments be defined using words whose meaning can only be determined by subjective and changing
- 14 interpretation?

15 *"The powers delegated by the proposed Constitution to the federal government are few and defined. Those*

16 *which are to remain in the State governments are numerous and indefinite. The former will be exercised*

17 *principally on external [to the States] objects, as war, peace, negotiation, and foreign commerce; with which*

18 *last the power of taxation will, for the most part, be connected."*

19 *[Federalist Paper #45, James Madison]*

- 20 2. How can we have a "society of laws and not of men" if the IRS insists that I must rely on their interpretation of the
- 21 meaning of a word instead of what a person with average intelligence would conclude by reading enacted positive law
- 22 for themselves? Isn't the law supposed to be written so that the man of average intelligence can clearly and
- 23 unambiguously discern what is required of him without the aid of an "ordained priest" of the civil religion of socialism
- 24 fostered by the IRS?

25 *"The government of the United States has been emphatically termed a government of laws, and not of men. It*

26 *will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested*

27 *legal right..."*

28 *"The government of the United States is the latter description. The powers of the legislature are defined and*

29 *limited; and that those limits may not be mistaken, or forgotten, the constitution is written. To what purpose*

30 *are powers limited, and to what purpose is that limitation committed to writing, if these limits may, at any time,*

31 *be passed by those intended to be restrained? The distinction between a government with limited and unlimited*

32 *powers is abolished, if those limits do not confine the persons on whom they are imposed, and if acts prohibited*

33 *and acts allowed, are of equal obligation. It is a proposition too plain to be contested, that the constitution*

34 *controls any legislative act repugnant to it; or, that the legislature may alter the constitution by an ordinary*

35 *act."*

36 *[Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)]*

- 37 3. Aren't those who conclude that [26 U.S.C. §7701\(c\)](#) authorizes the extension of a meaning of a word beyond what is
- 38 clearly shown in the code itself engaging in a statutory presumption which is unconstitutional if implemented against
- 39 those who are covered by the Bill of Rights and not exercising any agency of the federal government or of a privileged
- 40 federal corporation? (see section **Error! Reference source not found.**)

41 *This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity*

42 *to rebut it violates the due process clause of the Fourteenth Amendment. For example, Bailey v. Alabama, 219*

43 *U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.*

44 *'It is apparent,' this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) 'that a constitutional*

45 *prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be*

46 *violated by direct enactment. The power to create presumptions is not a means of escape from constitutional*

47 *restrictions.'*

48 *[Heiner v. Donnan, 285 U.S. 312 (1932)]*

- 49 4. If "includes" is used in its additive/expansive sense and not all things are described in a law that are added, then how
- 50 can what is added be determined without the use of presumption and without leaving room for the play of "purely
- 51 arbitrary power". Isn't this a violation of due process?

*"When we consider the nature and the theory of our institutions of government, the principles on which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, **sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power.** It is, indeed, quite true that there must always be lodged somewhere, and in some person or body, the authority of final decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth 'may be a government of laws and not of men.' **For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself.**"*
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

12.6 Admissions

These admissions are included for the obstinate readers who just can't believe the preceding analysis. If you fit into one of these categories and you find yourself in receipt of this pamphlet from one of your workers, you are demanded to rebut it within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. This admission may form the basis for future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully withhold. If you get other than an "Admit" answer, we would certainly like to see the proof of why from enacted law. Please send it to us!

1. Admit that when Supreme Court Justices, Judges of the Courts of Appeals, and Presidents of the United States are unable to agree on what a law says, that law is ambiguous.

- [Click here to see Kolender v. Lawson, 461 U.S. 352, 103 S.Ct. 1855 \(1983\)](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.001.htm>

YOUR ANSWER (circle one): Admit/Deny

2. Admit that an ambiguous meaning for a word violates the requirement for due process of law by preventing a person of average intelligence from being able to clearly understand what the law requires and does not require of him, thus making it impossible at worst or very difficult at best to know if he is following the law.

YOUR ANSWER (circle one): Admit/Deny

3. Admit that Black's Law Dictionary, Sixth Edition, p. 500, under the definition of "due process of law" states the following:

"The concept of "due process of law" as it is embodied in Fifth Amendment demands that a law shall not be unreasonable, arbitrary, or capricious and that the means selected shall have a reasonable and substantial relation to the object being sought."
[Black's Law Dictionary, Sixth Edition, p. 500]

- [Click here for evidence](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.013.pdf>

YOUR ANSWER (circle one): Admit/Deny

4. Admit that when a law is ambiguous, it is unconstitutional and cannot be enforced under the "void for vagueness doctrine" because it violates due process protections guaranteed by the [Fifth](#) and [Sixth Amendments](#) as described by the Supreme Court in the following decisions:

- [Click here for Lanzetta v. New Jersey, 306 U.S. 451](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002a.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002a.pdf>
- Development of the doctrine (see *Screws v. United States*, 325 U.S. 91, *Williams v. United States*, 341 U.S. 97, and *Jordan v. De George*, 341 U.S. 223).
- [Click here for Screws v. United States, 325 U.S. 91](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002b.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002b.pdf>
- [Click here for Williams v. United States, 341 U.S. 97](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002c.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002c.pdf>
- [Click here for Jordan v. De George, 341 U.S. 223](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002d.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002d.pdf>

YOUR ANSWER (circle one): Admit/Deny

5. Admit that the "void for vagueness doctrine" of the Supreme Court was described in *U.S. v. DeCadena* as follows:

"The essential purpose of the 'void for vagueness doctrine' with respect to interpretation of a criminal statute, is to warn individuals of the criminal consequences of their conduct. ... Criminal statutes which fail to give due notice that an act has been made criminal before it is done are unconstitutional deprivations of due process of law."

[*U.S. v. De Cadena*, 105 F.Supp. 202, 204 (1952), emphasis added]

- [Click here for U.S. v. De Cadena, 105 F.Supp. 202, 204 \(1952\)](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.003.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.003.pdf>

YOUR ANSWER (circle one): Admit/Deny

6. Admit that the word "includes" is defined in [26 U.S.C. §7701](#)(c) as follows:

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

(c) Includes and including

The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

- [Click here for 26 U.S.C. §7701](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.004.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.004.pdf>

YOUR ANSWER (circle one): Admit/Deny

7. Admit that the word "includes" is defined by the Treasury in the Federal Register as follows:

*"(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...**But granting that the word 'including' is a term of enlargement, it is clear that it only performs that office by introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding general language...**The word 'including' is obviously used in the sense of its synonyms, comprising; comprehending; embracing."*

[*Treasury Decision 3980*, Vol. 29, January-December, 1927, pgs. 64 and 65, Definition of "includes"]

- [Click here for Treasury Decision 3980](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.005.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.005.pdf>

YOUR ANSWER (circle one): Admit/Deny

8. Admit that the definition of the word "includes" found in Black's Law Dictionary, Sixth Edition, p. 763 is as follows:

*"**Include.** (Lat. Inclaudere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an*

enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. "Including" within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. *Premier Products Co. v. Cameron*, 240 Or. 123, 400 P.2d. 227, 228."
[Black's Law Dictionary, Sixth Edition, p. 763]

- [Click here for evidence](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.006.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.006.pdf>

YOUR ANSWER (circle one): Admit/Deny

9. Admit that the ordinary or common definition of a word appearing within a revenue statute may only be implied when there is no governing statutory definition that might supersede it.

YOUR ANSWER (circle one): Admit/Deny

10. Admit that when a statutory definition of a word is provided, that definition supersedes and replaces, rather than enlarges, the common or ordinary meaning of the word.

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it."
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

YOUR ANSWER (circle one): Admit/Deny

11. Admit that the things or classes of things described in a statutory definition exclude all things not specifically identified somewhere within the statute or other related sections of the Title:

"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)]

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

"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]

YOUR ANSWER (circle one): Admit/Deny

12. Admit that statutory presumptions which prejudice Constitutionally protected rights are unconstitutional.

this court has 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. For example, 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.

'It is apparent,' this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can

1 *be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional*
2 *restrictions.'*
3 *[Heiner v. Donnan, 285 U.S. 312 (1932)]*

4 YOUR ANSWER (circle one): Admit/Deny

5 13. Admit that vague laws or statutes which do not AS A WHOLE define all that is included have the tendency to compel
6 presumption and to “politicize” the courts by forcing judges and juries to become policymakers instead of factfinders and law
7 enforcers.

8 *"It is a basic principle of due process that an enactment [435 U.S. 982, 986] is void for vagueness if its*
9 *prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that*
10 *man is free to steer between lawful and unlawful conduct, we insist that laws give the person of ordinary*
11 *intelligence a reasonable opportunity to know what is prohibited, so that he may act accordingly. Vague laws*
12 *may trap the innocent by not providing fair warning. Second, if arbitrary and discriminatory enforcement is to*
13 *be prevented, laws must provide explicit standards for those who apply them. A vague law impermissibly*
14 *delegates basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis,*
15 *with the attendant dangers of arbitrary and discriminatory application."*
16 *[Grayned v. City of Rockford, 408 U.S. 104, 108 (1972)]*

17 YOUR ANSWER (circle one): Admit/Deny

18 14. Admit that the Constitution creates a “society of law and not men”:

19 *"The government of the United States has been emphatically termed a government of laws, and not of men. It*
20 *will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested*
21 *legal right." Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)*

22 YOUR ANSWER (circle one): Admit/Deny

23 15. Admit that when a judge or jury add to the definition of a word that which does not appear somewhere in the statutes,
24 we end up with a “society of men and not law”, which is based on the play of “arbitrary power” which the U.S. Supreme
25 Court describes as “the essence of slavery itself”:

26 *"When we consider the nature and the theory of our institutions of government, the principles on which they*
27 *are supposed to rest, and review the history of their development, we are constrained to conclude that they do*
28 *not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is,*
29 *of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers*
30 *are delegated to the agencies of government, sovereignty itself remains with the*
31 *people, by whom and for whom all government exists and acts.*
32 *And the law is the definition and limitation of power. It is, indeed, quite*
33 *true that there must always be lodged somewhere, and in some person or body, the authority of final decision;*
34 *and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the*
35 *ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage.*
36 *But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are*
37 *secured by those maxims of constitutional law which are the monuments showing the victorious progress of the*
38 *race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous*
39 *language of the Massachusetts bill of rights, the government of the commonwealth 'may be a government of laws*
40 *and not of men.' For the very idea that one man may be compelled to hold his life, or the means of living, or any*
41 *material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country*
42 *where freedom prevails, as being the essence of slavery itself."*
43 *[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

44 YOUR ANSWER (circle one): Admit/Deny

45 16. Admit that the Thirteenth Amendment outlaws slavery and involuntary servitude of every sort.

46 YOUR ANSWER (circle one): Admit/Deny

47 17. Admit that the following definitions found within the Internal Revenue Code rely upon the meaning of the word
48 “includes” as defined in 26 U.S.C. §7701(c)).

- “State” found in [26 U.S.C. §7701\(a\)\(10\)](#) and [4 U.S.C. §110](#). [Click here for evidence](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007a.pdf>
- “United States” found in [26 U.S.C. §7701\(a\)\(9\)](#). [Click here for evidence](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007a.pdf>
- “employee” found in [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#) Employee.
- [Click here for 26 U.S.C. §3401\(c\)](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007b.pdf>
- [Click here for 26 C.F.R. §31.3401\(c\)-1](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007c.pdf>
- “person” found in [26 C.F.R. §301.6671-1](#) (which governs who is liable for penalties under Internal Revenue Code). [Click here for evidence](#) (WTP Exhibit 421)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007d.pdf>

YOUR ANSWER (circle one): Admit/Deny

18. Admit that if the meaning of "includes" as used in the definitions in the previous question is "and" or "in addition to" and the statutes AS A WHOLE do not define everything that is added, then these statutes cannot define any of the words described, based on the definition of the word "definition" found in Black's Law Dictionary, Sixth Edition, p. 423:

***definition:** A description of a thing by its properties; an explanation of the meaning of a word or term. **The process of stating the exact meaning of a word by means of other words.** Such a description of the thing defined, including all essential elements and excluding all nonessential, as to distinguish it from all other things and classes."*
[Black's Law Dictionary, Sixth Edition, p. 423]

- [Click here for evidence](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.008.pdf>

YOUR ANSWER (circle one): Admit/Deny

19. Admit that the Internal Revenue Code, IN TOTAL defines and describes all things which are included in the definition of the words above and that nothing is included in the definitions above which is not explicitly mentioned.

*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)]

YOUR ANSWER (circle one): Admit/Deny

20. Admit that the phrase “read as a whole” in the previous section implies looking at all sections of a body of law to discern all things which might be added in order to discern everything that is included, but to assume nothing that is not explicitly mentioned.

YOUR ANSWER (circle one): Admit/Deny

21. Admit that the U.S. Government is one of finite, delegated, enumerated powers.

*We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, § 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties."** Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). **"Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front."** Ibid.
*[U.S. v. Lopez, 514 U.S. 549 (1995)]**

YOUR ANSWER (circle one): Admit/Deny

22. Admit that it is impossible to establish a government of finite, delegated, enumerated powers whose authority is not completely, unambiguously, and fully described in written law that is not open to subjective or arbitrary interpretation or presumption of any kind.

YOUR ANSWER (circle one): Admit/Deny

23. Admit that the definition of “includes” provided in [26 U.S.C. §7701\(c\)](#) when used in its context of “in addition to” would create a statutory presumption if the Internal Revenue Code IN TOTAL or AS A WHOLE, did not define everything that is included in definitions that rely upon that word.

YOUR ANSWER (circle one): Admit/Deny

24. Admit that Congress does not have the authority under the Constitution to delegate its basic and sole function of writing law or defining the terms in the law to a judge or jury, because the Separation of Powers Doctrine does not allow it to delegate any of its powers and this doctrine would be unlawfully violated by doing so.

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

Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the branches of the Federal Government clarifies this point. The Constitution's division of power among the three branches is violated where one branch invades the territory of another, whether or not the encroached-upon branch approves the encroachment. In Buckley v. Valeo, 424 U.S. 1, 118 -137 (1976), for instance, the Court held that Congress had infringed the President's appointment power, despite the fact that the President himself had manifested his consent to the statute that caused the infringement by signing it into law. See National League of Cities v. Usery, 426 U.S., at 842, n. 12. In INS v. Chadha, 462 U.S. 919, 944 -959 (1983), we held that the legislative veto violated the constitutional requirement that legislation be presented to the President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See id., at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.

State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both federal and state officials to view departures from the federal structure to be in their personal interests. [New York v. United States, 505 U.S. 144 (1992)]

YOUR ANSWER (circle one): Admit/Deny

25. Admit that no judge has the authority to enlarge or expand a definition to include things not explicitly stated in the statute itself.

YOUR ANSWER (circle one): Admit/Deny

26. Admit that a judge who extends the meaning of a term beyond that clearly stated in the statute is effectively “legislating from the bench” and exceeding his or her Constitutionally delegated authority.

"But, allowing the people to make constitutions and unmake them, allowing their representatives to make laws and unmake them, and without our interference as to their principles or policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered by the State or the Union, commence their functions and may decide on the rights which conflicting parties can legally set up under them, rather than about their formation itself. Our power begins after theirs ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither." [Luther v. Borden, 48 U.S. 1 (1849)]

1 27. Admit that when the word “include” is used within a statutory definition in its context of meaning “in addition to”, the
2 other things that it adds to must also be specified in another section of the statutes as well or the statute is void for vagueness.

3 YOUR ANSWER (circle one): Admit/Deny

4 28. Admit that when the interpretation of a statute or regulation is unclear or ambiguous, then by the rules of statutory
5 construction, the doubt must be resolved “most strongly against the government and in favor of the citizen” (not “taxpayer”,
6 but “citizen”) as indicated in the cite from the Supreme Court below:

7 *“In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by*
8 *implication beyond the clear import of the language used, or to enlarge their operations so as to embrace matters*
9 *not specifically pointed out. In case of doubt they are construed most strongly against the government and in*
10 *favor of the citizen.”*
11 *[Gould v. Gould, 245 U.S. 151 (1917)]*

12 YOUR ANSWER (circle one): Admit/Deny

13 **Affirmation:**

14 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
15 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
16 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
17 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
18 necessarily lower federal courts.

19 Name (print): _____

20 Signature: _____

21 Date: _____

22 Witness name (print): _____

23 Witness Signature: _____

24 Witness Date: _____

13 Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

Source: <https://sedm.org/Forms/05-MemLaw/Presumption.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that “presumptions” may not be used as evidence or as a substitute for evidence.

American Jurisprudence 2d
Evidence, §181

*A presumption is neither evidence nor a substitute for evidence.*⁵¹ Properly used, the term “presumption” is a rule of law directing that if a party proves certain facts (the “basic facts”) at a trial or hearing, the factfinder must also accept an additional fact (the “presumed fact”) as proven unless sufficient evidence is introduced tending to rebut the presumed fact.⁵² In a sense, therefore, a presumption is an inference which is mandatory unless rebutted.⁵³
[*American Jurisprudence 2d, Evidence*, §181 (1999)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that “presumption” which is not supported by authoritative evidence is the equivalent of “religious faith”, which is also based in most cases on belief that cannot be supported by evidence.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

⁵¹ *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.

⁵² 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.

⁵³ *Legille v. Dann*, 178 U.S.App.DC. 78, 544 F.2d. 1, 191 U.S.P.Q. 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; *Martin v. Phillips*, 235 Va. 523, 369 S.E.2d. 397.

- 1 3. Admit that “presumption” which prejudices Constitutional rights to create unequal protection, has the effect of making
2 the government into a “superior being” relative to the object of the presumption:

3 YOUR ANSWER: ____Admit ____Deny

4
5 CLARIFICATION:_____

- 6 4. Admit that “worship” is defined as follows:

7 worship, the attitude and acts of reverence to a deity. The term ‘worship’ in the OT translates the Hebrew word
8 meaning ‘to bow down, prostrate oneself,’ a posture indicating reverence and homage given to a lord, whether
9 human or divine. **The concept of worship is expressed by the term ‘serve.’ In general, the worship given to God**
10 **was modeled after the service given to human sovereigns [government rulers]; this was especially prominent**
11 **in pagan religions.** In these the deity’s image inhabited a palace (temple) and had servants (priests) who supplied
12 food (offered sacrifices), washed and anointed and clothed it, scented the air with incenses, lit lamps at night,
13 and guarded the doors to the house. Worshipers brought offerings and tithes to the deity, said prayers and bowed
14 down, as one might bring tribute and present petitions to a king. Indeed the very purpose of human existence, in
15 Mesopotamian thought, was to provide the gods with the necessities of life.

16 Although Israelite worship shared many of these external forms, even to calling sacrifices ‘the food of God’ (e.g.,
17 Lev. 21:6), its essence was quite different. As the prophets pointed out, **God could not be worshiped only**
18 **externally. To truly honor God, it was necessary to obey his laws, the moral and ethical ones as well as ritual**
19 **laws. To appear before God with sacrifices while flouting his demands for justice was to insult him** (cf. Isa.
20 1:11-17; Amos 5:21-22). God certainly did not need the sacrifices for food (Ps. 50:12-13); rather sacrifice and
21 other forms of worship were offered to honor God as king.
22 [Achtmeier, P. J., Harper & Row, P., & Society of Biblical Literature. 1985. Harper’s Bible dictionary. Includes
23 index. (1st ed.). Harper & Row: San Francisco]

24 YOUR ANSWER: ____Admit ____Deny

25
26 CLARIFICATION:_____

- 27 5. Admit that “obedience” is the essence of “worship”, according to the Bible:

28 "Has the LORD as great delight in burnt offerings and sacrifices,
29 As in obeying the voice of the LORD?
30 **Behold, to obey is better than sacrifice,**
31 **And to heed than the fat of rams.**
32 **For rebellion is as the sin of witchcraft,**
33 **And stubbornness is as iniquity and idolatry.**
34 **Because you have rejected the word of the LORD,**
35 **He also has rejected you from being king [and sovereign over your government]."**
36 **[1 Sam. 15:22-23, Bible, NKJV]**
37 _____

38 "Do not love the world or the things in the world. **If anyone loves [is a “citizen”, “resident”, or “taxpayer” of]**
39 **the world, the love of the Father is not in Him.** For all that is in the world--the lust of the flesh, the lust of the
40 eyes, and the pride of life--is not of the Father but is of the world. And the world is passing away, and the lust of
41 it; but he who does the will of God abides forever."
42 **[1 John 2:15-17, Bible, NKJV]**
43 _____

44 "Let us hear the conclusion of this whole matter: Fear [respect] God and **keep [obey] His**
45 **commandments, for this is man’s all.** For God will bring every work into judgment,
46 including every secret thing, whether good or evil."
47 **[Eccl. 12:13-14, Bible, NKJV]**

48 YOUR ANSWER: ____Admit ____Deny

49
50 CLARIFICATION:_____

- 51 6. Admit that the purpose of Court is to compel “obedience”, and therefore to compel “worship” toward a higher being
52 called the “State” or the “Judge”.

State. A people permanently occupying a fixed territory bound together by common-law habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries, capable of making war and peace and of entering into international relations with other communities of the globe. *United States v. Kusche*, D.C.Cal., 56 F.Supp. 201 207, 208. The organization of social life which exercises sovereign power in behalf of the people. *Delany v. Moralitis*, C.C.A.Md., 136 F.2d. 129, 130. **In its largest sense, a "state" is a body politic or a society of men.** *Beagle v. Motor Vehicle Acc. Indemnification Corp.*, 44 Misc.2d. 636, 254 N.Y.S.2d. 763, 765. **A body of people occupying a definite territory and politically organized under one government.** *State ex re. Maisano v. Mitchell*, 155 Conn. 256, 231 A.2d. 539, 542. A territorial unit with a distinct general body of law. *Restatement, Second, Conflicts*, §3. Term may refer either to body politic of a nation (e.g. *United States*) or to an individual government unit of such nation (e.g. *California*).

[...]

The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public; as in the title of a cause, "*The State vs. A.B.*" [Black's Law Dictionary, Sixth Edition, p. 1407]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

7. Admit that the worship of the "State" as the supreme Sovereign, instead of the Individual, is the essence of socialism as a political philosophy

Law is in every culture religious in origin. Because law governs man and society, because it establishes and declares the meaning of justice and righteousness, law is inescapably religious, in that it establishes in practical fashion the ultimate concerns of a culture. Accordingly, a fundamental and necessary premise in any and every study of law must be, first, a recognition of this religious nature of law.

Second, it must be recognized that in any culture the source of law is the god of that society. If law has its source in man's reason, then reason is the god of that society. If the source is an oligarchy, or in a court, senate, or ruler, then that source is the god of that system. Thus, in Greek culture law was essentially a religiously humanistic concept,

In contrast to every law derived from revelation, *nomos* for the Greeks originated in the mind (*nous*). So the genuine *nomos* is no mere obligatory law, but something in which an entity valid in itself is discovered and appropriated...It is "the order which exists (from time immemorial), is valid and is put into operation."⁵⁴

Because for the Greeks mind was one being with the ultimate order of things, man's mind was thus able to discover ultimate law (*nomos*) out of its own resources, by penetrating through the maze of accident and matter to the fundamental ideas of being. As a result, Greek culture became both humanistic, because man's mind was one with ultimacy, and also neoplatonic, ascetic, and hostile to the world of matter, because mind, to be truly itself, had to separate itself from non-mind.

Modern humanism, the religion of the state, locates law in the state and thus makes the state, or the people as they find expression in the state, the god of the system. As Mao Tse-Tung has said, "Our God is none other than the masses of the Chinese people."⁵⁵ In Western culture, law has steadily moved away from God to the people (or the state) as its source, although the historic power and vitality of the West has been in Biblical faith and law.

Third, in any society, any change of law is an explicit or implicit change of religion. Nothing more clearly reveals, in fact, the religious change in a society than a legal revolution. When the legal foundations shift from Biblical law to humanism, it means that the society now draws its vitality and power from humanism, not from Christian theism.

Fourth, no disestablishment of religion as such is possible in any society. A church can be disestablished, and a particular religion can be supplanted by another, but the change is simply to another religion. Since the foundations of law are inescapably religious, no society exists without a religious foundation or without a law-system which codifies the morality of its religion.

⁵⁴ Hermann Kleinknecht and W. Gutbrod, *Law* (London: Adam and Charles Black, 1962), p. 21.

⁵⁵ Mao Tse-Tung, *The foolish Old Man Who Removed Mountains* (Peking: Foreign Languages Press, 1966), p. 3.

Fifth, there can be no tolerance in a law-system for another religion. Toleration is a device used to introduce a new law-system as a prelude to a new intolerance. Legal positivism, a humanistic faith, has been savage in its hostility to the Biblical law-system and has claimed to be an "open" system. But Cohen, by no means a Christian, has aptly described the logical positivists as "nihilists" and their faith as "nihilistic absolutism."⁵⁶ Every law-system must maintain its existence by hostility to every other law-system and to alien religious foundations or else it commits suicide.

In analyzing now the nature of Biblical law, it is important to note first that, for the Bible, law is revelation. The Hebrew word for law is torah which means instruction, authoritative direction.⁵⁷ The Biblical concept of law is broader than the legal codes of the Mosaic formulation. It applies to the divine word and instruction in its totality:

...the earlier prophets also use torah for the divine word proclaimed through them (Is. viii. 16, cf. also v. 20; Isa. xxx. 9 f.; perhaps also Isa. i. 10). Besides this, certain passages in the earlier prophets use the word torah also for the commandment of Yahweh which was written down: thus Hos. viii. 12. Moreover there are clearly examples not only of ritual matters, but also of ethics.

Hence it follows that at any rate in this period torah had the meaning of a divine instruction, whether it had been written down long ago as a law and was preserved and pronounced by a priest, or whether the priest was delivering it at that time (Lam. ii. 9; Ezek. vii. 26; Mal. ii. 4 ff.), or the prophet is commissioned by God to pronounce it for a definite situation (so perhaps Isa. xxx. 9).

Thus what is objectively essential in torah is not the form but the divine authority.⁵⁸

The law is the revelation of God and His righteousness. There is no ground in Scripture for despising the law. Neither can the law be relegated to the Old Testament and grace to the New:

The time-honored distinction between the OT as a book of law and the NT as a book of divine grace is without grounds or justification. Divine grace and mercy are the presupposition of law in the OT; and the grace and love of God displayed in the NT events issue in the legal obligations of the New Covenant. Furthermore, the OT contains evidence of a long history of legal developments which must be assessed before the place of law is adequately understood. Paul's polemics against the law in Galatians and Romans are directed against an understanding of law which is by no means characteristic of the OT as a whole.⁵⁹

There is no contradiction between law and grace. The question in James's Epistle is faith and works, not faith and law.⁶⁰ Judaism had made law the mediator between God and man, and between God and the world. It was this view of law, not the law itself, which Jesus attacked. As Himself the Mediator, Jesus rejected the law as mediator in order to re-establish the law in its God-appointed role as law, the way of holiness. He established the law by dispensing forgiveness as the law-giver in full support of the law as the convicting word which makes men sinners.⁶¹ The law was rejected only as mediator and as the source of justification.⁶² Jesus fully recognized the law, and obeyed the law. It was only the absurd interpretations of the law He rejected. Moreover,

We are not entitled to gather from the teaching of Jesus in the Gospels that He made any formal distinction between the Law of Moses and the Law of God. His mission being not to destroy but to fulfil the Law and the Prophets (Mt. 5:17), so far from saying anything in disparagement of the Law of Moses or from encouraging His disciples to assume an attitude of independence with regard to it, He expressly recognized the authority of the Law of Moses as such, and of the Pharisees as its official interpreters. (Mt. 23:1-3).⁶³

⁵⁶ Morris Raphael Cohen, *Reason and Law* (New York: Collier Books, 1961), p. 84 f.

⁵⁷ Ernest F. Kevan, *The Moral Law* (Jenkintown, Penna.: Sovereign Grace Publishers, 1963) p. 5 f. S.R. Driver, "Law (In Old Testament)," in James Hastings, ed., *A Dictionary of the Bible*, vol. III (New York: Charles Scribner's Sons, 1919), p. 64.

⁵⁸ Kleinknecht and Gutbrod, *Law*, p. 44.

⁵⁹ W.J. Harrelson, "Law in the OT," in *The Interpreter's Dictionary of the Bible*, (New York: Abingdon Press, 1962), III, 77.

⁶⁰ Kleinknecht and Gutbrod, *Law*, p. 125.

⁶¹ *Ibid.*, pp. 74, 81-91.

⁶² *Ibid.*, p. 95.

⁶³ Hugh H. Currie, "Law of God," in James Hastings, ed., *A Dictionary of Christ and the Gospels* (New York: Charles Scribner's Sons, 1919), I, 685.

1 With the completion of Christ's work, the role of the Pharisees as interpreters ended, but not the authority of the
2 Law. In the New Testament era, only apostolically received revelation was ground for any alteration in the law.
3 The authority of the law remained unchanged.

4 St. Peter, e.g. required a special revelation before he would enter the house of the
5 uncircumcised Cornelius and admit the first Gentile convert into the Church by baptism
6 (acts 10:1-48) --a step which did not fail to arouse opposition on the part of those who
7 "were of the circumcision" (cf. 11:1-18).⁶⁴

8 The second characteristic of Biblical law is that it is a treaty or covenant. Kline has shown that the form of the
9 giving of the law, the language of the text, the historical prologue, the requirement of imprecations and
10 benedictions, and much more, all point to the fact that the law is a treaty established by God with His people.
11 Indeed, "the revelation committed to the two tables was rather a suzerainty treaty or covenant than a legal code."⁶⁵
12 The full covenant summary, the Ten Commandments, was inscribed on each of the two tables of stone, one table
13 or copy of the treaty for each party in the treaty, God and Israel.⁶⁶

14 The two stone tables are not, therefore, to be likened to a stele containing one of the half-
15 dozen or so known legal codes earlier than or roughly contemporary with Moses as though
16 God had engraved on these tables a corpus of law. The revelation they contain is nothing
17 less than an epitome of the covenant granted by Yahweh, the sovereign Lord of heaven and
18 earth, to his elect and redeemed servant, Israel.

19 Not law, but covenant. That must be affirmed when we are seeking a category
20 comprehensive enough to do justice to this revelation in its totality. At the same time, the
21 prominence of the stipulations, reflect in the fact that "the ten words" are the element used
22 as pars pro toto, signifies the centrality of law in this type of covenant. There is probably
23 no clearer direction afforded the biblical theologian for defining with biblical emphasis
24 the type of covenant God adopted to formalize his relationship to his people than that given
25 in the covenant he gave Israel to perform, even "the ten commandments." Such a covenant
26 is a declaration of God's lordship, consecrating a people to himself in a sovereignly
27 dictated order of life.⁶⁷

28 This latter phrase needs re-emphasis: the covenant is "a sovereignly dictated order of life." God as the sovereign
29 Lord and Creator gives His law to man as an act of sovereign grace. It is an act of election, of electing grace
30 (Deut. 7:7 f.; 8:17; 9:4-6, etc.).

31 The God to whom the earth belongs will have Israel for His own property, Ex. xix. 5. It is
32 only on the ground of the gracious election and guidance of God that the divine commands
33 to the people are given, and therefore the Decalogue, Ex. xx. 2, places at its forefront the
34 fact of election.⁶⁸

35 In the law, the total life of man is ordered: "there is no primary distinction between the inner and the outer life;
36 the holy calling of the people must be realized in both."⁶⁹

37 The third characteristic of the Biblical law or covenant is that it constitutes a plan for dominion under God. God
38 called Adam to exercise dominion in terms of God's revelation, God's law (Gen. 1:26 ff.; 2:15-17). This same
39 calling, after the fall, was required of the godly line, and in Noah it was formally renewed (Gen. 9:1-17). It was
40 again renewed with Abraham, with Jacob, with Israel in the person of Moses, with Joshua, David, Solomon
41 (whose Proverbs echo the law), with Hezekiah and Josiah, and finally with Jesus Christ. The sacrament of the
42 Lord's Supper is the renewal of the covenant: "this is my blood of the new testament" (or covenant), so that the
43 sacrament itself re-establishes the law, this time with a new elect group (Matt. 26:28; Mark 14:24; Luke 22:20;
44 1 Cor. 11:25). The people of the law are now the people of Christ, the believers redeemed by His atoning blood
45 and called by His sovereign election. Kline, in analyzing Hebrews 9:16, 17, in relation to the covenant
46 administration, observes:

47 ...the picture suggested would be that of Christ's children (cf. 2:13) inheriting his universal
48 dominion as their eternal portion (note 9:15b; cf. also 1:14; 2:5 ff.; 6:17; 11:7 ff.). And

⁶⁴ Olaf Moe, "Law," in James Hastings, ed., *Dictionary of the Apostolic Church* (New York: Charles Scribner's Sons, 1919), I, 685.

⁶⁵ Meredith G. Line, *Treaty of the Great King, The Covenant Structure of Deuteronomy: Studies and Commentary* (Grand Rapids: William B. Eerdmans, 1963), p. 16. See also J.A. Thompson: *The Ancient Near Eastern Treaties and the Old Testament* (London: The Tyndale Press, 1964).

⁶⁶ Kline, *op. cit.*, p. 19.

⁶⁷ *Ibid.*, p. 17.

⁶⁸ Gustave Friedrich Oehler, *Theology of the Old Testament* (Grand Rapids: Zondervan, 1883), p. 177.

⁶⁹ *Ibid.*, p. 182.

1 such is the wonder of the messianic Mediator-Testator that the royal inheritance of his
2 sons, which becomes of force only through his death, is nevertheless one of co-regency
3 with the living Testator! For (to follow the typographical direction provided by Heb.
4 9:16,17 according to the present interpretation) Jesus is both dying Moses and succeeding
5 Joshua. Not merely after a figure but in truth a royal Mediator redivivus, he secures the
6 divine dynasty by succeeding himself in resurrection power and ascension glory.⁷⁰

7 The purpose of God in requiring Adam to exercise dominion over the earth remains His continuing covenant
8 word: man, created in God's image and commanded to subdue the earth and exercise dominion over it in God's
9 name, is recalled to this task and privilege by his redemption and regeneration.

10 The law is therefore the law for Christian man and Christian society. Nothing is more deadly or more derelict
11 than the notion that the Christian is at liberty with respect to the kind of law he can have. Calvin whose classical
12 humanism gained ascendancy at this point, said of the laws of states, of civil governments:

13 I will briefly remark, however, by the way, what laws it (the state) may piously use before
14 God, and be rightly governed by among men. And even this I would have preferred passing
15 over in silence, if I did not know that it is a point on which many persons run into dangerous
16 errors. For some deny that a state is well constituted, which neglects the polity of Moses,
17 and is governed by the common laws of nations. The dangerous and seditious nature of
18 this opinion I leave to the examination of others; it will be sufficient for me to have evinced
19 it to be false and foolish.⁷¹

20 Such ideas, common in Calvinist and Lutheran circles, and in virtually all churches, are still heretical nonsense.⁷²
21 Calvin favored "the common law of nations." But the common law of nations in his day was Biblical law, although
22 extensively denatured by Roman law. And this "common law of nations" was increasingly evidencing a new
23 religion, humanism. Calvin wanted the establishment of the Christian religion; he could not have it, nor could it
24 last long in Geneva, without Biblical law.

25 Two Reformed scholars, in writing of the state, declare, "It is to be God's servant, for our welfare. It must exercise
26 justice, and it has the power of the sword."⁷³ Yet these men follow Calvin in rejecting Biblical law for "the
27 common law of nations." But can the state be God's servant and by-pass God's law? And if the state "must exercise
28 justice," how is justice defined, by the nations, or by God? There are as many ideas of justice as there are
29 religions.

30 The question then is, what law is for the state? Shall it be positive law, after calling for "justice" in the state,
31 declare, "A static legislation valid for all times is an impossibility." Indeed!⁷⁴ Then what about the commandment,
32 Biblical legislation, if you please, "Thou shalt not kill," and "Thou shalt not steal"? **Are they not intended to valid**
33 **for all time and in every civil order? By abandoning Biblical law, these Protestant theologians end up in moral**
34 **and legal relativism.**

35 Roman Catholic scholars offer natural law. The origins of this concept are in Roman law and religion. For the
36 Bible, there is no law in nature, because nature is fallen and cannot be normative. Moreover the source of law is
37 not nature but God. There is no law in nature but a law over nature, God's law.⁷⁵

38 **Neither positive law [man's law] nor natural law can reflect more than the sin and apostasy of man: revealed**
39 **law [e.g. ONLY THE BIBLE] is the need and privilege of Christian society. It is the only means whereby man**
40 **can fulfill his creation mandate of exercising dominion under God. Apart from revealed law [the BIBLE!],**
41 **man cannot claim to be under God but only in rebellion against God.**
42 *[The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog*
43 *Card Number 72-79485, pp. 4-5, Emphasis added]*

44 See:

⁷⁰ Kline, *Treaty of the Great King*, p. 41.

⁷¹ John Calvin, *Institutes of the Christian Religion*, bk. IV, chap. XX, para. XIV. In the John Allen translation (Philadelphia: Presbyterian Board of Christiana Education, 1936), II, 787 f.

⁷² See H. de Jongste and J.M. van Krimpen, *The Bible and the Life of the Christian*, for similar opinions (Philadelphia: Presbyterian and Reformed Publishing Co., 1968), p. 66 ff.

⁷³ *Ibid.*, p. 73.

⁷⁴ *Ibid.*, p. 75.

⁷⁵ The very term "nature" is mythical. See R.J. Rushdoony, "The Myth of Nature," in *The Mythology of Science* (Nutley, N.J.: The Craig Press, 1967), pp. 96-98.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that an important purpose of “due process” is to remove presumption and the prejudice to rights that it effects, from the legal process.

*“If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.”
[Black’s Law Dictionary, Sixth Edition, p. 500]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that statutory presumptions which might prejudice Constitutional rights are not permissible.

*“It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.”
[Bailey v. Alabama, 219 U.S. 219 (1911)]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that misinterpretation of the use of the word “includes” as defined in 26 U.S.C. §7701(c) has the effect of compelling a presumption that cannot be supported by the rules of statutory construction:

*“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]*

See also: Meaning of the words “includes” and “including”, <http://sedm.org/Forms/05-MemLaw/Includes.pdf>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that vague laws have the effect of compelling the Courts to make presumptions about the meaning of the law in question.

*“It is a basic principle of due process that an enactment is void for vagueness if its prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that man is free to steer between lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must provide explicit standards for those who apply them. **A vague law impermissibly delegates basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application.**”
[*Sewell v. Georgia*, 435 U.S. 982 (1978)]*

YOUR ANSWER: ____Admit ____Deny

1 CLARIFICATION: _____

- 2 12. Admit that vague laws written by the Legislative Branch of the government have the effect of compelling Courts to
3 engage in “political matters” and make policy decisions:

4 *A vague law impermissibly delegates basic policy matters [also called “political questions”] to policemen,*
5 *judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and*
6 *discriminatory application.”*
7 *[Sewell v. Georgia, 435 U.S. 982 (1978)]*
8 _____

9 *“Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their*
10 *purely political character, or because their determination would involve an encroachment upon the executive or*
11 *legislative powers.*

12 *“Political questions doctrine” holds that certain issues should not be decided by courts because their resolution*
13 *is committed to another branch of government and/or because those issues are not capable, for one reason or*
14 *another, of judicial resolution. Islamic Republic of Iran v. Pahlavi, 116 Misc.2d. 590, 455 N.Y.S.2d. 987, 990.*

15 *A matter of dispute which can be handled more appropriately by another branch of the government is not a*
16 *“justiciable” matter for the courts. However, a state apportionment statute is not such a political question as to*
17 *render it nonjusticiable. Baker v. Carr, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663.*
18 *[Black’s Law Dictionary, Sixth Edition, pp. 1158-1159]*

19 YOUR ANSWER: ____ Admit ____ Deny

20 CLARIFICATION: _____

- 21
22 13. Admit that Courts are constitutionally barred from engaged in “political questions” because this violates the separation
23 of powers doctrine, which requires that all “political questions” be handled by the political branches of government,
24 which includes the Executive and the Legislative branches and excludes the Juridical branch.

25 *Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament*
26 *of judges would be that, in such an event, all political privileges and rights would, in a dispute among the*
27 *people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and,*
28 *under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much*
29 *perverted, if not entirely prostrated.* But, allowing the people to make constitutions and unmake them, allowing
30 their representatives to make laws and unmake them, and without our interference as to their principles or policy
31 in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered
32 by the State or the Union, commence their functions and may decide on the rights which conflicting parties can
33 legally set up under them, rather than about their formation itself. *Our power begins after theirs [the Sovereign*
34 *People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to*
35 *disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere,*
36 *we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither.*
37 *The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal*
38 *principles, by positive legislation [e.g. “positive law”], clear contracts, moral duties, and fixed rules; they are*
39 *per se questions of law, and are well suited to the education and habits of the bench.* But the other disputed
40 points in making constitutions, depending often, as before shown, on policy, inclination, popular resolves and
41 popular will and arising not in respect to private rights, not what is meum and tuum, but in relation to politics,
42 they belong to politics, and they are settled by political tribunals, and are too dear to a people bred in the school
43 of Sydney and Russel for them ever to intrust their final decision, when disputed, to a class of men who are so far
44 removed from them as the judiciary, a class also who might decide them erroneously, as well as right, and if in
45 the former way, *the consequences might not be able to be averted except by a revolution, while a wrong decision*
46 *by a political forum can often be peacefully corrected by new elections or instructions in a single month; and*
47 *if the people, in the distribution of powers under the constitution, should ever think of making judges supreme*
48 *arbiters in political controversies when not selected by nor, frequently, amenable to them nor at liberty to follow*
49 *such various considerations in their judgments as [48 U.S. 53] belong to mere political questions, they will*
50 *dethrone themselves and lose one of their own invaluable birthrights; building up in this way -- slowly, but*
51 *surely -- a new sovereign power in the republic, in most respects irresponsible and unchangeable for life, and*
52 *one more dangerous, in theory at least, than the worst elective oligarchy in the worst of times. Again, instead*
53 *of controlling the people in political affairs, the judiciary in our system was designed rather to control*
54 *individuals, on the one hand, when encroaching, or to defend them, on the other, under the Constitution and*
55 *the laws, when they are encroached upon.* And if the judiciary at times seems to fill the important station of a
56 check in the government, it is rather a check on the legislature, who may attempt to pass laws contrary to the
57 Constitution, or on the executive, who may violate both the laws and Constitution, than on the people themselves
58 in their primary capacity as makers and amenders of constitutions.”
59 *[Luther v. Borden, 48 U.S. 1 (1849)]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that “prima facie” evidence is simply “presumed” to be evidence until challenged or rebutted:

“Prima facie” Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the first disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex. Re. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 599, 22 O.O. 110. See also Presumption” [Black’s Law Dictionary, Sixth Edition, p. 1189]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that “prima facie” evidence that might otherwise prejudice Constitutional rights may *only* be used against a party who either has no Constitutional rights or who has surrendered them through his right to contract.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that 1 U.S.C. §204, which is positive law, identifies the Internal Revenue Code as “prima facie” evidence of law, which means that it is only “presumed” to be law but is not actually proven to be law.

[1 U.S.C. §204: Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements](#)

In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each

State, Territory, or insular possession of the United States -

(a) United States Code. -

[1] The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together with the then current supplement, if any, establish prima facie [by presumption] the laws of the United States, general and permanent in their nature, in force on the day preceding the commencement of the session following the last session the legislation of which is included:

[2] Provided, however, That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that federal employees have no constitutional rights in relation to their “employer”, the federal government “corporation”, while on official duty:

“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. O’Connor v. Ortega, 480 U.S. 709, 723 (1987) (plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan

political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public Workers v. Mitchell*, [330 U.S. 75, 101](#) (1947); *Civil Service Comm'n v. Letter Carriers*, [413 U.S. 548, 556](#) (1973); *Broadrick v. Oklahoma*, [413 U.S. 601, 616-617](#) (1973).”
[*Rutan v. Republican Party of Illinois*, [497 U.S. 62](#) (1990)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that persons resident on federal territory or in federal areas are not protected by the Constitution or the Bill of Rights, but instead are completely subject to the totalitarian legislative jurisdiction of Congress under Article 1, Section 8, Clause 17 of the Constitution.

"CONSTITUTIONAL RESTRICTIONS AND LIMITATIONS [Bill of Rights] WERE NOT APPLICABLE to the areas of lands, enclaves, territories, and possessions over which Congress had EXCLUSIVE LEGISLATIVE JURISDICTION"
[*Downes v. Bidwell*, 182 U.S. 244 (1901)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Based on the foregoing four questions, admit that the federal “employees” and persons domiciled on federal territory are among those against whom “presumptions” may be openly employed in federal court without violating Constitutionally guaranteed rights.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that persons domiciled in a state of the Union who have no contracts, employment, or agency with the federal government and who are litigating in a federal court may NOT lawfully become the subject of any presumptions by the Court or the jury which might prejudice rights guaranteed by the Constitution of the United States of America.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that a Court which “presumes” that a person is domiciled on federal territory or that he or she is an “employee” without insisting that there is evidence on the record of same is making an impermissible presumption which injures Constitutional rights if the person instead is domiciled in a state of the Union and has not agency, fiduciary duty, or employment with the federal government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

22. Admit that a population of jurists who are not educated in the law are far more likely to engage in prejudicial or unconstitutional “presumptions” than one that is.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

23. Admit that a majority of Americans receive NO LEGAL EDUCATION whatsoever in PUBLIC (meaning GOVERNMENT) grammar school, grade school, or high school.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

24. Admit that legal ignorance on the part of the average jurist makes them putty in the hands of a judge who wants to employ “presumption” as a means to prejudice the rights of a litigant who is fighting illegal actions by the government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

25. Admit that a trial where litigants are forbidden from discussing the law makes that proceeding into primarily a political, rather than a legal, proceeding subject to the whims, prejudices, ignorance, and bias instead of focused on strict adherence to the law and correct application of it to the circumstances of the Respondent or Defendant.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

Affirmation:

I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the U.S. Supreme Court but not necessarily lower federal courts.

Name (print): _____

Signature: _____

Date: _____

Witness name (print): _____

Witness Signature: _____

Witness Date: _____

14 Federal Jurisdiction, Form #05.018

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

14.1 Interrogatories

4 U.S.C. §72 states:

"All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law." (Emphasis added)
[4 U.S.C. §72]

4 U.S.C. §72 seems to restrict offices attached to the federal government to the geographical area of the District of Columbia unless Congress specifically extends the authority of that office to other geographical areas by United States law. I looked up the Definition of "expressly" in Black's Law Dictionary 6th Edition and found the following:

"Expressly - In an express manner; in direct and unmistakable terms; explicitly; definitely; directly. St. Louis Union Trust Co. v. Hill, 336 Mo. 17, 76 S.W.2d. 685, 689. The opposite of impliedly. Bolles v. Toledo Trust Co., 144 Ohio.St. 195, 58 N.E.2d. 381, 396." (Emphasis added)
[Black's Law Dictionary, Sixth Edition, p. 581]

With regard to the authority of the office of Secretary of the United States Treasury ("Secretary") (and all authority delegated to others by him), I found these three laws which seem to follow the mandate of 4 U.S.C. §72 by "expressly" extending the Secretary's authority to Guam, the Virgin Islands and the Northern Marianas. I cite the pertinent parts below:

48 U.S.C. §1397. *Income tax laws of United States in force; payment of proceeds; levy of surtax on all taxpayers;*

The income-tax laws in force in the United States of America and those which may hereafter be enacted shall be held to be likewise in force in the Virgin Islands of the United States, except that the proceeds of such taxes shall be paid into the treasuries of said islands: Provided further, That, notwithstanding any other provision of law, the Legislature of the Virgin Islands is authorized to levy a surtax on all taxpayers in an amount not to exceed 10 per centum of their annual income tax obligation to the government of the Virgin Islands. (Emphasis added)

and

48 U.S.C. §1421i. *Income tax;*

Applicability of Federal laws; separate tax;

The income-tax laws in force in the United States of America and those which may hereafter be enacted shall be held to be likewise in force in Guam: Provided, That notwithstanding any other provision of law, the Legislature of Guam may levy a separate tax on all taxpayers in an amount not to exceed 10 per centum of their annual income tax obligation to the Government of Guam. (Emphasis added)

and

48 U.S.C. §1801. Approval of Covenant to Establish Commonwealth of Northern Mariana Islands That the Covenant to Establish a Commonwealth of the Northern Mariana Islands in Political Union with the United States of America, the text of which is as follows [note to this section], is hereby approved. (Emphasis added)

and the Covenant which was approved by Congress states in part:

"Article VI "revenue and taxation"; "Section 601. (a) The income tax laws in force in the United States will come into force in the Northern Mariana Islands as a local territorial income tax on the first day of January following the effective date of this Section, in the same manner as those laws are in force in Guam." (Emphasis added)

Under the NOTES under References in Text it states:

"The income-tax laws in force in the United States of America, referred to in text, are classified to Title 26, Internal Revenue Code." (Emphasis added)

I have looked high and low for any similarly worded United States law which would effectively and "expressly" extend the authority of the Secretary to administer and enforce internal revenue laws outside "the District of Columbia, and not elsewhere" to the geographical area of the several states and I have been unable to find even one United States law.

My questions are as follows:

1. Please describe at EXACTLY what point in the taxation process my earnings were LAWFULLY converted from EXCLUSIVELY PRIVATE to PUBLIC and thereby became SUBJECT to civil statutory law and government jurisdiction. Check one or more. If none are checked, it shall CONCLUSIVELY be PRESUMED that no tax is owed:
 - 1.1. ☐ There is no private property. EVERYTHING belongs to us and we just "RENT" it to you through taxes. Hence, we are NOT a "government" because there is not private property to protect. Everything is PUBLIC property by default.
 - 1.2. ☐ When I was born?
 - 1.3. ☐ When I became a CONSTITUTIONAL citizen?
 - 1.4. ☐ When I changed my domicile to a CONSTITUTIONAL and not STATUTORY "State".
 - 1.5. ☐ When I indicated "U.S. citizen" or "U.S. resident" on a government form, and the agent accepting it FALSELY PRESUMED that meant I was a STATUTORY "national and citizen of the United States" per 8 U.S.C. §1401 rather than a CONSTITUTIONAL "citizen of the United States".
 - 1.6. ☐ When I disclosed and used a Social Security Number or Taxpayer Identification Number to my otherwise PRIVATE employer?
 - 1.7. ☐ When I submitted my withholding documents, such as IRS Forms W-4 or W-8?
 - 1.8. ☐ When the information return was filed against my otherwise PRIVATE earnings that connected my otherwise PRIVATE earnings to a PUBLIC office in the national government?
 - 1.9. ☐ When I FAILED to rebut the false information return connecting my otherwise PRIVATE earnings to a PUBLIC office in the national government?
 - 1.10. ☐ When I filed a "taxpayer" form, such as IRS Forms 1040 or 1040NR?
 - 1.11. ☐ When the IRS or state did an assessment under the authority of 26 U.S.C. §6020(b)
 - 1.12. ☐ When I failed to rebut a collection notice from the IRS?
 - 1.13. ☐ When the IRS levied monies from my EXCLUSIVELY private account, which must be held by a PUBLIC OFFICER per 26 U.S.C. §6331(a) before it can lawfully be levied?
 - 1.14. ☐ When the government decided they wanted to STEAL my money and simply TOOK it, and were protected from the THEFT by a complicit U.S. Department of Justice, who split the proceeds with them?
 - 1.15. ☐ When I demonstrated legal ignorance of the law to the government sufficient to overlook or not recognize that it is impossible to convert PRIVATE to PUBLIC without my consent, as the Declaration of Independence requires.
 2. How can the conversion from PRIVATE to PUBLIC occur without my consent and without violating the Fifth Amendment Takings Clause?
- YOUR ANSWER: _____
3. If you won't answer the previous two questions, how the HELL am I supposed to receive constitutionally mandated "reasonable notice" of the following:

- 3.1. EXACTLY what property I exclusively own and therefore what property is NOT subject to government taxation or regulation?
- 3.2. EXACTLY what conduct is expected of me by the law?

YOUR ANSWER:_____

4. EXACTLY where in government publications is the first question answered?

YOUR ANSWER:_____

5. Why should I believe what government publications say on this subject if the IRS refuses to take responsibility for the accuracy of said publications?

"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

YOUR ANSWER:_____

6. EXACTLY where in the statutes and regulations is the first question answered?

YOUR ANSWER:_____

7. How does one, a PRIVATE human, "OBEY" a law without "ADMINISTERING OR EXECUTING" it? We'll give you a hint: It CAN'T BE DONE!

"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them."
[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]

YOUR ANSWER:_____

8. Isn't a judge compelling you to violate your religious beliefs by compelling you to serve in a public office or accept the DUTES of the office? Isn't this a violation of the First Commandment NOT to serve "other gods", which can and does mean civil rulers or governments?

*But the thing displeased Samuel when they said, "Give us a king to judge us." So Samuel prayed to the Lord. **And the Lord said to Samuel, "Heed the voice of the people in all that they say to you; for they have rejected Me [God], that I should not reign over them.** According to all the works which they have done since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods **[Kings, in this case]—so they are doing to you also [government becoming idolatry].** Now therefore, heed their voice. **However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over them.**"*
[1 Sam. 8:6-9, Bible, NKJV]

YOUR ANSWER:_____

9. How can one UNILATERALLY ELECT themselves into public office by filling out a government form? The form isn't even signed by anyone in the government, such as a tax form or social security application, and therefore couldn't POSSIBLY be a valid contract anyway? Isn't this a FRAUD upon the United States and criminal bribery, using illegal "withholdings" to bribe someone to TREAT you as a public officer? See 18 U.S.C. §211.

YOUR ANSWER:_____

10. How can a judge enforce civil statutory law that only applies to public officers without requiring proof on the record that you are CONSENSUALLY and LAWFULLY engaged in a public office? In other words, that you waived sovereign immunity by entering into a contract with the government.

"It is true, that the person who accepts an office may be supposed to enter into a compact to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would

1 unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one
2 man, by his own act [CONSENT], renders himself amenable to a particular jurisdiction, shall another man,
3 who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction
4 in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the
5 United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a
6 source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial
7 authorities of the State and the general government. Anything which can prevent a Federal Officer from the
8 punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt,
9 as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, considering the
10 constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases
11 cease to occur. A mere fiction, that the defendant is in the custody of the marshall, has rendered the jurisdiction
12 of the King's Bench universal in all personal actions."

13 [United States v. Worrall, 2 U.S. 384 (1798)]

14 SOURCE: http://scholar.google.com/scholar_case?case=3339893669697439168/

15 YOUR ANSWER: _____

- 16 11. Isn't this involuntary servitude in violation of the Thirteenth Amendment to serve in a public office if you DON'T consent
17 and they won't let you TALK about the ABSENCE of your consent?

18 YOUR ANSWER: _____

- 19 12. Isn't it a violation of due process of law to PRESUME that you are a public officer WITHOUT EVIDENCE on the
20 record from an unbiased witness who has no financial interest in the outcome?

21 "A presumption is an assumption of fact that the law requires to be made from another fact or group of facts
22 found or otherwise established in the action. A presumption is not evidence."
23 [Black's Law Dictionary, Sixth Edition, p. 1185]

24
25 "If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not
26 due process of law. [...] the presumption of innocence under which guilt must be proven by legally obtained
27 evidence and the verdict must be supported by the evidence presented; rights at the earliest stage of the criminal
28 process; and the guarantee that an individual will not be tried more than once for the same offence (double
29 jeopardy).
30 [Black's Law Dictionary, Sixth Edition, p. 500]

31
32 "A presumption is neither evidence nor a substitute for evidence."⁷⁶
33 [American Jurisprudence 2d, Evidence, §181 (1999)]

34 YOUR ANSWER: _____

- 35 13. If the judge won't enforce the requirement that the government as moving party has the burden of proving WITH
36 EVIDENCE that you were LAWFULLY "appointed or elected" to a public office, aren't you therefore PRESUMED to
37 be EXCLUSIVELY PRIVATE and therefore beyond the reach of the civil statutory law?

38 YOUR ANSWER: _____

- 39 14. Isn't the judge criminally obstructing justice to interfere with requiring evidence on the record that you lawfully occupy
40 a public office? See 18 U.S.C. §1503, whereby the judge is criminally "influencing" the PUBLIC you.

41 YOUR ANSWER: _____

- 42 15. Isn't an unsupported presumption that prejudices a PRIVATE right a violation of the Constitution and doesn't the rights
43 that UNCONSTITUTIONAL presumption prejudicially conveys to the government constitute a taking of rights without
44 just compensation in violation of the Fifth Amendment Takings Clause?

⁷⁶ 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.

YOUR ANSWER:_____

16. How can the judge permit federal civil jurisdiction within a state, a legislatively but not constitutionally foreign jurisdiction, be permitted absent proof under Federal Rule of Civil Procedure 17(b) that the party was representing a public office in the government and therefore, that the civil statutory laws of the District of Columbia/federal zone apply rather than the state in question? See the Rules of Decision Act, 28 U.S.C. §1652.

YOUR ANSWER:_____

17. Even if we ARE lawfully serving in a public office, don't we have the right to:
- 17.1. Be off duty?
 - 17.2. Choose WHEN we want to be off duty?
 - 17.3. Choose WHAT financial transactions we want to connect to the office?
 - 17.4. Be protected in NOT volunteering to connect a specific activity to the public office? Governments LIE by calling something "voluntary" and yet refusing to protect those who do NOT consent to "volunteer", don't they?
 - 17.5. Not be coerced to sign up for OTHER, unrelated public offices when we sign up for a single office? For instance, do we have a right not become a FEDERAL officer when we sign up for a STATE "driver license" and "public office" that ALSO requires us to have a Social Security Number to get the license, and therefore to ALSO become a FEDERAL officer at the same time.
- If the answer to all the above is NO, then there ARE no PRIVATE rights or PRIVATE property and there IS no "government" because governments only protect PRIVATE rights and private property!

YOUR ANSWER:_____

18. Does [4 U.S.C. §72](#) apply to all offices/agencies/bureaus/departments of the federal government or are there some which are exempt from this law? If there are, would they be exempt by law or by some other means?

YOUR ANSWER:_____

19. Can a person work for the federal government outside the District of Columbia and serve within an "office" as legally defined under the appointments clause, Article VI of the United States Constitution if he does not serve in a position which is "expressly extended" by Congress to the place where he or she serves?

See: *Officers of the United States Within the Meaning of the Appointments Clause*, U.S. Attorney Memorandum Opinion,
<http://famguardian.org/TaxFreedom/CitesByTopic/PublicOffice-appointmentsclausev10.pdf>

YOUR ANSWER:_____

20. Does the word "shall" in [4 U.S.C. §72](#) show that Congress intended the restriction of this law to be mandatory or did they intend it to be permissive?

YOUR ANSWER:_____

21. Does the phrase "in the District of Columbia, and not elsewhere," within [4 U.S.C. §72](#) of itself, place a limitation on the exercise of the authority of all offices of the federal government to only the geographical area of the District of Columbia?

YOUR ANSWER:_____

22. Does the phrase "in the District of Columbia, and not elsewhere" within [4 U.S.C. §72](#) refer to WHAT an office of government can do or does it refer to WHERE it can lawfully exercise the grant of authority Congress has given to that office?

YOUR ANSWER:_____

23. Does the phrase "except as otherwise expressly provided by law" within [4 U.S.C. §72](#) mean that exceptions to this limitation are permitted and can be expected?

YOUR ANSWER:_____

24. Does the phrase "except as otherwise expressly provided by law" within [4 U.S.C. §72](#) mean this law reserves to Congress the exclusive right to make any exceptions to the grant restrictions mandated by this law or can a Court extend the authority of an office of the government outside the District of Columbia apart from an Act of Congress?

YOUR ANSWER:_____

25. Does the word "expressly" within [4 U.S.C. §72](#) mean that, when Congress extends the authority of an office of the government to a geographical area outside the District of Columbia, it will do so in unmistakable, explicit, definite and direct terms leaving no room for doubt?

YOUR ANSWER:_____

26. Can you tell me if there is such a law, which meets all the criteria of [4 U.S.C. §72](#), which applies to any state of the Union or any portion thereof, and which equally resembles the express extension of the Secretary's authority to Guam, the Virgin Islands and the Northern Marianas as found in [48 U.S.C. §1397](#), 48 U.S.C. §1421i and [48 U.S.C. §1801](#) (and the Covenant to which 1801 refers), respectively?

YOUR ANSWER:_____

27. If I am connected to a government franchise within a state of the Union that relates to federal "public officers", do I have a duty to the United States in connection with the provisions of said franchise if there is no law which "expressly" extends the authority of the Secretary (or any particular law) to the several states pursuant to [4 U.S.C. §72](#)?

*"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize a trade or business [e.g. a "public office" pursuant to 26 U.S.C. §7701(a)(26)] within a State in order to tax it.**"*

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER:_____

28. Do I have a right, as an American Citizen who is the target of a federal government enforcement action, to demand that the person instituting said enforcement action against me demonstrates the statutes which impose upon me a particular duty with respect to the United States and does the person whom I demand the law from have an obligation to produce it or cease their enforcement action?

"Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority."
[Federal Crop Insurance vs. Merrill, 33 U.S. 380 at 384 (1947)]

YOUR ANSWER:_____

29. [26 U.S.C. §7601](#) authorizes the IRS to enforce within "internal revenue districts". [Treasury Order 150-02](#) identifies the only remaining internal revenue district as being within the District of Columbia. Please identify the authority which authorizes the creation of internal revenue districts within any state of the Union and the authority for including portions of said state of the Union which are not part of any federal area.

1 "It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247 U.S.
2 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal
3 affairs of the states; and emphatically not with regard to legislation."
4 [*Carter v. Carter Coal Co.*, 298 U.S. 238, 56 S.Ct. 855 (1936)]

5 YOUR ANSWER: _____

- 6 30. The purpose of law is to give "fair notice" to every one of the conduct that is expected, and everything within the conduct
7 that is "included". The U.S. Supreme Court has also said that statutory "presumptions" are not permissible, *Heiner v.*
8 *Donnan*, 285 U.S. 312 (1932). They also said that everything which is "included" must expressly appear somewhere
9 within the statutes. *Stenberg v. Carhart*, 530 U.S. 914 (2000). Please identify what statute within Internal Revenue Code,
10 Subtitle A gives me "fair notice" that any part of a state of the Union that is not part of a federal area has being "expressly
11 included" within the definition of "United States":

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

14 (a)(9) *United States*

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

16 (a)(10) *State*

17 The term "State" shall be construed to include the District of Columbia, where such construction is necessary to
18 carry out provisions of this title.
19

20 "Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one
21 thing is the exclusion of another. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,
22 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or
23 things are specified in a law, contract, or will, an intention to exclude all others from its operation may be
24 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
25 of a certain provision, other exceptions or effects are excluded."
26 [*Black's Law Dictionary*, Sixth Edition, p. 581]
27

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

38 See and rebut also:

- 39 7. Requirement for Reasonable Notice, Form #05.022;
40 <http://sedm.org/Forms/FormIndex.htm>
41 8. Legal Deception, Propaganda, and Fraud, Form #05.014;
42 <http://sedm.org/Forms/FormIndex.htm>
43 9. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017;
44 <http://sedm.org/Forms/FormIndex.htm>

45 YOUR ANSWER: _____

- 46 31. 26 U.S.C. §7701(a)(26) defines a "trade or business" as "the functions of a public office". Please identify any statutory
47 authority for including anything OTHER than "the functions of a public office" within the meaning of a "trade or
48 business".

49 26 U.S.C. Sec. 7701(a)(26)

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

YOUR ANSWER: _____

32. Is the "public office" mentioned in 26 U.S.C. §7701(a)(26) the SAME "public office" that appears in 4 U.S.C. §72 and if not, why not?

YOUR ANSWER: _____

33. If your answer to the previous question included anything OTHER than "the functions of a public office" and did not cite the authority of a specific statute, please explain how you can engage in conclusive presumptions unsubstantiated by the authority of law without violating my Constitutional rights and thereby violating your oath to support and defend the Constitution of the United States of America.

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

"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)" [United States Supreme Court, Vlandis v. Kline, 412 U.S. 441 (1973)]

***"If any question of fact or liability be conclusively presumed [rather than proven] against him, this is not due process of law."** [Black's Law Dictionary, Sixth Edition, p. 500]*

*'It is apparent,' this court said in the Bailey Case (219 U.S. 239 , 31 S. Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. **The power to create presumptions is not a means of escape from constitutional restrictions.**'" [Manley v. Georgia, 279 U.S. 1, 5-6, 49 S. Ct. 215]*

YOUR ANSWER: _____

34. How can you refuse to answer the above questions if your own mission statement says you are required to help people obey the law and comply with the law?

YOUR ANSWER: _____

14.2 Admissions

50. Admit that presumption is a violation of due process of law guaranteed by the Constitution of the United States of America.

***"Due process of law.** Law in its regular course of administration through courts of justice. Due process of law in each particular case means such an exercise of the powers of the government as the settled maxims of law permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe for the class of cases to which the one in question belongs. **A course of legal proceedings according to those rules and principles which have been established in our systems of jurisprudence for the enforcement and protection of private rights.** To give such proceedings any validity, there must be a tribunal competent by its constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit; and, if that involves merely a determination of the personal liability of the defendant, **he must be brought within its jurisdiction by service of process within the state, or his voluntary appearance.** Penuoy v. Neff, 96 U.S. 733, 24 L.Ed. 565. Due process of law implies the right of the person affected thereby to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard, by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on*

the question of right in the matter involved. **If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.**
[Black's Law Dictionary, Sixth Edition, p. 500]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

51. Admit that presumptions which prejudice the Constitutional rights of the accused are impermissible and unconstitutional.

"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](#) (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. See, e. g., *Schlesinger v. Wisconsin*, [270 U.S. 230](#) (1926); *Hoeper v. Tax Comm'n*, [284 U.S. 206](#) (1931). See also *Tot v. United States*, [319 U.S. 463, 468-469](#) (1943); *Leary v. United States*, [395 U.S. 6, 29-53](#) (1969). Cf. *Turner v. United States*, [396 U.S. 398, 418-419](#) (1970).

The more recent case of *Bell v. Burson*, [402 U.S. 535](#) (1971), involved a Georgia statute which provided that if an uninsured motorist was involved in an accident and could not post security for the amount of damages claimed, his driver's license must be suspended without any hearing on the question of fault or responsibility. The Court held that since the State purported to be concerned with fault in suspending a driver's license, it [412 U.S. 441, 447] could not, consistent with procedural due process, conclusively presume fault from the fact that the uninsured motorist was involved in an accident, and could not, therefore, suspend his driver's license without a hearing on that crucial factor.

Likewise, in *Stanley v. Illinois*, [405 U.S. 645](#) (1972), the Court struck down, as violative of the Due Process Clause of the Fourteenth Amendment, Illinois' irrebuttable statutory presumption that all unmarried fathers are unqualified to raise their children. Because of that presumption, the statute required the State, upon the death of the mother, to take custody of all such illegitimate children, without providing any hearing on the father's parental fitness. It may be, the Court said, "that most unmarried fathers are unsuitable and neglectful parents. . . . But all unmarried fathers are not in this category; some are wholly suited to have custody of their children." *Id.*, at 654. Hence, the Court held that the State could not conclusively presume that any individual unmarried father was unfit to raise his children; rather, it was required by the Due Process Clause to provide a hearing on that issue. According to the Court, Illinois "insists on presuming rather than proving Stanley's unfitness solely because it is more convenient to presume than to prove. Under the Due Process Clause that advantage is insufficient to justify refusing a father a hearing . . ." *Id.*, at 658. [4](#) [412 U.S. 441, 448] "[*Vlandis v. Kline* (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; *Cleveland Bd. of Ed. v. LaFleur* (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

52. Admit that statutory presumptions used against a party to the Constitution domiciled within a state of the Union also amount to a violation of due process:

"It is apparent," this court said in the *Bailey Case* ([219 U.S. 239](#), 31 S. Ct. 145, 151) "that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions."
[*Heiner v. Donnan*, [285 U.S. 312](#) (1932)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

53. Admit that "[presumption](#)" is a sin under the Bible as revealed below:

"But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the LORD, and he shall be cut off from among his people."
[Numbers 15:30, Bible, NKJV]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

54. Admit that the only basis for reasonable belief about tax liability, for a person protected by the Constitution, is admissible evidence that does not require any kind of "presumption".

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

55. Admit that [1 U.S.C. §204](#) and the legislative notes thereunder shows that the Internal Revenue Code is not "positive law", but instead is "prima facie evidence" of law.

[TITLE 1 > CHAPTER 3 > § 204](#)
[§ 204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements](#)

In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each State, Territory, or insular possession of the United States—

*(a) United States Code.— The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together with the then current supplement, if any, establish prima facie the laws of the United States, general and permanent in their nature, in force on the day preceding the commencement of the session following the last session the legislation of which is included: Provided, however, **That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States.***

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

56. Admit that "prima facie" means "presumed" to be law without the requirement for actual proof.

"Prima facie. Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the first disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State ex rel. Herbert v. Whims, 68 Ohio App. 39, 28 N.E.2d. 596, 599, 22 O.O. 110. See also Presumption"
[Black's Law Dictionary, Sixth Edition, p. 1189]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

57. Admit that because the [Internal Revenue Code](#) is not "[positive law](#)" but only "presumed" to be law, then all regulations written to implement it have the same status.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

58. Admit that the I.R.C. may not be cited in any tax trial in which the accused is protected by the Constitution and the Bill of Rights and has not surrendered these protections in any way without violating due process of law and the Constitution.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

59. Admit that under [Federal Rule of Civil Procedure Rule 17](#)(b), the law of the individual’s domicile determines the rules of decision and the choice of law in civil tax matters.

[IV. PARTIES](#) > Rule 17.
[Rule 17. Parties Plaintiff and Defendant; Capacity](#)

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
(2) for a corporation, by the law under which it was organized; and

(3) for all other parties, by the law of the state where the court is located, except that:

(A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and

(B) [28 U.S.C. §§ 754 and 959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

60. Admit that Constitutional protections, including those prohibiting presumptions, do not apply to federal “employees” on official duty

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

[[Rutan v. Republican Party of Illinois](#), 497 U.S. 62 (1990)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

61. Admit that based on the answer to the previous question, a person who is regarded by the court as a federal “employee” is “presumed” to have forfeited his/her Constitutional rights, for the most part, as a condition of his/her employment contract/agreement.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

62. Admit that a federal “[employee](#)” is exercising “agency” on behalf of the federal government when operating within the confines of his lawful authority.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

63. Admit that under [4 U.S.C. §72](#), all those exercising a “public office” within the federal government are presumed to have a legal “domicile” in the District of Columbia.

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

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.
[\[http://www4.law.cornell.edu/uscode/html/uscode04/usc_sec_04_00000072----000-.html\]](http://www4.law.cornell.edu/uscode/html/uscode04/usc_sec_04_00000072----000-.html)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

64. Admit that those acting as federal “employees” on official duty, even if otherwise domiciled within a state of the Union, must be regarded under [Federal Rule of Civil Procedure Rule 17](#)(b) as having a legal “domicile” in the District of Columbia.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

65. Admit that a person engaged in a “trade or business” holds a “public office” in the United States and qualifies as a federal “employee”.

[26 U.S.C. §7701](#): Definitions

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

66. Admit that it is a violation of due process during any judicial proceeding to “presume” that a person is a federal “employee” without proof appearing on the record of same, in cases where such presumption is challenged by either party.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

67. Admit that even when advised by a tax professional, a person filing a return still accepts full liability for the accuracy of what appears on the return filed.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

68. Admit that laws enacted within the Statutes at Large constitute positive law, for most but not all cases.

See [1 U.S.C. §204](#) and its predecessors.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

1 69. Admit that the Internal Revenue Code of 1939 was published as separate volume of the Statutes at Large, and that it is
2 the ONLY enactment of Congress that has such distinction.

3 [Internal Revenue Code of 1939, Section 9, 53 Stat. 2](#)

4 SEC. 9. PUBLICATION.—The said Internal Revenue Code shall be published as a separate part of a volume of
5 the United States Statutes at Large, with an appendix and index, but without marginal references; the date of
6 enactment, bill number, public and chapter number shall be printed as a headnote.
7 [[Internal Revenue Code of 1939, Section 9, 53 Stat. 2](#)
8 <http://www.famguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201939.pdf>]
9

10 YOUR ANSWER: ____Admit ____Deny

11 CLARIFICATION: _____
12

13 70. Admit that because the I.R.C. is not positive law, and because it was published in the Statutes at Large, then not all
14 enactments published in the Statutes at Large are necessarily “positive law” and therefore “law” in the absence of
15 unchallenged presumption.

16
17 YOUR ANSWER: ____Admit ____Deny

18 CLARIFICATION: _____
19

20 71. Admit that presumption in the legal realm operates as the equivalent of “faith” in the religious realm, in that it is the
21 embodiment of a belief that is not substantiated by admissible evidence.

22 “Now faith is the substance of things hoped for, the evidence of things not seen [or examined or admitted into
23 evidence].”
24 [[Heb. 11:1](#), Bible, NKJV]

25 YOUR ANSWER: ____Admit ____Deny

26 CLARIFICATION: _____
27

28 72. Admit that the federal government may not create a church, and especially not one which includes the payment of
29 “taxes” as a requirement.

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

40 _____

41 “[T]he Establishment Clause is infringed when the government makes adherence to religion relevant to a
42 person's standing in the political community. Direct government action endorsing religion or a particular
43 religious practice is invalid under this approach, because it sends a message to nonadherents that they are
44 outsiders, not full members of the political community, and an accompanying message to adherents that they are
45 insiders, favored members of the political community”.
46 [Wallace v. Jaffree, [472 U.S. 69](#) (1985)]

47 YOUR ANSWER: ____Admit ____Deny

48 CLARIFICATION: _____
49

1 73. Admit that “taxes”, with respect to a “state” are similar to “tithes” with respect to a “church” and that membership in
2 both a “nation” or “state” on the one hand is just as voluntary as membership in a “church” on the other hand.

3 Please rebut the content of the article entitled “Our government has become idolatry and a false religion, Family
4 Guardian Fellowship.” at:

5 <http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>

6 YOUR ANSWER: ____Admit ____Deny

7
8 CLARIFICATION:_____

9 74. Admit that membership in a “state” is consummated by a combination of two voluntary choices of an individual:
10 allegiance and domicile.

11 Please rebut the questions at the end of the pamphlet:

12 *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002
13 <http://sedm.org/Forms/FormIndex.htm>

14 YOUR ANSWER: ____Admit ____Deny

15
16 CLARIFICATION:_____

17

18 **Affirmation:**

19 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
20 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
21 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
22 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
23 necessarily lower federal courts.

24 Name (print):_____

25 Signature:_____

26 Date:_____

27 Witness name (print):_____

28 Witness Signature:_____

29 Witness Date:_____

15 Non-Resident Non-Person Position, Form #05.020

Source: <https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that the “citizen” mentioned in the internal revenue code is the “citizen” defined in 8 U.S.C. §1401:

[26 C.F.R. §1.1-1 Income tax on individuals](#)

(c) Who is a citizen.

Every person born or naturalized in the [federal] United States[] and subject to *its* jurisdiction is a citizen.**
For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act ([8 U.S.C. §1401–1459](#)). "[\[26 C.F.R. §1.1-1\(c\)\]](#)

YOUR ANSWER (circle one): Admit/Deny

2. Admit that the 8 U.S.C. §1401 “national and citizen of the United States at birth” (which we call a STATUTORY citizen) is NOT a Fourteenth Amendment “citizen of the United States” (which we call a CONSTITUTIONAL citizen or “state citizen”):

“The Court today holds that Congress can indeed rob a citizen of his citizenship just so long as five members of this Court can satisfy themselves that the congressional action was not ‘unreasonable, arbitrary,’ ante, at 831; ‘misplaced or arbitrary,’ ante, at 832; or ‘irrational or arbitrary or unfair,’ ante, at 833. My first comment is that not one of these ‘tests’ appears in the Constitution. Moreover, it seems a little strange to find such ‘tests’ as these announced in an opinion which condemns the earlier decisions it overrules for their resort to clichés, which it describes as ‘too handy and too easy, and, like most clichés, can be misleading’. Ante, at 835. That description precisely fits those words and clauses which the majority uses, but which the Constitution does not.

The Constitution, written for the ages, cannot rise and fall with this Court's passing notions of what is 'fair,' or 'reasonable,' or 'arbitrary.' [. . .]

The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei. The Court first notes that Afroyim was essentially a case construing the Citizenship Clause of the Fourteenth Amendment. Since the Citizenship Clause declares that: ‘All persons born or naturalized in the United States * * * are citizens of the United States * * *.’ the Court reasons that the protections against involuntary expatriation declared in Afroyim do not protect all American citizens, but only those ‘born or naturalized in the United States.’ Afroyim, the argument runs, was naturalized in this country so he was protected by the Citizenship Clause, but Bellei, since he acquired his American citizenship at birth in Italy as a foreignborn child of an American citizen, was neither born nor naturalized in the United States and, hence, falls outside the scope of the Fourteenth Amendment guarantees declared in Afroyim. One could hardly call this a generous reading of the great purposes the Fourteenth Amendment was adopted to bring about. **While conceding that Bellei is an American citizen,** the majority states: ‘He simply is not a Fourteenth-Amendment-first-sentence citizen.’ Therefore, the majority reasons, the congressional revocation of his citizenship is not barred by the Constitution. **I cannot accept the Court's conclusion that the Fourteenth Amendment protects the citizenship of some Americans and not others.** [. . .]

The Court today puts aside the Fourteenth Amendment as a standard by which to measure congressional action with respect to citizenship, and substitutes in its place the majority's own vague notions of ‘fairness.’

The majority takes a new step with the recurring theme that the test of constitutionality is the Court's own view of what is 'fair, reasonable, and right.' Despite the concession that Bellei was admittedly an American citizen, and despite the holding in Afroyim that the Fourteenth Amendment has put citizenship, once conferred, beyond the power of Congress to revoke, the majority today upholds the revocation of Bellei's citizenship on the ground that the congressional action was not 'irrational or arbitrary or unfair.' The majority applies the 'shock-the-conscience' test to uphold, rather than strike, a federal statute. It is a dangerous concept of constitutional law that allows the majority to conclude that, because it cannot say the statute is 'irrational or arbitrary or unfair,' the statute must be constitutional.

[. . .]

Since the Court this Term has already downgraded citizens receiving public welfare, Wyman v. James, 400 U.S. 309, 91 S.Ct. 381, 27 L.Ed.2d. 408 (1971), and citizens having the misfortune to be illegitimate, Labine v. Vincent, 401 U.S. 532, 91 S.Ct. 1917, 28 L.Ed.2d. 288, I suppose today's decision downgrading citizens born outside the United States should have been expected. Once again, as in James and Labine, the Court's opinion makes evident that its holding is contrary to earlier decisions. Concededly, petitioner was a citizen at birth, not by constitutional right, but only through operation of a federal statute.
[Rogers v. Bellei, 401 U.S. 815 (1971)]

YOUR ANSWER (circle one): Admit/Deny

3. Admit that anything that Congress can take away through civil statutory legislation is not a constitutional right but a revocable statutory privilege, including statutory citizenship under 8 U.S.C. §1401.

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

YOUR ANSWER (circle one): Admit/Deny

4. Admit that 8 U.S.C. §1401 statutory citizenship is a civil privilege or franchise that is revocable.

"Finally, this Court is mindful of the years of past practice in which territorial citizenship has been treated as a statutory [PRIVILEGE!], and not a constitutional, right."
[Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)]

YOUR ANSWER (circle one): Admit/Deny

5. Admit that an 8 U.S.C. §1401 "national and citizen of the United States at birth" is a civil status that cannot exist under the laws of Congress without a civil domicile on federal territory not within any state of the Union under the USA Constitution.

§ 29. Status

It may be laid down that the status- or, as it is sometimes called, civil status, in contradistinction to political status - of a person depends largely, although not universally, upon domicile. The older jurists, whose opinions are fully collected by Story I and Burge, maintained, with few exceptions, the principle of the ubiquity of status, conferred by the lex domicilii with little qualification. Lord Westbury, in Udny v. Udny, thus states the doctrine broadly: "The civil status is governed by one single principle, namely, that of domicile, which is the criterion established by law for the purpose of determining civil status. For it is on this basis that the personal rights of the party - that is to say, the law which determines his majority and minority, his marriage, succession, testacy, or intestacy-must depend." Gray, C. J., in the late Massachusetts case of Ross v. Ross, speaking with special reference to capacity to inherit, says: "It is a general principle that the status or condition of a person, the relation in which he stands to another person, and by which he is qualified or made capable to take certain rights in that other's property, is fixed by the law of the domicile; and that this status and capacity are to be recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy."
[A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89]

"This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if

1 *he breaks them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in*
2 *the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly*
3 *all respects, his and their condition as to the duties and burdens of Government are undistinguishable."*
4 *[Fong Yu Ting v. United States, 149 U.S. 698 (1893)]*

5 YOUR ANSWER (circle one): Admit/Deny

- 6 6. Admit that Congressional licensing and franchising is limited to federal territory not within the exclusive jurisdiction
7 of any Constitutional State of the Union.

8 YOUR ANSWER (circle one): Admit/Deny

- 9 7. Admit that statutory citizens under 8 U.S.C. §1401 are "foreigners" in relation to constitutional states:

10 *"Constitutionally, only those born or naturalized in the United States and subject to the jurisdiction thereof, are*
11 *citizens. Const.Amdt. XIV. The power to fix and determine the rules of naturalization is vested in the Congress.*
12 *Const.Art. I, sec. 8, cl. 4. **Since all persons born outside of the [CONSTITUTIONAL] United***
13 ***States, are "foreigners,"[1] and not subject to the jurisdiction of the United States, the***
14 ***statutes, such as § 1993 and 8 U.S.C.A. §601 [currently 8 U.S.C. §1401], derive their***
15 ***validity from the naturalization power of the Congress.** Elk v. Wilkins, 1884, 112 U.S. 94, 101, 5*
16 *S.Ct. 41, 28 L.Ed. 643; Wong Kim Ark v. U. S., 1898, 169 U.S. 649, 702, 18 S.Ct. 456, 42 L.Ed. 890. **Persons***
17 ***in whom citizenship is vested by such statutes are naturalized citizens and not native-***
18 ***born citizens.** Zimmer v. Acheson, 10 Cir. 1951, 191 F.2d. 209, 211; Wong Kim Ark v. U. S., supra."*
19 *[Ly Shew v. Acheson, 110 F.Supp. 50 (N.D. Cal., 1953)]*

20
21 FOOTNOTES:

22 [1] See *Boyd v. State of Nebraska ex rel. Thayer*, 1892, 143 U.S. 135, 12 S.Ct. 375, 36 L.Ed. 103; *U.S. v.*
23 *Harbanuk*, 2 Cir. 1933, 62 F.2d. 759, 761.

24 YOUR ANSWER (circle one): Admit/Deny

- 25 8. Admit that Fourteenth Amendment state Citizens are foreigners in relation to federal territory for the same reason
26 that statutory citizens under 8 U.S.C. §1401 are foreigners in relation to states of the Union, based on the preceding
27 question.

28 YOUR ANSWER (circle one): Admit/Deny

- 29 9. Admit that a Fourteenth Amendment state Citizen can be a "foreigner" and "foreign" WITHOUT being either a
30 statutory "person" or a "foreign person" with respect to federal territory, provided that they are not physically on
31 that federal territory, not domiciled there, and not consensually doing business there. The statutory term "person"
32 as used below is a type of "civil status", as described below.

33 § 29. Status

34 *It may be laid down that the, **status- or, as it is sometimes called, civil status, in contradistinction to political***
35 ***status - of a person depends largely, although not universally, upon domicil.** The older jurists, whose opinions*
36 *are fully collected by Story I and Burge, maintained, with few exceptions, the principle of the ubiquity of status,*
37 *conferred by the lex domicilii with little qualification. Lord Westbury, in Udny v. Udny, thus states the doctrine*
38 *broadly: **"The civil status is governed by one single principle, namely, that of domicil, which is the criterion***
39 ***established by law for the purpose of determining civil status.** For it is on this basis that the personal rights of*
40 *the party - that is to say, the law which determines his majority and minority, his marriage, succession, testacy,*
41 *or intestacy-must depend." Gray, C. J., in the late Massachusetts case of Ross v. Ross, speaking with special*
42 *reference to capacity to inherit, says: **"It is a general principle that the status or condition of a person, the***
43 ***relation in which he stands to another person, and by which he is qualified or made capable to take certain***
44 ***rights in that other's property, is fixed by the law of the domicil; and that this status and capacity are to be***
45 ***recognized and upheld in every other State, so far as they are not inconsistent with its own laws and policy."***
46 *[A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and*
47 *Company, 1887, p. 89]*

1 *"In all domestic concerns each state of the Union is to be deemed an independent sovereignty. As such, it is its*
2 *province and its duty to forbid interference by another state as well as by any foreign power with the status of*
3 *its own citizens. Unless at least one of the spouses is a resident thereof in good faith, the courts of such sister*
4 *state or of such foreign power cannot acquire jurisdiction to dissolve the marriage of those who have an*
5 *established domicile in the state which resents such interference with matters which disturb its social serenity or*
6 *affect the morals of its inhabitants."*

7 [Roberts v. Roberts, 81 Cal.App.2d. 871, 879 (1947);

8 https://scholar.google.com/scholar_case?case=13809397457737233441]

9 *"It is elementary that each state may determine the status of its own citizens. Milner v. Gatlin [139 Ga. 109, 76*
10 *S.E. 860] supra. The law that governs the status of any individual is the law of his legal situs, that is, the law*
11 *of his domicile. Minor, supra [139 Ga.] at page 131 [76 S.E. 860.] At least this jurisdictional fact--dominion*
12 *over the legal situs must be present before a court can presume to adjudicate a status, and in cases involving the*
13 *custody of children it is usually essential that their actual situs as well be within the jurisdiction of the court*
14 *before its decree will be accorded extraterritorial recognition."*

15 [Boor v. Boor, 241 Iowa 973, 43 N.W.2d. 155 (Iowa, 1950)]

16 YOUR ANSWER (circle one): Admit/Deny

17 10. Admit that a state Citizen under the Fourteenth Amendment is NOT an "alien" as used below, and therefore not a
18 statutory "individual":

19 [26 C.F.R. 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

20 (c) Definitions

21 (3) Individual.

22 (i) Alien individual.

23 *The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.*
24 *1.1-1(c).*

25 _____
26 [26 C.F.R. 1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

27 (c) Definitions

28 (3) Individual.

29 (ii) Nonresident alien individual.

30 *The term nonresident alien individual means [persons](#) described in section 7701(b)(1)(B), alien [individuals](#) who*
31 *are treated as [nonresident aliens](#) pursuant to [§ 301.7701\(b\)-7 of this chapter](#) for [purposes](#) of computing their U.S.*
32 *[tax liability](#), or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern*
33 *Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under [§ 301.7701\(b\)-1\(d\) of this](#)*
34 *[chapter](#). An alien individual who has made an [election](#) under section 6013(g) or [\(h\)](#) to be treated as a resident of*
35 *the [United States](#) is nevertheless treated as a [nonresident alien](#) individual for [purposes](#) of [withholding](#) under*
36 *chapter 3 of the Code and the regulations thereunder.*

37 YOUR ANSWER (circle one): Admit/Deny

38 11. Admit that a human being who is not a statutory "individual" cannot be a statutory "person" under the Internal
39 Revenue Code:

40 U.S. Code › [Title 26](#) › [Subtitle F](#) › [Chapter 79](#) › § 7701

41 [26 U.S. Code § 7701 - Definitions](#)

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

44 (1) PERSON

The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

YOUR ANSWER (circle one): Admit/Deny

12. Admit that the income tax is a franchise tax upon public offices in the national government, and that the subject of the tax is a civil statutory franchise status called a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26).

26 U.S.C. Sec. 7701(a)(26)

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

YOUR ANSWER (circle one): Admit/Deny

13. Admit that the California Franchise Tax Board administers the income tax in California and therefore recognizes the income tax as a “franchise tax”:

YOUR ANSWER (circle one): Admit/Deny

14. Admit that a “CONSTITUTIONAL citizen” or “state citizen” described in the Fourteenth Amendment domiciled in a Constitutional state of the Union is not domiciled in the geographical “United States” described in 26 U.S.C. §7701(a)(9) and (a)(10):

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

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

(9) United States

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

(10) State

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

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - THE STATES
Sec. 110. Same; definitions

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

YOUR ANSWER (circle one): Admit/Deny

15. Admit that a “CONSTITUTIONAL citizen” or “state citizen” described in the Fourteenth Amendment domiciled in a Constitutional state of the Union is a “non-resident” for the purposes of the civil statutory jurisdiction of the national government.

“This constitutionally mandated division of authority ”was adopted by the Framers to ensure protection of our fundamental [CONSTITUTIONAL] liberties.” Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). “Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any

1 one branch, a healthy balance of power between the States and the Federal Government will reduce the risk
2 of tyranny and abuse from either front." Ibid. "
3 [U.S. v. Lopez, [514 U.S. 549](#) (1995)]

4 YOUR ANSWER (circle one): Admit/Deny

5 16. Admit that the "citizen of the United States" described in 18 U.S.C. §911 is the same citizen described in 8 U.S.C.
6 §1401 and does not include a Fourteenth Amendment "CONSTITUTIONAL citizen" of "state citizen".

7 [TITLE 18](#) > [PART I](#) > [CHAPTER 43](#) > § 911
8 [§ 911. Citizen of the United States](#)

9 Whoever falsely and willfully represents himself to be a **citizen of the United States**[**] shall be fined under this
10 title or imprisoned not more than three years, or both.

11 YOUR ANSWER (circle one): Admit/Deny

12 17. Admit that a Fourteenth Amendment "CONSTITUTIONAL citizen" of "state citizen" who declares himself to be
13 an 8 U.S.C. §1401 STATUTORY citizen is committing the crime of impersonating a "citizen of the United States"
14 found in 18 U.S.C. §911.

15 YOUR ANSWER (circle one): Admit/Deny

16 18. Admit that Congress can only tax or civilly regulate that which it creates:

17 "What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which
18 certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the
19 permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature,
20 and can be revoked or altered only by the authority that made it. **The life-giving principle and the death-doing**
21 **stroke must proceed from the same hand."**
22 [[VanHorne's Lessee v. Dorrance, 2 U.S. 304 \(1795\)](#)]

23 "The power to tax is the power to destroy."
24 [[M'Culloch v. Maryland, 4 Wheat. 316, 431, John Marshal, U.S. Supreme Court Justice](#)]

25
26 "Whether the United States are a corporation 'exempt by law from taxation,' within the meaning of the New York
27 statutes, is the remaining question in the case. The court of appeals has held that this exemption was applicable
28 only to domestic corporations declared by the laws of New York to be exempt from taxation. Thus, in *Re Prime's*
29 *Estate*, 136 N.Y. 347, 32 N.E. 1091, it was held that foreign religious and charitable corporations were not exempt
30 from the payment of a legacy tax, Chief Judge Andrews observing (page 360, 136 N. Y., and page 1091, 32 N.
31 E.): **'We are of opinion that a statute of a state granting powers and privileges to corporations must, in the**
32 **absence of plain indications to the contrary, be held to apply only to corporations created by the state, and over**
33 **which it has power of visitation and control.** ... The legislature in such cases is dealing with its own creations,
34 whose rights and obligations it may limit, define, and control.' To the same effect are *Catlin v. Trustees*, 113 N.Y.
35 133, 20 N.E. 864; *White v. Howard*, 46 N.Y. 144; *In re Balleis' Estate*, 144 N.Y. 132, 38 N.E. 1007; *Minot v.*
36 *Winthrop*, 162 Mass. 113, 38 N.E. 512; *Dos P. Inh. Tax Law*, c. 3, 34. If the ruling of the court of appeals of New
37 York in this particular case be not absolutely binding upon us, we think that, having regard to the purpose of the
38 law to impose a tax generally upon inheritances, **the legislature intended to allow an exemption only in favor of**
39 **such corporations as it had itself created, and which might reasonably be supposed to be the special objects of**
40 **its solicitude and bounty.**

41 "In addition to this, however, the United States are not one of the class of corporations intended by law to be
42 exempt [163 U.S. 625, 631] from taxation. What the corporations are to which the exemption was intended to
43 apply are indicated by the tax laws of New York, and are confined to those of a religious, educational, charitable,
44 or reformatory purpose. **We think it was not intended to apply it to a purely political or governmental**
45 **corporation, like the United States.** *Catlin v. Trustees*, 113 N.Y. 133, 20 N.E. 864; *In re Van Kleeck*, 121 N.Y.
46 701, 75 N.E. 50; *Dos P. Inh. Tax Law*, c. 3, 34. *In Re Hamilton*, 148 N.Y. 310, 42 N.E. 717, it was held that the
47 execution did not apply to a municipality, even though created by the state itself."
48 [[U.S. v. Perkins, 163 U.S. 625](#) (1896)]

49 YOUR ANSWER (circle one): Admit/Deny

50 19. Admit that Congress did NOT create PRIVATE human beings or any of the PRIVATE rights recognized but not

created by the Constitution in the Bill of Rights.

"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;" and to 'secure,' not grant or create, these rights, governments are instituted. "
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

YOUR ANSWER (circle one): Admit/Deny

20. Admit that you have to VOLUNTEER to be a STATUTORY "citizen" before you can be civilly regulated and that if you DON'T volunteer, you can't be regulated:

"When one becomes a member of society, he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain."
[Munn v. Illinois, 94 U.S. 113 (1876),
SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]

YOUR ANSWER (circle one): Admit/Deny

21. Admit that CHOOSING a civil domicile within a specific society is the method of "becoming a member" of a society indicated above and that those who don't choose said domicile are called "non-residents" under the civil statutory codes of the jurisdiction they choose not to be domiciled in.

"§ 124. A Change of Domicil a Serious Matter, and presumed against –

But in any case a change of domicil, whether domicil of origin or of choice, national or quasi-national, is a very serious matter, involving as it may, and as it frequently does, an entire change of personal [CIVIL] law.
The validity and construction of a man's testamentary acts and title disposition of his personal property in case of intestacy; his legitimacy in some cases and, if illegitimate, his capacity for legitimation; the rights and (in the view of some jurists) the capacities of married women; jurisdiction to grant divorces, and, according to the more recent English view, capacity to contract marriage, all these and very many other legal questions depend for their solution upon the principle of domicil; I so that upon the determination of the question of domicil it may depend oftentimes whether a person is legitimate or illegitimate, married or single, testate or intestate, capable or incapable of doing a variety of acts and possessing a variety of rights. To the passage quoted .. in the last section Kindersley, V. C., adds: "In truth, to hold that a man has acquired a domicil in a foreign country is a most serious matter, involving as it does the consequence that the validity or invalidity of his testamentary acts and the disposition of his personal property are to be governed by the laws of that foreign country. No doubt the evidence may be so strong and conclusive as to render such a decision unavoidable. But the consequences of such a decision may be, and generally are, so serious and so injurious to the welfare of families, that it can only be justified by the clearest and most conclusive evidence."
[A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 186]

YOUR ANSWER (circle one): Admit/Deny

22. Admit that compelling a man to choose or to have a specific domicile is a violation of the First Amendment to the United States Constitution if that man is physically on territory protected by the Constitution.

"In all domestic concerns each state of the Union is to be deemed an independent sovereignty. As such, it is its province and its duty to forbid interference by another state as well as by any foreign power with the status of its own citizens.
Unless at least one of the spouses is a resident thereof in good faith, the courts of such sister state or of such foreign power cannot acquire jurisdiction to dissolve the marriage of those who have an established domicile in the state which resents such interference with matters which disturb its social serenity or affect the morals of its inhabitants."
[Roberts v. Roberts, 81 Cal.App.2d. 871, 879 (1947);
https://scholar.google.com/scholar_case?case=13809397457737233441]

"It is elementary that each state [and by implication every human within that state] may determine the status of its own citizens [and of itself]. Milner v. Gatlin [139 Ga. 109, 76 S.E. 860] supra. The law that governs the status of any individual is the law of his legal situs, that is, the law of his domicile.
Minor, supra [139 Ga.] at page 131 [76 S.E. 860.] At least this jurisdictional fact--dominion over the legal situs must be present before a court can presume to adjudicate a status, and in cases involving the custody of children it is usually essential that their actual situs as well be within the jurisdiction of the court before its decree will be accorded extraterritorial recognition."
[Boor v. Boor, 241 Iowa 973, 43 N.W.2d. 155 (Iowa, 1950)]

See: *Your Exclusive Right to Declare or Establish Your Civil Status*, Form #13.008
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>

YOUR ANSWER (circle one): Admit/Deny

23. Admit that each state of the Union legislates for TWO mutually exclusive territorial jurisdictions:

23.1 Territory of the state subject to the exclusive jurisdiction of the state. These areas are referred to as the “Republic State” within this document.

23.2 Federal areas and possessions within the exterior limits of the state. These areas are referred to as the “Corporate State” within this document.

YOUR ANSWER (circle one): Admit/Deny

24. Admit that neither the state nor the federal constitutions authorize the existence of the Corporate State, and that all powers not expressly granted to the state and federal governments by their respective constitutions are reserved to the People of the state.

YOUR ANSWER (circle one): Admit/Deny

25. Admit that it is a conflict of interest for officers of the Republic State to also serve the Corporate State.

YOUR ANSWER (circle one): Admit/Deny

26. Admit that federal areas within the “Corporate State” are described in [Article 1](#), Section 8, Clause 17 of the United States Constitution.

*United States Constitution
Article 1, Section 8, Clause 17*

The Congress shall have Power [. . .]

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards and other needful Buildings;--

[SOURCE: <http://caselaw.lp.findlaw.com/data/constitution/article01/>]

YOUR ANSWER (circle one): Admit/Deny

27. Admit that federal areas within the “Corporate State” are not protected by the Bill of Rights, which are the first Ten Amendments to the United States Constitution.

*“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect *279 that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct.”
[Downes v. Bidwell, 182 U.S. 244, at 278-279 (1901)]*

YOUR ANSWER (circle one): Admit/Deny

28. Admit that the “United States” is defined as federal territory pursuant to [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d).

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

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

(9) United States

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

(10) State

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

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - THE STATES

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

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

YOUR ANSWER (circle one): Admit/Deny

29. Admit that the [Uniform Commercial Code, Section 9-307\(h\)](#) identifies the "United States" as the "District of Columbia":

[U.C.C. 9-307](#)

"(h) The United States is located in the District of Columbia."

[SOURCE: <http://www.law.cornell.edu/ucc/9/article9.htm#s9-307>]

YOUR ANSWER (circle one): Admit/Deny

30. Admit that under the rules of statutory construction, what is not included in a definition may be presumed to be purposefully excluded by implication.

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

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term,"
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

YOUR ANSWER (circle one): Admit/Deny

31. Admit that when a statutory definition is provided, it SUPERSEDES, rather than ENLARGES the commonly understood definition.

*"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.**"*
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

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

"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)]

YOUR ANSWER (circle one): Admit/Deny

32. Admit that under [4 U.S.C. §72](#), all those exercising a "public office" within the federal government must do so ONLY in the District of Columbia and NOT elsewhere.

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

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

<https://www.law.cornell.edu/uscode/text/4/72/>

YOUR ANSWER (circle one): Admit/Deny

33. Admit that there is no provision of law extending "public offices" to any state of the Union as required by the above positive law statute.

YOUR ANSWER (circle one): Admit/Deny

34. Admit that [48 U.S.C. §1612](#)(a) extends the authority of the Secretary of the Treasury to enforce Title 26, Subchapter F to the Virgin Islands.

YOUR ANSWER (circle one): Admit/Deny

35. Admit that Congress has not "expressly" extended the authority of the Secretary of the Treasury to any one of the several states of the Union.

YOUR ANSWER (circle one): Admit/Deny

36. Admit that there is no statutory authority or [Treasury Order](#) which would "expressly" extend the authority of the Secretary outside the District of Columbia to the several Union states.

YOUR ANSWER (circle one): Admit/Deny

37. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to establish internal revenue districts.

[TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter B > § 7621](#)
[§ 7621. Internal revenue districts](#)

(a) *Establishment and alteration*

The President shall establish convenient internal revenue districts for the purpose of administering the internal revenue laws. The President may from time to time alter such districts.

(b) *Boundaries*

For the purpose mentioned in subsection (a), the President may subdivide any statutory but not constitutional State, or the District of Columbia, or may unite into one district two or more States.

YOUR ANSWER (circle one): Admit/Deny

38. Admit that the United States Constitution forbids the President of the United States to “join or divide” any state of the Union.

*United States Constitution
Article 4, Section 3, Clause 1*

New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of States, without the Consent of the Legislatures of the States concerned as well as of the Congress.

YOUR ANSWER (circle one): Admit/Deny

39. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to join or divide “States”:

YOUR ANSWER (circle one): Admit/Deny

40. Admit that pursuant [26 U.S.C. §7621](#), the President has not authorized any part of any state of the Union to be part of any internal revenue district.

YOUR ANSWER (circle one): Admit/Deny

41. Admit that the “State” referred to in [26 U.S.C. §7621](#) above is a federal “State” defined in 4 U.S.C. §110(d), which is a territory or possession of the United States and includes no part of any state of the Union:

[TITLE 4 > CHAPTER 4 > § 110](#)
[§ 110. Same; definitions](#)

As used in sections 105–109 of this title—

(d) The term “State” includes any Territory or possession of the United States.

YOUR ANSWER (circle one): Admit/Deny

42. Admit that the states of the Union are not “territories” of the United States:

*Corpus Juris Secundum Legal Encyclopedia
Territories
“§1. Definitions, Nature, and Distinctions*

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

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

“Territories’ or ‘territory’ as including ‘state’ or ‘states.’ While the term ‘territories of the’ United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress “territory” does not include a [foreign state](#).

“As used in this title, the term ‘territories’ generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states.”

YOUR ANSWER (circle one): Admit/Deny

43. Admit that pursuant to [Executive Order 10289](#), the President has delegated to the Secretary of the Treasury the authority to establish internal revenue districts.

YOUR ANSWER (circle one): Admit/Deny

44. Admit that the Secretary of the Treasury has not established internal revenue districts which include any part of any state of the Union that is not federal territory or property.

YOUR ANSWER (circle one): Admit/Deny

45. Admit that the only remaining existing internal revenue district is the District of Columbia.

See: Treasury Order 150-02, SEDM Exhibit #04.014; <http://sedm.org/Exhibits/ExhibitIndex.htm>

YOUR ANSWER (circle one): Admit/Deny

46. Admit that pursuant to [26 U.S.C. §7601](#), the only place the IRS is authorized to search for taxable persons and property is within internal revenue districts created by the President.

YOUR ANSWER (circle one): Admit/Deny

47. Admit that the term “[State](#)” as used in the Constitution includes states of the Union and excludes territories and possessions of the United States.

"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution, . . . and excludes from the term the signification attached to it by writers on the law of nations.' This case was followed in Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825, and quite recently in Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In Scott v. Jones, 5 How. 343, 12 L.Ed. 181, and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress." [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

YOUR ANSWER (circle one): Admit/Deny

48. Admit that the term “[State](#)” as defined in [4 U.S.C. §110](#)(d) refers to a territory or possession of the United States pursuant to the Buck Act.

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - THE STATES

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

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

YOUR ANSWER (circle one): Admit/Deny

49. Admit that the term “[State](#)” as used [4 U.S.C. §110](#)(d) is the “State” upon which state income taxes are levied pursuant

to the Buck Act, 4 U.S.C. §§105-113.

YOUR ANSWER (circle one): Admit/Deny

50. Admit that states of the Union are foreign, for the purposes of federal legislative jurisdiction, for most federal subject matters.

Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense."
[Black's Law Dictionary, 6th Edition, p. 648]

Foreign Laws: "The laws of a foreign country or sister state."
[Black's Law Dictionary, 6th Edition, p. 647]

Dual citizenship. Citizenship in two different **countries**. Status of citizens of United States who reside within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein they reside.
[Black's Law Dictionary, Sixth Edition, page 498]

YOUR ANSWER (circle one): Admit/Deny

51. Admit that following are the only subject matters for which the states of the Union are "domestic" for the purposes of federal legislative jurisdiction, pursuant to the authority of the Constitution of the United States of America.

51.1 Counterfeiting pursuant to Article 1, Section 8, Clause 5 of the United States Constitution.

51.2 Postal matters pursuant to Article 1, Section 8, Clause 7 of the United States Constitution.

51.3 Foreign commerce pursuant to Article 1, Section 8, Clause 3 of the United States Constitution.

51.4 Treason pursuant to Article 4, Section 2, Clause 2 of the United States Constitution.

51.5 Property, contracts, and franchises of the U.S. Government coming under Article 4, Section 3, Clause 2 of the United States Constitution.

51.6 Jurisdiction over aliens (foreign nationals who are NOT state nationals).

YOUR ANSWER (circle one): Admit/Deny

52. Admit that what makes a human being a statutory "U.S. citizen" under [8 U.S.C. §1401](#) is a legal domicile on federal territory.

"The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is styled by Vattel [in his book *The Law of Nations* as] "domicile," which he defines to be "a habitation fixed in any place, with an intention of always staying there." Such a person, says this author, becomes a member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens, but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration. Vatt. [Law Nat.](#) pp. 92, 93. Grotius nowhere uses the word "domicile," but he also distinguishes between those who stay in a foreign country by the necessity of their affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former he denominates "strangers," and the latter, "subjects." The rule is thus laid down by Sir Robert Phillimore:

There is a class of persons which cannot be, strictly speaking, included in either of these denominations of naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They have not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de facto, though not de jure, citizens of the country of their [new chosen] domicile.
[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

YOUR ANSWER (circle one): Admit/Deny

53. Admit that there is no provision of currently enacted law, including "judge-made law" that "expressly extends" beyond the District of Columbia and the Virgin Islands: 1. Enforcement of the Internal Revenue Code by the IRS; 2. "Public offices" needed to conduct said enforcement.

YOUR ANSWER (circle one): Admit/Deny

54. Admit that because there is neither legislative authority to enforce the Internal Revenue Code in states of the Union, nor any Treasury order that establishes internal revenue districts within any state of the Union, that the states of the Union are “foreign” with respect to the jurisdiction of [Internal Revenue Code, Subtitle A](#).

YOUR ANSWER (circle one): Admit/Deny

55. Admit that according to the U.S. Supreme Court, the taxing powers of Congress do not extend into any state of the Union.

"It is no longer open to question that the general government, unlike the states, [Hammer v. Dagenhart](#), 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation."
[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

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

YOUR ANSWER (circle one): Admit/Deny

56. Admit that the power to impose an income tax originates from the choice of [legal domicile](#):

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

YOUR ANSWER (circle one): Admit/Deny

57. Admit that a “U.S. person” as defined in [26 U.S.C. §7701\(a\)\(30\)](#) is a person with a legal domicile in the GEOGRAPHICAL “United States”.

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

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

(30) United States person

The term “United States person” means—

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

(B) a domestic partnership,

(C) a domestic corporation,

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

(E) any trust if—

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

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

YOUR ANSWER (circle one): Admit/Deny

58. Admit that a person with a domicile within a state of the Union does not have a “domicile” within the statutory “United States*” that is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) as federal territory that is no part of any state of the Union and not expanded anywhere in the Internal Revenue Code, Subtitle A to add any

1 state of the Union.

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

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

6 (9) United States

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

8 (10) State

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

11 YOUR ANSWER (circle one): Admit/Deny

12 59. Admit that pursuant to [26 U.S.C. §871](#), a nonresident alien who has no earnings from the "United States" earns no
13 gross income:

14 Title 26: Internal Revenue
15 [PART 1—INCOME TAXES](#)
16 [nonresident alien individuals](#)

17 § 1.872-2 Exclusions from gross income of nonresident alien individuals.

18 (f) Other exclusions.

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

29 YOUR ANSWER (circle one): Admit/Deny

30 60. Admit that a constitutional "citizen of the United States" mentioned in the Fourteenth Amendment, Section 1 is not
31 the same as a statutory "citizen of the United States" defined in [8 U.S.C. §1401](#).

32 Fourteenth Amendment

33 Section. 1. All persons born or naturalized in the United States and subject to the jurisdiction thereof, are
34 citizens of the United States and of the State wherein they reside.

35 YOUR ANSWER (circle one): Admit/Deny

36 61. Admit that the reason a constitutional "citizen of the United States" mentioned in the Fourteenth Amendment,
37 Section 1 is not the same as a statutory "citizen of the United States" defined in [8 U.S.C. §1401](#) is because the term
38 "United States" has two completely different meanings in these two contexts.

39 Constitutional definition of "United States" according to the U.S. Supreme Court:

40 "The earliest case is that of *Hepburn v. Ellzey*, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under
41 that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between
42 citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court
43 of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct
44 political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference

to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution . . . and excludes from the term the signification attached to it by writers on the law of nations. This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a state in the sense in which that term is used in the Constitution.' In *Scott v. Jones*, 5 How. 343, 12 L.Ed. 181, and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress." [Downes v. Bidwell, 182 U.S. 244 (1901)]

Statutory definition of "United States" for the purposes of statutory citizenship

[8 U.S.C. §1101 Definitions](#)
[TITLE 8 > CHAPTER 12 > SUBCHAPTER I](#) > Sec. 1101. [Aliens and Nationality]
[Sec. 1101. - Definitions](#)

(a)(38) The term "United States", except as otherwise specifically herein provided, when used in a geographical sense, means the [federal areas within the] [continental United States](#), Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

[Code of Federal Regulations]
[Title 8, Volume 1]
[Revised as of January 1, 2002]
From the U.S. Government Printing Office via GPO Access
[CITE: 8 C.F.R. 215]
TITLE 8--ALIENS AND NATIONALITY CHAPTER I--IMMIGRATION AND NATURALIZATION SERVICE,
DEPARTMENT OF JUSTICE
PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES
[Section 215.1: Definitions](#)

(f) The term continental United States means the District of Columbia and the several [States](#), except Alaska and Hawaii.

[8 U.S.C. Sec. 1101\(a\)\(36\)](#): State [Aliens and Nationality]

The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States.

YOUR ANSWER (circle one): Admit/Deny

62. Admit that the differences in meaning of the term "United States" in the two contexts:

1. The Constitution;
2. Acts of Congress,

. . . is a direct result of the operation of the Separation of Powers Doctrine which was carefully and deliberately put there for the protection of our rights and liberties.

The Constitution does not protect the sovereignty of States for the benefit of the States or state governments as abstract political entities, or even for the benefit of the public officials governing the States. To the contrary, the Constitution divides authority between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power." *Coleman v. Thompson*, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." *Gregory v. .* /505 U.S. 144, 182] *Ashcroft*, 501 U.S., at 458 . See *The Federalist* No. 51, p. 323. (C. Rossiter ed. 1961). [New York v. United States, 505 U.S. 144, 112 S.Ct. 2408, 120 L.Ed.2d. 120 (1992)]

YOUR ANSWER (circle one): Admit/Deny

63. Admit that a public servant or a member of the legal profession, who swears an oath to support and defend the Constitution of the United States cannot fail to recognize or respect all of the implications of the Separation of Powers Doctrine without violating that oath.

"I, _____, do solemnly swear and affirm that I will administer justice without regard to persons and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all of the duties incumbent upon me as _____ under the Constitution and laws of the United States, and that I will support and defend the Constitution of the United States against all enemies foreign and domestic, that I will bear true faith and allegiance to the same, and that I take this obligation freely without any mental reservation or purpose of evasion, and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God."
[Oath of Article III federal judges, according to the Administrative Office of the Federal Courts, Family Guardian Fellowship]

YOUR ANSWER (circle one): Admit/Deny

64. Admit that all exercises of legislative jurisdiction outside of federal territory require "comity" in some form.

comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of deference and good will. Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. *Nowell v. Nowell*, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of "comity" is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but out of deference and mutual respect. *Brown v. Babbitt Ford, Inc.*, 117 Ariz. 192, 571 P.2d. 689, 695. See also Full faith and credit clause.
[Black's Law Dictionary, Sixth Edition, p. 267]

YOUR ANSWER (circle one): Admit/Deny

65. Admit that states of the Union levy their personal income taxes based upon the Buck Act, 4 U.S.C. §§105-111.

YOUR ANSWER (circle one): Admit/Deny

66. Admit that Subtitle A of the Internal Revenue Code is a tax primarily upon a "trade or business", which is defined in [26 U.S.C. §7701](#)(a)(26) as "the functions of a public office", and that the "public office" is within the federal government and not the state government.

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

"The term 'trade or business' [includes](#) the performance of the functions of a [public office](#)."

See also and rebut:

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

YOUR ANSWER (circle one): Admit/Deny

67. Admit that state income taxes are also based upon a "trade or business", because they are a tax upon "public officers" serving within the Corporate State pursuant to the Public Salary Tax Act of 1939.

YOUR ANSWER (circle one): Admit/Deny

68. Admit that [4 U.S.C. §72](#) requires all "public offices" which are the subject of the income tax upon a "trade or business" to exist and be lawfully exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by an enactment of Congress.

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

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

YOUR ANSWER (circle one): Admit/Deny

69. Admit that the federal government never enacted any law that authorizes “public offices” within the “Republic State” of any state of the Union and can lawfully legislatively create said offices ONLY within the “Corporate State”, a territory or possession of the United States, or the District of Columbia.

YOUR ANSWER (circle one): Admit/Deny

70. Admit that the federal government, through “comity”, passed [4 U.S.C. §111](#), authorizing “Corporate States” but not “Republic States” to levy an income tax upon federal “public officers” within federal areas that form the “Corporate State”.

[TITLE 4 > CHAPTER 4 > § 111](#)
[§ 111. Same: taxation affecting Federal employees; income tax](#)

(a) General Rule.— The United States consents to the taxation of pay or compensation for personal service as an officer or employee of the United States, a territory or possession or political subdivision thereof, the government of the District of Columbia, or an agency or instrumentality of one or more of the foregoing, by a duly constituted taxing authority having jurisdiction, if the taxation does not discriminate against the officer or employee because of the source of the pay or compensation.

YOUR ANSWER (circle one): Admit/Deny

71. Admit that [4 U.S.C. §111](#) is a portion of the statutory implementation of the Public Salary Tax Act of 1939, which is a tax upon “public salaries”.

YOUR ANSWER (circle one): Admit/Deny

72. Admit that [4 U.S.C. §111](#) does not authorize either a state or federal income tax upon “private salaries” or anything OTHER than salaries of “public officers” engaged in a “trade or business”.

YOUR ANSWER (circle one): Admit/Deny

73. Admit that [4 U.S.C. §111](#) does not authorize either a state or federal income tax upon those domiciled within the Republic State who do not hold “public office” in the federal government and who receive no payments from the United States government pursuant to [26 U.S.C. §871](#).

YOUR ANSWER (circle one): Admit/Deny

74. Admit that the “individual” mentioned at the top of IRS Form 1040 is an “alien individual” or “nonresident alien individual”:

26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

[26 C.F.R. 1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

[\(c \) Definitions](#)

[\(3\) Individual.](#)

(ii) Nonresident alien individual.

The term nonresident alien individual means persons described in section 7701(b)(1)(B), alien individuals who are treated as nonresident aliens pursuant to § 301.7701(b)-7 of this chapter for purposes of computing their U.S. tax liability, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under § 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013(g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

YOUR ANSWER (circle one): Admit/Deny

75. Admit that persons domiciled within the “Republic State” and without the “Corporate State” are an instrumentality of a “foreign state”, which is the Republic State if they are registered electors or jurists, because they participate in the administration of the government in the exercise of their political rights to be a voter or jurist.

YOUR ANSWER (circle one): Admit/Deny

76. Admit that persons domiciled within the “Republic State” and without the “Corporate State” are protected by the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part 4, Chapter 97

YOUR ANSWER (circle one): Admit/Deny

77. Admit that persons domiciled within the “Republic State” may only lawfully surrender their sovereign immunity as “instrumentalities of a foreign state” by one of the following two means:

- a. Incorrectly declaring themselves to be statutory “U.S. citizens” pursuant to 8 U.S.C. §1401 and 28 U.S.C. §1603(b)(3).
- b. Satisfying one or more of the exceptions found in 28 U.S.C. §1605

YOUR ANSWER (circle one): Admit/Deny

78. Admit that states who wish to increase their income tax revenues unlawfully have a strong financial incentive to want to encourage domiciliaries of the Republic State to incorrectly declare or describe themselves to be statutory “U.S. citizens” pursuant to 8 U.S.C. §1401 in order to cause them to waive sovereign immunity and thereby misrepresent themselves as domiciliaries of the Corporate State subject to exclusive federal jurisdiction and income taxation.

YOUR ANSWER (circle one): Admit/Deny

79. Admit that the only lawful way for a nonresident person such as a person domiciled in the exclusive jurisdiction of a state of the Union, to become a “resident alien” as defined in 26 U.S.C. §7701(b)(1)(A) is to make an “election” pursuant to 26 U.S.C. §6013(g) to be treated as such by voluntarily using the WRONG from, the IRS 1040 Form, to describe his, her, or its status as a “U.S. person” as defined in 26 U.S.C. §7701(a)(30) or domiciliary of the federal zone.

1040A 11327A Each
U.S. Individual Income Tax Return

Annual income tax return filed by citizens and residents of the United States. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

W:CAR:MP:FP:F:I Tax Form or Instructions

/IRS Published Products Catalog (2003), Document 7130, p. F-15;
SOURCE: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf>

YOUR ANSWER (circle one): Admit/Deny

80. Admit that IRS Form W-4 constitutes an agreement to call one’s earnings taxable “wages”, even if they in fact earn

no taxable “wages” as legally defined in 26 U.S.C. §3401.

Title 26: Internal Revenue

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Subpart E—Collection of Income Tax at Source

Sec. 31.3402(p)-1 Voluntary withholding agreements.

(a) In general.

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

(b) Form and duration of agreement

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

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

(a) In general.

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

(b) Remuneration for services.

(1) Except as provided in subparagraph (2) of this paragraph, **the amounts referred to in paragraph (a) of this section include any remuneration for services performed by an employee for an employer which, without regard to this section, does not constitute wages under section 3401(a).** For example, remuneration for services performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and 31.3401(d)-1 for the definitions of “employee” and “employer”.

YOUR ANSWER (circle one): Admit/Deny

81. Admit that IRS Form W-4, when submitted by a “nonresident alien”, also constitutes a voluntary “election” to be treated as a “resident alien” pursuant to 26 U.S.C. §6013(g)(1)(B) .

TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart B > § 6013
§ 6013. Joint returns of income tax by husband and wife

(g) Election to treat nonresident alien individual as resident of the United States

(1) In general

A nonresident alien individual with respect to whom this subsection is in effect for the taxable year shall be treated as a resident of the United States—

(A) for purposes of chapter 1 for all of such taxable year, and

(B) for purposes of chapter 24 (relating to wage withholding) for payments of wages made during such taxable year

YOUR ANSWER (circle one): Admit/Deny

82. Admit that the election of “nonresident aliens” as defined in 26 U.S.C. §7701(b)(1)(B) to be treated as “resident aliens” as described in [26 U.S.C. §6013\(g\)\(1\)\(B\)](#) may only lawfully be made if the nonresident alien is married to a statutory United States citizen as defined in [8 U.S.C. §1401](#).

YOUR ANSWER (circle one): Admit/Deny

83. Admit that there is no statutory authority within the Internal Revenue Code or the implementing Treasury Regulations for a “nonresident alien” who is not married to a statutory “U.S. citizen” in [8 U.S.C. §1401](#) to voluntarily elect to be treated as a “resident alien”.

YOUR ANSWER (circle one): Admit/Deny

84. Admit that the election of “nonresident aliens” to be treated as resident aliens as described in [26 U.S.C. §6013\(g\)](#) changes the effective domicile of the nonresident alien to the “State” described in 4 U.S.C. §110(d), which is a federal state or territory, regardless of where their original domicile started and makes them a “taxpayer” subject to the Internal Revenue Code.

“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

YOUR ANSWER (circle one): Admit/Deny

85. Admit that it is unlawful for any state of the Union to enforce their personal income tax laws outside of the Corporate State or inside of the Republic State.

“Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her laws affect and bind all property and persons residing within it. It may regulate the manner and circumstances under which property is held, and the condition, capacity, and state of all persons therein, and also the remedy and modes of administering justice. And it is equally true that no State or nation can affect or bind property out of its territory, or persons not residing [domiciled] within it. No State therefore can enact laws to operate beyond its own dominions, and if it attempts to do so, it may be lawfully refused obedience. Such laws can have no inherent authority extraterritorially. This is the necessary result of the independence of distinct and separate sovereignties.”

“Now it follows from these principles that whatever force or effect the laws of one State or nation may have in the territories of another must depend solely upon the laws and municipal regulations of the latter, upon its own jurisprudence and polity, and upon its own express or tacit consent.”
[Dred Scott v. John F.A. Sanford, [60 U.S. 393](#) (1856)]

“Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First ‘that every nation possesses an exclusive sovereignty and jurisdiction within its own territory’; secondly, ‘that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.’ The learned judge then adds: ‘From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.’ Story on Conflict of Laws §23.”
[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

YOUR ANSWER (circle one): Admit/Deny

86. Admit that the enforcement of the laws of the Corporate State within the Republic State is a matter of “comity” and requires the express or tacit consent against those it is being enforced against, and that absent such voluntary consent, any such enforcement is illegal and unconstitutional.

YOUR ANSWER (circle one): Admit/Deny

Affirmation:

I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court but not necessarily lower federal courts.

Name (print): _____

Signature: _____

Date: _____

Witness name (print): _____

Witness Signature: _____

Witness Date: _____

16 Requirement for Reasonable Notice, Form #05.022

Source: <https://sedm.org/Forms/05-MemLaw/ReasonableNotice.pdf>

"For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God."
[1 Peter 2:15-17, Bible, NKJV]

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that reasonable notice is a fundamental requirement of due process of law.

*"It is sufficient to say that there are certain immutable principles of justice which inhere in the very idea of free government which no member of the Union may disregard, as that **no man shall be condemned in his person or property without due notice and an opportunity of being heard in his own defense.**"*
[Holden v. Hardy, [169 U.S. 366](#) (1898)]

YOUR ANSWER (circle one): Admit/Deny

2. Admit that the "due notice" is required before a man's property may be seized to enforce any provision of any law or contract.

*For more than a century, the central meaning of procedural due process has been clear: "**Parties whose rights are to be affected are entitled to be heard; and in order that they may enjoy that right, they must first be notified.**"* Baldwin v. Hale, 1 Wall. 223, 233. See Windsor v. McVeigh, 93 U.S. 274; Hovey v. Elliott, 167 U.S. 409; Grannis v. Ordean, 234 U.S. 385. It is equally fundamental that the right to notice and an opportunity to be heard "must be granted at a meaningful time and in a meaningful manner." Armstrong v. Manzo, 380 U.S. 545, 552.

[. . .]

The constitutional right to be heard is a basic aspect of the duty of government to follow a fair process of decisionmaking when it acts to deprive a person of his possessions. The purpose of this requirement is not [407 U.S. 81] only to ensure abstract fair play to the individual. Its purpose, more particularly, is to protect his use and possession of property from arbitrary encroachment -- to minimize substantively unfair or mistaken deprivations of property, a danger that is especially great when the State seizes goods simply upon the application of and for the benefit of a private party. So viewed, **the prohibition against the deprivation of property without due process of law reflects the high value, embedded in our constitutional and political history, that we place on a person's right to enjoy what is his, free of governmental interference.** See Lynch v. Household Finance Corp., 405 U.S. 538, 552.

The requirement of notice and an opportunity to be heard raises no impenetrable barrier to the taking of a person's possessions. But the fair process of decisionmaking that it guarantees works, by itself, to protect against arbitrary deprivation of property. For when a person has an opportunity to speak up in his own defense, and when the State must listen to what he has to say, substantively unfair and simply mistaken deprivations of property interests can be prevented. It has long been recognized that

fairness can rarely be obtained by secret, one-sided determination of facts decisive of rights. . . . [And n]o better instrument has been devised for arriving at truth than to give a person in jeopardy of serious loss notice of the case against him and opportunity to meet it.

Joint Ant-Fascist Refugee Committee v. McGrath, 341 U.S. 123, 170-172 (Frankfurter, J., concurring).

If the right to notice and a hearing is to serve its full purpose, then, it is clear that it must be granted at a time when the deprivation can still be prevented. At a later hearing, an individual's possessions can be returned to him if they were unfairly or mistakenly taken in the first place. Damages may even be [407 U.S. 82] awarded to him for the wrongful deprivation. But no later hearing and no damage award can undo the fact that the arbitrary taking that was subject to the right of procedural due process has already occurred. "This Court has not . . . embraced the general proposition that a wrong may be done if it can be undone." Stanley v. Illinois, 405 U.S. 645, 647.

This is no new principle of constitutional law. The right to a prior hearing has long been recognized by this Court under the Fourteenth and Fifth Amendments. Although the Court has held that due process tolerates variances in the form of a hearing "appropriate to the nature of the case," Mullane v. Central Hanover Tr. Co., 339 U.S. 306, 313, and "depending upon the importance of the interests involved and the nature of the subsequent proceedings [if any]," Boddie v. Connecticut, 401 U.S. 371, 378, the Court has traditionally insisted that, whatever its form, opportunity for that hearing must be provided before the deprivation at issue takes effect. E.g., Bell v. Burson, 402 U.S. 535, 542; Wisconsin v. Constantineau, 400 U.S. 433, 437; Goldberg v. Kelly, 397 U.S. 254; Armstrong v. Manzo, 380 U.S. at 551; Mullane v. Central Hanover Tr. Co., supra, at 313; Opp Cotton Mills v. Administrator, 312 U.S. 126, 152-153; United States v. Illinois Central R. Co., 291 U.S. 457, 463; Londoner v. City & County of Denver, 210 U.S. 373, 385-386. See In re Ruffalo, 390 U.S. 544, 550-551.

That the hearing required by due process is subject to waiver, and is not fixed in form does not affect its root requirement that an individual be given an opportunity for a hearing before he is deprived of any significant property interest, except for extraordinary situations where some valid governmental interest is at stake that justifies postponing the hearing until after the event.

Boddie v. Connecticut, supra, at 379-379 (emphasis in original). [407 U.S. 83]
[Fuentes v. Shevin, 407 U.S. 67, 80 (1972) (quoting Baldwin v. Hale, 1 Wall. 223, 233 (1864); Armstrong v. Manzo, 380 U.S. 545, 552 (1965)]

YOUR ANSWER (circle one): Admit/Deny

3. Admit that failure to provide "reasonable notice" or "due notice" in advance of a enforcement government action that adversely affects rights to life, liberty, and property may nullify the action and make the government enforcement agent personally liable for violation of Constitutional rights.

"An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality is notice reasonably calculated, under all circumstances, to apprise interested parties of the pendency of the action and afford them an opportunity to present their objections." Mullane v. Central Hanover Bank & Trust Co., 339 U.S. 306, 314 (1950). Without proper prior notice to those who may be affected by a government decision, all other procedural rights may be nullified. The exact contents of the notice required by due process will, of course, vary with the circumstances.
[Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 214]

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)
[§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.

YOUR ANSWER (circle one): Admit/Deny

4. Admit that in the case of persons domiciled in states of the Union, one method for providing "reasonable notice" is the requirement that any law having "general applicability and legal affect" MUST be published in the Federal Register.

[TITLE 44 > CHAPTER 15 > § 1505](#)
[§ 1505. Documents to be published in Federal Register](#)

(a) Proclamations and Executive Orders; Documents Having General Applicability and Legal Effect; Documents Required To Be Published by Congress. There shall be published in the Federal Register—

(1) Presidential proclamations and Executive orders, except those not having general applicability and legal effect or effective only against Federal agencies or persons in their capacity as officers, agents, or employees thereof;

(2) documents or classes of documents that the President may determine from time to time have general applicability and legal effect; and

(3) documents or classes of documents that may be required so to be published by Act of Congress.

For the purposes of this chapter every document or order which prescribes a penalty has general applicability and legal effect.

TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552
§ 552. Public information; agency rules, opinions, orders, records, and proceedings

(a) Each agency shall make available to the public information as follows:

(1) Each agency shall separately state and currently publish in the Federal Register for the guidance of the public—

(A) descriptions of its central and field organization and the established places at which, the employees (and in the case of a uniformed service, the members) from whom, and the methods whereby, the public may obtain information, make submittals or requests, or obtain decisions;

(B) statements of the general course and method by which its functions are channeled and determined, including the nature and requirements of all formal and informal procedures available;

(C) rules of procedure, descriptions of forms available or the places at which forms may be obtained, and instructions as to the scope and contents of all papers, reports, or examinations;

(D) substantive rules of general applicability adopted as authorized by law, and statements of general policy or interpretations of general applicability formulated and adopted by the agency; and

(E) each amendment, revision, or repeal of the foregoing.

Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.

YOUR ANSWER (circle one): Admit/Deny

5. Admit no federal law may prescribe a penalty against the general public domiciled in states of the Union unless and until it has been published in the Federal Register as required by [44 U.S.C. §1505\(a\)](#), [5 U.S.C. §553\(a\)](#), and [5 U.S.C. §552\(a\)](#).

YOUR ANSWER (circle one): Admit/Deny

6. Admit that [44 U.S.C. §1505\(a\)](#), [5 U.S.C. §553\(a\)](#) specifically exempt the following groups from the requirement for publication in the Federal Register of laws or regulations that prescribe a penalty (e.g.: result in some kind of enforcement action).
1. Federal agencies or persons in their capacity as officers, agents, or employees thereof. See [44 U.S.C. §1505\(a\)\(1\)](#).
 2. A military or foreign affairs function of the United States. See [5 U.S.C. §553\(a\)\(1\)](#).
 3. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. See [5 U.S.C. §553\(a\)\(2\)](#).

YOUR ANSWER (circle one): Admit/Deny

7. Admit that a person who is a member of one of the exempted groups or activities mentioned above does not enjoy the full protection of the Bill of Rights in the context of their employment duties with the federal government.

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

17 YOUR ANSWER (circle one): Admit/Deny

- 18 8. Admit that the reason why exempted groups may be penalized without the need for publication of statutes and/or
19 implementing regulations published in the Federal Register is because they are members of the Executive Branch of the
20 government, and are therefore subject to the direct command of Congress.

21 YOUR ANSWER (circle one): Admit/Deny

- 22 9. Admit that if all commands of the Congress to the Executive Branch required publication of the statute in the Federal
23 Register by someone in the Executive Branch, or if every command had to be interpreted by the Executive Branch with
24 an implementing regulation before Congress could enforce it, then the servant, which is the Executive Branch, would
25 have a legal avenue to lawfully disobey the direct commands of Congress by refusing to either write an implementing
26 regulation or refusing to publish the laws of Congress in the Federal Register.

27 YOUR ANSWER (circle one): Admit/Deny

- 28 10. Admit that all persons who are not members of the groups specifically exempted from the requirement for publication in
29 the Federal Register mentioned in question 6 above may only lawfully become the target of an administrative agency
30 enforcement action which prescribes a penalty if the statute sought to be enforced is published as required in the Federal
31 Register.

32 YOUR ANSWER (circle one): Admit/Deny

- 33 11. Admit that all persons who are not members of the above groups specifically exempted from the requirement for
34 publication in the Federal Register may only lawfully become the target of an administrative agency enforcement action
35 which prescribes a penalty if the regulations sought to be enforced are published as required in the Federal Register.

36 YOUR ANSWER (circle one): Admit/Deny

- 37 12. Admit that any government official who is involved in any kind of law enforcement against persons domiciled in states
38 of the Union who are not members of the exempted groups listed above must produce one of the following two things in
39 order to demonstrate lawful enforcement authority and if he can't, he is violating rights:

- 40 1. Evidence of publication in the Federal Register of the statutes and implementing regulations for the statute
41 authorizing the enforcement action.

42 *"...the Act's civil and criminal penalties attach only upon violation of the regulation promulgated by the*
43 *Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone...The*
44 *Government urges that since only those who violate these regulations [not the Code] may incur civil or criminal*
45 *penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad authorizing*
46 *language of the statute, which are to be tested against the standards of the Fourth Amendment; and that when so*
47 *tested they are valid*
48 *[Calif. Bankers Assoc. v. Shultz, 416 U.S. 21, 44, 39 L.Ed. 2d 812, 94 S.Ct 1494]*

"Although the relevant statute **authorized** the Secretary to impose such a duty, his implementing regulations did not do so. Therefore we held that **there was no duty** to disclose..."
[United States v. Murphy, 809 F.2d. 142, 1431]

"...for federal tax purposes, federal regulations govern."
[Dodd v. United States, 223 F Supp 785]

"Here the statute is not complete by itself, since it merely declares the range of its operation and leaves to its progeny the means to be utilized in the effectuation of its command. But it is the statute which creates the offense of the willful removal of the labels of origin and provides the punishment for violations. The regulations, on the other hand, prescribe the identifying language of the label itself, and assign the resulting tags to their respective geographical areas. Once promulgated, [361 U.S. 431, 438] these regulations, called for by the statute itself, have the force of law, and violations thereof incur criminal prosecutions, just as if all the details had been incorporated into the congressional language. **The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force. In effect, therefore, the construction of one necessarily involves the construction of the other.**"
[U.S. v. Mersky, 361 U.S. 431 (1960)]

2. Evidence proving that the target of the enforcement action is a member of one of the groups specifically exempted from the requirement for publication of statutes and regulations in the Federal Register, as described in question 6 earlier, and against whom implementing regulations are therefore not required.

"Federal income tax regulations governing filing of income tax returns do not require Office of Management and Budget control numbers because **requirement to file tax return is mandated by statute, not by regulation.**"
[U.S. v. Bartrug, E.D.Va.1991, 777 F.Supp. 1290, affirmed 976 F.2d. 727, certiorari denied 113 S.Ct. 1659, 507 U.S. 1010, 123 L.Ed.2d. 278]

YOUR ANSWER (circle one): Admit/Deny

13. Admit that in the case of the person who submitted this form to the recipient, the government as the moving party in this case who is attempting an enforcement action against the submitter has not provided either of the two required forms of proof of jurisdiction mentioned above to the submitter.

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 556](#)
[§ 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.

YOUR ANSWER (circle one): Admit/Deny

14. Admit that in the case of the person who submitted this form to the recipient, the government as the moving party in this case who is attempting an enforcement action against the submitter positively and willfully REFUSES its legal duty to provide evidence of lawful jurisdiction before proceeding with the enforcement action it is attempting, and therefore is involved in willful deprivation of Constitutional rights of the submitter.

YOUR ANSWER (circle one): Admit/Deny

15. Admit that in the case of the Internal Revenue Code, all persons who are not members of the groups specifically exempted from the requirement for publication in the Federal Register mentioned in question 6 may *only* lawfully be the target of an administrative agency enforcement action which prescribes a penalty if the statute sought to be enforced has an implementing regulation.

[26 C.F.R. §601.702\(a\)\(2\)\(ii\)](#)

Effect of failure to publish.

Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register TA \s "Federal Register", such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.

YOUR ANSWER (circle one): Admit/Deny

16. Admit that none of the enforcement statutes of the Internal Revenue Code have been published in the Federal Register.

YOUR ANSWER (circle one): Admit/Deny

17. Admit that there are no implementing regulations published in the Federal Register for any of the enforcement provisions found in the Internal Revenue Code.

See: <http://famguardian.org/TaxFreedom/Forms/TaxExamAudit/IRSDueProcMtgWorksheet.pdf>

YOUR ANSWER (circle one): Admit/Deny

18. Admit that because none of the enforcement provisions of the Internal Revenue Code have been published in the Federal Register, the code may only prescribe a penalty against persons who are members of the groups specifically exempted from the requirement for publication in the Federal Register described in question #6 above.

YOUR ANSWER (circle one): Admit/Deny

19. Admit that for an enforceable contract to be formed and for rights to be forfeited in the context of that contract, there must be: 1. An offer; 2. Reasonable and explicit notice to all parties of all the terms and conditions arising out of the contract; 3. An acceptance of the fully disclosed terms and conditions; 4. Mutual consideration for both parties to the contract.

YOUR ANSWER (circle one): Admit/Deny

20. Admit that in the case of any contract or agreement between a private party and the government that adversely affects or waives a Constitutionally protected right must be intentional and fully informed:

"Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with sufficient awareness [reasonable notice] of the relevant circumstances and likely consequences."
[Brady v. U.S., 397 U.S. 742, at 749, 90 S.Ct. 1463 at 1469 (1970)]

"The question of a waiver of a federally guaranteed constitutional right is, of course, a federal question controlled by federal law. There is a presumption against the waiver of constitutional rights, see, e.g. Glasser v. United States, 314 U.S. 60, 70-71, 86 L.Ed. 680, 699, 62 S.Ct. 457, and for a waiver to be effective it must be clearly established that there was an 'intentional relinquishment or abandonment of a known right or privilege.' Johnson v. Zerbst, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R. 357."
[Brookhart v. Janis, 384 U.S. 1; 86 S.Ct. 1245; 16 L.Ed.2d. 314 (1966)]

YOUR ANSWER (circle one): Admit/Deny

21. Admit that the only reasonable way that a Constitutional right can be waived "knowingly and intelligently" is to fully disclose in the agreement or contract itself all of the rights that are individually being relinquished or surrendered and thereby give "reasonable notice" to all parties concerned of exactly what is being surrendered in exchange for the privilege or right being procured as a result of the contract or agreement.

YOUR ANSWER (circle one): Admit/Deny

22. Admit that it is a violation of Constitutionally protected rights for the government to “assume” or “presume” consent to a contract, agreement, or private law absent proof in writing of fully informed consent to all of its provisions.

YOUR ANSWER (circle one): Admit/Deny

23. Admit that a contract entered into under the influence of duress is voidable but not void.

“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.”⁷⁷ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,⁷⁸ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.⁷⁹ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.⁸⁰”
[American Jurisprudence 2d, Duress, §21 (1999)]

YOUR ANSWER (circle one): Admit/Deny

24. Admit that if any terms or conditions of a contract or agreement are deliberately and knowingly concealed by one or more of the parties to the agreement at the time consent is provided by the other parties, and if the terms concealed are material to the benefits or consent provided, then constructive fraud has occurred which may render the contract void and unenforceable.

Unquestionably, the concealment of material facts that one is, under the circumstances, bound to disclose may constitute actionable fraud. 3 Indeed, one of the fundamental tenets of the Anglo-American law of fraud is that fraud may be committed by a suppression of the truth (suppressio veri) as well as by the suggestion of falsehood (suggestio falsi). 4 It is, therefore, equally competent for a court to relieve against fraud whether it is committed by suppression of the truth—that is, by concealment—or by suggestion of falsehood. 5

[...]

Where failure to disclose a material fact is calculated to induce a false belief, the distinction between concealment and affirmative misrepresentation is tenuous. Both are fraudulent. 11 An active concealment has the same force and effect as a representation which is positive in form. 12 The one acts negatively, the other positively; both are calculated, in different ways, to produce the same result. 13 The former, as well as the latter, is a violation of the principles of good faith. It proceeds from the same motives and is attended with the same consequences; 14 and the deception and injury may be as great in the one case as in the other. [37 American Jurisprudence 2d, Fraud and Deceit, §144 (1999)]

“Fraud vitiates every transaction and all contracts.” Indeed, the principle is often stated, in broad and sweeping language, that fraud destroys the validity of everything into which it enters, and that it vitiates the most solemn contracts, documents, and even judgments. 8 Fraud, as it is sometimes said, vitiates every act, which statement embodies a thoroughly sound doctrine when it is properly applied to the subject matter in controversy and to the parties thereto and in a proper forum. As a general rule, fraud will vitiate a contract notwithstanding that it contains a provision to the effect that no representations have been made as an inducement to enter into it, or that either party shall be bound by any representation not contained therein, or a similar provision attempting to nullify extraneous representations. Such provisions do not, in most jurisdictions, preclude a charge of fraud based on oral representations.”
[37 American Jurisprudence 2d, Fraud and Deceit, §144 (1999)]

⁷⁷ Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L Ed 134

⁷⁸ Barnett v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W Va 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L Ed 479, 60 S Ct 85.

⁷⁹ Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

⁸⁰ Restatement 2d, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

YOUR ANSWER (circle one): Admit/Deny

25. Admit that the existence of fiduciary duty on the part of the party who concealed the facts gives rise not only to standing to sue for breach of fiduciary duty, but also to standing to ask for “estoppel in pais” or “equitable estoppel” against the fiduciary who instituted the breach:

“Silence is a species of conduct, and constitutes an implied representation of the existence of the state of facts in question, and the estoppel is accordingly a species of estoppel by misrepresentation. When silence is of such a character and under such circumstances that it would become a fraud upon the other party to permit the party who has kept silent to deny what his silence has induced the other to believe and act upon, it will operate as an estoppel.”

[Carmine v. Bowen, 64 A. 932 (1906)]

“Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where, because of something which he has done or omitted to do, a party is denied the right to plead or prove an otherwise important fact. The term has also been variously defined, frequently by pointing out one or more of the elements of, or prerequisites to, the application of the doctrine or the situations in which the doctrine is urged. The most comprehensive definition of equitable estoppel or estoppel in pais is that it is the principle by which a party who knows or should know the truth is absolutely precluded, both at law and in equity, from denying, or asserting the contrary of, any material fact which, by his words or conduct, affirmative or negative, intentionally or through culpable negligence, he has induced another, who was excusably ignorant of the true facts and who had a right to rely upon such words or conduct, to believe and act upon them thereby, as a consequence reasonably to be anticipated, changing his position in such a way that he would suffer injury if such denial or contrary assertion was allowed. In the final analysis, however, an equitable estoppel rests upon the facts and circumstances of the particular case in which it is urged, considered in the framework of the elements, requisites, and grounds of equitable estoppel, and consequently, any attempted definition usually amounts to no more than a declaration of an estoppel under those facts and circumstances. The cases themselves must be looked to and applied by way of analogy rather than rule.”

[American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature (1999)]

“The doctrine of estoppel is based upon the grounds of public policy, fair dealing, good faith, and justice, and its purpose is to forbid one to speak against his own act, representations, or commitments to the injury of one to whom they were directed and who reasonably relied thereon. The doctrine of estoppel springs from equitable principles and the equities in the case. It is designed to aid the law in the administration of justice where without its aid injustice might result. Thus, the doctrine of equitable estoppel or estoppel in pais is founded upon principles of morality and fair dealing and is intended to subserve the ends of justice. It always presupposes error on one side and fault or fraud upon the other and some defect of which it would be inequitable for the party against whom the doctrine is asserted to take advantage. It concludes the truth in order to prevent fraud and falsehood and imposes silence on a party only when in conscience and honesty he should not be allowed to speak.”

The proper function of equitable estoppel is the prevention of fraud, actual or constructive, and the doctrine should always be so applied as to promote the ends of justice and accomplish that which ought to be done between man and man. Such an estoppel cannot arise against a party except when justice to the rights of others demands it and when to refuse it would be inequitable. The doctrine of estoppel should be applied cautiously and only when equity clearly requires it to be done. Hence, in determining the application of the doctrine, the counterequities of the parties are entitled to due consideration. It is available only in defense of a legal or equitable right or claim made in good faith and can never be asserted to uphold crime, fraud, injustice, or wrong of any character. Estoppel is to be applied against wrongdoers, not against the victim of a wrong, although estoppel is never employed as a means of inflicting punishment for an unlawful or wrongful act.

[American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose (1999)]

YOUR ANSWER (circle one): Admit/Deny

26. Admit that “public officers”, including all federal employees, have a fiduciary duty to the public as trustees of the public trust.

“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer.⁸¹ Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain

⁸¹ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 NJ 584, 115 A2d 8.

1 from a discharge of their trusts.⁸² That is, a public officer occupies a fiduciary relationship to the political
2 entity on whose behalf he or she serves.⁸³ and owes a fiduciary duty to the public.⁸⁴ It has been said that the
3 fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁸⁵ Furthermore,
4 it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence
5 and undermine the sense of security for individual rights is against public policy.⁸⁶
6 [63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]
7

8 "Fraud in its elementary common law sense of deceit -- and this is one of the meanings that fraud bears [483
9 U.S. 372] in the statute, see *United States v. Dial*, 757 F.2d. 163, 168 (7th Cir.1985) -- includes the deliberate
10 concealment of material information in a setting of fiduciary obligation. A public official is a fiduciary toward
11 the public, including, in the case of a judge, the litigants who appear before him, and if he deliberately conceals
12 material information from them, he is guilty of fraud. When a judge is busily soliciting loans from counsel to
13 one party, and not telling the opposing counsel (let alone the public), he is concealing material information in
14 violation of his fiduciary obligations."
15 [*McNally v. United States*, 483 U.S. 350 (1987)]

16 YOUR ANSWER (circle one): Admit/Deny

- 17 27. Admit that even though "citizens" are required to know the law, the requirement to know the law does waive or otherwise
18 satisfy the requirement for "reasonable notice" in the case of any contract or arrangement with the government that might
19 adversely affect a Constitutionally protected right.

20 "Every citizen of the United States is supposed to know the law. . ."
21 [*Floyd Acceptances*, 7 Wall (74 U.S. 169) 666 (1869)]

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

26 YOUR ANSWER (circle one): Admit/Deny

- 27 28. Admit that in the case of Social Security, the payment of benefits is not a contractual obligation to the government, and
28 that therefore, there are no benefits or rights to benefits accruing by virtue of participating in the program and no
29 "consideration" in the sense of a true contract:

30 "... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at
31 any time."
32 [*United States Railroad Retirement Board v. Fritz*, 449 U.S. 166 (1980)]

33 "We must conclude that a person covered by the Act has not such a right in benefit payments... This is not to
34 say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional
35 restraint."
36 [*Flemming v. Nestor*, 363 U.S. 603 (1960)]

37 YOUR ANSWER (circle one): Admit/Deny

⁸² *Georgia Dep't of Human Resources v. Sistrunk*, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. *Madlener v. Finley* (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

⁸³ *Chicago Park Dist. v. Kenroy, Inc.*, 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

⁸⁴ *United States v. Holzer* (CA7 Ill) 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by *United States v. Osser* (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in *United States v. Little* (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in *United States v. Boylan* (CA1 Mass) 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

⁸⁵ *Chicago ex rel. Cohen v. Keane*, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

⁸⁶ *Indiana State Ethics Comm'n v. Nelson* (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 29. Admit that a contract that does not convey mutual consideration to all parties is unenforceable and void against those
2 parties that received no consideration.

3 YOUR ANSWER (circle one): Admit/Deny

4 **Affirmation:**

5 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
6 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
7 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
8 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court
9 but not necessarily lower federal courts.

10 Name (print): _____

11 Signature: _____

12 Date: _____

13 Witness name (print): _____

14 Witness Signature: _____

15 Witness Date: _____

17 Government Burden of Proof, Form #05.025

Source: <https://sedm.org/Forms/05-MemLaw/BurdenOfProof.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that tax liabilities are considered “debts” pursuant to the Fair Debt Collection Practices Act.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2. Admit that pursuant to [15 U.S.C. §1692g\(b\)](#), a creditor who receives a dispute of a debt and which demands proof of the debt must provide verified original proof of the debt within 30 days.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3. Admit that pursuant to [15 U.S.C. §1692g\(b\)](#), a creditor who fails to provide verified proof of the debt when challenged after 30 days forfeits his right to further collection activity and repudiates the debt.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

4. Admit in all administrative proceedings, the burden of proof is upon the moving party.

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 556](#)
[§ 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.

[SOURCE: http://www4.law.cornell.edu/uscode/html/uscode05/usc_sec_05_00000556----000-.html]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

5. Admit that in tax collection actions of the government, the government is the moving party asserting the existence of a legal liability.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

6. Admit that as the moving party in tax collection actions, the government has the burden of proving liability.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

7. Admit that the burden of proof in tax collection actions may only be shifted from the government to the person who is the target of the collection if that person is a “taxpayer” as defined in [26 U.S.C. §7701\(a\)\(14\)](#) and [26 U.S.C. §1313](#).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

8. Admit that a person who claims to be a “nontaxpayer” under penalty of perjury and who refutes all evidence that he is a “taxpayer” under penalty of perjury may not be imputed as having the burden of proof pursuant to [26 U.S.C. §7491](#) to prove nonliability in any tax collection action.

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter E](#) > § 7491
[§ 7491. Burden of proof](#)

(a) Burden shifts where taxpayer produces credible evidence

(1) General rule

If, in any court proceeding, a taxpayer introduces credible evidence with respect to any factual issue relevant to ascertaining the liability of the taxpayer for any tax imposed by subtitle A or B, the Secretary shall have the burden of proof with respect to such issue.

(2) Limitations

Paragraph (1) shall apply with respect to an issue only if -

(A) the taxpayer has complied with the requirements under this title to substantiate any item;

(B) the taxpayer has maintained all records required under this title and has cooperated with reasonable requests by the Secretary for witnesses, information, documents, meetings, and interviews; and

(C) in the case of a partnership, corporation, or trust, the taxpayer is described in section [7430\(c\)\(4\)\(A\)\(ii\)](#). Subparagraph (C) shall not apply to any qualified revocable trust (as defined in section [645\(b\)\(1\)](#)) with respect to liability for tax for any taxable year ending after the date of the decedent's death and before the applicable date (as defined in section [645\(b\)\(2\)](#)).

(3) Coordination

Paragraph (1) shall not apply to any issue if any other provision of this title provides for a specific burden of proof with respect to such issue.

(b) Use of statistical information on unrelated taxpayers

In the case of an individual taxpayer, the Secretary shall have the burden of proof in any court proceeding with respect to any item of income which was reconstructed by the Secretary solely through the use of statistical information on unrelated taxpayers.

(c) Penalties

Notwithstanding any other provision of this title, the Secretary shall have the burden of production in any court

proceeding with respect to the liability of any individual for any penalty, addition to tax, or additional amount imposed by this title.

[SOURCE: http://www4.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00007491----000-.html]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

9. Admit that no provision of the Internal Revenue Code may be cited against or create a legal duty for anyone who is a “nontaxpayer”.

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

“Revenue Laws relate to taxpayers and not to non-taxpayers. 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)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

10. Admit that presumption is neither evidence nor may it lawfully be used as a substitute for evidence without violating due process of law.

A presumption is not evidence. A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.
[Black’s Law Dictionary, Sixth Edition, p. 1185]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

11. Admit that conclusive presumptions which prejudice or injure constitutionally protected rights are a violation of due process of law.

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

***This court has 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.** For example, 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.*

'It is apparent,' this court said in the Bailey Case ([219 U.S. 239](#), 31 S. Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'

If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise of a rule of substantive law.
[Heiner v. Donnan, 285 U.S. 312 (1932)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that one of the main purposes of due process of law is to remove all presumptions which might prejudice rights from the consideration of the factfinder(s).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that “prima facie law”, such as the Internal Revenue Code, is “presumed to be law” for the United States exclusively applicable to the District of Columbia pursuant to [28 U.S.C. §1366](#).

“Prima facie evidence. Evidence good and sufficient on its face. Such evidence as, in the judgment of the law, is sufficient to establish a given fact, or the group or chain of facts constituting the party’s claim or defense, and which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted, is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by other evidence. State v. Haremza, 213 Kan. 201, 515 P.2d 1217, 1222.

That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all the other probative evidence presented. Godesky v. Provo City Corp., Utah, 690 P.2d 541, 547. Evidence which, standing alone and unexplained, would maintain the proposition and warrant the conclusion to support which it is introduced. An inference or presumption of law, affirmative or negative of a fact, in the absence of proof, or until proof can be obtained or produced to overcome the inference. See also Presumptive evidence.”

[Black’s Law Dictionary, Sixth Edition, p. 1190]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that once “prima facie law” is challenged, the moving party asserting the authority of that specific law has a duty to prove that the provisions he is citing as authority are positive law, by providing evidence of enactment into positive law from the Statutes at Large.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that in the absence of non-prima facie evidence that a statute cited as authority is “positive law” (see [1 U.S.C. §204\(a\)](#)) or that Congress has expressly extended authority of said law to the states ([4 U.S.C. §72](#)), then any said statute may not be cited against a person domiciled in a state of the Union whose rights are protected by the Constitution because this would be an abuse of presumption to prejudice constitutionally guaranteed rights.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that a violation of due process of law produces a void judgment of no force and effect.

"A judgment rendered in violation of due process is void in the rendering State and is not entitled to full faith and credit elsewhere. Pennoyer v. Neff, 95 U.S. 714, 732-733 (1878)."
[World-Wide Volkswagen Corp. v. Woodson, [444 U.S. 286](#) (1980)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that all doubt must be resolved in favor of the person against whom a tax is laid:

*"Keeping in mind the well-settled rule that **the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.**"*
[Spreckels Sugar Refining Co. v. McClain, [192 U.S. 297](#) (1904)]

*"In view of other settled rules of statutory construction, which teach that a law is presumed, in the absence of clear expression to the contrary, to operate prospectively; that, **if doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the taxpayer...**"*
[Hassett v. Welch., [303 US 303](#), pp. 314 - 315, 82 L.Ed. 858. (1938)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that evidence used in determining liability or a legal duty in any tax collection proceeding must follow the Federal Rules of Evidence.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that evidence which is not authenticated with a perjury statement or a testimonial oath is not admissible in any administrative proceeding for use as evidence of liability, pursuant to [26 U.S.C. §6065](#).

[TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART IV > § 6065](#)
[§6065. Verification of returns](#)

*Except as otherwise provided by the Secretary, **any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury.***

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that information returns submitted to the IRS pursuant to [26 U.S.C. §6041](#) must be signed by the submitter under penalty of perjury in order to be used as evidence of the receipt of taxable earnings.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that with the exception of IRS forms W-2G and W-3G, none of the information returns require a signature under penalty of perjury. This includes IRS forms 1098, 1099, 1042-S, K-1.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 22. Admit that because of the foregoing, all information returns except the W-2G and W-3G are hearsay evidence that is
2 not admissible under the Federal Rules of Evidence and which essentially amount to “hearsay evidence” excludible
3 under the [Hearsay Rule, Federal Rule of Evidence 802](#).
4

5 YOUR ANSWER: ____Admit ____Deny
6

7 CLARIFICATION:_____

8 23. Admit that the IRS has not authority to create a Substitute For Return or Automated Substitute For Return for IRS
9 forms 1040, 1040EZ , 1040A, 1040NR, 1040NR-EZ, etc.
10

11 YOUR ANSWER: ____Admit ____Deny
12

13 CLARIFICATION:_____

14
15 **Acknowledgment:**

16 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
17 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
18 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
19 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
20 necessarily lower federal courts.

21 Name (print):_____

22 Signature:_____

23 Date:_____

24 Witness name (print):_____

25 Witness Signature:_____

26 Witness Date:_____

18 How the Government Defrauds you Out of Legitimate Exclusions for the Market Value of Your Labor, Form #05.026

Source: <https://sedm.org/Forms/05-MemLaw/DefraudLabor.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

<p><i>Reasonable Belief About Income Tax Liability</i>, Form #05.007 http://sedm.org/Forms/FormIndex.htm</p>
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Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that “compensation for services” is not included in “gross income” if it is excluded elsewhere in Subtitle A of the Internal Revenue Code:

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter B](#) > [PART I](#) > § 61
[§ 61. Gross income defined](#)

(a) General definition

Except as otherwise provided in this subtitle [such as I.R.C. Section 83], gross income means all income from whatever source derived, including (but not limited to) the following items:

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2. Admit that the compensation for the housing of a minister of the gospel is not included in “gross income” notwithstanding [26 U.S.C. §61](#), pursuant to [26 U.S.C. §107](#):

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter B](#) > [PART III](#) > § 107
[§ 107. Rental value of parsonages](#)

In the case of a minister of the gospel, gross income does not include—

(1) the rental value of a home furnished to him as part of his compensation; or

(2) the rental allowance paid to him as part of his compensation, to the extent used by him to rent or provide a home and to the extent such allowance does not exceed the fair rental value of the home, including furnishings and appurtenances such as a garage, plus the cost of utilities.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3. Admit that line 7 of the IRS Form 1040 represents the taxpayer’s “gross income” pursuant to I.R.C. Section 61.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

4. Admit that line 7 of the IRS Form 1040 does not have method for excluding the value of property given in exchange for compensation for services.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that “compensation for services” are included in the definition of “gross income” found in [26 U.S.C. §61\(a\)\(1\)](#):

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter B](#) > [PART I](#) > § 61
[§ 61. Gross income defined](#)

(a) General definition

Except as otherwise provided in this subtitle [such as I.R.C. Section 83], gross income means all income from whatever source derived, including (but not limited to) the following items:

(1) Compensation for services, including fees, commissions, fringe benefits, and similar items;

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that the term “personal services” is defined as follows:

[26 C.F.R. Sec. 1.469-9 Rules for certain rental real estate activities.](#)

(b)(4) **PERSONAL SERVICES.**

Personal services means any work performed by an individual in connection with a [trade or business](#). However, personal services do not include any work performed by an individual in the individual's capacity as an investor as described in section 1.469-5T(f)(2)(ii).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that earnings from “personal services” are not includible in “gross income” unless these services are connected with a “trade or business”, pursuant to [26 U.S.C. §864\(b\)\(1\)](#).

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

(b) Trade or business within the United States

For purposes of this part, part II, and chapter 3, the term “[trade or business](#) within the [United States](#)” includes the performance of personal services within the United States at any time within the taxable year, **but does not include**—

(1) Performance of **personal services** for foreign employer

The performance of personal services—

(A) **for a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in [trade or business](#) within the [United States](#), or**

(B) for an office or place of business maintained in a foreign country or in a possession of the United States by an individual who is a citizen or resident of the United States or by a domestic partnership or a domestic corporation, by a nonresident alien individual temporarily present in the [United States](#) for a period or periods not exceeding a total of 90 days during the taxable year and whose compensation for such services does not exceed in the aggregate \$3,000.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that all labor is property:

"Among these unalienable rights, as proclaimed in that great document [the Declaration of Independence] is the right of men to pursue their happiness, by which is meant, the right any lawful business or vocation, in any manner not inconsistent with the equal rights of others, which may increase their prosperity or develop their faculties, so as to give them their highest enjoyment...It has been well said that, THE PROPERTY WHICH EVERY MAN HAS IN HIS OWN LABOR, AS IT IS THE ORIGINAL FOUNDATION OF ALL OTHER PROPERTY SO IT IS THE MOST SACRED AND INVIOABLE... to hinder his employing this strength and dexterity in what manner he thinks proper without injury to his neighbor, is a plain violation of this most sacred property."
[Butchers' Union Co. v. Crescent City Co., [111 U.S. 746](#) (1884), Concurring opinion of Justice Field]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that ownership of property constitutes exclusive rights and control of the property:

"Property. That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government. *Fulton Light, Heat & Power Co. v. State*, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with it. That dominion or indefinite right of particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.

The word is also commonly used to denote everything which is the subject of ownership; corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal; everything that has an exchangeable value or which goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong. *Labberton v. General Cas. Co. of America*, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.

[...]

Property within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing, as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway Commission*, 230 Or. 439, 370 P.2d. 694, 697."
[Black's Law Dictionary, Sixth Edition, p. 1216]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that taking any amount of a person's labor without their consent does not constitute "protection".

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that taking any amount of a person's labor without their consent, or any of the property exchanged in procuring it, constitutes involuntary servitude in violation of the [Thirteenth Amendment](#) to the United States Constitution.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 12. Admit that there is no contract possessed by the U.S. Government which conveys any ownership or equitable interest
2 against a citizen's labor.

3
4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

7
8 If the answer to the above is Deny, then admit that said contract has not been signed by all parties to the contract.

9 13. Admit that only Congress has the authority to create a contract which binds the United States.

10
11 YOUR ANSWER: ____Admit ____Deny

12
13 CLARIFICATION:_____

14 14. Admit that a contract that does not bind the United States also cannot bind the citizen.

15
16 YOUR ANSWER: ____Admit ____Deny

17
18 CLARIFICATION:_____

19 15. Admit that a contract is voidable if it has not been knowingly, willfully consented to by all parties.

20
21 YOUR ANSWER: ____Admit ____Deny

22
23 CLARIFICATION:_____

24 16. Admit that one cannot willingly or knowingly consent to a contract without at the same time being unaware that said
25 contract exists.

26
27 YOUR ANSWER: ____Admit ____Deny

28
29 CLARIFICATION:_____

30 17. Admit that a contract held by a party through deception and trickery constitutes fraud.

31
32 YOUR ANSWER: ____Admit ____Deny

33
34 CLARIFICATION:_____

35 18. Admit that fraud vitiates all contracts.

36
37 YOUR ANSWER: ____Admit ____Deny

38
39 CLARIFICATION:_____

40 19. Admit that the United States does not have any ownership rights or standing with respect to a citizens labor.

41 *"Every man has a natural right to the fruits of his own labor, is generally admitted; and **no other person can***
42 ***rightfully deprive him of those fruits, and appropriate them against his will...**"*
43 *[The Antelope, **23 U.S. 66**; 10 Wheat 66; 6 L.Ed. 268 (1825)]*

44
45 YOUR ANSWER: ____Admit ____Deny

46
47 CLARIFICATION:_____

48 20. Admit that Subtitle A of the Internal Revenue Code is a tax upon "profit" and not "all earnings":

1 *"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909*
2 *(Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.--), the broad contention*
3 *submitted on behalf of the government that all receipts—everything that comes in—are income within the proper*
4 *definition of the term 'gross income,' and that the entire proceeds of a conversion of capital assets, in whatever*
5 *form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term*
6 *"income" has no broader meaning in the 1913 act than in that of 1909 (see Stratton's Independence v. Howbert,*
7 *231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136), and for the present purpose we assume there is no difference in its*
8 *meaning as used in the two acts."*
9 *[Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]*

10
11 YOUR ANSWER: ____Admit ____Deny

12
13 CLARIFICATION:_____

14 21. Admit that "profit" is defined as earnings minus expenses:

15
16 YOUR ANSWER: ____Admit ____Deny

17
18 CLARIFICATION:_____

19 22. Admit that "taxable income" is defined as "gross income" minus "deductions":

20 [TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter B](#) > [PART I](#) > § 63
21 [§ 63. Taxable income defined](#)

22 *(a) In general*

23 *Except as provided in subsection (b), for purposes of this subtitle, the term "taxable income" means gross income*
24 *minus the deductions allowed by this chapter (other than the standard deduction).*

25
26 YOUR ANSWER: ____Admit ____Deny

27
28 CLARIFICATION:_____

29
30 **Affirmation:**

31 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
32 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
33 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
34 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court
35 but not necessarily lower federal courts.

36 Name (print):_____

37 Signature:_____

38 Date:_____

39 Witness name (print):_____

40 Witness Signature:_____

41 Witness Date:_____

19 Government Instituted Slavery Using Franchises, Form #05.030

Source: <https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that the basis for all franchises is an implied or express contract of some kind.

As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon valuable considerations, for purposes of individual advantage as well as public benefit,⁸⁷ and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris.⁸⁸
[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that among the basis for a valid enforceable contract include the following and possibly others:

1. Both parties to the contract must be past the age of consent and are not minors.
2. An offer.
3. Mutual consideration or “benefit” to both parties.
4. Informed voluntary mutual consent or assent absent any duress.
5. Enumeration and “fair notice” of all rights established under the terms of the contract.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that consent to a franchise agreement may be explicit, meaning in writing, or implicit, which means based consent based on one’s conduct.

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
[Section 1589](#)

⁸⁷ Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

⁸⁸ Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

1589. A voluntary acceptance of the benefit of a [government benefit] transaction is equivalent to a consent to all the obligations [and legal liabilities] arising from it, so far as the facts are known, or ought to be known, to the person accepting.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that a “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as follows:

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

"The term 'trade or business' includes the performance of the functions of a [public office](#)."

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that the person who provided this form to the recipient has admitted that he has never provided explicit, written consent to participate in the “trade or business” franchise and never made application for a license to participate in said franchise.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that because the submitter of this form never provided explicit, written consent to participate in the “trade or business” franchise, the only way the franchise agreement codified in [Internal Revenue Code, Subtitle A](#) can be enforced against him is if he implicitly consented to participate in said franchise through his conduct.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that implied consent is defined in Black’s Law Dictionary as follows:

“Implied consent. That manifested by signs, actions, or facts, or by inaction or silence, which raise a presumption that the consent has been given. For example, when a corporation does business in a state it impliedly consents to be subject to the jurisdiction of that state's courts in the event of tortious conduct, even though it is not incorporated in that state. Most every state has a statute implying the consent of one who drives upon its highways to submit to some type of scientific test or tests measuring the alcoholic content of the driver's blood. In addition to implying consent, these statutes usually provide that if the result of the test shows that the alcohol content exceeds a specified percentage, then a rebuttable presumption of intoxication arises.”
[Black’s Law Dictionary, Fifth Edition, pp. 276-277]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that the government, as the moving party asserting a liability under the [Internal Revenue Code, Subtitle A](#) franchise agreement, has the burden of proving that the submitter provided consent to the terms of said agreement in some form, and that he received notice of all rights surrendered under the terms of said franchise agreement.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that a “trade or business” is a franchise to which those who participate acquire the following “privileges” and to which those who do NOT participate may not lawfully avail themselves:

1. Ability to take deductions from their tax liability pursuant to [26 U.S.C. §162](#).
2. Ability to take earned income credits pursuant to [26 U.S.C. §32](#).
3. Ability to apply a reduced, graduated rate of tax found in [26 U.S.C. §1](#).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

10. Admit that a “nonresident alien” not engaged in the “trade or business” franchise and who is defined in 26 C.F.R. §1.871-1(b)(1)(i) earns no “gross income” and therefore does not need any of the above privileges” that might reduce a liability because he doesn’t have a liability.

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)

[nonresident alien individuals](#)

[§ 1.872-2 Exclusions from gross income of nonresident alien individuals.](#)

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

11. Admit that the legal person described in the previous question is a “nontaxpayer”, which we define as any person other than the “taxpayer” defined in [26 U.S.C. §7701\(a\)\(14\)](#) and who is not subject to any provision of the Internal Revenue Code, Subtitle A.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

12. Admit that the tax imposed in [26 U.S.C. §1](#) is a tax upon earnings connected with the “trade or business” franchise and not upon ALL earnings.

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART II > Subpart A > § 871](#)
[§ 871. Tax on nonresident alien individuals](#)

(b) Income connected with United States business—graduated rate of tax

(1) Imposition of tax

*A nonresident alien individual **engaged in trade or business within the United States during the taxable year shall be taxable as provided in section 1 or 55 on his taxable income which is effectively connected with the conduct of a trade or business within the United States.***

“We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.--), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term ‘gross income,’ and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term “income” has no broader meaning in the 1913 act than in that of 1909 (see Stratton’s

1 *Independence v. Howbert*, 231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136), and for the present purpose we assume
2 there is no difference in its meaning as used in the two acts.”
3 [*Southern Pacific Co., v. Lowe*, [247 U.S. 330](#), 335, 38 S.Ct. 540 (1918)]

4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

- 7 13. Admit that everything that goes on IRS Form 1040 is “trade or business” earnings because everything on the form is
8 subject to the deductions found in [26 U.S.C. §162](#), and only those engaged in a “trade or business” can take such
9 deductions.

10
11 YOUR ANSWER: ____Admit ____Deny

12
13 CLARIFICATION:_____

- 14 14. Admit that a tax upon a franchise or privilege is an excise tax.

15 “Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon
16 licenses to pursue certain occupations and upon corporate privileges..the requirement to pay such taxes
17 involves the exercise of [220 U.S. 107, 152] privileges, and the element of absolute and unavoidable demand
18 is lacking..

19 ...It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the
20 right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the
21 measure of taxation is found in the income produced in part from property which of itself considered is
22 nontaxable...

23 *Conceding the power of Congress to tax the business activities of private corporations.. the tax must be measured*
24 *by some standard...”*
25 [*Flint v. Stone Tracy Co.*, [220 U.S. 107 \(1911\)](#)]

26
27 YOUR ANSWER: ____Admit ____Deny

28
29 CLARIFICATION:_____

- 30 15. Admit that information returns, such as IRS Forms W-2, 1042-S, 1098, and 1099 all connect the recipient with
31 earnings that are associated with the exercise of the “trade or business” franchise.

32 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)
33 [§ 6041. Information at source](#)

34 (a) Payments of \$600 or more

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

45
46 YOUR ANSWER: ____Admit ____Deny

47
48 CLARIFICATION:_____

- 49 16. Admit that persons subject to the “trade or business” franchise agreement codified in [Internal Revenue Code, Subtitle](#)
50 [A](#) are defined in [26 U.S.C. §7701\(a\)\(14\)](#) as “taxpayers”.

1 [26 U.S.C. Sec. 7701\(a\)14](#):

2 Taxpayer

3 The term "taxpayer" means any person subject to any internal revenue tax.

4
5 YOUR ANSWER: ____Admit ____Deny

6
7 CLARIFICATION:_____

- 8 17. Admit that the "trade or business" franchise agreement codified in [Internal Revenue Code, Subtitle A](#) may not be
9 enforced against "nontaxpayers", which are persons who never consented to the franchise agreement.

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

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

20
21 YOUR ANSWER: ____Admit ____Deny

22
23 CLARIFICATION:_____

- 24 18. Admit that it constitutes involuntary servitude, peonage, and slavery in violation of the Thirteenth Amendment and [42](#)
25 [U.S.C. §1994](#) to enforce any provision of the "trade or business" franchise agreement against anyone who is not party
26 to it, such as a "nontaxpayer".

27 "Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the
28 Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary
29 servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections
30 denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This**
31 **legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the**
32 **states and wherever the sovereignty of the United States extends.** We entertain no doubt of the validity of this
33 legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether
34 there be municipal ordinance or state law sanctioning such holding. **It operates directly on every citizen of the**
35 **Republic, wherever his residence may be.**"
36 [Clyatt v. U.S., 197 U.S. 207 (1905)]

37 "That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude,
38 except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of
39 bondage; the ownership of mankind as a chattel, **or at least the control of the labor and services of one man for**
40 **the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services**
41 **[in their entirety].** This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended
42 primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican
43 peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of
44 the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or
45 name."
46 [Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

47
48 YOUR ANSWER: ____Admit ____Deny

49
50 CLARIFICATION:_____

- 51 19. Admit that those who participate in government franchises become "residents" with the jurisdiction of the government
52 granting the franchise, even if they do not maintain a domicile within said territorial jurisdiction:

53 A domestic corporation is one organized or created in the United States, including only the States (and during
54 the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the

law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. **A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.**
[T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), P. 4967-4975]
[**IMPORTANT NOTE!**: Whether a "person" is a "resident" or "nonresident" has NOTHING to do with the nationality or residence, but with whether it is engaged in a "trade or business" franchise]
[26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons; older version
SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that it is unlawful to compel a person who is not subject to a franchise agreement to use a legislative or “franchise court” such as tax court.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit Tax Court is an Article I Legislative “Franchise Court”

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

22. Admit that Tax Court has NO JURISDICTION over persons who are not franchisees called “taxpayers”:

United States Tax Court
RULE 13. JURISDICTION

(a) ...the jurisdiction of the Court depends

(1) in a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a notice of deficiency in income

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

23. Admit that NO FEDERAL COURT has the legislatively delegated authority to declare a person who is a “nontaxpayer” as a “taxpayer”:

[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.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

24. Admit that NO FEDERAL COURT can lawfully do indirectly that which it cannot do directly.

"I turn now to the arguments by which the constitutionality of the act of Congress has been attempted to be supported. It is said that, though Congress cannot directly abrogate contracts, or impair their obligation, it may indirectly, by the exercise of other powers granted to it. This I have conceded, but I deny that an acknowledged power can be exerted solely for the purpose of effecting indirectly an unconstitutional end which the legislature cannot directly attempt to reach. If the purpose were declared in the act, I think no court would hesitate to pronounce the act void. In Hoke v. Harderson, to which I have referred, Chief Justice Ruffin, when considering at length an argument that a legislature could purposely do indirectly what it could not do directly, used this strong language: 'The argument is unsound in this, that it supposes (what cannot be admitted as a supposition) the legislature will, designedly and wilfully, violate the Constitution, in utter disregard of their oaths and duty. To do indirectly in the abused exercise of an acknowledged power, not given for, but perverted for that purpose, that which is expressly forbidden to be done directly, is a gross and wicked infraction of the Constitution.'"

[Sinking Fund Cases, 99 U.S. 700 (1878)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

25. Admit that it is an unconstitutional violation of due process of law to "presume" that a "nontaxpayer" is a "taxpayer":

25.1. The foundation of the American system of jurisprudence is innocence until proven guilty, which means that everyone is a "nontaxpayer" until proven with evidence and not presumption, that they are a "taxpayer".

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

[Sinking Fund Cases, 99 U.S. 700 (1878)]

"Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid."

[Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)]

25.2. All presumptions which prejudice constitutionally guaranteed rights are unconstitutional violations of due process.

(1) [8:4993] **Conclusive presumptions affecting protected interests:**

A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]

[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]

"It is apparent,' this court said in the Bailey Case ([219 U.S. 239](#) , 31 S.Ct. 145, 151) 'that **a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.**'"

[Heiner v. Donnan, [285 U.S. 312](#) (1932)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

26. Admit that the Anti-Injunction Act codified in [26 U.S.C. §7421](#) only applies to franchisees called "taxpayers", and may not be invoked against a "nontaxpayer", and that this therefore implies that it is a part of the franchise agreement codified in Internal Revenue Code, Subtitle A:

In sum, the Anti-Injunction Act's purpose and the circumstances of its enactment indicate that Congress did not intend the Act to apply to actions brought by aggrieved parties for whom it has not provided an alternative remedy [such as NONTAXPAYERS]. [17](#) In this [465 U.S. 367, 379] case, if the plaintiff South Carolina issues bearer bonds, its bondholders will, by virtue of 103(j)(1), be liable for the tax on the interest earned on those bonds. South Carolina will [465 U.S. 367, 380] incur no tax liability. Under these circumstances, the State will be unable to utilize any statutory procedure to contest the constitutionality of 103(j)(1). Accordingly, the Act cannot bar this action.

[[South Carolina v. Regan, 465 U.S. 367 \(1984\)](#)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

27. Admit that the only statutory remedy provided for "nontaxpayers" within the Internal Revenue Code is that found in [26 U.S.C. §7426](#).

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

(a) Actions permitted

(1) Wrongful levy

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

28. Admit that the Anti-Injunction Act may not be lawfully imposed by federal courts against "nontaxpayers" to dismiss attempts to prevent illegal collection actions instituted by the IRS that are not addressed within [26 U.S.C. §7426](#).

In holding that the Act does not bar suits by nontaxpayers with no other remedies, the Court today has created a "breach in the general scheme of taxation [that] gives an opening for the disorganization of the whole plan [.]" [Allen v. Regents, 304 U.S. 439, 454, 58 S.Ct. 980, 987, 82 L.Ed. 1448 \(Reed, J., concurring in the result\).](#) **Non-taxpaying associations of taxpayers, and most other nontaxpayers, will now be allowed to sidestep Congress' policy against judicial resolution of abstract tax controversies. They can now challenge both Congress' tax statutes and the Internal Revenue Service's regulations, revenue rulings, and private letter decisions. In doing so, they can impede *395 the process of collecting federal revenues and require Treasury to focus its energies on questions deemed important not by it or Congress but by a host of private plaintiffs.** The Court's holding travels "a long way down the road to the emasculation of the Anti-Injunction Act, and down the companion pathway that leads to the blunting of the strict requirements of Williams Packing" [Commissioner v. Shapiro, 424 U.S. 614, 635, 96 S.Ct. 1062, 1074, 47 L.Ed.2d. 278 \(1976\)](#) (BLACKMUN, J., dissenting). I simply cannot join such a fundamental undermining of the congressional purpose.
[[South Carolina v. Regan, 465 U.S. 367 \(1984\)](#)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

29. Admit that in the case of a nonresident alien not engaged in the “trade or business” franchise and who is described in 26 C.F.R. §1.871-1(b)(1)(i) and who receives a payment from the U.S. government not connected with a “trade or business” and as described in [26 U.S.C. §871\(a\)](#), the only “taxpayer” who is party to the transaction is the withholding agent described as being liable in [26 U.S.C. §1461](#) and not the “nonresident alien” receiving the payment.

[TITLE 26 > Subtitle A > CHAPTER 3 > Subchapter B > § 1461](#)
[§ 1461. Liability for withheld tax](#)

Every person required to deduct and withhold any tax under this chapter is hereby made liable for such tax and is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this chapter.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

30. Admit that the “withholding agent” described in [26 U.S.C. §1461](#) in the previous question can only be a “franchisee”, “public officer”, government employee, agent, or fiduciary who assumed that role voluntarily by exercising his right to contract because the ability to impose duties or regulate “private conduct” is “repugnant to the constitution” and a violation of the Thirteenth Amendment prohibition against involuntary servitude:

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

31. Admit that the terms “special law” are defined as follows:

“special law. *One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally.* A private law. A law is “special” when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A “special law” relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. *Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass’n, Utah, 564 P.2d. 751, 754. A special law applies only to an individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. Board of County Com’rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill; Private law. Compare General law; Public law.”*
[Black’s Law Dictionary, Sixth Edition, pp. 1397-1398]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

32. Admit that all franchise agreements constitute “special law”, and that the method of “selection” or separation from “all persons” is the requirement to manifest consent to the franchise agreement in some form.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 33. Admit that [Internal Revenue Code, Subtitle A](#) income tax is “private law” and “special law” that only applies to those
2 who individually consent to participate in the “trade or business” franchise:

3 *“The Internal Revenue Code is not positive law, it is special law. It applies to specific persons in the United*
4 *States who choose to make themselves subject to the requirements of the special laws in the Internal Revenue*
5 *Code by entering into an employment agreement within the U.S. government.”*
6 *[Cynthia Mills, IRS Disclosure Officer, Exhibit #09.023*
7 *SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]*
8

9 YOUR ANSWER: ____Admit ____Deny

10 CLARIFICATION: _____
11

12 **Affirmation:**

13 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
14 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
15 answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal
16 Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court but not
17 necessarily lower federal courts.

18 Name (print): _____

19 Signature: _____

20 Date: _____

21 Witness name (print): _____

22 Witness Signature: _____

23 Witness Date: _____

20 State Income Taxes, Form #05.031

Source: <https://sedm.org/Forms/05-MemLaw/StateIncomeTax.pdf>

"For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God."
[1 Peter 2:15-17, Bible, NKJV]

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that each state of the Union legislates for TWO mutually exclusive jurisdictions:
 - 1.1. Territory of the state subject to the exclusive jurisdiction of the state. These areas are referred to as the "Constitutional State" within this document.
 - 1.2. Federal areas and possessions within the exterior limits of the state. These areas are referred to as the "Statutory State" within this document.

YOUR ANSWER (circle one): Admit/Deny

2. Admit that neither the state nor the federal constitutions authorize the existence of the Statutory State, and that all powers not expressly granted to the state and federal governments by their respective constitutions are reserved to the People of the state.

YOUR ANSWER (circle one): Admit/Deny

3. Admit that it is a conflict of interest for officers of the Constitutional State to also serve the Statutory State.

CALIFORNIA CONSTITUTION
ARTICLE 7 PUBLIC OFFICERS AND EMPLOYEES

SEC. 7. A person holding a lucrative office under the United States or other power may not hold a civil office of profit. A local officer or postmaster whose compensation does not exceed 500 dollars per year or an officer in the militia or a member of a reserve component of the armed forces of the United States except where on active federal duty for more than 30 days in any year is not a holder of a lucrative office, nor is the holding of a civil office of profit affected by this military service.

YOUR ANSWER (circle one): Admit/Deny

4. Admit that federal areas within the "Statutory State" are described in [Article 1](#), Section 8, Clause 17 of the United States Constitution.

United States Constitution
Article 1, Section 8, Clause 17

The Congress shall have Power [. . .]

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the

State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards and other needful Buildings;--And

[SOURCE: <http://caselaw.lp.findlaw.com/data/constitution/article01/>]

YOUR ANSWER (circle one): Admit/Deny

5. Admit that federal areas within the “Statutory State” are not protected by the Bill of Rights, which are the first Ten Amendments to the United States Constitution.

“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct.”
[Downes v. Bidwell, 182 U.S. 244, at 278-279 (1901)]

YOUR ANSWER (circle one): Admit/Deny

6. Admit that a “resident” for the purposes of filing a “resident” state income tax return is an alien with a domicile on federal territory.

[26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

(b) Definition of **resident alien** and nonresident alien

(1) In general

For purposes of this title (other than subtitle B) -

(A) **Resident alien**

An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):

(i) Lawfully admitted for permanent residence

Such individual is a lawful permanent resident of the United States at any time during such calendar year.

(ii) Substantial presence test

Such individual meets the substantial presence test of paragraph (3).

(iii) First year election

Such individual makes the election provided in paragraph (4).

“Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their [intention of] dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizenship. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children.”
[*The Law of Nations*, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis added.]

YOUR ANSWER (circle one): Admit/Deny

7. Admit that the United States Constitution forbids the President of the United States to “join or divide” any state of the Union.

United States Constitution
Article 4, Section 3, Clause 1

New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of States, without the Consent of the Legislatures of the States concerned as well as of the Congress.

YOUR ANSWER (circle one): Admit/Deny

8. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to join or divide “States”:

[TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter B > § 7621](#)
[§7621. Internal revenue districts](#)

(a) Establishment and alteration

The President shall establish convenient internal revenue districts for the purpose of administering the internal revenue laws. The President may from time to time alter such districts.

(b) Boundaries

For the purpose mentioned in subsection (a), the President may subdivide any State, or the District of Columbia, or may unite into one district two or more States.

YOUR ANSWER (circle one): Admit/Deny

9. Admit that the “State” referred to in [26 U.S.C. §7621](#) above is a federal “State” defined in 4 U.S.C. §110(d), which is a territory or possession of the United States and includes no part of any state of the Union:

[TITLE 4 > CHAPTER 4 > § 110](#)
[§ 110. Same; definitions](#)

As used in sections 105–109 of this title—

(d) The term “State” includes any Territory or possession of the United States.

YOUR ANSWER (circle one): Admit/Deny

10. Admit that the states of the Union are not “territories” of the United States:

Corpus Juris Secundum Legal Encyclopedia
Territories
"§1. Definitions, Nature, and Distinctions

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

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

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

"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003), Emphasis added]

YOUR ANSWER (circle one): Admit/Deny

11. Admit that in California, for example, the Statutory State is defined in the [California Revenue and Taxation Code, §17018](#) as follows:

17018. "State" includes the District of Columbia, and the possessions of the United States.

[SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>]

YOUR ANSWER (circle one): Admit/Deny

12. Admit that federal areas within the "Statutory State" are privileged areas where all "rights" are legislatively derived, and therefore become revocable "privileges" subject to the will of Congress.

YOUR ANSWER (circle one): Admit/Deny

13. Admit that the federal income tax liability under Internal Revenue Code, Subtitle A is a prerequisite to state income tax liability in every state of the Union that has personal income taxes.

YOUR ANSWER (circle one): Admit/Deny

14. Admit that all income taxes require a domicile within the territory of the taxing authority.

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

"This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if he breaks them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly all respects, his and their condition as to the duties and burdens of Government are undistinguishable."
[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

See also and rebut admissions at the end of the following if you disagree:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER (circle one): Admit/Deny

15. Admit that you can only have a legal domicile in one physical place at a time.

"Domicile. [. . .] A person may have more than one residence but only one domicile."
[Black's Law Dictionary, Sixth Edition, p. 485]

YOUR ANSWER (circle one): Admit/Deny

16. Admit that federal income taxes have as a prerequisite legal domicile on federal territory and NOT on land under exclusive Constitutional State jurisdiction.

YOUR ANSWER (circle one): Admit/Deny

17. Admit that human beings who are born in and domiciled within any state of the Union on land under exclusive Constitutional State jurisdiction and which is part of the Constitutional State but not Statutory State are “nationals” but not statutory “U.S. citizens” pursuant to [8 U.S.C. §1101](#)(a)(21).

See:

Why You are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER (circle one): Admit/Deny

18. Admit that what makes a human being a statutory “U.S. citizen” under [8 U.S.C. §1401](#) is a legal domicile on federal territory.

“The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is styled by Vattel [in his book The Law of Nations as] “domicile,” which he defines to be “a habitation fixed in any place, with an intention of always staying there.” Such a person, says this author, becomes a member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens, but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration. Vatt. Law Nat. pp. 92, 93. Grotius nowhere uses the word “domicile,” but he also distinguishes between those who stay in a foreign country by the necessity of their affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former he denominates “strangers,” and the latter, “subjects.” The rule is thus laid down by Sir Robert Phillimore:

*There is a class of persons which cannot be, strictly speaking, included in either of these denominations of naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their native country, and have taken up a permanent abode in another. These are domiciled inhabitants. They have not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de facto, though not de jure, citizens of the country of their [new chosen] domicile.
[Fong Yu Ting v. United States, 149 U.S. 698 (1893)]*

YOUR ANSWER (circle one): Admit/Deny

19. Admit that the only physical place where both federal and state legislative jurisdictions coincide in the same place is in federal areas within the exterior limits of each state, which we call the Statutory State.

YOUR ANSWER (circle one): Admit/Deny

20. Admit that the only place where state income taxes can lawfully be levied is in the “Statutory State”, which consists of federal territory within the exterior limits of the state.

*California Revenue and Taxation Code
Division 2: Other Taxes
Part 10: Personal Income Tax*

17018. “State” includes the District of Columbia, and the possessions of the United States.

YOUR ANSWER (circle one): Admit/Deny

21. Admit that state income taxes may not lawfully be assessed or collected in the “Constitutional State”, which is land under the exclusive legislative jurisdiction of the state that is not part of any federal area.

YOUR ANSWER (circle one): Admit/Deny

22. Admit that all governments are corporations.

“Corporations are also of all grades, and made for varied objects; all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property. It is

a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution."
[Proprietors of Charles River Bridge v. Proprietors of, 36 U.S. 420 (1837)]

United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
[PART VI - PARTICULAR PROCEEDINGS](#)
[CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
[SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)
[Sec. 3002](#), Definitions

(15) "**United States**" means -
(A) **a Federal corporation**;
(B) an agency, department, commission, board, or other entity of the United States; or
(C) an instrumentality of the United States.

YOUR ANSWER (circle one): Admit/Deny

23. Admit that the "State of _____ (fill in your state name)" is a "government corporation" controlled but not owned by the federal government.

[TITLE 5 > PART I > CHAPTER 1 > § 103](#)
[§ 103. Government corporation](#)

For the purpose of this title—

(1) "Government corporation" means a corporation owned or controlled by the Government of the United States; and

YOUR ANSWER (circle one): Admit/Deny

24. Admit that the "Republic of _____ (fill in your state name)" is not controlled or owned by the federal government, but is sovereign in respect to its own internal affairs.

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

"It is very true that a corporation can have no legal existence out of the boundaries of the sovereignty by which it is created. It exists only in contemplation of law, and by force of the law; and where the law ceases to operate, and is no longer obligatory, the corporation can have no existence. It must dwell in the place of its creation, and cannot migrate to another sovereignty."
[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]

YOUR ANSWER (circle one): Admit/Deny

25. Admit that the federal government has no legislative jurisdiction within the "Constitutional State".

"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider. See, however, Jones v. United States, 137 U.S. 202, 212, 11 S.Ct. 80; Nishimur Ekiu v. United States, 142 U.S. 651, 659, 12 S.Ct. 336; Fong Yue Ting v. United States, 149 U.S. 698, 705 et seq., 13 S.Ct. 1016; Burnet v. Brooks, 288 U.S. 378, 396, 53 S.Ct. 457, 86 A.L.R. 747."
[Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

YOUR ANSWER (circle one): Admit/Deny

26. Admit that all exercises by the national government of extraterritorial legislative jurisdiction outside of federal territory require “comity” in some form.

comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of deference and good will. Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of "comity" is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689, 695. See also Full faith and credit clause. [Black's Law Dictionary, Sixth Edition, p. 267]

YOUR ANSWER (circle one): Admit/Deny

27. Admit that states of the Union levy their personal income taxes based upon the Buck Act, 4 U.S.C. §§105-111.

YOUR ANSWER (circle one): Admit/Deny

28. Admit that Subtitle A of the Internal Revenue Code is a tax upon a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”, and that the “public office” is within the federal government and not the state government.

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

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

See also and rebut:

The “Trade or Business” Scam, Form #05.001

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

YOUR ANSWER (circle one): Admit/Deny

29. Admit that state income taxes are also based upon a “trade or business”, because they are a tax upon “public officers” serving within the Statutory State pursuant to the Public Salary Tax Act of 1939.

YOUR ANSWER (circle one): Admit/Deny

30. Admit that the United States Congress cannot authorize a “trade or business” within a “Constitutional State” in order to tax it.

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize a trade or business within a State in order to tax it.**”*

[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER (circle one): Admit/Deny

1 31. Admit that [4 U.S.C. §72](#) requires all “public offices” which are the subject of the income tax upon a “trade or business”
2 to exist ONLY in the District of Columbia and not elsewhere, except as expressly provided by an enactment of Congress.

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

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

7 YOUR ANSWER (circle one): Admit/Deny

8 32. Admit that the federal government never enacted any law that authorizes “public offices” within the “Constitutional
9 State” of any state of the Union and can lawfully legislatively create said offices ONLY within the “Statutory State”, a
10 territory or possession of the United States, or the District of Columbia.

11 YOUR ANSWER (circle one): Admit/Deny

12 33. Admit that the federal government, through “comity”, passed [4 U.S.C. §111](#), authorizing “Statutory States” but not
13 “Constitutional States” to levy an income tax upon federal “public officials” within federal areas that form the “Statutory
14 State”.

15 [TITLE 4 > CHAPTER 4 > § 111](#)
16 [§ 111. Same; taxation affecting Federal employees; income tax](#)

17 *(a) General Rule.— The United States consents to the taxation of pay or compensation for personal service as*
18 *an officer or employee of the United States, a territory or possession or political subdivision thereof, the*
19 *government of the District of Columbia, or an agency or instrumentality of one or more of the foregoing, by a*
20 *duly constituted taxing authority having jurisdiction, if the taxation does not discriminate against the officer or*
21 *employee because of the source of the pay or compensation.*

22 YOUR ANSWER (circle one): Admit/Deny

23 34. Admit that [4 U.S.C. §111](#) is a portion of the statutory implementation of the Public Salary Tax Act of 1939, which is a
24 tax upon “public salaries”.

25 YOUR ANSWER (circle one): Admit/Deny

26 35. Admit that [4 U.S.C. §111](#) does not authorize either a state or federal income tax upon “private salaries” or anything
27 OTHER than salaries of “public officials” engaged in a “trade or business”.

28 YOUR ANSWER (circle one): Admit/Deny

29 36. Admit that [4 U.S.C. §111](#) does not authorize either a state or federal income tax upon those domiciled within the
30 Constitutional State who do not hold “public office” in the federal government and who receive no payments from the
31 United States government pursuant to [26 U.S.C. §871](#).

32 YOUR ANSWER (circle one): Admit/Deny

33 37. Admit that the “individual” mentioned at the top of IRS Form 1040 is a “alien” or “resident alien”:

34 *26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.*

35 *(c) Definitions*

36 *(3) Individual.*

37 *(i) Alien individual.*

38 *The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.*
39 *1.1-1(c).*

(ii) *Nonresident alien individual.*

The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

YOUR ANSWER (circle one): Admit/Deny

38. Admit that it is unlawful for a “nonresident alien” to file an IRS Form 1040 unless he is married to a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#) and makes an election to be treated as a “resident alien” pursuant to [26 U.S.C. §6103](#)(g) or (h).

YOUR ANSWER (circle one): Admit/Deny

39. Admit that persons domiciled within the “Constitutional State” and without the “Statutory State” are “nonresident aliens” as defined above.

Rebut questions at the end of the following if you disagree:

Non-Resident Non-Person Position, Form #05.020

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

YOUR ANSWER (circle one): Admit/Deny

40. Admit that persons domiciled within the “Constitutional State” and without the “Statutory State” are an instrumentality of a “foreign state”, which is the Constitutional State if they are registered electors or jurists, because they participate in the administration of the state government in the exercise of their political rights to be a voter or jurist.

YOUR ANSWER (circle one): Admit/Deny

41. Admit that persons domiciled within the “Constitutional State” and without the “Statutory State” are protected by the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#)

YOUR ANSWER (circle one): Admit/Deny

42. Admit that persons domiciled within the “Constitutional State” may only lawfully surrender their sovereign immunity as “instrumentalities of a foreign state” by one of the following two means:

- a. Incorrectly declaring themselves to be statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#) and [28 U.S.C. §1603](#)(b)(3).
- b. Satisfying one or more of the exceptions found in [28 U.S.C. §1605](#)

YOUR ANSWER (circle one): Admit/Deny

43. Admit that states who wish to increase their income tax revenues unlawfully have a strong financial incentive to want to encourage domiciliaries of the Constitutional State to incorrectly declare or describe themselves to be statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#) in order to cause them to waive sovereign immunity and thereby misrepresent themselves as domiciliaries of the Statutory State subject to exclusive federal jurisdiction and income taxation.

YOUR ANSWER (circle one): Admit/Deny

44. Admit that the only lawful way for a nonresident person such as a person domiciled in the exclusive jurisdiction of a state of the Union, to become a “resident alien” as defined in [26 U.S.C. §7701](#)(b)(1)(A) is to make an “election” pursuant to [26 U.S.C. §6013](#)(g) to be treated as such by voluntarily using the WRONG from, the IRS 1040 form, to describe his, her, or its status as a “U.S. person” as defined in [26 U.S.C. §7701](#)(a)(30) or domiciliary of the federal zone.

1040A 11327A Each
U.S. Individual Income Tax Return

Annual income tax return filed by citizens and residents of the United States. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

W:CAR:MP:FP:F-I Tax Form or Instructions
[2003 IRS Published Products Catalog, p. F-15;
SOURCE: <http://fmguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf/>

YOUR ANSWER (circle one): Admit/Deny

45. Admit that IRS Form W-4 constitutes an agreement to call one's earnings taxable "wages", even if they in fact earn no taxable "wages" as legally defined in 26 U.S.C. §3401.

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

(a) In general.

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

(b) Form and duration of agreement

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

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

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

(b) Remuneration for services. (1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this section include any remuneration for services performed by an employee for an employer which, without regard to this section, does not constitute wages under section 3401(a). For example, remuneration for services performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to which a voluntary withholding agreement may be entered into under section 3402(p). See §31.3401(c)-1 and 31.3401(d)-1 for the definitions of "employee" and "employer".

YOUR ANSWER (circle one): Admit/Deny

46. Admit that the election of "nonresident aliens" to be treated as "resident aliens" as described in [26 U.S.C. §6013\(g\)\(1\)\(B\)](#) may only lawfully be made if the nonresident alien is married to a statutory United States citizen as defined in [8 U.S.C. §1401](#).

YOUR ANSWER (circle one): Admit/Deny

47. Admit that there is no statutory authority within the Internal Revenue Code or the implementing Treasury Regulations for a “nonresident alien” who is not married to a statutory “U.S. citizen” in [8 U.S.C. §1401](#) to voluntarily elect to be treated as a “resident alien”.

YOUR ANSWER (circle one): Admit/Deny

48. Admit that the election of “nonresident aliens” to be treated as resident aliens as described in [26 U.S.C. §6013\(g\)](#) changes the effective domicile of the nonresident alien to the “State” described in 4 U.S.C. §110(d), which is a federal state or territory, regardless of where their original domicile started and makes them a “taxpayer” subject to the Internal Revenue Code.

“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

YOUR ANSWER (circle one): Admit/Deny

49. Admit that the Anti-Injunction Act, [26 U.S.C. §7421](#) is civil and not criminal law that:
49.1. Does not constrain “nontaxpayers” from bringing suit to restrain the collection or assessment of taxes upon themselves.

*“In holding that the Act does not bar suits by nontaxpayers with no other remedies, the Court today has created a “breach in the general scheme of taxation [that] gives an opening for the disorganization of the whole plan [.]” Allen v. Regents, 304 U.S. 439, 454, 58 S.Ct. 980, 987, 82 L.Ed. 1448 (Reed, J., concurring in the result). Non-taxpaying associations of taxpayers, and most other nontaxpayers, will now be allowed to sidestep Congress’ policy against judicial resolution of abstract tax controversies. They can now challenge both Congress’ tax statutes and the Internal Revenue Service’s regulations, revenue rulings, and private letter decisions. In doing so, they can impede *395 the process of collecting federal revenues and require Treasury to focus its energies on questions deemed important not by it or Congress but by a host of private plaintiffs. The Court’s holding travels “a long way down the road to the emasculation of the Anti-Injunction Act, and down the companion pathway that leads to the blunting of the strict requirements of Williams Packing” Commissioner v. Shapiro, 424 U.S. 614, 635, 96 S.Ct. 1062, 1074, 47 L.Ed.2d. 278 (1976) (BLACKMUN, J., dissenting). I simply cannot join such a fundamental undermining of the congressional purpose.”*
[South Carolina v. Regan, 465 U.S. 367, 394, 104 S.Ct. 1107, 1123 (1984)]

- 49.2. Does not apply to suits brought by foreign sovereigns, such as domiciliaries of the Constitutional State.
49.3. Does not apply to persons domiciled where Congress enjoys no legislative jurisdiction, such as within the exclusive jurisdiction of the Constitutional State.

YOUR ANSWER (circle one): Admit/Deny

50. Admit that it is unlawful for any state of the Union to enforce their personal income tax laws outside of the Statutory State or inside of the Constitutional State.

“Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her laws affect and bind all property and persons residing within it. It may regulate the manner and circumstances under which property is held, and the condition, capacity, and state of all persons therein, and also the remedy and modes of administering justice. And it is equally true that no State or nation can affect or bind property out of its territory, or persons not residing [domiciled] within it. No State therefore can enact laws to operate beyond its own dominions, and if it attempts to do so, it may be lawfully refused obedience. Such laws can have no inherent authority extraterritorially. This is the necessary result of the independence of distinct and separate sovereignties.”

“Now it follows from these principles that whatever force or effect the laws of one State or nation may have in the territories of another must depend solely upon the laws and municipal regulations of the latter, upon its own jurisprudence and polity, and upon its own express or tacit consent.”

[Dred Scott v. John F.A. Sanford, [60 U.S. 393](#) (1856)]

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

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

YOUR ANSWER (circle one): Admit/Deny

51. Admit that the enforcement of the laws of the Statutory State within the Constitutional State is a matter of "comity" and requires the express or tacit consent against those it is being enforced against, and that absent such voluntary consent, any such enforcement is illegal and unconstitutional.

YOUR ANSWER (circle one): Admit/Deny

Affirmation:

I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of both the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court but not necessarily lower federal courts.

Name (print): _____

Signature: _____

Date: _____

Witness name (print): _____

Witness Signature: _____

Witness Date: _____

21 Requirement for Equal Protection and Equal Treatment, Form #05.033

Source: <https://sedm.org/Forms/05-MemLaw/EqualProtection.pdf>

"For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God."
[1 Peter 2:15-17, Bible, NKJV]

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that we all start out equal according to the Declaration of Independence.

Declaration of Independence: "We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,"
[SOURCE: http://www.archives.gov/national_archives_experience/charters/declaration_transcript.html]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

2. Admit that the Declaration of Independence is organic law enacted by the first official act of Congress in Volume 1, page 1 of the Statutes at law.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

3. Admit that the natural rights spoken of in the Declaration of Independence are "inalienable", which means that they cannot lawfully be given away or surrendered by ANY legal or commercial process, even WITH one's consent.

"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."
[Black's Law Dictionary, Fourth Edition, p. 1693]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

4. Admit that the ONLY place that Constitutional rights can lawfully be alienated is in places where they DO NOT exist or apply, such as:
 - 4.1. When abroad.
 - 4.2. On federal territory subject to the exclusive jurisdiction of Congress.

"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,

1 Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing
2 a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative
3 power either in a governor and council, or a governor and judges, to be appointed by the President. It was not
4 until they had attained a certain population that power was given them to organize a legislature by vote of the
5 people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress
6 thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that
7 the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of
8 habeas corpus, as well as other privileges of the bill of rights."
9 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

10 YOUR ANSWER (circle one): Admit/Deny

11 CLARIFICATION: _____

- 12 5. Admit that because our natural and Constitutional rights are "inalienable" according to the Declaration of Independence,
13 then we can never lawfully become UNEQUAL to or subservient to or inferior to government in a real court of law.

14 YOUR ANSWER (circle one): Admit/Deny

15 CLARIFICATION: _____

- 16 6. Admit that equal protection is the foundation of freedom according to the U.S. Supreme Court:

17 "The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of
18 frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in Yick
19 Wo v. Hopkins, [118 U.S. 356, 369](#), 6 S.Sup.Ct. 1064, 1071: 'When we consider the nature and the theory of our
20 institutions of government, the principles upon which they are supposed to rest, and review the history of their
21 development, we are constrained to conclude that they do not mean to leave room for the play and action of purely
22 personal and arbitrary power.' The first official action of this nation declared the foundation of government in
23 these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are created equal, that they
24 are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit
25 of happiness.' While such declaration of principles may not have the force of organic law, or be made the basis
26 of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic
27 law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought and
28 the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence.
29 No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions
30 intended to secure that equality of rights which is the foundation of free government."
31 [Gulf, C. & S. F. R. Co. v. Ellis, [165 U.S. 150](#) (1897)]

32 For further details on this subject, see:

Foundations of Freedom Course, Form #12.021, Video 1: Introduction
<https://youtu.be/P3ggFibd5hk>

33 YOUR ANSWER (circle one): Admit/Deny

34 CLARIFICATION: _____

- 35 7. Admit that when inequality exists in court between the government and the people, then you have the equivalent of an
36 unconstitutional "Title of Nobility".

37 *Constitution of the United States*
38 *Article 1, Section 9, Clause 8*

39 No Title of Nobility shall be granted by the United States: And no Person holding any Office of Profit or Trust
40 under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of any
41 kind whatever, from any King, Prince or foreign State.

42 YOUR ANSWER (circle one): Admit/Deny

43 CLARIFICATION: _____

- 44 8. Admit that the United States Government is based upon delegation of power from the People as individuals to their
45 servants in government.

46 "The question is not what power the federal government ought to have, but what powers, in fact, have been given
47 by the people... The federal union is a government of delegated powers. It has only such as are expressly conferred
48 upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from

nations where all legislative power, without restriction or limitation, is vested in a parliament or other legislative body subject to no restriction except the discretion of its members." (Congress)
[[U.S. v. William M. Butler, 297 U.S. 1 \(1936\)](#)]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

9. Admit that it is a logical impossibility for the People as individuals to delegate rights that they DO NOT personally possess or have to a government.

Nemo dat qui non habet. No one can give who does not possess. Jenk. Cent. 250.

Nemo plus juris ad alienum transfere potest, quam ispe habent. One cannot transfer to another a right which he has not. Dig. 50, 17, 54; 10 Pet. 161, 175.

Nemo potest facere per alium quod per se non potest. No one can do that by another which he cannot do by himself.

Qui per alium facit per seipsum facere videtur. He who does anything through another, is considered as doing it himself. Co. Litt. 258.

Quicquid acquiritur servo, acquiritur domino. Whatever is acquired by the servant, is acquired for the master. 15 Bin. Ab. 327.

Quod per me non possum, nec per alium. What I cannot do in person, I cannot do by proxy. 4 Co. 24.

What a man cannot transfer, he cannot bind by articles.

[[Bouvier's Maxims of Law, 1856](#);

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

10. Admit that if the government is NOT one of delegated powers, but rather, of whatever power those in government impute or assign to themselves, then:

10.1. The government will inevitably end up possessing superior or supernatural powers ABOVE individual people, who are the "natural" because those in power always lust for more of it.

10.2. The people will eventually become SLAVES of the government with inferior rights to those of the government.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

11. Admit that "worship" in the context of religion is legally defined as obedience to the dictates of superior or supernatural beings:

Worship. Any form of religious service showing reverence for Divine Being, or **exhortation to obedience to or following the mandates 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 serves 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]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

12. Admit that the essence of law is obedience:

"Obedientia est legis essentia.

Obedience is the essence of the law. 11 Co. 100."

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

13. Admit that religion is legally defined as follows:

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

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

14. Admit that "obeying or enforcing the law" and "religious worship" have the same goal of obedience/worship when the government has powers above that of the people as individuals.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

15. Admit that "presumption" in the legal field and in court serves the same role as "faith" or "belief" in the religious world when those engaging in such a presumption are not required to meet the burden of proving their belief with legally admissible evidence according to the rules of evidence.

*American Jurisprudence 2d
Evidence, §181*

A presumption is neither evidence nor a substitute for evidence.⁸⁹ *Properly used, the term "presumption" is a rule of law directing that if a party proves certain facts (the "basic facts") at a trial or hearing, the factfinder must also accept an additional fact (the "presumed fact") as proven unless sufficient evidence is introduced tending to rebut the presumed fact.*⁹⁰ *In a sense, therefore, a presumption is an inference which is mandatory unless rebutted.*⁹¹

The underlying purpose and impact of a presumption is to affect the burden of going forward.⁹² *Depending upon a variety of factors, a presumption may shift the burden of production as to the presumed fact, or may shift both the burden of production and the burden of persuasion.*⁹³

⁸⁹ Leveseur 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.

⁹⁰ 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.

⁹¹ Legille v. Dann, 178 U.S.App.DC. 78, 544 F.2d. 1, 191 U.S.P.Q. 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, aff'd 328 N.C. 564, 402 S.E.2d. 380; Martin v. Phillips, 235 Va. 523, 369 S.E.2d. 397.

⁹² Federal Rule of Evidence 301.

⁹³ §198.

A few states have codified some of the more common presumptions in their evidence codes.⁹⁴ Often a statute will provide that a fact or group of facts is prima facie evidence of another fact.⁹⁵ Courts frequently recognize this principle in the absence of an explicit legislative directive.⁹⁶

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

16. Admit that a violation of constitutional due process occurs when those enforcing a law merely PRESUME they have authority and are NOT required to satisfy the burden of proof with law AND evidence that they have such authority when or if it is challenged.

"Where a presumption intrudes upon a significant liberty interest, however, it may violate due process of law.⁹⁷ Barring special circumstances, however, all that is required is that there be some rational connection between the basic fact and the presumed fact."⁹⁸

[Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

17. Admit that "special law" and "private law" is an area of law that only applies to a particular subset or class of citizens or residents rather than ALL citizens or residents equally.

"Private law. That portion of the law which defines, regulates, enforces, and administers relationships among individuals, associations, and corporations. As used in contradistinction to public law, the term means all that part of the law which is administered between citizen and citizen, or which is concerned with the definition, regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare Public Law."

[Black's Law Dictionary, Sixth Edition, p. 1196]

"special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is "special" when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A "special law" relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754. A special law applies only to an individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill; Private law. Compare General law; Public law."

[Black's Law Dictionary, Sixth Edition, pp. 1397-1398]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

18. Admit that "special law" and "private law" can only be enforced against those who have individually CONSENTED to them.

⁹⁴ California Evidence Code §§ 621 et seq.; Hawaii Rules of Evidence, Rules 303, 304; Oregon Evidence Code, Rule 311.

⁹⁵ California Evidence Code § 602; Alaska Rule of Evidence, Rule 301(b); Hawaii Rule of Evidence, Rule 305; Maine Rule of Evidence, Rule 301(b); Oregon Rule of Evidence, Rule 311(2); Vermont Rule of Evidence, Rule 301(b); Wisconsin Rule of Evidence, Rule 301.

⁹⁶ American Casualty Co. v. Costello, 174 Mich.App. 1, 435 N.W.2d. 760; Glover v. Henry (Tex App Eastland) 749 S.W.2d. 502.

⁹⁷ Stanley v. Illinois, 405 U.S. 645, 31 L.Ed.2d. 551, 92 S.Ct. 1208, holding unconstitutional violation of the due process clause of the Fourteenth Amendment a statutory presumption that unmarried fathers are unsuitable and neglectful parents.

⁹⁸ Usery v. Turner Elkhorn Mining Co., 428 U.S. 1, 49 L.Ed.2d. 752, 96 S.Ct. 2882, 1 Fed.Rules.Evid.Serv. 243 (superseded on other grounds by statute as stated in Freeman United Coal Mining Co. v. Office of Workers' Compensation Program (CA7) 999 F.2d. 291); Dick v. New York Life Ins. Co., 359 U.S. 437, 3 L.Ed.2d. 935, 79 S.Ct. 921; Mobile, J. & K. C. R. Co. v. Turnipseed, 219 U.S. 35, 55 L.Ed. 78, 31 S.Ct. 136; Pizza v. Wolf Creek Ski Dev. Corp. (Colo) 711 P.2d. 671, 55 A.L.R.4th. 607 (criticized on other grounds by Tri-Aspen Constr. Co. v. Johnson (Colo) 714 P.2d. 484).

1 "Quod meum est sine me auferri non potest.
2 What is mine cannot be taken away without my consent. Jenk. Cent. 251. Sed vide Eminent Domain.

3 Id quod nostrum est, sine facto nostro ad alium transferi non potest.
4 What belongs to us cannot be transferred to another without our consent. Dig. 50, 17, 11. But this must be
5 understood with this qualification, that the government may take property for public use, paying the owner its
6 value. The title to property may also be acquired, with the consent of the owner, by a judgment of a competent
7 tribunal."
8 [Bouvier's Maxims of Law, 1856;
9 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

10 YOUR ANSWER (circle one): Admit/Deny
11 CLARIFICATION: _____

12 19. Admit that "special law" and "private law" are what the U.S. Supreme Court calls "class legislation:

13 "The present assault upon [THEFT of] capital [by a corrupted socialist government] is but the beginning. It
14 will be but the stepping stone to others larger and more sweeping, until our political contest will become war of
15 the poor against the rich; a war of growing intensity and bitterness. [. .]

16 The legislation, in the discrimination it makes, is class legislation. Whenever a distinction is made in the burdens
17 a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or religion, it is
18 class legislation, and leads inevitably to oppression and abuses, and to general unrest and disturbance in
19 society."
20 [Pollock v. Farmers' Loan and Trust Co., 157 U.S. 429 (1895)]

21 YOUR ANSWER (circle one): Admit/Deny
22 CLARIFICATION: _____

23 20. Admit that one method of consenting to "special law" and "private law" is to voluntarily declare a civil status (such as
24 "person") found WITHIN such laws or to claim the "benefits, privileges, or protections" of such laws.

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

32 "...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity
33 under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance."
34 [Papasan v. Allain, 478 U.S. 265 (1986)]

35 YOUR ANSWER (circle one): Admit/Deny
36 CLARIFICATION: _____

37 21. Admit that government "franchises" are an example of "special law" or "private law". For the purposes of this discussion
38 "privilege" and "franchise" are synonymous:

39 FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not
40 belong to citizens of country generally of common right. Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360.
41 In England it is defined to be a royal privilege in the hands of a subject.

42 A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference
43 to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise
44 from the king's grant, or be held by prescription, but today we understand a franchise to be some special
45 privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in
46 general. State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

47 In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised
48 without legislative grant. To be a corporation is a franchise. The various powers conferred on corporations are
49 franchises. The execution of a policy of insurance by an insurance company [e.g. Social Insurance/Socialist
50 Security], and the issuing a bank note by an incorporated bank [such as a Federal Reserve NOTE], are
51 franchises. People v. Utica Ins. Co., 15 Johns. (N.Y.) 387, 8 Am.Dec. 243. But it does not embrace the property
52 acquired by the exercise of the franchise. Bridgeport v. New York & N.H.R. Co., 36 Conn. 255, 4 Am.Rep. 63.

Nor involve interest in land acquired by grantee. *Whitbeck v. Funk*, 140 Or. 70, 12 P.2d. 1019, 1020. **In a popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage. etc. *Pierce v. Emery*, 32 N.H. 484; *State v. Black Diamond Co.*, 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352.**

Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.

Exclusive Franchise. See Exclusive Privilege or Franchise.

*General and Special. The charter of a corporation is its "general" franchise, while a "special" franchise consists in any rights granted by the public to use property for a public use but-with private profit. *Lord v. Equitable Life Assur. Soc.*, 194 N.Y. 212, 81 N.E. 443, 22 L.R.A. (N.S.) 420.*

*Personal Franchise. A franchise of corporate existence, or one which authorizes the formation and existence of a corporation, is sometimes called a "personal" franchise. as distinguished from a "property" franchise, which authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special privilege in its employment, as, for example, to construct and operate a railroad. See *Sandham v. Nye*, 9 Misc.Rep. 541, 30 N.Y.S. 552.*

*Secondary Franchises. The franchise of corporate existence being sometimes called the "primary" franchise of a corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may, receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls, collect fares, etc. *State v. Topeka Water Co.*, 61 Kan. 547, 60 P. 337; *Virginia Canon Toll Road Co. v. People*, 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while the latter are certain rights and privileges conferred upon existing corporations. *Gulf Refining Co. v. Cleveland Trust Co.*, 166 Miss. 759, 108 So. 158, 160.*

Special Franchisee. See Secondary Franchises, supra.
[*Black's Law Dictionary, Fourth Edition, pp. 786-787*]

For further information on franchises, see:

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

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

22. Admit that government franchises such as corporations make the government into a “*parens patriae*” in relation to those participating in said franchises.

“The proposition is that the United States, as the grantor of the franchises of the company [a corporation, in this case], the author of its charter, and the donor of lands, rights, and privileges of immense value, and as parens patriae, is a trustee, invested with power to enforce the proper use of the property and franchises granted for the benefit of the public.”
[*U.S. v. Union Pac. R. Co.*, 98 U.S. 569 (1878)]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

23. Admit that a “*parens patriae*” government within the legal realm is like God the Father in the religious realm, such as the Bible:

“PARENS PATRIAE. Father of his country; parent of the country. In England, the king. In the United States, the state, as a sovereign-referring to the sovereign power of guardianship over persons under disability: In re Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022; *such as minors, and insane and incompetent persons; McIntosh v. Dill*, 86 Okl. 1, 205 P. 917, 925.
[*Black's Law Dictionary, Sixth Edition, p. 1269*]

“Jesus, knowing that the Father had given all things into His hands, and that He had come from God and was going to God, rose from supper and laid aside His garments, took a towel and girded Himself.”
[*John 13:3-4, Bible, NKJV*]

YOUR ANSWER (circle one): Admit/Deny

1 CLARIFICATION: _____

2 24. Admit that the term “person” in law is a legal fiction that does not necessarily mean “humans”.⁹⁹

3 *“Fiction of law. An assumption or supposition of law that something which is or may be false is true, or that a state of facts exists which*
4 *has never really taken place. An assumption [PRESUMPTION], for purposes of justice, of a fact that does not or may not exist. A rule*
5 *of law which assumes as true, and will not allow to be disproved, something which is false, but not impossible. Ryan v. Motor Credit Co.,*
6 *30 N.J.Eq. 531, 23 A.2d. 607, 621. These assumptions are of an innocent or even beneficial character, and are made for the advancement*
7 *of the ends of justice. They secure this end chiefly by the extension of procedure from cases to which it is applicable to other cases to which*
8 *it is not strictly applicable, the ground of inapplicability being some difference of an immaterial character. See also Legal fiction.”*
9 *[Black’s Law Dictionary, Sixth Edition, p. 623]*

10 YOUR ANSWER (circle one): Admit/Deny

11 CLARIFICATION: _____

12 25. Admit that an attempt to enforce the civil obligations of a legal fiction against a specific human being without proof of
13 the following on the record of the legal or enforcement proceeding represents a possible theft of property TAKEN as a
14 result of the enforcement:

15 25.1. That the person expressly and personally consented to the civil status represented by the legal fiction.

16 25.2. The person who domiciled AND present on physical territory where constitutional rights could lawfully alienated
17 AT THE TIME the consent occurred and the act subject to enforcement was attempted.

18 [IV. PARTIES > Rule 17.](#)

19 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

20 (b) Capacity to Sue or be Sued.

21 Capacity to sue or be sued is determined as follows:

22 (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

23 (2) for a corporation [the “United States”, in this case, or its officers on official duty representing the
24 corporation], by the law under which it was organized [laws of the District of Columbia]; and

25 (3) for all other parties, by the law of the state where the court is located, except that:

26 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue
27 or be sued in its common name to enforce a substantive right existing under the United States Constitution
28 or laws; and

29 (B) [28 U.S.C. §§754 and 959](#)(a) govern the capacity of a receiver appointed by a United States court to sue
30 or be sued in a United States court.

31 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

32 YOUR ANSWER (circle one): Admit/Deny

33 CLARIFICATION: _____

34 26. Admit that any attempt to enforce a specific civil statute without proof on the record of a proceeding that the target of
35 the enforcement meets the criteria in the preceding question could be prosecuted as an act of criminal identity theft.

36 For further details on identity theft by government actors, please read:

[Government Identity Theft](#), Form #05.046

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

37 YOUR ANSWER (circle one): Admit/Deny

⁹⁹ The key elements of all fictions of law are:

1. A PRESUMPTION of the existence or truth of an otherwise nonexistent thing.
2. The presumptions are of an INNOCENT or BENEFICIAL character to ALL parties concerned, not just ONE party.
3. The presumptions are made for the advancement of the ends of justice, which is legally defined as the right to be LEFT ALONE by EVERYONE, including government.
4. All of the above goals are satisfied against BOTH parties to the dispute, not just the government. Otherwise the constitutional requirement for equal protection and equal treatment has been transgressed.

1 CLARIFICATION: _____

- 2 27. Admit that any enforcement action involving a civil enactment of Congress is inherently “unjust” per the Declaration of
3 Independence if the target of the enforcement did not personally consent to the civil status that is the only lawful target
4 of the enforcement.

5 *Declaration of Independence: “We hold these truths to be self-evident, that **all men are created equal**, that they*
6 *are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit*
7 *of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers*
8 *from the consent of the governed,”*
9 *[SOURCE: http://www.archives.gov/national_archives_experience/charters/declaration_transcript.html]*

10 YOUR ANSWER (circle one): Admit/Deny

11 CLARIFICATION: _____

- 12 28. Admit that ALL the powers of the government derive from individual agency on behalf of the government as a public
13 officer or contractor of government:

14 *“All the powers of the government must be carried into operation by individual agency, either through the medium*
15 *of public officers, or contracts made with individuals.”*
16 *[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

17 YOUR ANSWER (circle one): Admit/Deny

18 CLARIFICATION: _____

- 19 29. Admit that “all the powers of the government” as used by the U.S. Supreme Court in the previous question INCLUDES
20 the ENFORCEMENT powers of the government and that the target of the enforcement MUST therefore ALSO be an
21 agent of government if civil enforcement is involved.

22 *“A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he*
23 *administer or execute [enforce] them.”*
24 *[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]*

25 YOUR ANSWER (circle one): Admit/Deny

26 CLARIFICATION: _____

- 27 30. Admit that those who are non-residents, NOT agents of the government, and not statutory “citizens” or “residents” cannot
28 become the lawful subject of civil statutory enforcement except under the common law and must be “left alone” as a
29 matter of law.

30 YOUR ANSWER (circle one): Admit/Deny

31 CLARIFICATION: _____

- 32 31. Admit that the legal definition of “justice” is simply the right to be LEFT ALONE by everyone, and ESPECIALLY by
33 government:

34 *PAULSEN, ETHICS (Thilly's translation), chap. 9.*

35 ***“Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the***
36 ***lives and interests of others, and, as far as possible, hinders such interference on the part of others.*** This virtue
37 *springs from the individual's respect for his fellows as ends in themselves and as his co equals. The different*
38 *spheres of interests may be roughly classified as follows: body and life; the family, or the extended individual*
39 *life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally freedom, or*
40 *the possibility of fashioning one's life as an end in itself. The law defends these different spheres, thus giving rise*
41 *to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To violate the rights,*
42 *to interfere with the interests of others, is injustice. All injustice is ultimately directed against the life of the*
43 *neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the individual's own*
44 *life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong yourself, and*
45 *permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and protect the right.”*
46 *[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2]*

"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men."

[*Olmstead v. United States*, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also *Washington v. Harper*, 494 U.S. 210 (1990)]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

32. Admit that a government that enforces franchises against those who never consented or can't lawfully consent is "unjust" as legally defined.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

33. Admit that any group of men that won't leave you alone and forces you to pay them "protection money" for the "privilege" of leaving you alone is a criminal mafia protection racket.

U.S. Code › Title 18 › Part I › Chapter 95 › § 1951

Interference with commerce by threats or violence

(a) Whoever in any way or degree obstructs, delays, or affects commerce or the movement of any article or commodity in commerce, by robbery or extortion or attempts or conspires so to do, or commits or threatens physical violence to any person or property in furtherance of a plan or purpose to do anything in violation of this section shall be fined under this title or imprisoned not more than twenty years, or both.

(b) As used in this section—

(1) The term "robbery" means the unlawful taking or obtaining of personal property from the person or in the presence of another, against his will, by means of actual or threatened force, or violence, or fear of injury, immediate or future, to his person or property, or property in his custody or possession, or the person or property of a relative or member of his family or of anyone in his company at the time of the taking or obtaining.

(2) The term "extortion" means the obtaining of property from another, with his consent, induced by wrongful use of actual or threatened force, violence, or fear, or under color of official right.

(3) The term "commerce" means commerce within the District of Columbia, or any Territory or Possession of the United States; all commerce between any point in a State, Territory, Possession, or the District of Columbia and any point outside thereof; all commerce between points within the same State through any place outside such State; and all other commerce over which the United States has jurisdiction.

(c) This section shall not be construed to repeal, modify or affect [section 17 of Title 15](#), sections 52, 101–115, 151–166 of Title 29 or sections 151–188 of Title 45.

[SOURCE: <https://www.law.cornell.edu/uscode/text/18/1951>]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

34. Admit that if the group of men mentioned in the previous question calls themselves "government" or even the Internal Revenue Service, then they are still a criminal mafia protection racket that is also legally classified as a "de facto government".

de facto: In fact, in deed, actually. This phrase is used to characterize an officer, a government, a past action or a state of affairs which must be accepted for all practical purposes, but is illegal or illegitimate. Thus, an office, a position or status existing under a claim or color of right such as a de facto corporation. In this sense it is the contrary of de jure, which means rightful, legitimate, just, or constitutional. Thus, an officer, king, or government de facto is one who is in actual possession of the office or supreme power, but by usurpation, or without lawful title; while an officer, king, or governor de jure is one who has just claim and rightful title to the office or power, but has never had plenary possession of it, or is not in actual possession. *MacLeod v. United*

States, 229 U.S. 416, 33 S.Ct. 955, 57 L.Ed. 1260. A wife de facto is one whose marriage is voidable by decree, as distinguished from a wife de jure, or lawful wife. But the term is also frequently used independently of any distinction from de jure; thus a blockade de facto is a blockade which is actually maintained, as distinguished from a mere paper blockade. Compare *De jure*. [Black's Law Dictionary, Sixth Edition, p. 416]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

35. Admit that the Thirteenth Amendment to the United States Constitution prohibits involuntary servitude and slavery of human beings both in states of the Union and on federal territory, except as a punishment for a crime:

*Thirteenth Amendment
Slavery And Involuntary Servitude*

Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

Section 2. Congress shall have power to enforce this article by appropriate legislation.

“Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends. We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. It operates directly on every citizen of the Republic, wherever his residence may be.**”
[Clyatt v. U.S., 197 U.S. 207 (1905)]

“That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, **or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services [in their entirety].** This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name.”
[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

36. Admit that preparing a tax return under the Internal Revenue Code is an act of “servitude” as defined in the previous question if done without your consent and as a nontaxpayer.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

37. Admit that the only affirmative duty that any just government can impose against a human being without violating the Thirteenth Amendment is the duty to refrain from injuring the equal rights of other fellow human beings:

“With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens—**a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities.**”

[President Thomas Jefferson, concluding his first inaugural address, March 4, 1801]

1 Love does no harm to a neighbor; therefore love is the fulfillment of the law.
2 [Romans 13:9-10, Bible, NKJV]
3

4 "Do not strive with [or try to regulate or control or enslave] a man without cause, if he has done you no harm."
5 [Prov. 3:30, Bible, NKJV]

6 YOUR ANSWER: ____Admit ____Deny

7
8 CLARIFICATION:_____

- 9 38. Admit that the duty to refrain from injuring others is implemented by the criminal or penal law and that everyone has an
10 equal duty to obey the criminal laws but must consent to every other type of civil law in order for it to be enforceable
11 against them:

12 *"The rights of the individual are not derived from governmental agencies, either municipal, state or federal, or*
13 *even from the Constitution. They exist inherently in every man, by endowment of the Creator, and are merely*
14 *reaffirmed in the Constitution, and restricted only to the extent that they have been voluntarily surrendered by*
15 *the citizenship to the agencies of government. The people's rights are not derived from the government, but the*
16 *government's authority comes from the people.*946 The Constitution but states again these rights already*
17 *existing, and when legislative encroachment by the nation, state, or municipality invade these original and*
18 *permanent rights, it is the duty of the courts to so declare, and to afford the necessary relief. The fewer restrictions*
19 *that surround the individual liberties of the citizen, except those for the preservation of the public health, safety,*
20 *and morals, the more contented the people and the more successful the democracy."*
21 *[City of Dallas v. Mitchell, 245 S.W. 944 (1922)]*

22
23 YOUR ANSWER: ____Admit ____Deny

24
25 CLARIFICATION:_____

- 26 39. Admit that the only way you can become subject to any civil statute that imposes any kind of duty or obligation is through
27 the exercise of your right to contract.

28 *CONTRACT. A promissory agreement between two or more persons that creates, modifies, or destroys a legal*
29 *relation. Buffalo Pressed Steel Co. v. Kirwan, 138 Md. 60, 113 A. 628, 630; Mexican Petroleum Corporation of*
30 *Louisiana v. North German Lloyd, D.C.La., 17 F.2d. 113,114.*

31 *An agreement, upon sufficient consideration, to do or not to do a particular thing. 2 Bl.Comm. 442; 2 Kent,*
32 *Comm. 449. Justice v. Lang, 42 N.Y. 496, 1 Am.Rep. 576; Rabon v. State Finance Corporation, 203 S.C. 183, 26*
33 *S.E.2d. 501, 502.*

34 *An agreement between two or more parties, preliminary Step in making of which is offer by one and acceptance*
35 *by other, in which minds of parties meet and concur in understanding of terms. Lee v. Travelers' Ins. Co. of*
36 *Hartford, Conn., 173 S.C. 185, 175 S.E. 429.*

37 *A deliberate [e.g. voluntary] engagement between competent parties, upon a legal consideration, to do, or*
38 *abstain from doing, some act. Wharton; Smith v. Thornhill, Tex.Com.App. 25 S.W.2d. 597, 599. It is agreement*
39 *creating obligation, in which there must be competent parties, subject-matter, legal consideration, mutuality*
40 *of agreement, and mutuality of obligation, and agreement must not be so vague or uncertain that terms are*
41 *not ascertainable. H. Liebes & Co. v. Klengenberg, C. C.A.Cal.. 23 F.2d. 611, 612. A contract or agreement is*
42 *either where a promise is made on one side and assented to on the other; or where two or more persons enter*
43 *into engagement with each other by a promise on either side. 2 Steph.Comm1. 54. The writing which contains*
44 *the agreement of parties, with the terms and conditions, and which serves as a proof of the obligation.*
45 *[Black's Law Dictionary, Fourth Edition, p. 395]*

46 YOUR ANSWER: ____Admit ____Deny

47
48 CLARIFICATION:_____

- 49 40. Admit that the exercise of your right to contract creates the "person" or "persons" who is/are the lawful subject of the
50 contract.

51
52 YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:

41. Admit that in law, rights are property, anything that conveys rights is property, contracts convey rights and are therefore property, and that all franchises are contracts between the grantor and the grantee.

It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and that it does in fact constitute a contract when the requisite element of a consideration is present.¹⁰⁰ Conversely, a franchise granted without consideration is not a contract binding upon the state.¹⁰¹ It is generally considered that the obligation resting upon the grantee to comply with the terms and conditions of the grant constitutes a sufficient consideration.¹⁰² As expressed by some authorities, the benefit to the community may constitute the sole consideration for the grant of a franchise by a state.¹⁰³

A contract thus created has the same status as any other contract recognized by the law;¹⁰⁴ it is binding mutually upon the grantor and the grantee and is enforceable according to its terms and tenor,¹⁰⁵ and is entitled to be protected from impairment by legislative action under the provision of the state and federal constitutions prohibiting the passage of any law by which the obligation of existing contracts shall be impaired or lessened.¹⁰⁶ The well-established rule as to franchises is that where a municipal corporation, acting within its powers, enacts an ordinance conferring rights and privileges on a person or corporation, and the grantee accepts the ordinance and expends money in availing itself of the rights and privileges so conferred, a contract is thereby created which, in the absence of a reserved power to amend or repeal the ordinance, cannot be impaired by a subsequent municipal enactment.¹⁰⁷ Certain limitations upon this general rule, and particular applications thereof, are discussed in the following section.

¹⁰⁰ Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880; Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13; State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955; Baker v. Montana Petroleum Co. 99 Mont. 465, 44P.2d. 735; Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85; Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co., 157 S.C. 1, 153 S.E. 537; Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353.

¹⁰¹ Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.

¹⁰² Central Transp. Co. v. Pullman's Palace Car Co. 139 U.S. 24, 35 L.Ed. 55, 11 S.Ct. 478; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Dufour v. Stacey, 90 Ky. 288, 14 S.W. 48; State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

¹⁰³ Dartmouth College v. Woodward, supra; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

¹⁰⁴ Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13.

¹⁰⁵ Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Louisville v. Cumberland Tel. & Tel. Co., 224 U.S. 649, 56 L.Ed. 934, 32 S.Ct. 572; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; East Ohio Gas Co. v. Akron, 81 Ohio.St. 33, 90 N.E. 40.

¹⁰⁶ Ohio Pub. Serv. Co. v. Ohio, 274 U.S. 12, 71 L.Ed. 898, 47 S.Ct. 480; Northern Ohio Traction & Light Co. v. Ohio, 245 U.S. 574, 62 L.Ed. 481, 38 S.Ct. 196; Cincinnati v. Cincinnati & H. Traction Co., 245 U.S. 446, 62 L.Ed. 389, 38 S.Ct. 153; Kansas Gas & E. Co. v. Independence (CA10), 79 F.2d. 32, 638, 100 A.L.R. 1479; State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala. 388, 64 So. 23; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Chicago v. Chicago Union Traction Co., 199 Ill. 259, 65 N.E. 243; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; State ex rel. Shaver v. Iowa Tel. Co., 175 Iowa 607, 154 N.W. 678; Dayton v. South Covington & C. Street R. Co., 177 Ky. 202, 197 S.W. 670; Shreveport Traction Co. v. Shreveport, 122 La. 1, 47 So. 40; Benton Harbor v. Michigan Fuel & Light Co., 250 Mich. 614, 231 N.W. 52, 71 A.L.R. 114; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Quinby v. Public Serv. Com. 223 N.Y. 244, 119 N.E. 433, 3 A.L.R. 685; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696; Providence Gas Co. v. Thurber, 2 R.I. 15; Cumberland Tel. & Tel. Co. v. United Electric R. Co. 93 Tenn 492, 29 S.W. 104; Salt Lake City v. Utah Light & Traction Co., 52 Utah. 210, 173 P. 556, 3 A.L.R. 715; State v. Gibbs, 82 Vt. 526, 74 A. 229; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353; Allen v. Forrest, 8 Wash. 700, 36 P. 971; Clarksburg Electric Light Co. v. Clarksburg, 47 W.Va. 739, 35 S.E. 994, error dismd (US) 46 L.Ed. 1267, 22 S.Ct. 942; Wright v. Milwaukee Electric R. & Light Co., 95 Wis. 29, 69 N.W. 791.

¹⁰⁷ New York Electric Lines Co. v. Empire City Subway Co., 235 U.S. 179, 59 L.Ed. 184, 35 S.Ct. 72; Boise Artesian Hot & Cold Water Co. v. Boise City, 230 U.S. 84, 57 L.Ed. 1400, 33 S.Ct. 997; Owensboro v. Cumberland Tel. & Tel. Co. 230 U.S. 58, 57 L.Ed. 1389, 33 S.Ct. 988; Omaha Water Co. v. Omaha (CA8), 147 F. 1, app dismd 207 U.S. 584, 52 L.Ed. 352, 28 S.Ct. 262; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Washington v. Atlantic Coast Line R. Co., 136 Ga. 638, 71 S.E. 1066; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; Michigan Tel. Co. v. St. Joseph, 121 Mich. 502, 80 N.W. 383; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Backus v. Lebanon, 11 N.H. 19; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Elliott v. Eugene, 135 Or. 108, 294 P. 358; Milwaukee Electric R. & Light Co. v. Railroad Com., 153 Wis. 592, 142 N.W. 491, affd 238 U.S. 174, 59 L.Ed. 1254, 35 S.Ct. 820.

1 The equivalent of a municipal grant or franchise may result from the acceptance of an offer contained in a state
2 statute¹⁰⁸ or in the constitution of the state.¹⁰⁹
3 [American Jurisprudence 2d, Franchises, §2: As a Contract (1999)]
4

5 YOUR ANSWER: ____Admit ____Deny
6

7 CLARIFICATION: _____
8

8 **Affirmation:**

9 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
10 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
11 answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal
12 Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not necessarily
13 lower federal courts.

14 Name (print): _____

15 Signature: _____

16 Date: _____

17 Witness name (print): _____

18 Witness Signature: _____

19 Witness Date: _____

¹⁰⁸ The grant resulting from the acceptance, by the establishment of a plant devoted to the prescribed public use, of the state's offer to permit persons or corporations duly incorporated for the purpose "in any city where there are no public works owned and controlled by the municipality for supplying the same with water or artificial light," to lay pipes in the city streets for the purpose specified, constitutes a contract and vests in the accepting individual or corporation a property right protected by the Federal Constitution against impairment. Russell v. Sebastian, 233 U.S. 195, 58 L.Ed. 912, 34 S Ct 517.

¹⁰⁹ Madera Waterworks v. Madera, 228 U.S. 454, 57 L.Ed. 915, 33 S Ct 571.

22 Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

Source: <https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that I cannot lawfully impose a duty or obligation upon another person without their consent in some form unless they are injuring my EQUAL rights.

"Do not strive with a man [or make him the object of law enforcement] without cause, if he has done you no harm."
[Prov. 3:30, Bible, NKJV]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

2. Admit that the same constraints imposed in the previous question apply to the government, because all of its authority is delegated by We the People and We the People cannot delegate an authority that they themselves do not also possess.

"Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government, through the domain of jurisdiction merely Federal, to recognize to be property.

"And this principle follows from the structure of the respective Governments, State and Federal, and their reciprocal relations. They are different agents and trustees of the people of the several States, appointed with different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions, are mutually obligatory."
[Dred Scott v. Sandford, 60 U.S. 393 (1856)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

3. Admit that the government cannot lawfully impose a duty or obligation upon another person under the authority of law without their consent in some form, except when they have injured the equal rights of others.

"The sole end for which mankind are warranted, individually or collectively, in interfering with the liberty of any of their number is self-protection."
[John Stuart Mill]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

4. Admit that the Constitution confers upon the American people "the right to be let alone".

"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men."

[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper, 494 U.S. 210 (1990)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that "the right to be let alone" implies that you are not subject to government law unless and until you consensually engage in any one or more of the following behaviors:

5.1. A criminal and therefore harmful act prohibited by criminal law that injures the equal rights of others.

5.2. A voluntary act that is lawfully regulated by the government under the authority of civil law.

"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities."

[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

For the commandments, "You shall not commit adultery," "You shall not murder," "You shall not steal," "You shall not bear false witness," "You shall not covet," and if there is any other commandment, are all summed up in this saying, namely, "You shall love your neighbor as yourself."

Love does no harm to a neighbor; therefore love is the fulfillment of the law.

[Romans 13:9-10, Bible, NKJV]

"Do not strive with a man [or make him the object of law enforcement] without cause, if he has done you no harm."

[Prov. 3:30, Bible, NKJV]

- 5.3. Making an "appearance" in a court of law and thereby conferring jurisdiction or authority upon the judge over your property and rights in order to decide a dispute.

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

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

An appearance may be either general or special; the former is a simple and unqualified or unrestricted 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]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

- 1 6. Admit that there are no behaviors other than those indicated in the previous question which could impose a legal “duty”
2 to obey a government law. If your answer is “Deny”, please also prescribe what OTHER behaviors are also included.

3 YOUR ANSWER: ____Admit ____Deny

4
5 CLARIFICATION:_____

- 6 7. Admit that the ability to regulate “private conduct” is repugnant to constitution.

7 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes
8 of redress” against offensive state action, was “repugnant” to the Constitution. *Id.*, at 15. See also *United States*
9 *v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190](#)
10 [U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified,
11 see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*, [383 U.S. 745](#)
12 (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been
13 questioned.”
14 [[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 \(1997\)](#)]

15 YOUR ANSWER: ____Admit ____Deny

16
17 CLARIFICATION:_____

- 18 8. Admit that the opposite of “private conduct” is “public conduct” or “government conduct”.

19 *Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004)*
20 *Payroll Deduction Agreements*

21 **2. Private employers, states, and political subdivisions are not required to enter into payroll deduction**
22 **agreements.** Taxpayers should determine whether their employers will accept and process executed agreements
23 before agreements are submitted for approval or finalized.
24 [<http://www.irs.gov/irm/part5/ch14s10.html>]

25 YOUR ANSWER: ____Admit ____Deny

26
27 CLARIFICATION:_____

- 28 9. Admit that involuntary servitude is prohibited by the Thirteenth Amendment.

29 *U.S. Constitution, Thirteenth Amendment*

30 *Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall*
31 *have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.*
32 [*U.S. Constitution, Thirteenth Amendment*]

33 YOUR ANSWER: ____Admit ____Deny

34
35 CLARIFICATION:_____

- 36 10. Admit that the Thirteenth Amendment applies to both federal territory as well as states of the Union:

37 “It is not open to doubt that Congress may enforce the 13th Amendment by direct legislation, punishing the
38 holding of a person in slavery or in involuntary servitude except as a punishment for crime. In the exercise of
39 that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in
40 that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the**
41 **strictly national domain, but is operative in the states and wherever the sovereignty of the United States**
42 **extends.** We entertain no doubt of the validity of the legislation, or its applicability to the case of any person
43 holding another in a state of peonage, and this whether there be a municipal ordinance or state law sanctioning
44 such holding. **It operates directly on every citizen of the Republic, wherever his residence may be.**”
45 [[Clyatt v. United States, 197 U.S. 207, 25 S.Ct. 429, 49 L.Ed. 726 \(1905\)](#)]

46 YOUR ANSWER: ____Admit ____Deny

47

CLARIFICATION: _____

11. Admit that being compelled to engage in “public conduct” or to obey laws that regulate “public conduct” without meeting one of the following criteria constitutes involuntary servitude in violation of the Thirteenth Amendment:

11.1. Engaging in the conduct on “territory” of the government which is “public property”.

11.2. Consenting voluntarily to act as a “public officer” or federal employee regardless of where employed.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

12. Admit that being compelled to assume the duties of a “public office” or government employment without compensation that you and not the government determines constitutes involuntary servitude in violation of the Thirteenth Amendment.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

13. Admit that no government may lawfully take private property for a public use without just compensation, pursuant to the Fifth Amendment to the United States Constitution.

United States Constitution, Fifth Amendment

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

[United States Constitution, Fifth Amendment]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

14. Admit that the only way for the government to lawfully convert “private property” to a “public use” without visible and identifiable compensation is if the government can convince the person to consent to donate it to a public use:

*“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit [e.g. SOCIAL SECURITY, Medicare, and every other public “benefit”]; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.**”*

[Budd v. People of State of New York, [143 U.S. 517](#) (1892)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

15. Admit that Social Security Numbers are property of the government, not the holder, and as such, may only lawfully be used in connection with a “public use” in the context of agents of the government on official duty.

Title 20: Employees’ Benefits

[PART 422—ORGANIZATION AND PROCEDURES](#)

[Subpart B—General Procedures](#)

1 [§ 422.103 Social security numbers.](#)

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

6 YOUR ANSWER: ____Admit ____Deny

7
8 CLARIFICATION:_____

- 9 16. Admit that it is an act of embezzlement and theft in violation of [18 U.S.C. §641](#) to use “public property” such as a Social
10 Security Number for private or personal benefit to the exclusion of public benefit.

11 YOUR ANSWER: ____Admit ____Deny

12
13 CLARIFICATION:_____

- 14 17. Admit that a person who uses a Social Security Number, which is “public property”, in connection with a private purpose
15 is criminally impersonating a “public officer”:

16 [TITLE 18 > PART 1 > CHAPTER 43 > § 912](#)
17 [§ 912. Officer or employee of the United States](#)
18

19 *Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States*
20 *or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains*
21 *any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three*
22 *years, or both.*

23 YOUR ANSWER: ____Admit ____Deny

24
25 CLARIFICATION:_____

- 26 18. Admit that when a Social Security Number, which is “public property” according to 20 C.F.R. §422.103(d), is associated
27 or connected with private property, then that property must change character to “private property devoted to public use
28 to procure the benefits of a franchise” called Social Security.

29 YOUR ANSWER: ____Admit ____Deny

30
31 CLARIFICATION:_____

- 32 19. Admit that slavery to pay off a debt is called “peonage”:

33 **Peonage.** *A condition of servitude (prohibited by the 13th Amendment) compelling persons to perform labor in*
34 *order to pay off a debt.*
35 *[Black’s Law Dictionary, Sixth Edition, p. 1135]*

36 YOUR ANSWER: ____Admit ____Deny

37
38 CLARIFICATION:_____

- 39 20. Admit that “peonage” constitutes involuntary servitude in violation of the Thirteenth Amendment.

40 *“That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude,*
41 *except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of*
42 *bondage; the ownership of mankind as a chattel, **or at least the control of the labor and services of one man for***
43 ***the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services***
44 ***[in their entirety].** This amendment was said in the Slaughter House Cases, 16 Wall. 36, to have been intended*
45 *primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican*
46 *peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of*

1 the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or
2 name."

3 [Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

7 21. Admit that 42 U.S.C. §1994 implements the Thirteenth Amendment prohibition upon involuntary servitude:.

8 [TITLE 42](#) > [CHAPTER 21](#) > [SUBCHAPTER I](#) > §1994

9 [§ 1994. Peonage abolished](#)

10 *The holding of any person to service or labor under the system known as peonage is abolished and forever*
11 *prohibited in any Territory or State of the United States; and all acts, laws, resolutions, orders, regulations, or*
12 *usages of any Territory or State, which have heretofore established, maintained, or enforced, or by virtue of which*
13 *any attempt shall hereafter be made to establish, maintain, or enforce, directly or indirectly, the voluntary or*
14 *involuntary service or labor of any persons as peons, in liquidation of any debt or obligation, or otherwise, are*
15 *declared null and void.*

16 YOUR ANSWER: ____Admit ____Deny

17
18 CLARIFICATION:_____

19 22. Admit that unpaid and lawful tax assessments constitute “debts”.

20 *“Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and*
21 *we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce*
22 *it outside the state where rendered, see Wisconsin v. Pelican Insurance Co., [127 U.S. 265](#), 292, et seq. 8 S.Ct.*

23 *1370, compare Fauntleroy v. Lum, [210 U.S. 230](#), 28 S.Ct. 641, **still the obligation to pay***
24 **taxes is not penal. It is a statutory liability, quasi contractual in**
25 **nature, enforceable, if there is no exclusive statutory remedy,**
26 **in the civil courts by the common-law action of debt or**
27 **indebitatus assumpsit.** *United States v. Chamberlin, [219 U.S. 250](#), 31 S.Ct. 155; Price v.*
28 *United States, [269 U.S. 492](#), 46 S.Ct. 180; Dollar Savings Bank v. United States, 19 Wall. 227; and see*
29 *Stockwell v. United States, 13 Wall. 531, 542; Meredith v. United States, 13 Pet. 486, 493. This was the rule*
30 *established in the English courts before the Declaration of Independence, Attorney General v. Weeks, Bunbury's*
31 *Exch. Rep. 223; Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225; Attorney General v. Hatton,*
32 *Bunbury's Exch. Rep. [\[296 U.S. 268, 272\]](#) 262; Attorney General v. —, 2 Ans.Rep. 558; see Comyn's*
33 *Digest (Title 'Dett,' A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77. “ [Milwaukee*
34 *v. White, [296 U.S. 268](#) (1935)]*

35 YOUR ANSWER: ____Admit ____Deny

36
37 CLARIFICATION:_____

38 23. Admit that the decision to become a “taxpayer” is a voluntary choice that cannot be coerced.

39 [26 U.S.C. §7701\(a\)14](#)

40 *Taxpayer*

41 *The term "taxpayer" means any person subject to any internal revenue tax.*

42 YOUR ANSWER: ____Admit ____Deny

43
44 CLARIFICATION:_____

1 24. Admit that revenue laws may not lawfully be enforced against “nontaxpayers”, which we define here as persons who are
2 not “taxpayers” as defined in 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313:

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

13 YOUR ANSWER: ____Admit ____Deny

14 CLARIFICATION: _____
15

16 25. Admit that obeying revenue laws is not voluntary for “taxpayers”:

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

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

25 YOUR ANSWER: ____Admit ____Deny

26 CLARIFICATION: _____
27

28 26. Admit that revenue laws may not lawfully be enforced against “nontaxpayers”, which we define here as persons who are
29 not “taxpayers”:

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

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

40 YOUR ANSWER: ____Admit ____Deny

41 CLARIFICATION: _____
42

43 27. Admit that “nontaxpayers” are recognized both by the U.S. Supreme Court and the Internal Revenue Code. See:

44 [26 U.S.C. §7426: Civil actions by persons other than taxpayers](#)
45 _____

46 *The motion of South Carolina for leave to file a complaint in our original jurisdiction raises three questions.
47 First, the Court must decide whether Congress intended by the *385 Tax Anti-Injunction Act (Act), 26 U.S.C.
48 §7421(a), to bar nontaxpayers like the State of South Carolina from challenging the validity of federal tax statutes
49 in the courts. Second, if the Act generally does bar such nontaxpayer suits, the Court must decide whether*

1 Congress intended, and if so whether the Constitution permits it, to bar us from considering South Carolina's
2 complaint in our original jurisdiction. Third, if Congress either did not intend or constitutionally is not permitted
3 to withdraw this case from our original jurisdiction,**1118 the Court must decide whether South Carolina's
4 challenge to the constitutionality of § 310(b) of the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA),
5 [Pub.L. No. 97-248](#), 96 Stat. 596, raises issues appropriate for original adjudication.

6 In answering the first question, the Court reaches the unwarranted conclusion that the Tax Anti-Injunction Act
7 proscribes only those suits in which the complaining party, usually a taxpayer, can challenge the validity of a
8 taxing measure in an alternative forum. The Court holds that suits by nontaxpayers generally are not barred.
9 In my opinion, the Court's interpretation fundamentally misconstrues the congressional anti-injunction policy.
10 Accordingly, I cannot join its opinion."
11 [South Carolina v. Regan, [465 U.S. 367](#) (1984)]

12 YOUR ANSWER: ____Admit ____Deny

13 CLARIFICATION: _____

14
15 28. Admit that presumptions which cause injury to Constitutional rights are unconstitutional and impermissible.

16 Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process
17 Clauses of the Fifth and Fourteenth Amendments. In [Heiner v. Doman](#), 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed.
18 [772 \(1932\)](#), the Court was faced with a constitutional challenge to a federal statute that created a conclusive
19 presumption that gifts made within two years prior to the donor's death were made in contemplation of death,
20 thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary
21 and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it
22 had 'held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut
23 it violates the due process clause of the Fourteenth Amendment.' *Id.*, at 329, 52 S.Ct., at 362. See, e.g., [Schlesinger](#)
24 [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.
25 [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
26 [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).
27 Cf. [Turner v. United States](#), 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970).

28 The more recent case of [Bell v. Burson](#), 402 U.S. 535, 91 S.Ct. 1586, 29 L.Ed.2d. 90 (1971), involved a Georgia
29 statute which provided that if an uninsured motorist was involved in an accident and could not post security for
30 the amount of damages claimed, his driver's license must be suspended without any hearing on the question of
31 fault or responsibility. The Court held that since the State purported to be concerned with fault in suspending a
32 driver's license, it *447 could not, consistent with procedural due process, conclusively presume fault from
33 **2234 the fact that the uninsured motorist was involved in an accident, and could not, therefore, suspend his
34 driver's license without a hearing on that crucial factor.
35 [Vlandis v. Kline, 412 U.S. 441 (1973)]

36 YOUR ANSWER: ____Admit ____Deny

37 CLARIFICATION: _____

38
39 29. Admit that presuming that a person is subject to a franchise agreement who has said under penalty of perjury that he or
40 she does not consent and who derives no "benefits" from participation could be construed as an actionable tort and
41 involuntary servitude in violation of the Thirteenth Amendment:

42 YOUR ANSWER: ____Admit ____Deny

43 CLARIFICATION: _____

44
45 30. Admit that presuming that a private person called a "nontaxpayer" is a franchisee and "public officer" called a "taxpayer"
46 without any supporting evidence constitutes involuntary servitude in violation of the Thirteenth Amendment and violates
47 the due process requirement of "innocent until proven guilty":

48 In judging the constitutionality of legislatively created presumptions this Court has evolved an initial criterion
49 which applies alike to all kinds of presumptions: that before a presumption may be relied on, there must be a
50 rational connection between the facts inferred and the facts which have been proved by competent evidence,
51 that is, the facts proved must be evidence which is relevant, tending to prove (though not necessarily
52 conclusively) the existence of the fact presumed. And courts have undoubtedly shown an inclination to be less
53 strict about the logical strength of presumptive inferences they will permit in civil cases than about those which
54 affect the trial of crimes. The stricter scrutiny in the latter situation follows from the fact that the burden of
55 proof in a civil lawsuit is ordinarily merely a preponderance of the evidence, while in a criminal case where a

man's life, liberty, or property is at stake, the prosecution must prove his guilt beyond a reasonable doubt. See Morrison v. California, 291 U.S. 82, 96 -97. The case of Bailey v. Alabama, 219 U.S. 219, is a good illustration of this principle. There Bailey was accused of violating an Alabama statute which made it a crime to fail to perform personal services after obtaining money by contracting to perform them, with an intent to defraud the employer. The statute also provided that refusal or failure to perform the services, or to refund money paid for them, without just cause, constituted "prima facie evidence" (i. e., gave rise to a presumption) of the intent to injure or defraud. This Court, after calling attention to prior cases dealing with the requirement of rationality, passed over the test of rationality and held the statute invalid on another ground. Looking beyond the rational-relationship doctrine the Court held that the use of this presumption by Alabama against a man accused of crime would amount to a violation of the Thirteenth Amendment to the Constitution, which forbids "involuntary [380 U.S. 63, 80] servitude, except as a punishment for crime." In so deciding the Court made it crystal clear that rationality is only the first hurdle which a legislatively created presumption must clear - that a presumption, even if rational, cannot be used to convict a man of crime if the effect of using the presumption is to deprive the accused of a constitutional right. [United States v. Gainly, 380 U.S. 63 (1965)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

31. Admit that no federal court has lawful delegated authority to declare a person who is a “nontaxpayer” as being a “taxpayer” and that doing so violates the due process requirement of “innocent until proven guilty”

United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 151 - DECLARATORY JUDGMENTS
Sec. 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 presumption of innocence, although not articulated in the Constitution, is a basic component of a fair trial under our system of criminal justice. Long ago this Court stated:

The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic and elementary, and its enforcement lies at the foundation of the administration of our criminal law.” [Coffin v. United States, 156 U.S. 432, 453 (1895).]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

32. Admit that the people cannot delegate to their public servants “the power to steal” through presumption or by declaring a person as a franchisee and “public officer” called a “taxpayer” who in fact is a private person called a “nontaxpayer”.

“In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt [or “nontaxpayers” into “taxpayers”], or punish innocence [being a “nontaxpayer”] as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers

[of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall. 388."
[Sinking Fund Cases, 99 U.S. 700 (1878)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

33. Admit that no IRS agent has lawful authority to declare a person who is a “nontaxpayer” as being a “taxpayer” and that doing so violates the due process requirement of “innocent until proven guilty”:

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

34. Admit that under *civil* law, a person born in a place can become subject to the statutory civil laws of that place by consent in one of the following forms:

- 34.1. By voluntarily choosing a domicile within the forum and thereby nominating a government as “protector”:

"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

- 34.2. By participating voluntarily in regulated government franchises or benefits, such as Social Security, income taxes, Medicare, Driver’s licenses, marriage licenses, etc and thereby becoming a “person” or “individual” within the meaning of the statutes that regulate the franchises.

"It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and that it does in fact constitute a contract when the requisite element of a consideration is present."¹¹⁰ Conversely, a franchise granted without consideration is not a contract binding upon the state."¹¹¹
[American Jurisprudence 2d, Franchises, §6 (1999)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

¹¹⁰ Larson v. South Dakota, 278 U.S. 429, 73 L ed 441, 49 S Ct 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L ed 633, 33 S Ct 303; Blair v. Chicago, 201 U.S. 400, 50 L ed 801, 26 S Ct 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark 774, 4 SW2d 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill 253, 52 NE 880; Louisville v. Louisville Home Tel. Co. 149 Ky 234, 148 SW 13; State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo 539, 41 SW 955; Baker v. Montana Petroleum Co. 99 Mont. 465, 44 P.2d. 735; Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85; Chrysler Light & P. Co. v. Belfield, 58 ND 33, 224 NW 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com. 107 Ohio St 442, 140 NE 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co. 157 SC 1, 153 SE 537; Rutland Electric Light Co. v. Marble City Electric Light Co. 65 Vt 377, 26 A 635; Virginia-Western Power Co. v. Commonwealth, 125 Va 469, 99 SE 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L ed 413, 40 S Ct 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va 134, 114 SE 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co. 141 Va 69, 126 SE 353.

¹¹¹ Pennsylvania R. Co. v. Bowers, 124 Pa 183, 16 A 836.

35. Admit that all those who participate in government franchises are “public officers” of one kind or another, which is the method by which those participating in the franchises surrender their “private” status and become subject to government statutes and regulations. The following are examples of this phenomenon in action:

35.1. All “taxpayers” under I.R.C. Subtitle A are engaged in a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. See:

The “Trade or Business” Scam, Form #05.001

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

35.2. All notaries public are “public officials”.

Chapter 1

Introduction

§1.1 Generally

A notary public (sometimes called a notary) is a public official appointed under authority of law with power, among other things, to administer oaths, certify affidavits, take acknowledgments, take depositions, perpetuate testimony, and protect negotiable instruments. Notaries are not appointed under federal law; they are appointed under the authority of the various states, districts, territories, as in the case of the Virgin Islands, and the commonwealth, in the case of Puerto Rico. The statutes, which define the powers and duties of a notary public, frequently grant the notary the authority to do all acts justified by commercial usage and the “law merchant”.

[Anderson’s Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3]

35.3. All jurists are “public officers”. [18 U.S.C. §201](#)(a)(1) says that all persons serving as federal jurists are “public officials”.

35.4. Some but not all government employees are “public officers”.

35.5. Banks accepting FDIC insurance become “agents” of the federal government. [31 C.F.R. §202.2](#) says all FDIC insured banks are “agents” of the federal government and therefore “public officers”.

35.6. Licensed attorneys are “officers of the court”.

An attorney is more than a mere agent or servant of his or her client; within the attorney’s sphere, he or she is as independent as a judge, has duties and obligations to the court as well as to his or her client, and has powers entirely different from and superior to those of an ordinary agent.¹¹² In a limited sense an attorney is a public officer,¹¹³ although an attorney is not generally considered a “public officer,” “civil officer,” or the like, as used in statutory or constitutional provisions.¹¹⁴ The attorney occupies what may be termed a “quasi-judicial office”¹¹⁵ and is, in fact, an officer of the court.¹¹⁶

[American Jurisprudence 2d, Attorneys At Law, §3 (1999)]

35.7. Churches accepting the benefit of 501(c)(3) status are identified in 26 U.S.C. §501(c)(3) as “trusts” and “trustees” of the government.

¹¹² Curtis v. Richards, 4 Idaho 434, 40 P 57; Herfurth v. Horine, 266 Ky 19, 98 SW2d 21; J. A. Utley Co. v. Borchard, 372 Mich 367, 126 NW2d 696 (superseded by statute on other grounds as stated in Davis v. O’Brien, 152 Mich App 495, 393 NW2d 914); Hoppe v. Klapperich, 224 Minn 224, 28 NW2d 780, 173 A.L.R. 819.

¹¹³ In re Bergeron, 220 Mass 472, 107 NE 1007.

¹¹⁴ National Sav. Bank v. Ward, 100 U.S. 195, 100 Otto 195, 25 L Ed 621 (not followed on other grounds as stated in Flaherty v. Weinberg, 303 Md 116, 492 A.2d 618, 61 ALR4th 443); In re Thomas, 16 Colo 441, 27 P 707; State v. Rush, 46 N.J. 399, 217 A.2d 441, 21 ALR3d 804 (superseded by statute on other grounds as stated in In re Guardianship of G.S., III, 137 N.J. 168, 644 A.2d 1088).

¹¹⁵ Hoppe v. Klapperich, 224 Minn 224, 28 NW2d 780, 173 A.L.R. 819; State v. Hudson, 55 RI 141, 179 A 130, 100 A.L.R. 313; Stern v. Thompson & Coates, 185 Wis 2d 221, 517 NW2d 658, reconsideration den (Wis) 525 NW2d 736.

¹¹⁶ Powell v. Alabama, 287 U.S. 45, 77 L Ed 158, 53 S Ct 55, 84 A.L.R. 527; In re Durant, 80 Conn 140, 67 A 497; Gould v. State, 99 Fla 662, 127 So 309, 69 A.L.R. 699; Sams v. Olah, 225 Ga. 497, 169 S.E.2d 790, cert den 397 U.S. 914, 25 L Ed 2d 94, 90 S Ct 916; People ex rel. Attorney Gen. v. Beattie, 137 Ill 553, 27 NE 1096; Martin v. Davis, 187 Kan 473, 357 P.2d 782, app dismd 368 U.S. 25, 7 L Ed 2d 5, 82 S Ct 1, reh den 368 U.S. 945, 7 L Ed 2d 341, 82 S Ct 376; In re Keenan, 287 Mass 577, 192 NE 65, 96 A.L.R. 679; Lynde v. Lynde, 64 N.J. Eq 736, 52 A 694; Dow Chemical Co. v. Benton, 163 Tex 477, 357 SW2d 565.

35.8. Participating in Social Security makes all beneficiaries into “federal personnel” pursuant to 5 U.S.C. §552a(a)(13):

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
[§ 552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

(13) the term “Federal personnel” means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

35.9. Corporations are officers and agents of the government granting the limited liability franchise. The corporate charter is the franchise agreement which creates agency on behalf of the corporation for the general benefit of the public granting the corporate franchise.

“All the powers of the government must be carried into operation by individual agency, either through the medium of public officers, or contracts made with individuals. Can any public office be created, or does one exist, the performance of which may, with propriety, be assigned to this association [or trust], when incorporated? If such office exist, or can be created, then the company may be incorporated, that they may be appointed to execute such office. Is there any portion of the public business performed by individuals upon contracts, that this association could be employed to perform, with greater advantage and more safety to the public, than an individual contractor? If there be an employment of this nature, then may this company [the first Bank of the United States, established by Congress] be incorporated to undertake it.

There is an employment of this nature.

[. . .]

If the Bank [a federal corporation] be constituted a public office, by the connexion between it and the government, it cannot be the mere legal franchise in which the office is vested; the individual stockholders must be the officers. Their character is not merged in the charter. This is the strong point of the Mayor and Commonalty v. Wood, upon which this Court ground their decision in the Bank v. Deveaux, and from which they say, that cause could not be distinguished. Thus, aliens may become public officers, and public duties are confided to those who owe no allegiance to the government, and who are even beyond its territorial limits.”
[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

36. Admit that taxes upon franchises (e.g. “privileges”) are “excise taxes”.

“Excise tax. A tax imposed on the performance of an act, the engaging in an occupation, or **the enjoyment of a privilege** [e.g. “franchise”]. Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735. A tax on the manufacture, sale, or use of goods or on the carrying on of an occupation or activity or tax on the transfer of property. In current usage the term has been extended to include various license fees and practically every internal revenue tax except income tax (e.g., federal alcohol and tobacco excise taxes, I.R.C. §5011 et seq.)”
[Black’s Law Dictionary, Sixth Edition, p. 563]

“Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations and upon corporate privileges...the requirement to pay such taxes involves the exercise of **privileges**, and the element of absolute and unavoidable demand is lacking...

...It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the right to tax a legitimate subject of taxation **as an exercise of a franchise or privilege**, it is no objection that the measure of taxation is found in the income produced in part from property which of itself considered is nontaxable...
[Flint v. Stone Tracy Co., 220 U.S. 107 (1911)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 37. Admit that the federal income tax described in Subtitle A is an excise tax imposed upon an activity.

2 "An income tax is neither a property tax nor a tax on occupations of common right, but is an EXCISE tax...The
3 legislature may declare as 'privileged' and tax as such for state revenue, those pursuits not matters of common
4 right, but it has no power to declare as a 'privilege' and tax for revenue purposes, occupations that are of common
5 right."
6 [[Sims v. Ahrens](#), 167 Ark. 557, 271 S.W. 720 (1925)]

7 YOUR ANSWER: ____Admit ____Deny

8
9 CLARIFICATION:_____

10 38. Admit that the activity subject to tax is a "trade or business" defined as follows.

11 [26 U.S.C. §7701\(a\)\(26\)](#)

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

13 YOUR ANSWER: ____Admit ____Deny

14
15 CLARIFICATION:_____

16 39. Admit that you cannot earn "income" without connecting payments of some kind with the excise taxable "trade or
17 business" franchise pursuant to 26 U.S.C. §6041:

18
19 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)
20 [§ 6041. Information at source](#)

21 (a) Payments of \$600 or more

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

32 YOUR ANSWER: ____Admit ____Deny

33
34 CLARIFICATION:_____

35 40. Admit that you cannot be a "taxpayer" under I.R.C. Subtitle A without also being an "alien" engaged in the "trade or
36 business" franchise:

37 NORMAL TAXES AND SURTAXES
38 DETERMINATION OF TAX LIABILITY
39 Tax on Individuals
40 Sec. 1.1-1 Income tax on individuals.

41 (a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d) [Married
42 individuals filing separate returns], as amended by the Tax Reform Act of 1969, shall apply to the income
43 effectively connected with the conduct of a trade or business in the United States by
44 a married alien individual who is a nonresident of the United States for all or part of the taxable year or by a
45 foreign estate or trust. For such years the tax imposed by section 1(c) [unmarried individuals], as amended by
46 such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United
47 States by an unmarried alien individual (other than a surviving spouse) who is a nonresident of the United
48 States for all or part of the taxable year. See paragraph (b)(2) of section 1.871-8." [26 C.F.R. §1.1-1(a)(2)(ii)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

41. Admit that either nonresident persons or persons not engaged in the “trade or business” franchise are not “taxpayers” within the meaning of Internal Revenue Code, Subtitle A.

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

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

(31) Foreign estate or trust

(A) Foreign estate

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

42. Admit that socialism is defined as a system of government where the government either owns or at least controls all property.

“socialism n (1839) 1: any of various economic and political theories **advocating collective or governmental ownership and administration of the means of production and distribution [and ownership] of goods** 2 a: a system of society or group living **in which there is no private property** b: a system or condition of society in which the **means of production are owned and [or] controlled by the state** 3: a stage of society in Marxist theory transitional between capitalism and communism and distinguished by unequal distribution of goods and pay according to work done.”
[Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, page 1118]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

43. Admit that a system of government that compels all persons to associate their private property to a “public use” by connecting it with a government issued license number called a “Social Security Number” is one in which the government owns or at least indirectly controls all property thus associated with said number.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

44. Admit that a government described in the previous question is a socialist government, based on the definition of socialism earlier.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

Affirmation:

I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these

1 answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal
2 Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not necessarily
3 lower federal courts.

4 Name (print):_____

5 Signature:_____

6 Date:_____

7 Witness name (print):_____

8 Witness Signature:_____

9 Witness Date:_____

23 The Money Scam, Form #05.041

Source: <https://sedm.org/Forms/05-MemLaw/MoneyScam.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that lawful money, as used in the Constitution, includes ONLY gold and silver.

*United States Constitution
Article 1, Section 10, Clause 1*

***No State shall** enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin Money; emit Bills of Credit; make any Thing but gold and silver Coin as Tender in Payment of Debts; pass any Bill of Attainder, ex post facto Law, Law impairing the Obligation of Contracts, or grant any Title of Nobility."*

YOUR ANSWER (circle one): Admit/Deny

2. Admit that the legal definition of "money" excludes "notes":

***Money:** In usual and ordinary acceptance it means coins and paper currency used as circulating medium of exchange, and **does not embrace notes**, bonds, evidences of debt, or other personal or real estate. *Lane v. Railey*, 280 Ky. 319, 133 S.W.2d. 74, 79, 81.
[*Black's Law Dictionary*, Sixth Edition, p. 1005]*

YOUR ANSWER (circle one): Admit/Deny

3. Admit that the word "note" and "obligation" are synonymous.

YOUR ANSWER (circle one): Admit/Deny

4. Admit that Federal Reserve Notes are obligations of the U.S. government and are the same "notes" described in the legal definition of money in Black's Law Dictionary Sixth Edition, p. 1005.

[TITLE 12 > CHAPTER 3 > SUBCHAPTER XII > Sec. 411.](#)
[Sec. 411. - Issuance to reserve banks; nature of obligation; redemption](#)

*Federal reserve notes, to be issued at the discretion of the Board of Governors of the Federal Reserve System for the purpose of making advances to Federal reserve banks through the Federal reserve agents as hereinafter set forth and for no other purpose, are authorized. **The said notes shall be obligations of the United States** and shall be receivable by all national and member banks and Federal reserve banks and for all taxes, customs, and other public dues. **They shall be redeemed in lawful money on demand at the Treasury Department of the United States, in the city of Washington, District of Columbia, or at any Federal Reserve bank***

YOUR ANSWER (circle one): Admit/Deny

5. Admit that based on 12 U.S.C. §411 in the previous question, the term “Federal Reserve Notes” and the term “lawful money” are NOT synonymous, or else the statute would be redundant and unnecessary.

YOUR ANSWER (circle one): Admit/Deny

6. Admit that redeemability of Federal Reserve Notes in “lawful money” is what makes them money as legally defined in Black’s Law Dictionary.

YOUR ANSWER (circle one): Admit/Deny

7. Admit that redeemability of Federal Reserve Notes ended officially in 1971 with Presidential Proclamation 4074.

YOUR ANSWER (circle one): Admit/Deny

8. Admit that Presidential Proclamation 4074 was issued under the authority of 12 U.S.C. §95a and 12 U.S.C. §95b, which delegates lawmaking powers to the President ONLY in the case of national emergencies.

YOUR ANSWER (circle one): Admit/Deny

9. Admit that Presidential Proclamation 4074 is still in force, and therefore a state of national emergency is the ONLY justification for continuing to suspend redeemability of Federal Reserve Notes in gold or silver.

YOUR ANSWER (circle one): Admit/Deny

10. Admit that NO national emergency justifies suspending any provision of the United States Constitution or creating any new power within the national government.

“Emergency does not create power. Emergency does not increase granted power or remove or diminish the restrictions imposed upon power granted or reserved. The Constitution was adopted in a period of grave emergency. Its grants of power to the federal government and its limitations of the power of the States were determined in the light of emergency, and they are not altered by emergency. What power was thus granted and what limitations were thus imposed are questions [290 U.S. 398, 426] which have always been, and always will be, the subject of close examination under our constitutional system.

“While emergency does not create power, emergency may furnish the occasion for the exercise of power. ‘Although an emergency may not call into life a power which has never lived, nevertheless emergency may afford a reason for the exertion of a living power already enjoyed.’ Wilson v. New, 243 U.S. 332, 348, 37 S.Ct. 298, 302, L.R.A. 1917E, 938, Ann.Cas. 1918A, 1024. [Home Bldg. & Loan Ass’n v. Blaisdell, 290 U.S. 398 (1934)]

“No emergency justifies the violation of any of the provisions of the United States Constitution. An emergency, however, while it cannot create power, increase granted power, or remove or diminish the restrictions imposed upon the power granted or reserved, may allow the exercise of power already in existence, but not exercised except during an emergency.”¹¹⁷

The circumstances in which the executive branch may exercise extraordinary powers under the Constitution are very narrow.¹¹⁸ The danger must be immediate and impending, or the necessity urgent for the public service, such as will not admit of delay, and where the action of the civil authority would be too late in providing the

¹¹⁷ Veix v. Sixth Ward Building & Loan Ass’n of Newark, 310 U.S. 32, 60 S. Ct. 792, 84 L. Ed. 1061 (1940); Home Bldg. & Loan Ass’n v. Blaisdell, 290 U.S. 398, 54 S. Ct. 231, 78 L. Ed. 413, 88 A.L.R. 1481 (1934).

The Constitution was adopted in a period of grave emergency and its grants of power to the Federal Government and its limitations of the power of the states were determined in the light of emergency, and are not altered by emergency. First Trust Co. of Lincoln v. Smith, 134 Neb. 84, 277 N.W. 762 (1938).

¹¹⁸ Halperin v. Kissinger, 606 F.2d 1192 (D.C. Cir. 1979), cert. granted, 446 U.S. 951, 100 S. Ct. 2915, 64 L. Ed. 2d 807 (1980) and aff’d in part, cert. dismissed in part, 452 U.S. 713, 101 S. Ct. 3132, 69 L. Ed. 2d 367 (1981), reh’g denied, 453 U.S. 928, 102 S. Ct. 892, 69 L. Ed. 2d 1024 (1981) and on remand to, 542 F. Supp. 829 (D.D.C. 1982) and on remand to, 578 F. Supp. 231 (D.D.C. 1984), aff’d in part, remanded in part, 807 F.2d 180 (D.C. Cir. 1986), on remand to, 723 F. Supp. 1535 (D.D.C. 1989), related reference, 1991 WL 120167 (D.D.C. 1991), remanded, 1992 WL 394503 (D.C. Cir. 1992).

means which the occasion calls for.¹¹⁹ For example, there is no basis in the Constitution for the seizure of steel mills during a wartime labor dispute, despite the President's claim that the war effort would be crippled if the mills were shut down.¹²⁰”
[16 Am.Jur.2d, Constitutional Law, §52]

YOUR ANSWER (circle one): Admit/Deny

11. Admit that the authority to mint money is derived from Constitution Article 1, Section 8, Clause 5.

U.S. Constitution

Article 1, Section 8, Clause 5

The Congress shall have Power To . . .

To coin Money, regulate the Value thereof, and of foreign Coin, and fix the Standard of Weights and Measures

YOUR ANSWER (circle one): Admit/Deny

12. Admit that no power granted to the government by the Constitution may be delegated either to a branch of government not authorized to exercise it or to a private company or corporation without violating the Constitution and the separation of powers doctrine.

*The police power includes all measures for the protection of the life, the health, the property, and the welfare of the inhabitants, and for the promotion of good order and the public morals. It covers the suppression of nuisances, whether injurious to the public health, like unwholesome trades, or to the public morals, like gambling-houses and lottery tickets. Slaughter-House Cases, 16 Wall. 36, 62, 87; Fertilizing Co. v. Hyde Park, 97 U.S. 659; Phalen v. Virginia, 8 How. 163, 168; Stone v. Mississippi, 101 U.S. 814. This power, being essential to the maintenance of the authority of local government, and to the safety and welfare of the people, is inalienable. As was said by Chief Justice WAITE, referring to earlier decisions to the same effect: 'No legislature can bargain away the public health or the public morals. The people themselves cannot do it, much less their servants. The supervision of both these subjects of governmental power is continuing in its nature, and they are to be dealt with as the special exigencies of the moment may require. Government is organized with a view to their preservation, and cannot divest itself of the power to provide for them. For this purpose the largest legislative discretion is allowed, and the discretion cannot be parted with any more than the power itself.' Stone v. Mississippi, 101 U.S. 814, 819. See, also, Butchers' Union, etc., Co. v. Crescent City, etc., Co., 111 U.S. 746, 753, 4 S.Sup.Ct.Rep. 652; New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650, 672, 6 S.Sup.Ct.Rep. 252; New Orleans v. Houston, 119 U.S. 265, 275, 7 S.Sup.Ct.Rep. 198.”
[Leisy v. Hardin, 135 U.S. 100 (1890)]*

*“‘Whatever differences of opinion,’ said the court, [in the case of Beer Co. v. Massachusetts, 97 U.S. 28.] ‘may exist as to the extent and boundaries of the police power, and however difficult it may be to render a satisfactory definition of it, there seems to be no doubt that it does extend to the protection of the lives, health, and property of the citizens, and to the preservation of good order and public morals. **The legislature cannot by any contract divest itself of the power to provide for these objects. They belong emphatically to that class of objects which demand the application of the maxim, salus populi suprema lex, and they are to be attained and provided for by such appropriate means as the legislative discretion may devise. That discretion can no more be bargained away than the power itself.**’*

*“In the still more recent case of Stone v. Mississippi, 101 U.S. 814, the whole subject is reviewed in the opinion delivered [111 U.S. 746, 753] by the chief justice. That also was a case of a chartered lottery, whose charter was repealed by a constitution of the state subsequently adopted. It came here for relief, relying on the clause of the federal constitution against impairing the obligation of contracts. The question is therefore presented, (says the opinion,) whether, in view of these facts, the legislature of a state can, by the charter of a lottery company, defeat the will of the people authoritatively expressed, in relation to the further continuance of such business in their midst. We think it cannot. **No legislature can bargain away the public health or the public morals. The people themselves cannot do it, much less their servants. The supervision of both these subjects of governmental power is continuing in its nature, and they are to be dealt with as the special exigencies of the moment may require.***

¹¹⁹ Mitchell v. Harmony, 54 U.S. 115, 13 How. 115, 14 L. Ed. 75 (1851).

¹²⁰ Youngstown Sheet & Tube Co. v. Sawyer, 343 U.S. 579, 72 S. Ct. 863, 96 L. Ed. 1153, 47 Ohio Op. 430, 47 Ohio Op. 460, 62 Ohio L. Abs. 417, 62 Ohio L. Abs. 473, 26 A.L.R.2d 1378 (1952).

Government is organized with a view to their preservation, and cannot divest itself of the power to provide for them. For this purpose the legislative discretion is allowed, and the discretion cannot be parted with any more than the power itself.' "
[Butchers' Union Co. v. Crescent City Co., 111 U.S. 746 (1884)]

YOUR ANSWER (circle one): Admit/Deny

13. Admit that a just monetary system that is compliant with the Constitution directly impacts and affects the public health, safety, and morals.

YOUR ANSWER (circle one): Admit/Deny

14. Admit that the Federal Reserve is a private corporation and is not more federal than Federal Express.

See:

1. The Creature from Jekyll Island, Form #11.508, G. Edward Griffin
<http://sedm.org/Forms/FormIndex.htm>
2. Secrets of the Federal Reserve, Eustace Mullins, Form #11.510
<http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER (circle one): Admit/Deny

15. Admit that the authority to borrow is derived from Constitution Article 1, Section 8, Clause 2.

United States Constitution

Article 1, Section 8, Clause 2

The Congress shall have Power. . .

To borrow Money on the credit of the United States;

YOUR ANSWER (circle one): Admit/Deny

16. Admit that Federal Reserve Notes are not signed by the LENDER and that the two signatures appearing on the note are the BORROWER and not the LENDER.

YOUR ANSWER (circle one): Admit/Deny

17. Admit that you cannot lend money to yourself, and therefore the federal reserve HAD to be a private third party corporation rather than part of the government.

One may not do an act to himself.

Nemo potest sibi devere. No one can owe to himself. See Confusion of Rights.

Nemo agit in seipsum. No man acts against himself; Jenk. Cent. 40; therefore no man can be a judge in his own cause.

[Bouvier's Law Dictionary, 1914;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

"You shall not charge interest to your brother [or yourself who is also a "brother"]--interest on money or food or anything that is lent out at interest."
[Deut. 23:19, Bible, NKJV]

"To a foreigner you may charge interest, but to your brother you shall not charge interest, that the Lord your God may bless you in all to which you set your hand in the land which you are entering to possess."
[Deut. 23:20, Bible, NKJV]

YOUR ANSWER (circle one): Admit/Deny

18. Admit that so long as Federal Reserve Notes are not redeemable in gold and silver, the national government has:

18.1 Replaced its power to mint money with its power to borrow money and . . .

18.2 Granted to the Federal Reserve, a private corporation, the exclusive right to essentially mint money by creating it out of nothing and . . .

18.3 Delegated a public function to a private corporation in violation of the Constitution and the Separation of Powers doctrine.

YOUR ANSWER (circle one): Admit/Deny

19. Admit that the original United States of America Money Act of 1792, 1 Stat. 246-251 is still in full force and effect and has NEVER been repealed.

YOUR ANSWER (circle one): Admit/Deny

20. Admit that section 11 of the original United States of America Money Act of 1792, 1 Stat. 246-251 requires that the weight of precious metal in a lawful money coin must be proportional to its face value:

*United States of America Money Act, 1792
1 Stat. 246-251*

Section 11. And be it further enacted, That the proportional value of gold and silver in all coins which shall by law be current as money within the United States, shall be fifteen to one, according to quantity in weight, of pure gold or pure silver; that is to say, every fifteen pounds weight of pure silver shall be of equal value in all payments, with one pound weight of pure gold, and so in proportion as to any greater or less quantities of the respective metals.

See also section **Error! Reference source not found.** earlier.

YOUR ANSWER (circle one): Admit/Deny

21. Admit that unjust weights and measures are an abomination to God in the Bible.

*"Dishonest scales are an abomination to the LORD,
But a just weight is His delight."
[Prov. 11:1, Bible, NKJV]*

*"Diverse weights and diverse measures,
They are both alike, an abomination to the LORD."
[Prov. 20:10, Bible, NKJV]*

*"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can 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 [false] balance, [whether it be in the federal courtroom or at the IRS or in the marketplace,] cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."

YOUR ANSWER (circle one): Admit/Deny

22. Admit that unjust weights and measures include issuing money that is not directly and uniformly proportional to the amount of precious metal contained in the coin.

YOUR ANSWER (circle one): Admit/Deny

23. Admit that:

23.1 A ¼ ounce American Eagle gold coin has a face value of ten dollars. . . and

23.2 A one ounce American Eagle has a face value of \$50...and

23.3 The amount of precious metal contained in these two coins is NOT proportional to the weight.

Table 1: Non-proportionality of American Eagle Gold Coins

#	American Eagle Gold Coin Size	Face value	Value of gold in face value dollars per ounce
1	1 ounce	\$50	\$50
2	½ ounce	\$25	\$50
3	¼ ounce	\$10	\$40

See also: U.S. Mint Website: <http://www.usmint.gov/>

YOUR ANSWER (circle one): Admit/Deny

24. Admit that American Eagle Coins issued by the U.S. Mint are an abomination to the Lord because they implement an unjust weight and measure not making the amount of precious metal in the coin proportional to the face value.

YOUR ANSWER (circle one): Admit/Deny

25. Admit that the following phrase found on currently issued Federal Reserve Notes does NOT appear in any statute in Title 12 of the U.S. Code or in any statute from the Statutes At Large currently in force:

"THIS NOTE IS LEGAL TENDER FOR ALL DEBTS, PUBLIC AND PRIVATE"

YOUR ANSWER (circle one): Admit/Deny

26. Admit that the last statute that *did* expressly use the above language was found in H.J.R.-192, 48 Stat. 112-113, which was repealed when Title 31 was codified into positive law in 1982 with Public Law 97-258, 96 Stat. 1068 found in section **Error! Reference source not found.**

YOUR ANSWER (circle one): Admit/Deny

27. Admit that the only authority statute currently in force that identifies the legal tender status of current Federal Reserve Notes is 12 U.S.C. §411, which says on this subject:

12 U.S.C. §411

*The said notes shall be obligations of the United States and **shall be receivable by all national and member banks and Federal reserve banks and for all taxes, customs, and other public dues.***

28. Admit that the language of 12 U.S.C. §411 says NOTHING about "private debts" and that the ability to regulate PRIVATE conduct is "repugnant to the Constitution" as held by the U.S. Supreme Court.

"The power to "legislate generally upon [PRIVATE] " life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been

superseded or modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, 379 U.S. 241 (1964); *United States v. Guest*, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned.”
[*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

YOUR ANSWER (circle one): Admit/Deny

29. Admit that Federal Reserve Notes are legislatively mandated for “public” conduct and NOT private conduct, and therefore are only for use internal to the U.S. government by instrumentalities and officers of the government.

“The states are prohibited from emitting bills of credit; but congress, which is neither expressly authorized nor expressly forbidden to do so, has, as we have already seen, been held to have the power of emitting bills of credit, and of making every provision for their circulation as currency, short of giving them the quality of legal tender for private debts, even by those who have denied its authority to give them this quality.”
[*Legal Tender Cases*, 110 U.S. 421, 447 (1884), SOURCE: Section Error! Reference source not found. later]

YOUR ANSWER (circle one): Admit/Deny

30. Admit that there are THREE distinct and different types of Federal Reserve Notes found in U.S. law historically:
30.1 “Federal reserve note” (Frn): These are the notes currently issued and in circulation. Mentioned in the current 12 U.S.C. §411 and in the original Federal Reserve Act, 38 Stat. 251, Chap. 6, Section 16. These notes are not “legal tender” for private purposes and may ONLY be used internally within the Federal Reserve System and not for private uses.
30.2 “Federal Reserve note” (FRn): Mentioned in H.J.R.-192, which has been repealed by Public Law 97-258, 96 Stat. 1068. These notes were made legal tender by H.J.R.-192, but this act has been repealed and therefore may not lawfully be issued.
30.3 “Federal Reserve Note” (FRN): This name nowhere appears in any enactment of Congress. Notes currently issued bear this inscription.

YOUR ANSWER (circle one): Admit/Deny

31. Admit that using different legal terms to describe a thing imply a DIFFERENT thing:

“*Talis non est eadem, nam nullum simile est idem.*
What is like is not the same, for nothing similar is the same. 4 Co. 18.”
[Bouvier’s Law Dictionary, 1914;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

YOUR ANSWER (circle one): Admit/Deny

32. Admit that any bank that is a member of the Federal Reserve System is a “national bank” acting as an agent and fiduciary for the U.S. government per 12 U.S.C. §90 and 31 C.F.R. §202.2:

TITLE 12 > CHAPTER 2 > SUBCHAPTER IV > § 90
§ 90. Depositaries of public moneys and financial agents of Government

All national banking associations, designated for that purpose by the Secretary of the Treasury, shall be depositaries of public money, under such regulations as may be prescribed by the Secretary; and they may also be employed as financial agents of the Government; and they shall perform all such reasonable duties, as depositaries of public money and financial agents of the Government, as may be required of them.

TITLE 31--MONEY AND FINANCE: TREASURY
CHAPTER II--FISCAL SERVICE, DEPARTMENT OF THE TREASURY
PART 202 DEPOSITARIES AND FINANCIAL AGENTS OF THE FEDERAL GOVERNMENT \I\--
Sec. 202.2 Designations.

(a) Financial institutions of the following classes are designated as Depositaries and Financial Agents of the Government if they meet the eligibility requirements stated in paragraph (b) of this section:

- (1) Financial institutions insured by the Federal Deposit Insurance Corporation.
- (2) Credit unions insured by the National Credit Union Administration.

(3) Banks, savings banks, savings and loan, building and loan, and homestead associations, credit unions created under the laws of any State, the deposits or accounts of which are insured by a State or agency thereof or by a corporation chartered by a State for the sole purpose of insuring deposits or accounts of such financial institutions, United States branches of foreign banking corporations authorized by the State in which they are located to transact commercial banking business, and Federal branches of foreign banking corporations, the establishment of which has been approved by the Comptroller of the Currency.

(b) In order to be eligible for designation, a financial institution is required to possess, under its charter and the regulations issued by its chartering authority, either general or specific authority to perform the services outlined in Sec. 202.3(b). A financial institution is required also to possess the authority to pledge collateral to secure public funds.
[44 F.R. 53066, Sept. 11, 1979, as amended at 46 F.R. 28152, May 26, 1981; 62 F.R. 45521, Aug. 27, 1997]

YOUR ANSWER (circle one): Admit/Deny

33. Admit that those who contract with agents or officers of the U.S. government also become agents or officers of said government.

“Qui facit per alium facit per se. He who acts by or through another, acts for himself. 1 Bl. Com. 429; Story, Ag. §440; 2 Bouv. Inst. n. 1273, 1335, 1336; 7 Man. & Gr. 32, 33.

Qui per alium facit per seipsum facere videtur. He who does anything through another, is considered as doing it himself. Co. Litt. 258.”

[Bouvier's Law Dictionary, 1914;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

YOUR ANSWER (circle one): Admit/Deny

34. Admit that opening a bank account at a Federal Reserve Member Bank is an act of contracting with an officer or agent of the U.S. government.

YOUR ANSWER (circle one): Admit/Deny

35. Admit that the Federal Reserve System can and does discriminate against some private banks that refuse to participate by refusing to clear its transactions through the Automated Clearinghouse System (ACH) and that this has the effect of extorting private banks to join the system.

YOUR ANSWER (circle one): Admit/Deny

36. Admit that “national banks” that are part of the Federal Reserve system are PROHIBITED by law from lending their own money, and that what they do lend essentially is non-existent money created out of thin air by the Federal Reserve counterfeiting franchise and that when they loan to any third party, they must act as an agent of the government in order to lawfully participate in and receive the “benefits” of said franchise.

[TITLE 12](#) > [CHAPTER 2](#) > [SUBCHAPTER IV](#) > § 83
[§ 83. Loans by bank on its own stock](#)

(a) *General prohibition*

No national bank shall make any loan or discount on the security of the shares of its own capital stock.

(b) *Exclusion*

For purposes of this section, a national bank shall not be deemed to be making a loan or discount on the security of the shares of its own capital stock if it acquires the stock to prevent loss upon a debt previously contracted for in good faith.

YOUR ANSWER (circle one): Admit/Deny

Affirmation:

1 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
2 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
3 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
4 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
5 necessarily lower federal courts.

6 Name (print): _____

7 Signature: _____

8 Date: _____

9 Witness name (print): _____

10 Witness Signature: _____

11 Witness Date: _____

24 Proof That There Is a “Straw Man”, Form #05.042

Source: <https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that the government can only tax, regulate, and destroy that which it creates.

“What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature, and can be revoked or altered only by the authority that made it. The life-giving principle and the death-doing stroke [power to destroy] must proceed from the same hand.”
[VanHorne’s Lessee v. Dorrance, 2 U.S. 304 (1795)]

“The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law [including a tax law] involving the power to destroy.”
[Providence Bank v. Billings, 29 U.S. 514 (1830)]

“The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other, with respect to those very measures, is declared to be supreme over that which exerts the control.”
[Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the government did not create human beings, and therefore it cannot tax, regulate or destroy them until they VOLUNTARILY engage in franchises created by the government.

“Having thus avowed my disapprobation of the purposes, for which the terms, State and sovereign, are frequently used, and of the object, to which the application of the last of them is almost universally made; it is now proper that I should disclose the meaning, which I assign to both, and the application, [2 U.S. 419, 455] which I make of the latter. In doing this, I shall have occasion incidentally to evince, how true it is, that States and Governments were made for [and BY] man; and, at the same time, how true it is, that his creatures and servants have first deceived, next vilified, and, at last, oppressed their master and maker.”
[Justice Wilson, Chisholm v. Georgia, 2 Dall. (2 U.S.) 419, 1 L.Ed. 440, 455 (1793)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that the Thirteenth Amendment to the United States Constitution prohibits involuntary servitude and slavery of human beings both in states of the Union and on federal territory, except as a punishment for a crime:

Thirteenth Amendment
Slavery And Involuntary Servitude

Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

Section 2. Congress shall have power to enforce this article by appropriate legislation.

*"Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends.** We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. **It operates directly on every citizen of the Republic, wherever his residence may be.**"*
[Clyatt v. U.S., 197 U.S. 207 (1905)]

*"That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, **or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services [in their entirety].** This amendment was said in the Slaughter House Cases, 16 Wall. 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name."*
[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that the only affirmative duty that any just government can impose against a human being without violating the Thirteenth Amendment is the duty to refrain from injuring the equal rights of other fellow human beings:

*"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens—**a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities.**"*
[President Thomas Jefferson, concluding his first inaugural address, March 4, 1801]

Love does no harm to a neighbor; therefore love is the fulfillment of the law.
[Romans 13:9-10, Bible, NKJV]

*"Do not strive with [or try to regulate or control or enslave] a man without cause, **if he has done you no harm.**"*
[Prov. 3:30, Bible, NKJV]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that the duty to refrain from injuring others is implemented by the criminal or penal law and that everyone has an equal duty to obey the criminal laws but must consent to every other type of civil law in order for it to be enforceable against them:

*"**The rights of the individual are not derived from governmental agencies, either municipal, state or federal, or even from the Constitution. They exist inherently in every man, by endowment of the Creator, and are merely reaffirmed in the Constitution, and restricted only to the extent that they have been voluntarily surrendered by the [STATUTORY] citizenship to the agencies of government. The people's rights are not derived from the***

government, but the government's authority comes from the people.*946 The Constitution but states again these rights already existing, and when legislative encroachment by the nation, state, or municipality invade these original and permanent rights, it is the duty of the courts to so declare, and to afford the necessary relief. The fewer restrictions that surround the individual liberties of the citizen, except those for the preservation of the public health, safety, and morals, the more contented the people and the more successful the democracy.”
[City of Dallas v. Mitchell, 245 S.W. 944 (1922)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that the only way you can become subject to any civil law that imposes any kind of duty or obligation is through the exercise of your right to contract.

CONTRACT. A promissory agreement between two or more persons that creates, modifies, or destroys a legal relation. Buffalo Pressed Steel Co. v. Kirwan, 138 Md. 60, 113 A. 628, 630; Mexican Petroleum Corporation of Louisiana v. North German Lloyd, D.C.La., 17 F.2d. 113,114.

An agreement, upon sufficient consideration, to do or not to do a particular thing. 2 Bl.Comm. 442; 2 Kent, Comm. 449. Justice v. Lang, 42 N.Y. 496, 1 Am.Rep. 576; Rabon v. State Finance Corporation, 203 S.C. 183, 26 S.E.2d. 501, 502.

An agreement between two or more parties, preliminary Step in making of which is offer by one and acceptance by other, in which minds of parties meet and concur in understanding of terms. Lee v. Travelers' Ins. Co. of Hartford, Conn., 173 S.C. 185, 175 S.E. 429.

*A deliberate [e.g. voluntary] engagement between competent parties, upon a legal consideration, to do, or abstain from doing, some act. Wharton; Smith v. Thornhill, Tex.Com.App. 25 S.W.2d. 597, 599. It is agreement creating obligation, in which there must be competent parties, subject-matter, legal consideration, mutuality of agreement, and mutuality of obligation, and agreement must not be so vague or uncertain that terms are not ascertainable. H. Liebes & Co. v. Klengenberg, C. C.A.Cal.. 23 F.2d. 611, 612. A contract or agreement is either where a promise is made on one side and assented to on the other; or where two or more persons enter into engagement with each other by a promise on either side. 2 Steph.Comm1. 54. The writing which contains the agreement of parties, with the terms and conditions, and which serves as a proof of the obligation.
[Black's Law Dictionary, Fourth Edition, p. 395]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that the exercise of your right to contract creates the “person” or “persons” who is/are the lawful subject of the contract.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that in law, rights are property, anything that conveys rights is property, contracts convey rights and are therefore property, and that all franchises are contracts between the grantor and the grantee.

*It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and that it does in fact constitute a contract when the requisite element of a consideration is present.*¹²¹ Conversely,

¹²¹ Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880; Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13; State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955; Baker v. Montana Petroleum Co. 99 Mont. 465, 44P.2d. 735; Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85; Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co., 157 S.C. 1, 153 S.E. 537; Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353.

a franchise granted without consideration is not a contract binding upon the state.¹²² It is generally considered that the obligation resting upon the grantee to comply with the terms and conditions of the grant constitutes a sufficient consideration.¹²³ As expressed by some authorities, the benefit to the community may constitute the sole consideration for the grant of a franchise by a state.¹²⁴

A contract thus created has the same status as any other contract recognized by the law;¹²⁵ it is binding mutually upon the grantor and the grantee and is enforceable according to its terms and tenor,¹²⁶ and is entitled to be protected from impairment by legislative action under the provision of the state and federal constitutions prohibiting the passage of any law by which the obligation of existing contracts shall be impaired or lessened.¹²⁷ The well-established rule as to franchises is that where a municipal corporation, acting within its powers, enacts an ordinance conferring rights and privileges on a person or corporation, and the grantee accepts the ordinance and expends money in availing itself of the rights and privileges so conferred, a contract is thereby created which, in the absence of a reserved power to amend or repeal the ordinance, cannot be impaired by a subsequent municipal enactment.¹²⁸ Certain limitations upon this general rule, and particular applications thereof, are discussed in the following section.

The equivalent of a municipal grant or franchise may result from the acceptance of an offer contained in a state statute¹²⁹ or in the constitution of the state.¹³⁰
[American Jurisprudence 2d, Franchises, §2: As a Contract (1999)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

9. Admit that the “person” defined below at some point exercised his right to contract and consented to the duties described.

¹²² Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.

¹²³ Central Transp. Co. v. Pullman's Palace Car Co., 139 U.S. 24, 35 L.Ed. 55, 11 S.Ct. 478; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Dufour v. Stacey, 90 Ky. 288, 14 S.W. 48; State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

¹²⁴ Dartmouth College v. Woodward, supra; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

¹²⁵ Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13.

¹²⁶ Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Louisville v. Cumberland Tel. & Tel. Co., 224 U.S. 649, 56 L.Ed. 934, 32 S.Ct. 572; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; East Ohio Gas Co. v. Akron, 81 Ohio.St. 33, 90 N.E. 40.

¹²⁷ Ohio Pub. Serv. Co. v. Ohio, 274 U.S. 12, 71 L.Ed. 898, 47 S.Ct. 480; Northern Ohio Traction & Light Co. v. Ohio, 245 U.S. 574, 62 L.Ed. 481, 38 S.Ct. 196; Cincinnati v. Cincinnati & H. Traction Co., 245 U.S. 446, 62 L.Ed. 389, 38 S.Ct. 153; Kansas Gas & E. Co. v. Independence (CA10), 79 F.2d. 32, 638, 100 A.L.R. 1479; State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala. 388, 64 So. 23; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Chicago v. Chicago Union Traction Co., 199 Ill. 259, 65 N.E. 243; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; State ex rel. Shaver v. Iowa Tel. Co., 175 Iowa 607, 154 N.W. 678; Dayton v. South Covington & C. Street R. Co., 177 Ky. 202, 197 S.W. 670; Shreveport Traction Co. v. Shreveport, 122 La. 1, 47 So 40; Benton Harbor v. Michigan Fuel & Light Co., 250 Mich. 614, 231 N.W. 52, 71 A.L.R. 114; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Quinby v. Public Serv. Com. 223 N.Y. 244, 119 N.E. 433, 3 A.L.R. 685; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696; Providence Gas Co. v. Thurber, 2 R.I. 15; Cumberland Tel. & Tel. Co. v. United Electric R. Co. 93 Tenn 492, 29 S.W. 104; Salt Lake City v. Utah Light & Traction Co., 52 Utah. 210, 173 P. 556, 3 A.L.R. 715; State v. Gibbs, 82 Vt. 526, 74 A. 229; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353; Allen v. Forrest, 8 Wash. 700, 36 P. 971; Clarksburg Electric Light Co. v. Clarksburg, 47 W.Va. 739, 35 S.E. 994, error dismd (US) 46 L.Ed. 1267, 22 S.Ct 942; Wright v. Milwaukee Electric R. & Light Co., 95 Wis. 29, 69 N.W. 791.

¹²⁸ New York Electric Lines Co. v. Empire City Subway Co., 235 U.S. 179, 59 L.Ed. 184, 35 S.Ct. 72; Boise Artesian Hot & Cold Water Co. v. Boise City, 230 U.S. 84, 57 L.Ed. 1400, 33 S.Ct 997; Owensboro v. Cumberland Tel. & Tel. Co. 230 U.S. 58, 57 L.Ed. 1389, 33 S.Ct 988; Omaha Water Co. v. Omaha (CA8), 147 F. 1, app dismd 207 U.S. 584, 52 L.Ed. 352, 28 S.Ct. 262; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Washington v. Atlantic Coast Line R. Co., 136 Ga. 638, 71 S.E. 1066; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; Michigan Tel. Co. v. St. Joseph, 121 Mich. 502, 80 N.W. 383; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Backus v. Lebanon, 11 N.H. 19; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Elliott v. Eugene, 135 Or. 108, 294 P. 358; Milwaukee Electric R. & Light Co. v. Railroad Com., 153 Wis. 592, 142 N.W. 491, affd 238 U.S. 174, 59 L.Ed. 1254, 35 S.Ct 820.

¹²⁹ The grant resulting from the acceptance, by the establishment of a plant devoted to the prescribed public use, of the state's offer to permit persons or corporations duly incorporated for the purpose "in any city where there are no public works owned and controlled by the municipality for supplying the same with water or artificial light," to lay pipes in the city streets for the purpose specified, constitutes a contract and vests in the accepting individual or corporation a property right protected by the Federal Constitution against impairment. Russell v. Sebastian, 233 U.S. 195, 58 L.Ed. 912, 34 S.Ct 517.

¹³⁰ Madera Waterworks v. Madera, 228 U.S. 454, 57 L.Ed. 915, 33 S.Ct 571.

(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.

The term “person” as used in this chapter 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.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that the “person” described in the previous question, by virtue of being the subject of the civil provisions indicated, is an officer, agent, or employee of the United States government under contract or agreement with the U.S. government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that the “person” indicated in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 is consensually engaged in franchises with the United States government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that the issuance of a license or some form of consent is required in order to become subject to a government franchise agreement.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that the U.S. Supreme Court has held that Congress may not authorize, meaning “license” any activity within a state in order to tax it.

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.** The power to authorize [e.g. “license”] a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing*

subjects: **Congress cannot authorize a trade or business within a State in order to tax it.**

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

14. Admit that because of the U.S. Supreme Court holding in the License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866), the only place the U.S. government can lawfully license anything is on its own territory and not within any state of the Union.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

15. Admit that Social Security Numbers and Taxpayer Identification Numbers function as de facto “licenses” to act as a “public officer” within states of the Union and to participate in government franchises.

Box 14, Recipient’s U.S. Taxpayer Identification Number (TIN)

You must obtain a U.S. taxpayer identification number (TIN) for:

- Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.
Note. For these recipients, exemption code 01 should be entered in box 6.
- Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a foreign country and the United States, unless the income is an unexpected payment (as described in Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations that are actively traded; dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund); dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were, upon issuance) publicly offered and are registered with the Securities and Exchange Commission under the Securities Act of 1933; and amounts paid with respect to loans of any of the above securities.
- Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received under qualified plans.
- A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization under section 501(c) or as a private foundation.
- Any *QI*.
- Any *WP* or *WT*.
- Any nonresident alien individual claiming exemption from withholding on compensation for independent personal services [services connected with a “trade or business”].
- Any foreign grantor trust with five or fewer grantors.
- Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must include the TIN on Form 1042-S.

[IRS Form 1042s Instructions, Year 2006, p. 14]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

16. Admit that a “trade or business” is defined as “the functions of a public office”.

[26 U.S.C. § 7701\(a\)\(26\)](#)

“The term ‘trade or business’ [includes](#) [is limited to] the performance of the functions of a [public office](#).”

*Public Office, pursuant to Black’s Law Dictionary, Abridged Sixth Edition, means:
“Essential characteristics of a ‘public office’ are:*

- (1) Authority conferred by law,
(2) Fixed tenure of office, and
(3) Power to exercise some of the sovereign functions of government.
(4) Key element of such test is that “officer is carrying out a sovereign function’.
(5) Essential elements to establish public position as ‘public office’ are:
(a) Position must be created by Constitution, legislature, or through authority conferred by legislature.
(b) Portion of sovereign power of government must be delegated to position,
(c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.
(d) Duties must be performed independently without control of superior power other than law, and
(e) Position must have some permanency.”

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that all public offices must be exercised ONLY in the District of Columbia and not elsewhere, except as expressly and statutorily authorized by Congress.

[TITLE 4 > CHAPTER 3 > Sec. 72.](#)
[Sec. 72. - Public offices; at seat of Government](#)

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that Congress has never expressly authorized the “public offices” that are the subject of the tax upon a “trade or business” within any state of the Union.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that all “taxpayers” under Internal Revenue Code Subtitle A are aliens engaged in a “trade or business”.

*NORMAL TAXES AND SURTAXES
DETERMINATION OF TAX LIABILITY
Tax on Individuals
Sec. 1.1-1 Income tax on individuals.*

(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d) [Married individuals filing separate returns], as amended by the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business in the United States by a married alien individual who is a nonresident of the United States for all or part of the taxable year or by a foreign estate or trust. For such years the tax imposed by section 1(c) [unmarried individuals], as amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United States by an unmarried alien individual (other than a surviving spouse) who is a nonresident of the United States for all or part of the taxable year. See paragraph (b)(2) of section 1.871-8.” [26 C.F.R. §1.1-1(a)(2)(ii)]

*TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
PART 1 _INCOME TAXES--Table of Contents
Sec. 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.*

(c) Definitions—

[. . .]

(3) Individual—

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

(ii) Nonresident alien individual.

The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that it is unlawful for aliens to occupy a “public office” and that only “citizens” may lawfully do so..

4. Lack of Citizenship
§74. Aliens can not hold Office. - -

It is a general principle that an alien can not hold a public office. In all independent popular governments, as is said by Chief Justice Dixon of Wisconsin, “it is an acknowledged principle, which lies at the very foundation, and the enforcement of which needs neither the aid of statutory nor constitutional enactments or restrictions, that the government is instituted by the citizens for their liberty and protection, and that it is to be administered, and its powers and functions exercised only by them and through their agency.”

In accordance with this principle it is held that an alien can not hold the office of sheriff.¹³¹
[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74;
SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that a subset of those holding “public office” are described as “employees” within 26 U.S.C. §3401(c) and [26 C.F.R. §31.3401\(c\)-1](#).

[26 U.S.C. §3401\(c \) Employee](#)

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

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

22. Admit that the “employee” defined above is the SAME “employee” described in IRS Form W-4.

¹³¹ State v. Smith, 14 Siw. 497; State v. Murray, 28 Wis. 96, 9 Am.Rep. 489.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

23. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

[TITLE 18 > PART I > CHAPTER 43 > § 912](#)
[§ 912. Officer or employee of the United States](#)

*Whoever **falsely assumes or pretends to be an officer or employee acting under the authority of the United States** or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.*

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

24. Admit that IRS Forms W-2, 1042-S, 1098, and 1099 cannot lawfully be used to CREATE public offices, but merely document the exercise of those already lawfully occupying said office pursuant to Article VI of the United States Constitution.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

25. Admit that if IRS Forms W-2, 1042-S, 1098, and 1099 are used to “elect” an otherwise private person involuntarily into public office that he or she does not consent to occupy, the filer of the information return is criminally liable for:
- 25.1. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.
 - 25.2. Impersonating a public officer pursuant to 18 U.S.C. §912.
 - 25.3. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593, and the Thirteenth Amendment.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

26. Admit that one cannot be an “employee” as defined above or within the meaning of 5 U.S.C. §2105 without also being engaged in a “trade or business” activity.

[TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)
[§ 2105. Employee](#)

(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically modified, means an officer and an individual who is—

(1) appointed in the civil service by one of the following acting in an official capacity—

- (A) the President;*
- (B) a Member or Members of Congress, or the Congress;*
- (C) a member of a uniformed service;*
- (D) an individual who is an employee under this section;*

(E) the head of a Government controlled corporation; or
(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

(2) engaged in the performance of a Federal function under authority of law or an Executive act; and
(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

27. Admit that there is no definition of “employee” within Subtitle C of the Internal Revenue Code or the Treasury Regulations which would expand upon the meaning of “employee” in 26 U.S.C. §3401(c) to include private workers or those who work for “private employers”.

Internal Revenue Manual [5.14.10.2 \(09-30-2004\)](#)
Payroll Deduction Agreements

2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction [withholding] agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[\[http://www.irs.gov/irm/part5/ch13s10.html\]](http://www.irs.gov/irm/part5/ch13s10.html)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

28. Admit that the rules of statutory construction prohibit expanding definitions or “terms” used within the I.R.C. to include anything or class of things not specifically spelled out and that doing so constitutes a prejudicial presumption that is a violation of due process of law.

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term.” *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.”**
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

“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]

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

29. Admit that the decision to either hold public office or sign a W-4 agreement is a voluntary personal decision that cannot be coerced, and if it is, it becomes invalid and unenforceable at the option of the person so coerced.

“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.¹³² Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,¹³³ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.¹³⁴ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.¹³⁵”
[American Jurisprudence 2d, Duress, §21 (1999)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

30. Admit that a legal proceeding against a “taxpayer” is a proceeding “in rem” against the public office occupied by the “taxpayer”.

In rem. A technical term used to designate proceedings or actions instituted against the thing, in contradistinction to personal actions, which are said to be in personam.

“In rem” proceedings encompass any action brought against person in which essential purpose of suit is to determine title to or to affect interest in specific property located within territory over which court has jurisdiction. ReMine ex rel. Liley v. District Court for City and County of Denver, Colo., 709 P.2d. 1379, 1382. It is true that, in a strict sense, a proceeding in rem is one taken directly against property, and has for its object the disposition of property, without reference to title of individual claimants; but, in a larger and more general sense, the terms are applied to actions between parties, where the direct object is to reach and dispose of property owned by them, or of some interest therein. Such are cases commenced by attachment against the property of debtors, or instituted to partition real estate, foreclose a mortgage, or enforce a lien. Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565. In the strict sense of the term, a proceeding “in rem” is one which is taken directly against property or one which is brought to enforce a right in the thing itself.

Actions in which the court is required to have control of the thing or object and which an adjudication is made as to the object which binds the whole world and not simply the interests of the parties to the proceeding. Flesch v. Circle City Excavating & Rental Corp., 137 Ind.App. 695, 210 N.E.2d. 865.

See also in personam; In rem jurisdiction; Quasi in rem jurisdiction.
[Black’s Law Dictionary, Sixth Edition, p. 793]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

31. Admit that completing a government license application or an application for “benefits” creates a “res” that is the subject of the laws that regulate the benefit.

Res. Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By “res,” according to the modern civilians, is meant everything that may form an object of rights, in opposition to “persona,” which

¹³² Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

¹³³ Barnette v. Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

¹³⁴ Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicum, 142 Or. 416, 20P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

¹³⁵ Restatement 2d, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.

Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggle's Will, 11 A.D.2d. 51, 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled "In re _____".
[Black's Law Dictionary, Sixth Edition, pp. 1304-1306]

"It is universally conceded that a divorce proceeding, in so far as it affects the status of the parties, is an action in rem. 19 Cor. Jur. 22, § 24; 3 Freeman on Judgments (5th Ed.) 3152. It is usually said that the 'marriage status' is the res. Both parties to the marriage, and the state of the residence of each party to the marriage, has an interest in the marriage status. In order that any court may obtain jurisdiction over an action for divorce that court must in some way get jurisdiction over the res (the marriage status). The early cases assumed that such jurisdiction was obtained when the petitioning party was properly domiciled in the jurisdiction. Ditson v. Ditson, 4 R.I. 87, is the leading case so holding; see, also, Andrews v. Andrews, 188 U.S. 14, 23 S.Ct. 237, 47 L.Ed. 366. Until 1905 the overwhelming weight of authority was to the effect that, if the petitioning party was domiciled in good faith in any state, that state could render a divorce decree on constructive service valid not only in the state of its rendition, but which would be recognized everywhere. In Atherton v. Atherton, 181 U.S. 155, 21 S.Ct. 544, 45 L.Ed. 794, the United States Supreme Court apparently recognized that doctrine. In that case the parties were living together and domiciled in Kentucky. That state was the last state where the parties lived together as husband and wife."
[Delanoy v. Delanoy, 216 Cal. 27, 13 P.2d. 719 (CA. 1932)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

Affirmation:

I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not necessarily lower federal courts.

Name (print):_____

Signature:_____

Date:_____

Witness name (print):_____

Witness Signature:_____

Witness Date:_____

25 De Facto Government Scam, Form #05.043

Source: <https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that de jure governments are established to protect PRIVATE rights of PRIVATE people.

"That to secure these [PRIVATE] rights, governments are instituted among men, deriving their just powers from the consent of the governed."
[Declaration of Independence]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that any entity claiming to be a "government" which makes a business or franchise out of compelling the conversion of PRIVATE rights into PUBLIC rights or privileges and then taxing and regulating what were formerly PRIVATE rights has violated the purpose of its creation and has become the WORST violator of PRIVATE rights.

"It has long been established that a State may not impose a penalty [or a tax, which is just another kind of penalty] upon those who exercise a right guaranteed by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583. "Constitutional rights would be of little value if they could be indirectly denied," Smith v. Allwright, 321 U.S. 649, 644, or manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339, 345."
[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]

"Society in every state is a blessing, but government even in its best state is but a necessary evil; in its worst state an intolerable one; for when we suffer, or are exposed to the same miseries by a government, which we might expect in a country without government, our calamity is heightened by reflecting that we furnish the means by which we suffer."
[Thomas Paine, "Common Sense" Feb 1776]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that the ability to regulate or tax PRIVATE rights is repugnant to the Constitution as held by the U.S. Supreme Court.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that any so-called “government” which refuses to recognize or protect PRIVATE property or insists that it must be converted or donated to PUBLIC property, a public use, or a public purpose BEFORE they will protect it ceases to be a de jure “government” and instead becomes a de facto government demanding unconstitutional and criminal bribes and kickbacks to do its job.

*"It must be conceded that there are [PRIVATE] rights in every free government beyond the control of the State [or a covetous jury or majority of electors]. **A government which recognized no such rights, which held the lives, liberty and property of its citizens, subject at all times to the disposition and unlimited control of even the most democratic depository of power, is after all a despotism. It is true that it is a despotism of the many--of the majority, if you choose to call it so--but it is not the less a despotism.**"*
[Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874)]

"The ultimate ownership of all property is in the State; individual so-called "ownership" is only by virtue of Government, i.e., law, amounting to mere user; and use must be in accordance with law and subordinate to the necessities of the State."
[Senate Document #43, Senate Resolution No. 62, p. 9, paragraph 2, 1933
SOURCE: <http://www.famguardian.org/Subjects/MoneyBanking/History/SenateDoc43.pdf>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that the first step implemented by a de jure government in protecting PRIVATE property is to:
- 5.1. Keep that government from converting it into public property without the consent of the owner.
- 5.2. Prosecute those who unlawfully convert PRIVATE property to a public use without consent of the owner, and in violation of 18 U.S.C. §654.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that information returns filed against PRIVATE parties not lawfully engaged in a public office within the U.S. government (called a “trade or business” in 26 U.S.C. §7701(a)(26)) constitute false reports that, if left un rebutted, create the false and fraudulent presumption that PRIVATE property has been converted with the consent of the owner into a public use, public purpose, and public office. For details on this FRAUD and SCAM, see:
- 6.1. Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
- 6.2. The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that it makes absolutely no sense to hire a government to protect your PRIVATE property that insists on it becoming PUBLIC property that is no longer PRIVATE property before they will protect it. No one deserves to be hired as a protector that can’t and won’t even protect you from THEMSELVES or which will protect you from the abuses of everyone BUT themselves.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that an entity that forces you to pay them to protect yourself FROM them, and which does so without your consent, is a criminal protection racket, or Racketeer Influenced Corrupt Organization (RICO).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that all de jure governments incorporate all of the following three elements:

9.1. PRIVATE People who own PRIVATE property.

9.2. Laws intended primarily to protect PRIVATE property.

9.3. Territory.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that when you remove any one or more of the three elements mentioned in the previous question, what started out as a de jure government is transformed into a de facto government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that if the civil Laws of a de jure government are all converted into special law commercial franchises that attach to your right to contract instead of Territory or domicile on that said Territory, then you end up with a de facto government without Territory in which the “state” is just a private, for profit, corporation a virtual rather than physical entity.

“special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class [THOSE WHO CONSENT], rather than upon the public generally. A private law. A law is “special” when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A “special law” relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass’n, Utah, 564 P.2d. 751, 754. A special law applies only to an individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. Board of County Com’rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill; Private law. Compare General law; Public law.”
[Black’s Law Dictionary, Sixth Edition, pp. 1397-1398]

See also

Government Instituted Slavery Using Franchises, Form #05.030

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that a government that will only render services or “protection” to those who present a license to act as a public officer, such as a Taxpayer Identification Number or a Social Security Number, is:

12.1. Destroying the foundation of what it means to be a “government”, which is equal protection to all.

12.2. Creating an unconstitutional Title of Nobility in violation of Article 1, Section 10 and Article 1, Section 9, Clause 8 of the Constitution.

12.3. Operating as a private business entity or de facto government rather than a de jure government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that the two main components of all de jure “governments” is a “body corporate” and a “body politic” which are separate and distinct from each other.

Both before and after the time when the Dictionary Act and § 1983 were passed, the phrase “bodies politic and corporate” was understood to include the [governments of the] States. See, e.g., J. Bouvier, 1 A Law Dictionary Adapted to the Constitution and Laws of the United States of America 185 (11th ed. 1866); W. Shumaker & G. Longsdorf, Cyclopedic Dictionary of Law 104 (1901); Chisholm v. Georgia, 2 U.S. (Dall.) 419, 447, 1 L.Ed. 440 (1793) (Iredell, J.); id., at 468 (Cushing, J.); Cotton v. United States, 52 U.S. (11 How.) 229, 231, 13 L.Ed. 675 (1851) (“Every sovereign State is of necessity a body politic, or artificial person”); Poindexter v. Greenhow, 114 U.S. 270, 288, 5 S.Ct. 903, 29 L.Ed. 185 (1885); McPherson v. Blacker, 146 U.S. 1, 24, 13 S.Ct. 3, 6, 36 L.Ed. 869 (1892); Heim v. McCall, 239 U.S. 175, 188, 36 S.Ct. 78, 82, 60 L.Ed. 206 (1915). See also United States v. Maurice, 2 Brock. 96, 109, 26 F.Cas. 1211 (CC Va.1823) (Marshall, C.J.) (“The United States is a government, and, consequently, a body politic and corporate”); Van Brocklin v. Tennessee, 117 U.S. 151, 154, 6 S.Ct. 670, 672, 29 L.Ed. 845 (1886) (same). Indeed, the very legislators who passed § 1 referred to States in these terms. See, e.g., Cong. Globe, 42d Cong., 1st Sess., 661-662 (1871) (Sen. Vickers) (“What is a State? Is *79 it not a body politic and corporate?”); id., at 696 (Sen. Edmunds) (“A State is a corporation”).

The reason why States are “bodies politic and corporate” is simple: just as a corporation is an entity that can act only through its agents, “[t]he State is a political corporate body, can act only through agents, and can command only by laws.” Poindexter v. Greenhow, *supra*, 114 U.S., at 288, 5 S.Ct. at 912-913. See also Black’s Law Dictionary 159 (5th ed. 1979) (“[B]ody politic or corporate”: “A social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good”). As a “body politic and corporate,” a State falls squarely within the Dictionary Act’s definition of a “person.”

While it is certainly true that the phrase “bodies politic and corporate” referred to private and public corporations, see *ante*, at 2311, and n. 9, this fact does not draw into question the conclusion that this phrase also applied to the States. Phrases may, of course, have multiple referents. Indeed, each and every dictionary cited by the Court accords a broader realm-one **2317 that comfortably, and in most cases explicitly, includes the sovereign-to this phrase than the Court gives it today. See 1B. Abbott, Dictionary of Terms and Phrases Used in American or English Jurisprudence 155 (1879) (“[T]he term body politic is often used in a general way, as meaning the state or the sovereign power, or the city government, without implying any distinct express incorporation”); W. Anderson, A Dictionary of Law 127 (1893) (“[B]ody politic”: “The governmental, sovereign power: a city or a State”); Black’s Law Dictionary 143 (1891) (“[B]ody politic”: “It is often used, in a rather loose way, to designate the state or nation or sovereign power, or the government of a county or municipality, without distinctly connoting any express and individual corporate charter”); 1A. Burrill, A Law Dictionary and Glossary 212 (2d ed. 1871) (“[B]ody politic”: “A body to take in succession, framed by policy”; “[p]articularly*80 applied, in the old books, to a Corporation sole”); id., at 383 (“Corporation sole” includes the sovereign in England).
[Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that the “body politic” is also called the “State”:

“State. A people permanently occupying a fixed territory bound together by common-law habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries, capable of making war and peace and of entering into international relations with other communities of the globe. United States v. Kusche, D.C.Cal., 56 F.Supp. 201 207, 208. The organization of social life which exercises sovereign power in behalf of the people. Delany v. Moralitis, C.C.A.Md., 136 F.2d. 129, 130. In its largest sense, a “state” is a body politic or a society of men. Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d 636, 254 N.Y.S.2d. 763, 765. A body of people occupying a definite territory and politically organized under one government. State ex re. Maisano v. Mitchell, 155 Conn. 256, 231 A.2d. 539, 542. A territorial unit with a distinct general body of law. Restatement, Second, Conflicts, §3. Term may refer either to body politic of a nation (e.g. United States) or to an individual government unit of such nation (e.g. California).

[...]

The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public; as in the title of a cause, “The State vs. A.B.”

[Black’s Law Dictionary, Sixth Edition, p. 1407]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

1 15. Admit that when you take away the “body politic” portion of a de jure “government”, the only thing you have left is a
2 corporation:

3
4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

7 16. Admit that the “body corporate” consists of all the property of the government and all of its officers and “employees”
8 and excludes any member of the “body politic”.

9
10 YOUR ANSWER: ____Admit ____Deny

11
12 CLARIFICATION:_____

13 17. Admit that only members of the “body politic” may serve as jurists and voters.

14
15 YOUR ANSWER: ____Admit ____Deny

16
17 CLARIFICATION:_____

18 18. Admit that if you aren’t allowed to serve as a jurist or a voter without working for the “body corporate” as an
19 “employee” or “public officer”, then there is no “body politic” and what originally started as a de jure government
20 devolves into nothing but a “body corporate” and a de facto but not de jure government:

21
22 YOUR ANSWER: ____Admit ____Deny

23
24 CLARIFICATION:_____

25 19. Admit that it is unlawful to bribe a jurist or a voter because it creates a conflict of interest.

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

28 *"He who is greedy for gain troubles his own house,*
29 ***But he who hates bribes will live.**"*
30 [[Prov. 15:27](#), Bible, NKJV]

31 *"Surely oppression destroys a wise man's reason.*
32 *And **a bribe debases the heart.**"*
33 [[Ecclesiastes 7:7](#), Bible, NKJV]

34
35 YOUR ANSWER: ____Admit ____Deny

36
37 CLARIFICATION:_____

38 20. Admit that government “benefits” qualify as “bribes” if paid to jurists or voters.

39 *"The king establishes the land by justice, But he who receives bribes [[socialist handouts](#), government "benefits",*
40 *or PLUNDER stolen from nontaxpayers] overthrows it."*
41 [[Prov. 29:4](#), Bible, NKJV]

42
43 YOUR ANSWER: ____Admit ____Deny

44
45 CLARIFICATION:_____

46 21. Admit that government “benefits” paid to a jurist or a voter could create a conflict of interest and that if the thing voted
47 on or tried in court relates to those benefits, then there is a criminal conflict of interest:

48 [TITLE 18 > PART I > CHAPTER 11 > § 208](#)
49 [§ 208. Acts affecting a personal financial interest](#)

(a) Except as permitted by subsection (b) hereof, whoever, being an officer or employee of the executive branch of the United States Government, or of any independent agency of the United States, a Federal Reserve bank director, officer, or employee, or an officer or employee of the District of Columbia, including a special Government employee, participates personally and substantially as a Government officer or employee, through decision, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise, in a judicial or other proceeding, application, request for a ruling or other determination, contract, claim, controversy, charge, accusation, arrest, or other particular matter in which, to his knowledge, he, his spouse, minor child, general partner, organization in which he is serving as officer, director, trustee, general partner or employee, or any person or organization with whom he is negotiating or has any arrangement concerning prospective employment, has a financial interest—

Shall be subject to the penalties set forth in section 216 of this title.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

22. Admit that more than 50% of Americans either receive, or are eligible to receive, government “benefits”, and therefore have a conflict of interest in electing any politician who promises to either perpetuate or expand their “benefits”.

The Coming Crisis: How Government Dependency Threatens America's Freedom, Jim Demint, Heritage Foundation
<http://famguardian.org/Subjects/Freedom/ThreatsToLiberty/ComingCrisis-01508.pdf>

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

23. Admit that criminals cannot serve as jurists or voters and must be impeached. Hence, perfect financial separation between the “body politic” and “body corporate” is the only way to ensure the lawful outcome of a vote or legal proceeding involving a jury.

“Democracy never lasts long. It soon wastes, exhausts and murders itself. There was never a democracy that did not commit suicide. “
[John Adams, Letter, April 15, 1814]

“A democracy cannot exist as a permanent form of government. It can only exist until the voters discover that they can vote themselves money from the Public Treasury. From that moment on, the majority always votes for the candidate promising the most benefits from the Public Treasury with the result that a democracy always collapses over loose fiscal policy always followed by dictatorship.”
[Alexander Fraser Tytler]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

24. Admit that real, de jure governments cannot lawfully use their taxing power to redistribute wealth from one private party to another private party.

“To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on favored individuals.. is none the less robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.”
[Loan Association v. Topeka, 20 Wall. 655 (1874):]

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

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

1 25. Admit that the only way to avoid the constraints in the previous question and still pay public monies to the average
2 American is to make the average American into a government public officer or “employee”, and therefore an
3 instrumentality, and to thereby destroy the separation between the “body politic” and the “body corporate”.
4

5 YOUR ANSWER: ____Admit ____Deny
6

7 CLARIFICATION:_____

8 26. Admit that all just authority of any government derives from the “consent of the governed”, as the Declaration of
9 Independence indicates.

10 “That to secure these rights, governments are instituted among men, deriving their just powers from the consent
11 of the governed.”
12 [Declaration of Independence]
13

14 YOUR ANSWER: ____Admit ____Deny
15

16 CLARIFICATION:_____

17 27. Admit that any civil court proceeding in which consent of the defendant or respondent is not involved in some form is
18 therefore inherently unjust.
19

20 YOUR ANSWER: ____Admit ____Deny
21

22 CLARIFICATION:_____

23 28. Admit that choosing a domicile within the territory of a specific government is the only method available for both
24 politically associating with a specific “body politic” and “consenting to be governed” under the civil laws of the “body
25 corporate” that serves that “body politic”.
26

27 YOUR ANSWER: ____Admit ____Deny
28

29 CLARIFICATION:_____

30 29. Admit that the legal definition of “money” excludes “notes”:

31 **Money:** *In usual and ordinary acceptation it means coins and paper currency used as circulating medium of*
32 *exchange, and **does not embrace notes**, bonds, evidences of debt, or other personal or real*
33 *estate. Lane v. Railey, 280 Ky. 319, 133 S.W.2d. 74, 79, 81.*
34 *[Black’s Law Dictionary, Sixth Edition, p. 1005]*
35

36 YOUR ANSWER: ____Admit ____Deny
37

38 CLARIFICATION:_____

39 30. Admit that the word “note” and “obligation” are synonymous.
40

41 YOUR ANSWER: ____Admit ____Deny
42

43 CLARIFICATION:_____

44 31. Admit that Federal Reserve Notes are obligations of the U.S. government and are the same “notes” described in the
45 legal definition of money in Black’s Law Dictionary Sixth Edition, p. 1005.

46 [TITLE 12 > CHAPTER 3 > SUBCHAPTER XII > Sec. 411.](#)
47 [Sec. 411. - Issuance to reserve banks; nature of obligation; redemption](#)

48 *Federal reserve notes, to be issued at the discretion of the Board of Governors of the Federal Reserve System for*
49 *the purpose of making advances to Federal reserve banks through the Federal reserve agents as hereinafter set*

1 forth and for no other purpose, are authorized. **The said notes shall be obligations**
2 **of the United States** and shall be receivable by all national and member banks and Federal reserve
3 banks and for all taxes, customs, and other public dues. **They shall be redeemed in**
4 **lawful money on demand at the Treasury Department of the**
5 **United States, in the city of Washington, District of Columbia,**
6 **or at any Federal Reserve bank**

7
8 YOUR ANSWER: ____Admit ____Deny

9
10 CLARIFICATION:_____

11 32. Admit that the term “trade or business” is defined in 26 U.S.C. §7701(a)(26).

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

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

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

17
18 YOUR ANSWER: ____Admit ____Deny

19
20 CLARIFICATION:_____

21 33. Admit that the above is a “definition” of a “term” or “word of art” and not a “word” in the ordinary sense, and that the
22 purpose for defining a “term” is to describe all essential things or classes of things that are implied and to deliberately
23 exclude those things which are not included:

24 **definition.** A description of a thing by its properties; an explanation of the meaning of a word or term. **The**
25 **process of stating the exact meaning of a word by means of other words. Such a description of the thing**
26 **defined, including all essential elements and excluding all nonessential,** as to distinguish it from all other things
27 and classes.”
28 [Black’s Law Dictionary, Sixth Edition, p. 423]

29 **“TERM”** - A word or phrase; an expression; particularly one which possesses a fixed or known meaning in some
30 science, art, or profession.
31 [Black’s Law Dictionary, Fourth Edition, p. 1639]

32 **“WORDS OF ART”** - The vocabulary or terminology of a particular art or science, and especially those
33 expressions which are idiomatic or peculiar to it. See *Cargill v. Thompson*, 57, Minn. 534, 59 N.W. 638.
34 [Black’s Law Dictionary, Fourth Edition, p. 1779]

35
36 YOUR ANSWER: ____Admit ____Deny

37
38 CLARIFICATION:_____

39 34. Admit that there are no other definitions or references in Internal Revenue Code, Subtitle A relating to a “trade or
40 business” which would change or expand the definition of “trade or business” above to include things other than a
41 “public office”.
42

43 YOUR ANSWER: ____Admit ____Deny

44
45 CLARIFICATION:_____

46 35. Admit that the purpose of providing a statutory definition is to supersede, not enlarge, the common or ordinary
47 dictionary definition of a word.

1 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's*
2 *ordinary meaning.* Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
3 *of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a*
4 *rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated("); Western*
5 *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*
6 *(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,*
7 *and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.*
8 *943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*
9 *General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*
10 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

11
12 YOUR ANSWER: ____Admit ____Deny

13
14 CLARIFICATION:_____

15 36. Admit that a "trade or business" is an "activity".

16 *"Trade or Business in the United States*

17 *Generally, you must be engaged in a trade or business during the tax year to be able to treat income received in*
18 *that year as effectively connected with that trade or business. **Whether you are engaged in a trade or business***
19 ***in the United States depends on the nature of your activities.** The discussions that follow will help you determine*
20 *whether you are engaged in a trade or business in the United States."*
21 *[IRS Publication 519, Year 2000, p. 15, emphasis added]*

22
23 YOUR ANSWER: ____Admit ____Deny

24
25 CLARIFICATION:_____

26 37. Admit that all excise taxes are taxes on privileged or licensed "activities".

27 *"Excise tax. A tax imposed on the **performance of an act**, the engaging in an occupation, or the enjoyment of a*
28 *privilege. Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735. A tax on the manufacture, sale, or use of goods*
29 *or on the carrying on of an occupation or activity or tax on the transfer of property. "*
30 *[Black's Law Dictionary, Sixth Edition, p. 563]*

31
32 YOUR ANSWER: ____Admit ____Deny

33
34 CLARIFICATION:_____

35 38. Admit that holding "public office" in the United States government is a privileged "activity".

36 [26 U.S.C. §7701\(a\)\(26\)](#)

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

38
39 YOUR ANSWER: ____Admit ____Deny

40
41 CLARIFICATION:_____

42 39. Admit that a subset of those holding "public office" are described as "employees" within 26 U.S.C. §3401(c) and [26 C.F.R. §31.3401\(c\)-1](#).

43 [26 U.S.C. §3401\(c\) Employee](#)

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

48
49 [26 C.F.R. §31.3401\(c\)-1 Employee:](#)

1 "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a
2 [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any
3 agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a
4 corporation."

5
6 YOUR ANSWER: ____Admit ____Deny

7
8 CLARIFICATION:_____

9 40. Admit that the "employee" defined above is the SAME "employee" described in IRS Form W-4.

10
11 YOUR ANSWER: ____Admit ____Deny

12
13 CLARIFICATION:_____

14 41. Admit that the IRS Form W-4 may not lawfully be used to initiate withholding against a person who was not ALREADY
15 engaged in a "public office" BEFORE they signed the form. In other words, admit that the IRS Form W-4 does not
16 CREATE a "public office" but simply authorizes taxation of an EXISTING public office within the U.S. government.

17
18 YOUR ANSWER: ____Admit ____Deny

19
20 CLARIFICATION:_____

21 42. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a
22 criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

23 [TITLE 18 > PART 1 > CHAPTER 43 > § 912](#)
24 [§ 912. Officer or employee of the United States](#)

25 *Whoever **falsely assumes or pretends to be an officer or employee acting under the authority of the United***
26 ***States** or any department, agency or officer thereof, and acts as such, or in such pretended character demands*
27 *or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more*
28 *than three years, or both.*

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

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

34
35 YOUR ANSWER: ____Admit ____Deny

36
37 CLARIFICATION:_____

38 43. Admit that IRS Forms W-2, 1042-S, 1098, and 1099 cannot lawfully be used to CREATE public offices, but merely
39 document the exercise of those already lawfully occupying said office pursuant to Article VI of the United States
40 Constitution.

41
42 YOUR ANSWER: ____Admit ____Deny

43
44 CLARIFICATION:_____

45 44. Admit that if IRS Forms W-2, 1042-S, 1098, and 1099 are used to "elect" an otherwise private person involuntarily into
46 public office that he or she does not consent to occupy and cannot lawfully occupy, the filer of the information return is
47 criminally liable for:

48 44.1. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.

49 44.2. Impersonating a public officer pursuant to 18 U.S.C. §912.

50 44.3. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593 and the Thirteenth Amendment.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

45. Admit that one cannot lawfully be an “employee” as defined in 26 U.S.C. §3401(c) and [26 C.F.R. §31.3401\(c\)-1](#) above or within the meaning of 5 U.S.C. §2105 without also being engaged in a “trade or business” activity.

[TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)
[§ 2105. Employee](#)

(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically modified, means an officer and an individual who is—

(1) appointed in the civil service by one of the following acting in an official capacity—

(A) the President;

(B) a Member or Members of Congress, or the Congress;

(C) a member of a uniformed service;

(D) an individual who is an employee under this section;

(E) the head of a Government controlled corporation; or

(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

(2) engaged in the performance of a Federal function under authority of law or an Executive act; and

(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

46. Admit that there is no definition of “employee” within Subtitle C of the Internal Revenue Code or the Treasury Regulations which would expand upon the meaning of “employee” in 26 U.S.C. §3401(c) to include private workers or those who work for “private employers”.

Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004)
Payroll Deduction Agreements

2. Private employers, states, and political subdivisions are not required to enter into payroll deduction [withholding] agreements. Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[\[http://www.irs.gov/irm/part5/ch13s10.html\]](http://www.irs.gov/irm/part5/ch13s10.html)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

47. Admit that the rules of statutory construction prohibit expanding definitions or “terms” used within the I.R.C. to include anything or class of things not specifically spelled out and that doing so constitutes a prejudicial presumption that is a violation of due process of law.

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.”**
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

“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]

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

48. Admit that all “employers” described in Subtitle C of the Internal Revenue Code are “public employers” and not “private employers” and that those who submit SS-4 forms are presumed to be “public employers”, but in fact are NOT “public employers”.

See the article:

“Public” v. “Private” Employment: You Will Be Illegally Treated as a Public Officer If You Apply For or Receive Government “Benefits”, Family Guardian Fellowship
<https://famguardian.org/Subjects/Taxes/Remedies/PublicVPrivateEmployment.htm>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

49. Admit that those who sign IRS Form W-4s with their formerly private employers are treated as the equivalent of “Kelly Girls” or Temps on loan for “Uncle Sam”, who then becomes their “parens patriae”, or government parent, and that the W-4 donates their earnings to a public use, a public purpose, and a public office to procure the benefits of the socialism franchise.

PARENS PATRIAE. Father of his country; parent of the country. In England, the king. In the United States, the state, as a sovereign-referring to the sovereign power of guardianship over persons under disability; In re Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022; such as minors, and insane and incompetent persons; *McIntosh v. Dill*, 86 Okl. 1, 205 P. 917, 925.
[*Black’s Law Dictionary*, Sixth Edition, p. 1269]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

50. Admit that wards of the government and those under “legal disability” take on the domicile of their parens patriae caretaker, which means they become statutory “U.S. citizens” under federal law.

PARTICULAR PERSONS
Infants
§20 In General

An infant, being non sui juris, cannot fix or change his domicile unless emancipated. A legitimate child's domicile usually follows that of the father. In case of separation or divorce of parents, the child has the domicile of the [CORPORATE] parent who has been awarded custody of the child [INCOMPETENT OR WARD].
[28 Corpus Juris Secundum (C.J.S.), Domicile, §20 (2003);
SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

51. Admit that all revenues collected under the authority of Internal Revenue Code, Subtitle A in connection with a “trade or business” are upon the entity engaged in the “activity”, who are identified in [26 U.S.C. §7701](#)(a)(26) as those holding “public office”.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

52. Admit that all statutory “taxpayers” pursuant to 26 U.S.C. §7701(a)(14) are in fact public officers in the U.S. government.

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
[§ 552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

*(13) the term “Federal personnel” means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), **individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits) [AND Social Security].***

See the article:

[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>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

53. Admit that a person engaged in a “trade or business” holds a “public office” in the United States and qualifies as a federal “employee”.

[26 U.S.C. §7701: Definitions](#)

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

54. Admit that it is a violation of due process during any judicial proceeding to “presume” that a person is a federal “employee” without proof appearing on the record of same, in cases where such presumption is challenged by either party.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

55. Admit that pursuant to [4 U.S.C. §72](#), all public offices must be exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by law.

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

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

[<https://www.law.cornell.edu/uscode/text/4/72>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

56. Admit that there is no statute within the Internal Revenue Code “expressly authorizing” any NEW public offices within any constitutional and not statutory state of the Union.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

57. Admit that anyone who completes a tax return and who was not expressly appointed or elected into public office is a de facto officer within the U.S. government

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

58. Admit that any government constituted with de facto officers is, by definition, de facto government.

***de facto:** In fact, in deed, actually. This phrase is used to characterize an officer, a government, a past action or a state of affairs which must be accepted for all practical purposes, but is illegal or illegitimate. Thus, an office, a position or status existing under a claim or color of right such as a de facto corporation. In this sense it is the contrary of de jure, which means rightful, legitimate, just, or constitutional. Thus, an officer, king, or government de facto is one who is in actual possession of the office or supreme power, but by usurpation, or without lawful title; while an officer, king, or governor de jure is one who has just claim and rightful title to the office or power, but has never had plenary possession of it, or is not in actual possession. MacLeod v. United States, 229 U.S. 416, 33 S.Ct. 955, 57 L.Ed. 1260. A wife de facto is one whose marriage is voidable by decree, as distinguished from a wife de jure, or lawful wife. But the term is also frequently used independently of any distinction from de jure; thus a blockade de facto is a blockade which is actually maintained, as distinguished from a mere paper blockade. Compare De jure. [Black's Law Dictionary, Sixth Edition, p. 416]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

59. Admit that taxes paid by those not lawfully serving in a public office in the U.S. government effectively constitute an illegal bribe to procure a public office in the government, which office is called “employee”, “taxpayer”, or “person”.

TITLE 18 > PART 1 > CHAPTER 11 > § 210
§ 210. Offer to procure appointive public office

Whoever pays or offers or promises any money or thing of value, to any person, firm, or corporation in consideration of the use or promise to use any influence to procure any appointive office or place under the United States for any person, shall be fined under this title or imprisoned not more than one year, or both.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

60. Admit that a “public officer” is legally defined as someone in charge of the property of the public

***“Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the*

sovereign functions of government for the benefit of the public. *Walker v. Rich*, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v. State*, 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v. City of Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.** *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.
[Black's Law Dictionary, Fourth Edition, p. 1235]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

61. Admit that public property may not be used by private people without the consent of the government owner, and that any unauthorized use constitutes theft or embezzlement.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

62. Admit that Social Security Numbers and the cards they are printed on are property of the U.S. government and NOT the holder or user.

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

(d) Social security number cards.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

63. Admit that one must be a public officer BEFORE they are issued or apply for a Social Security Number and that there is NO STATUTE expressly authoring the process of applying for or receiving them as a means to CREATE new public offices in the U.S. government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

64. Admit that U.S. Tax Court is not in the Judicial Branch of the government, but in the Executive Branch and that it would have to be established under Article III of the Constitution in order to BE in the Judicial Branch.

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

65. Admit that the U.S. Tax Court may only rule on taxation issues relating to persons domiciled on federal territory that is no part of a state of the Union and no part of the “States” mentioned in the Constitution.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

66. Admit that U.S. Tax Court is a “franchise court”.

“franchise court. Hist. A privately held court that (usu.) exists by virtue of a royal grant [privilege], with jurisdiction over a variety of matters, depending on the grant and whatever powers the court acquires over time. In 1274, Edward I abolished many of these feudal courts by forcing the nobility to demonstrate by what authority (quo warranto) they held court. If a lord could not produce a charter reflecting the franchise, the court was abolished. - Also termed courts of the franchise.

Dispensing justice was profitable. Much revenue could come from the fees and dues, fines and amercements. This explains the growth of the second class of feudal courts, the Franchise Courts. They too were private courts held by feudal lords. Sometimes their claim to jurisdiction was based on old pre-Conquest grants ... But many of them were, in reality, only wrongful usurpations of private jurisdiction by powerful lords. These were put down after the famous Quo Warranto enquiry in the reign of Edward I.” W.J.V. Windeyer, Lectures on Legal History 56-57 (2d ed. 1949).”
[Black’s Law Dictionary, Seventh Edition, p. 668]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

67. Admit that Tax Court Rule 13 only authorizes the U.S. Tax Court to hear cases involving franchisees called “taxpayers”, which are defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313 as persons subject to the Internal Revenue Code.

United States Tax Court
RULE 13. JURISDICTION

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

68. Admit that “nontaxpayers”, which we define here as persons other than “taxpayers”, exist.

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

"The distinction between persons and things within the scope of the revenue laws and those without is vital."
[Long v. Rasmussen, 281 F. 236, 238 (1922)]
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q03.038.pdf>

See also: 26 U.S.C. §7426, which mentions "persons other than taxpayers", as well as South Carolina v. Regan, 465 U.S. 367 (1984), which mentions "nontaxpayers".

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

69. Admit that Congress cannot lawfully compel a person not engaged in a franchise such as a "trade or business" into a legislative franchise court without engaging in involuntary servitude in violation of the Thirteenth Amendment to the United States Constitution.

"The distinction between public rights and private rights has not been definitively explained in our precedents.¹³⁶ Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a minimum arise "between the government and others." *Ex parte Bakelite Corp.*, *supra*, at 451, 49 S.Ct., at 413.¹³⁷ In contrast, "the liability of one individual to another under the law as defined," *Crowell v. Benson*, *supra*, at 51, 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the former category may be removed from Art. III courts and delegated to legislative courts or administrative agencies for their determination. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n*, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); *Crowell v. Benson*, *supra*, 285 U.S., at 50-51, 52 S.Ct., at 292. See also *Katz*, *Federal Legislative Courts*, 43 Harv.L.Rev. 894, 917-918 (1930).FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power."

[...]

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's* recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us 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.FN35 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. 50, 102 S.Ct. 2858 (1983)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

¹³⁶ *Crowell v. Benson*, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932), attempted to catalog some of the matters that fall within the public-rights doctrine:

"Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans." *Id.*, at 51, 52 S.Ct., at 292 (footnote omitted).

¹³⁷ Congress cannot "withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty." *Murray's Lessee v. Hoboken Land & Improvement Co.*, 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing "private rights" from "public rights." And it is also clear that even with respect to matters that arguably fall within the scope of the "public rights" doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok*, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 (opinion of Harlan, J.). See also Currie, *The Federal Courts and the American Law Institute*, Part 1, 36 U.Chi.L.Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n*, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.

70. Admit that a person who knows he is a “nontaxpayer” and who never expressly consented to the franchise agreement codified in Internal Revenue Code, Subtitle A would be committing perjury under penalty of perjury and impersonating a public officer in violation of 18 U.S.C. §912 if he filed a petition with the U.S. Tax Court, because he would be implying that he is a “taxpayer” pursuant to Tax Court Rule 13.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

71. Admit that no federal court has jurisdiction to determine whether a person is a “taxpayer” or “nontaxpayer”, and that this limitation arises under the Declaratory Judgments Act, [28 U.S.C. §2201](#).

*United States Code
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS
CHAPTER 151 - DECLARATORY JUDGMENTS
Sec. 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.*

(b) For limitations on actions brought with respect to drug patents see section 505 or 512 of the Federal Food, Drug, and Cosmetic Act.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

72. Admit that the only thing a person who is a “nontaxpayer” can lawfully do in U.S. Tax Court is demand a dismissal of the collection action for lack of jurisdiction under Tax Court Rule 13, because he is not a “taxpayer” and would be committing perjury by misrepresenting his status to even petition the Tax Court or pay the filing fee.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

73. Admit that it constitutes involuntary servitude, peonage, and slavery in violation of the Thirteenth Amendment and [42 U.S.C. §1994](#) to enforce any provision of the “trade or business” franchise agreement codified in Internal Revenue Code, Subtitles A and C against anyone who is not party to it, such as a “nontaxpayer”.

*“Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends.** We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether*

there be municipal ordinance or state law sanctioning such holding. **It operates directly on every citizen of the Republic, wherever his residence may be.**"
[Clyatt v. U.S., 197 U.S. 207 (1905)]

"That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, **or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services [in their entirety].** This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name."
[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

74. Admit that it is unlawful for Congress to create a franchise or the public offices that implement it within a Constitutional state of the Union, even with the consent of the participants.

"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

But very different considerations apply to the **internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize a trade or business within a State in order to tax it.**"
[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

75. Admit that the term "United States" is defined in the current Social Security Act in section 1101(a)(2) as follows:

[SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

"(2) The term "United States" when used in a geographical sense means, except where otherwise provided, the States."

[Social Security Act as of 2005, Section 1101]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

76. Admit that the term "State" is defined in the current Social Security Act in section 1101(a)(1) as follows:

Social Security Act
[SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

(1) The term 'State', except where otherwise provided, includes the District of Columbia and the Commonwealth of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such

term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title v. and in part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI (as in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972[3]) shall continue to apply, and the term 'State' when used in such titles (but not in title XVI as in effect pursuant to such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. Such term when used in title IV also includes American Samoa.”
[Social Security Act as of 2005, Section 1101]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

77. Admit that the definition of “State” within the Social Security Act has never included any Constitutional state of the Union and to this day, can and does include ONLY federal territories and possessions, and therefore cannot apply to states of the Union.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

78. Admit that it is a violation of the separation of powers doctrine to offer or enforce any federal franchise, including Social Security, or the federal income tax found in Internal Revenue Code, Subtitles A and C, within the borders of a Constitutional state of the Union and not within any statutory “State” found in the I.R.C.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

79. Admit that pursuant to 26 U.S.C. §7601, the I.R.C. may only be enforced within “internal revenue districts”.

[TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter A > § 7601](#)
[§ 7601. Canvass of districts for taxable persons and objects](#)

(a) General rule

*The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Treasury Department **to proceed, from time to time, through each internal revenue district** and inquire after and concerning all persons therein who may be liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects with respect to which any tax is imposed.*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

80. Admit that there are no “internal revenue districts” within any Constitutional state of the Union and even if there were, those districts could only encompass federal territory that is no part of any Constitutional state of the Union.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

81. Admit that the essence of “communism” is an absolute failure or refusal to recognize any lawful limits upon one’s authority.

[TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)
[Sec. 841. - Findings and declarations of fact](#)

The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto private corporation ruled by a judiciary oligarchy and special interests]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion], within a [constitutional] republic, demanding for itself the rights and privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of the tax laws] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding recently by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced into the service of the world Communist movement, trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

82. Admit that the purpose of law is to define and limit government power and that in that capacity, it acts as a delegation of authority order from We the People to their servants in government.

"When we consider the nature and the theory of our institutions of government, the principles on which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power. It is, indeed, quite true that there must always be lodged somewhere, and in some person or body, the authority of final decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth 'may be a government of laws and not of men.' For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself."

[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

83. Admit that any court officer or government employee who asserts the authority to add anything they want to a statutory definition is refusing to recognize the limitations imposed by both the law and the rules of statutory construction upon their authority and actions and therefore is a COMMUNIST and may also be a CRIMINAL conspiring against the constitutional rights adversely affected by such actions and choices.

1 **"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's**
2 **ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
3 of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a
4 rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western
5 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
6 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,
7 and n. 10 (5th ed. 1992) (collecting cases). **That is to say, the statute, read "as a whole," post at 998 [530 U.S.**
8 **943] (THOMAS, J., dissenting), leads the reader to a definition.** That definition does not include the Attorney
9 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
10 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

11 **"Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one**
12 **thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,
13 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or**
14 **things are specified in a law, contract, or will, an intention to exclude all others from its operation may be**
15 **inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
16 of a certain provision, other exceptions or effects are excluded."
17 [Black's Law Dictionary, Sixth Edition, p. 581]

18
19 YOUR ANSWER: ____ Admit ____ Deny

20
21 CLARIFICATION: _____

22 84. Admit that Title 26 of the U.S. Code is not "positive law"

23 **"Positive law.** Law actually and specifically enacted or adopted [consented to] by proper authority for the
24 government of an organized jural society. See also Legislation."
25 [Black's Law Dictionary, Sixth Edition, p. 1162]

26
27 YOUR ANSWER: ____ Admit ____ Deny

28
29 CLARIFICATION: _____

30 85. Admit that Title 26 of the U.S. Code is "prima facie evidence", meaning that it is a "presumption".

31 **"Prima facie.** Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the first
32 disclosure; **presumably; a fact presumed to be true unless disproved by some evidence to the contrary.** State ex
33 rel. Herbert v. Whims, 68 Ohio.App. 39, 28 N.E.2d. 596, 599, 22 O.O. 110. See also Presumption"
34 [Black's Law Dictionary, Sixth Edition, p. 1189]

35
36 YOUR ANSWER: ____ Admit ____ Deny

37
38 CLARIFICATION: _____

39 86. Admit that all presumptions that adversely affect constitutional rights are a violation of due process of law.

40 **"The power to create [false] presumptions is not a means of escape from constitutional restrictions,"**
41 [*New York Times v. Sullivan*, 376 U.S. 254 (1964)]

42 This court has never treated a presumption as any form of evidence. See, e.g., *A.C. Aukerman Co. v. R.L. Chaides*
43 *Constr. Co.*, 960 F.2d. 1020, 1037 (Fed.Cir.1992) ("[A] presumption is not evidence."); see also *Del Vecchio v.*
44 *Bowers*, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) ("[A] presumption] cannot acquire the attribute
45 of evidence in the claimant's favor."); *New York Life Ins. Co. v. Gamer*, 303 U.S. 161, 171, 58 S.Ct. 500, 503,
46 82 L.Ed. 726 (1938) ("[A] presumption is not evidence and may not be given weight as evidence."). Although a
47 decision of this court, *Jensen v. Brown*, 19 F.3d. 1413, 1415 (Fed.Cir.1994), dealing with presumptions in Va.
48 law is cited for the contrary proposition, the Jensen court did not so decide.
49 [Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998]

50 **"Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its
51 application would impair a party's constitutionally-protected liberty or property interests. In such cases,
52 conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v.
53 Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bed. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-
54 640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]"
55 [*Federal Civil Trials and Evidence*, Rutter Group, paragraph 8:4993, page 8K-34]

1 *"But where the conduct or fact, the existence of which is made the basis of the statutory presumption, itself falls*
2 *within the scope of a provision of the Federal Constitution, a further question arises. **It is apparent that a***
3 ***constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any***
4 ***more than it can be violated by direct enactment. The power to create presumptions is not a means of escape***
5 ***from constitutional restrictions.** And the state may not in this way interfere with matters withdrawn from its*
6 *authority by the Federal Constitution, or subject an accused to conviction for conduct which it is powerless to*
7 *proscribe."*
8 *[Bailey v. State of Alabama, 219 U.S. 219 (1911)]*

9
10 YOUR ANSWER: ____Admit ____Deny

11
12 CLARIFICATION:_____

- 13 87. Admit that statutes which are "prima facie" only acquire the "force of law", become legal evidence of "consent", and
14 are enforceable against only those who expressly consent to them, not unlike a contract acquires the "force of law"
15 only after it is SIGNED by all parties to it. Hence, that which is "prima facie law" is really the equivalent of a
16 "PROPOSED CONTRACT" or franchise that hasn't yet been signed.

17
18 YOUR ANSWER: ____Admit ____Deny

19
20 CLARIFICATION:_____

- 21 88. Admit that one important game that judges and government prosecutors use to unlawfully expand their power and
22 persecute and enslave the innocent and the ignorant is to:
23 88.1. Use presumption as a substitute for real evidence. For instance, using "prima facie" code that is NOT evidence as
24 a substitute for REAL evidence.
25 88.2. Hide or conceal the presumptions they are making, interfere with removing them from the consideration of the
26 court or jury, and persecute those who try to have them removed from consideration.
27 88.3. To use prima facie evidence and false presumptions to create the equivalent of a state-sponsored religion. In this
28 religion, presumption acts that is either not substantiated with real evidence or is not REQUIRED to be
29 substantiated with real evidence acts as the religious equivalent of "faith", and the judge acts as the religious
30 equivalent of a "priest" of a state sponsored religion.
31 88.4. Evade the requirement to prove written consent to the civil franchise statute being enforced, and thereby enforce
32 it against those who are not subject in order to enlarge the "benefits" they receive and their own jurisdiction and
33 importance.

34 *Consensus facit legem.*
35 *Consent makes the law. A contract [or a civil franchise such as the Internal Revenue Code] is a law between*
36 *the parties, which can acquire force only by [DEMONSTRATED] consent.*
37 *[Bouvier's Maxims of Law, 1856;*
38 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

39
40 YOUR ANSWER: ____Admit ____Deny

41
42 CLARIFICATION:_____

- 43 89. Admit that the Declaration of Independence, which is organic law, makes rights protected by the Constitution
44 "unalienable", which means that they cannot lawfully be sold, bargained away, or transferred through any commercial
45 process, including a civil franchise.

46 *"That to secure these rights, governments are instituted among men, **deriving their just powers from the consent***
47 ***of the governed.**"*
48 *[Declaration of Independence]*

49 *"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*
50 *[Black's Law Dictionary, Fourth Edition, p. 1693]*

51
52 YOUR ANSWER: ____Admit ____Deny

53
54 CLARIFICATION:_____

90. Admit that consistent with the organic law, the only place where rights can be “alienated”, sold, or bargained away is where they DON’T exist, which is in places not protected by the Constitution within federal territory and among people domiciled on federal territory and NOT within any constitutional state of the Union.

“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every state in this Union a republican form of government’ (Art. 4, 4), by which we understand, according to the definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights.”
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

91. Admit that governments are created SOLELY to protect PRIVATE rights, and that the first step in protecting such rights is to prevent them from being converted to a public right, public office, or public property without the consent of the owner.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

92. Admit that governments which can’t or won’t even protect you from ITSELF or ITS OWN acts of unlawful conversion of private property to public property doesn’t deserve to be hired to protect you from the wrongs of yet OTHERS who are not part of the government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

Affirmation:

I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of both the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not necessarily lower federal courts.

Name (print):_____

Signature:_____

Date:_____

Witness name (print):_____

Witness Signature:_____

Witness Date:_____

26 Money Laundering Enforcement Scam, Form #05.044

Source: <https://sedm.org/Forms/05-MemLaw/MoneyLaunderingScam.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

26.1 Questions about compelled use of Social Security Numbers and Taxpayer Identification Numbers

1. Admit that the Social Security Card and number are property of the national government.

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

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

Figure 1: Back of Social Security Card

This card is the official verification of your Social Security number.
Please sign it right away. Keep it in a safe place.

Improper use of this card or number by anyone is punishable by fine,
imprisonment or both.

This card belongs to the Social Security Administration and you must
return it if we ask for it.

If you find a card that isn't yours, please return it to:

Social Security Administration

P.O. Box 33008, Baltimore, MD 21290-3008

For any other Social Security business/information, contact your
local Social Security office. If you write to the above address for any
business other than returning a found card, it will take longer for us
to answer your letter.

Social Security Administration

Form SSA-3000 (6-99)

D94868217

YOUR ANSWER (circle one): Admit/Deny

2. Admit that it is a crime for a PRIVATE party to use public property for personal gain. See 18 U.S.C. §654.

YOUR ANSWER (circle one): Admit/Deny

3. Admit that a PRIVATE person possessing or using PUBLIC property in connection with an otherwise PRIVATE transaction or PRIVATE financial instrument is presumed to be a public officer on official business.

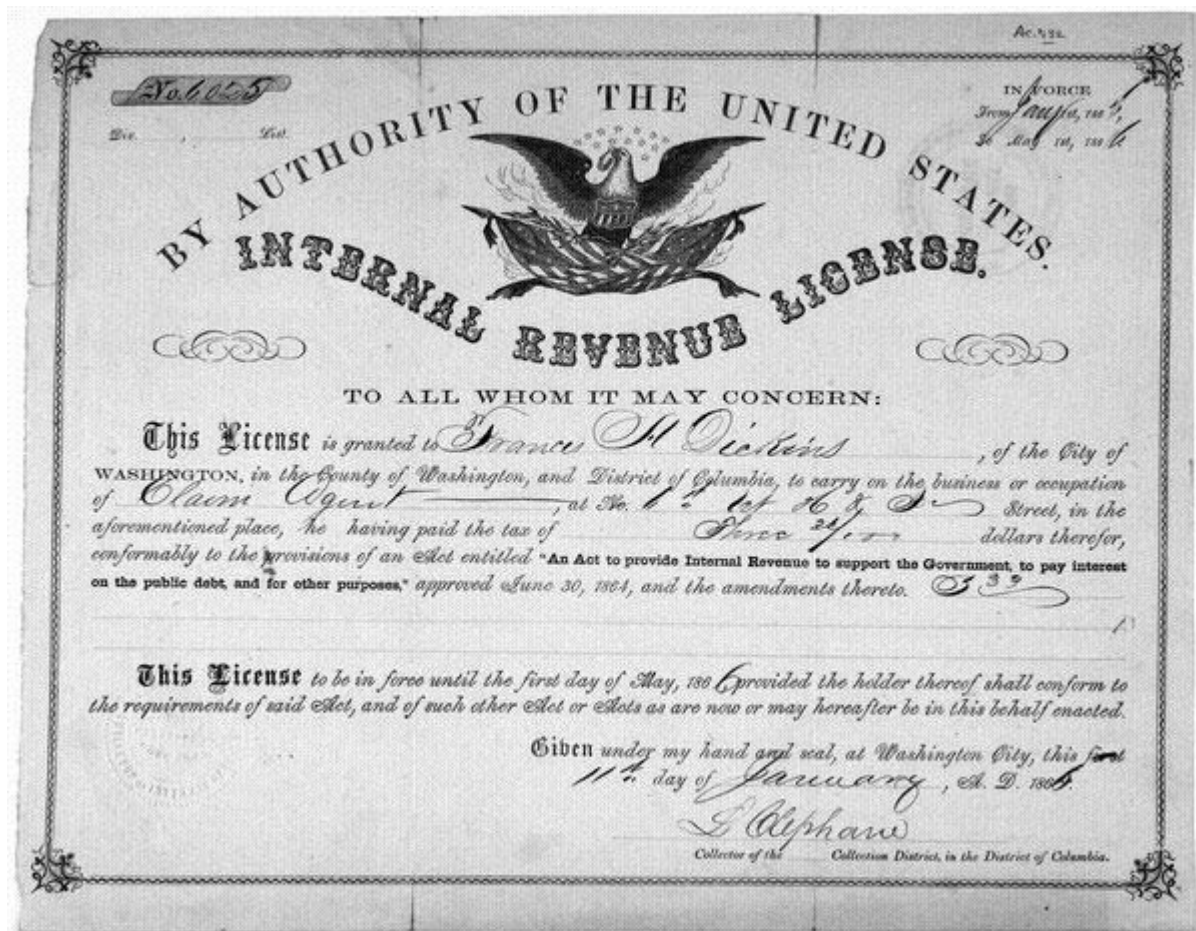
YOUR ANSWER (circle one): Admit/Deny

4. Admit that one cannot unilaterally "elect" themselves into public office by simply filling out a government form, even if they consent to do so.

YOUR ANSWER (circle one): Admit/Deny

5. Admit that an SSA Form SS-5 CREATES no new public offices, but merely provides a way for those ALREADY serving in public office to procure a DE FACTO LICENSE number to do so.

Figure 2: Internal Revenue License



YOUR ANSWER (circle one): Admit/Deny

6. Admit that it is a crime per 42 U.S.C. §408(a)(8) to compel the use of Social Security Numbers.

TITLE 42 - THE PUBLIC HEALTH AND WELFARE
CHAPTER 7 - SOCIAL SECURITY
SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS
[Sec. 408. Penalties](#)

In general

Whoever -...

(8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.

YOUR ANSWER (circle one): Admit/Deny

7. Admit that there is no provision within any federal law mandating the use of Social Security Numbers for those who are not subject to federal law and therefore not “persons” or “individuals” under said law.

YOUR ANSWER (circle one): Admit/Deny

8. Admit that those domiciled outside of the statutory “United States” (meaning federal territory), such as those domiciled in a constitutional state and who are not representing the national government as a public officer are not subject to federal civil law per Federal Rule of Civil Procedure 17(b).

[IV. PARTIES](#) > Rule 17.

(b) Capacity to Sue or be Sued.

Capacity to sue or be sued is determined as follows:

- (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
- (2) for a corporation [or the officers or "public officers" of the corporation], by the law under which it was organized; and**
- (3) for all other parties, by the law of the state where the court is located, except that:
 - (A) a partnership or other unincorporated association with no such capacity under that state's law may sue or be sued in its common name to enforce a substantive right existing under the United States Constitution or laws; and
 - (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue or be sued in a United States court.

YOUR ANSWER (circle one): Admit/Deny

9. Admit that even for those who are "persons" under federal law because domiciled on federal territory, there is no provision mandating the use or disclosure of Social Security Numbers or Taxpayer Identification Numbers in connection with any financial transaction, service, or account opened at a financial institution or Money Service Business.

YOUR ANSWER (circle one): Admit/Deny

10. Admit that the following statement is FALSE when made to a state citizen domiciled outside the statutory "United States" (meaning federal territory):

"Federal law requires you to have and disclose a Social Security Number in order to do business with us."

YOUR ANSWER (circle one): Admit/Deny

26.2 Questions about filing of CTRs and SARs

1. Admit that Currency Transaction Reports (C.T.R.'s) may ONLY be submitted against those lawfully engaged in a "trade or business".

31 CFR § 1010.330 - Reports relating to currency in excess of \$10,000 received in a trade or business.

§ 1010.330 Reports relating to currency in excess of \$10,000 received in a trade or business.

(a) Reporting requirement -

(1) Reportable transactions -

(i) In general. Any person (solely for purposes of section 5331 of title 31, United States Code and this section, "person" shall have the same meaning as under 26 U.S.C. 7701(a)(1)) who, in the course of a trade or business in which such person is engaged, receives currency in excess of \$10,000 in 1 transaction (or 2 or more related transactions) shall, except as otherwise provided, make a report of information with respect to the receipt of currency. This section does not apply to amounts received in a transaction reported under 31 U.S.C. 5313 and § 1010.311, § 1010.313, § 1020.315, § 1021.311 or § 1021.313 of this chapter.

(ii) Certain financial transactions. Section 6050I of title 26 of the United States Code requires persons to report information about financial transactions to the IRS, and 31 U.S.C. 5331 requires persons to report the same information to the Financial Crimes Enforcement Network. This information shall be reported on the same form as prescribed by the Secretary.

(2) Currency received for the account of another. Currency in excess of \$10,000 received by a person for the account of another must be reported under this section. Thus, for example, a person who collects delinquent accounts receivable for an automobile dealer must report with respect to the receipt of currency in excess of \$10,000 from the collection of a particular account even though the proceeds of the collection are credited to the account of the automobile dealer (i.e., where the rights to the proceeds from the account are retained by the automobile dealer and the collection is made on a fee-for-service basis).

(3) Currency received by agents -

(i) **General rule.** Except as provided in [paragraph \(a\)\(3\)\(ii\)](#) of this section, a person who in the course of a trade or business acts as an agent (or in some other similar capacity) and receives currency in excess of \$10,000 from a principal must report the receipt of currency under this section.

(ii) **Exception.** An agent who receives currency from a principal and uses all of the currency within 15 days in a currency transaction (the “second currency transaction”) which is reportable under section 5312 of title 31, or [31 U.S.C. 5331](#) and this section, and who discloses the name, address, and TIN of the principal to the recipient in the second currency transaction need not report the initial receipt of currency under this section. An agent will be deemed to have met the disclosure requirements of this paragraph (a)(3)(ii) if the agent discloses only the name of the principal and the agent knows that the recipient has the principal's address and taxpayer identification number.

(iii) **Example.** The following example illustrates the application of the rules in paragraphs (a)(3)(i) and (ii) of this section:

EXAMPLE.

B, the principal, gives D, an attorney, \$75,000 in currency to purchase real property on behalf of B. Within 15 days D purchases real property for currency from E, a real estate developer, and discloses to E, B's name, address, and taxpayer identification number. Because the transaction qualifies for the exception provided in [paragraph \(a\)\(3\)\(ii\)](#) of this section, D need not report with respect to the initial receipt of currency under this section. The exception does not apply, however, if D pays E by means other than currency, or effects the purchase more than 15 days following receipt of the currency from B, or fails to disclose B's name, address, and taxpayer identification number (assuming D does not know that E already has B's address and taxpayer identification number), or purchases the property from a person whose sale of the property is not in the course of that person's trade or business. In any such case, D is required to report the receipt of currency from B under this section.

[SOURCE: <https://www.law.cornell.edu/cfr/text/31/1010.330>, Downloaded 10/10/2019]

YOUR ANSWER (circle one): Admit/Deny

2. Admit that a “trade or business” is defined in 26 U.S.C § 7701(a)(26) as “the functions of a public office”.

[26 U.S.C. § 7701\(a\)\(26\)](#)

“The term ‘trade or business’ [includes](#) [is limited to] the performance of the functions of a [public office](#).”

YOUR ANSWER (circle one): Admit/Deny

3. Admit that the rules of statutory construction FORBID adding anything to the above definition of “trade or business”.

“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]

YOUR ANSWER (circle one): Admit/Deny

4. Admit that one cannot lawfully execute “the functions of a public office” without in fact and in deed BEING a “public

officer”.

YOUR ANSWER (circle one): Admit/Deny

5. Admit that a Currency Transaction Report (C.T.R.) filed against those NOT lawfully engaged in a “public office” is a FALSE report because it misrepresents the civil STATUS of the person it describes.

YOUR ANSWER (circle one): Admit/Deny

6. Admit that it is a federal crime to file a false Currency Transaction Report (C.T.R.).

YOUR ANSWER (circle one): Admit/Deny

7. Admit that following crimes occur when a Currency Transaction Report (C.T.R.) is filed against those NOT lawfully engaged in a public office.

7.1 18 U.S.C. §912: Impersonating a public officer.

7.2 18 U.S.C. §1001: Statements and entries generally.

7.3 18 U.S.C. §1005: Bank entries, reports, and transactions. Makes it a crime punishable by 30 years in prison and a \$1,000,000 fine to falsify any bank report.

YOUR ANSWER (circle one): Admit/Deny

8. Admit that a wrongfully submitted CTR filed against those not lawfully engaged in a public office may not be used as evidence in a criminal prosecution because it violates the U.S. Supreme Courts “Fruit of a Poisonous Tree Doctrine” described in *Wong Sun v. United States*, 371 U.S. 471, 83 S.Ct. 407, 9 L.Ed.2d. 441 (1963); *Silverthorne Lumber Co. v. United States*, 251 U.S. 385, 40 S.Ct. 182, 64 L.Ed. 319 (1920).

YOUR ANSWER (circle one): Admit/Deny

9. Admit that all those who OBEY or ENFORCE any federal law are in fact agents of the government.

“A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them.”

[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]

“All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals.”

[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

“The reason why States are “bodies politic and corporate” is simple: just as a corporation is an entity that can act only through its agents, “[t]he State is a political corporate body, can act only through agents, and can command only by laws.” Poindexter v. Greenhow, supra, 114 U.S., at 288, 5 S.Ct. at 912-913. See also Black’s Law Dictionary 159 (5th ed. 1979) (“[B]ody politic or corporate”: “A social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good”). As a “body politic and corporate,” a State falls squarely within the Dictionary Act’s definition of a “person.”

[Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989)]

“The government thus lays a tax, through the [GOVERNMENT] instrumentality [PUBLIC OFFICE] of the company [a FEDERAL and not STATE corporation], upon the income of a non-resident alien over whom it cannot justly exercise any control, nor upon whom it can justly lay any burden.”

[United States v. Erie R. Co., 106 U.S. 327 (1882)]

YOUR ANSWER (circle one): Admit/Deny

10. Admit that involuntary servitude in violation of the Thirteenth Amendment has occurred when anyone is compelled, against their will, to become an officer or agent of the government, or to obey any federal civil law without demonstrated evidence of their consent to be SUBJECT to such law.

1 **Peonage.** A condition of servitude (prohibited by the 13th Amendment) compelling persons to perform labor in
2 order to pay off a debt.
3 [Black's Law Dictionary, Sixth Edition, p. 1135]

4 "That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude,
5 except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of
6 bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for
7 the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services
8 [in their entirety]. This amendment was said in the Slaughter House Cases, 16 Wall. 36, to have been intended
9 primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican
10 peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of
11 the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or
12 name."
13 [Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

14 YOUR ANSWER (circle one): Admit/Deny

15 **26.3 Questions about lawful "money"**

- 16 1. Admit that lawful money, as used in the Constitution, includes ONLY gold and silver.

17 *United States Constitution*
18 *Article I, Section 10, Clause 1*

19 No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin
20 Money; emit Bills of Credit; make any Thing but gold and silver Coin as Tender in Payment of Debts; pass any
21 Bill of Attainder, ex post facto Law, Law impairing the Obligation of Contracts, or grant any Title of Nobility."

22 YOUR ANSWER (circle one): Admit/Deny

- 23 2. Admit that the legal definition of "money" excludes "notes":

24 **Money:** In usual and ordinary acceptance it means coins and paper currency used as circulating medium of
25 exchange, and does not embrace notes, bonds, evidences of debt, or other personal or real
26 estate. *Lane v. Railey*, 280 Ky. 319, 133 S.W.2d. 74, 79, 81.
27 [Black's Law Dictionary, Sixth Edition, p. 1005]

28 YOUR ANSWER (circle one): Admit/Deny

- 29 3. Admit that the word "note" and "obligation" are synonymous.

30 YOUR ANSWER (circle one): Admit/Deny

- 31 4. Admit that Federal Reserve Notes are obligations of the U.S. government and are the same "notes" described in the legal
32 definition of money in Black's Law Dictionary Sixth Edition, p. 1005.

33 [TITLE 12 > CHAPTER 3 > SUBCHAPTER XII > Sec. 411.](#)
34 [Sec. 411. - Issuance to reserve banks; nature of obligation; redemption](#)

35 Federal reserve notes, to be issued at the discretion of the Board of Governors of the Federal Reserve System for
36 the purpose of making advances to Federal reserve banks through the Federal reserve agents as hereinafter set
37 forth and for no other purpose, are authorized. The said notes shall be obligations
38 of the United States and shall be receivable by all national and member banks and Federal reserve
39 banks and for all taxes, customs, and other public dues. They shall be redeemed in
40 lawful money on demand at the Treasury Department of the
41 United States, in the city of Washington, District of Columbia,
42 or at any Federal Reserve bank

43 YOUR ANSWER (circle one): Admit/Deny

1 5. Admit that based on 12 U.S.C. §411 in the previous question, the term “Federal Reserve Notes” and the term “lawful
2 money” are NOT synonymous, or else the statute would be redundant and unnecessary.

3 YOUR ANSWER (circle one): Admit/Deny

4 6. Admit that redeemability of Federal Reserve Notes in “lawful money” is what makes them money as legally defined in
5 Black’s Law Dictionary.

6 YOUR ANSWER (circle one): Admit/Deny

7 7. Admit that redeemability of Federal Reserve Notes ended officially in 1971 with Presidential Proclamation 4074.

8 YOUR ANSWER (circle one): Admit/Deny

9 8. Admit that Presidential Proclamation 4074 was issued under the authority of 12 U.S.C. §95a and 12 U.S.C. §95b, which
10 delegates lawmaking powers to the President ONLY in the case of national emergencies.

11 YOUR ANSWER (circle one): Admit/Deny

12 9. Admit that Presidential Proclamation 4074 is still in force, and therefore a state of national emergency is the ONLY
13 justification for continuing to suspend redeemability of Federal Reserve Notes in gold or silver.

14 YOUR ANSWER (circle one): Admit/Deny

15 10. Admit that NO national emergency justifies suspending any provision of the United States Constitution or creating any
16 new power within the national government.

17 **“Emergency does not create power. Emergency does not increase granted power or remove or diminish the**
18 **restrictions imposed upon power granted or reserved.** *The Constitution was adopted in a period of grave*
19 *emergency. Its grants of power to the federal government and its limitations of the power of the States were*
20 *determined in the light of emergency, and they are not altered by emergency. What power was thus granted and*
21 *what limitations were thus imposed are questions [290 U.S. 398, 426] which have always been, and always will*
22 *be, the subject of close examination under our constitutional system.*

23 *“While emergency does not create power, emergency may furnish the occasion for the exercise of power.*
24 *‘Although an emergency may not call into life a power which has never lived, nevertheless emergency may afford*
25 *a reason for the exertion of a living power already enjoyed.’ Wilson v. New, 243 U.S. 332, 348, 37 S.Ct. 298,*
26 *302, L.R.A. 1917E, 938, Ann.Cas. 1918A, 1024.*
27 *[Home Bldg. & Loan Ass’n v. Blaisdell, 290 U.S. 398 (1934)]*

28
29 **“No emergency justifies the violation of any of the provisions of the United States Constitution.** *An emergency,*
30 *however, while it cannot create power, increase granted power, or remove or diminish the restrictions imposed*
31 *upon the power granted or reserved, may allow the exercise of power already in existence, but not exercised*
32 *except during an emergency.*¹³⁸

33 *The circumstances in which the executive branch may exercise extraordinary powers under the Constitution are*
34 *very narrow.*¹³⁹ *The danger must be immediate and impending, or the necessity urgent for the public service,*
35 *such as will not admit of delay, and where the action of the civil authority would be too late in providing the*

¹³⁸ Veix v. Sixth Ward Building & Loan Ass’n of Newark, 310 U.S. 32, 60 S. Ct. 792, 84 L. Ed. 1061 (1940); Home Bldg. & Loan Ass’n v. Blaisdell, 290 U.S. 398, 54 S. Ct. 231, 78 L. Ed. 413, 88 A.L.R. 1481 (1934).

The Constitution was adopted in a period of grave emergency and its grants of power to the Federal Government and its limitations of the power of the states were determined in the light of emergency, and are not altered by emergency. First Trust Co. of Lincoln v. Smith, 134 Neb. 84, 277 N.W. 762 (1938).

¹³⁹ Halperin v. Kissinger, 606 F.2d. 1192 (D.C. Cir. 1979), cert. granted, 446 U.S. 951, 100 S. Ct. 2915, 64 L. Ed. 2d 807 (1980) and aff’d in part, cert. dismissed in part, 452 U.S. 713, 101 S. Ct. 3132, 69 L. Ed. 2d 367 (1981), reh’g denied, 453 U.S. 928, 102 S. Ct. 892, 69 L. Ed. 2d 1024 (1981) and on remand to, 542 F. Supp. 829 (D.D.C. 1982) and on remand to, 578 F. Supp. 231 (D.D.C. 1984), aff’d in part, remanded in part, 807 F.2d. 180 (D.C. Cir. 1986), on remand to, 723 F. Supp. 1535 (D.D.C. 1989), related reference, 1991 WL 120167 (D.D.C. 1991), remanded, 1992 WL 394503 (D.C. Cir. 1992).

means which the occasion calls for.¹⁴⁰ For example, there is no basis in the Constitution for the seizure of steel mills during a wartime labor dispute, despite the President's claim that the war effort would be crippled if the mills were shut down.¹⁴¹”
[16 American Jurisprudence 2d, Constitutional Law, §52 (1999)]

YOUR ANSWER (circle one): Admit/Deny

11. Admit that the authority to mint money is derived from Constitution Article 1, Section 8, Clause 5.

U.S. Constitution

Article 1, Section 8, Clause 5

The Congress shall have Power To . . .

To coin Money, regulate the Value thereof, and of foreign Coin, and fix the Standard of Weights and Measures

YOUR ANSWER (circle one): Admit/Deny

12. Admit that no power granted to the government by the Constitution may be delegated either to a branch of government not authorized to exercise it or to a private company or corporation without violating the Constitution and the separation of powers doctrine.

*The police power includes all measures for the protection of the life, the health, the property, and the welfare of the inhabitants, and for the promotion of good order and the public morals. It covers the suppression of nuisances, whether injurious to the public health, like unwholesome trades, or to the public morals, like gambling-houses and lottery tickets. Slaughter-House Cases, 16 Wall. 36, 62, 87; Fertilizing Co. v. Hyde Park, 97 U.S. 659; Phalen v. Virginia, 8 How. 163, 168; Stone v. Mississippi, 101 U.S. 814. This power, being essential to the maintenance of the authority of local government, and to the safety and welfare of the people, is inalienable. As was said by Chief Justice WAITE, referring to earlier decisions to the same effect: 'No legislature can bargain away the public health or the public morals. The people themselves cannot do it, much less their servants. The supervision of both these subjects of governmental power is continuing in its nature, and they are to be dealt with as the special exigencies of the moment may require. Government is organized with a view to their preservation, and cannot divest itself of the power to provide for them. For this purpose the largest legislative discretion is allowed, and the discretion cannot be parted with any more than the power itself.' Stone v. Mississippi, 101 U.S. 814, 819. See, also, Butchers' Union, etc., Co. v. Crescent City, etc., Co., 111 U.S. 746, 753, 4 S.Supp.Ct.Rep. 652; New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650, 672, 6 S.Supp.Ct.Rep. 252; New Orleans v. Houston, 119 U.S. 265, 275, 7 S.Supp.Ct.Rep. 198.”
[Leisy v. Hardin, 135 U.S. 100 (1890)]*

*“‘Whatever differences of opinion,’ said the court, [in the case of Beer Co. v. Massachusetts, 97 U.S. 28.] ‘may exist as to the extent and boundaries of the police power, and however difficult it may be to render a satisfactory definition of it, there seems to be no doubt that it does extend to the protection of the lives, health, and property of the citizens, and to the preservation of good order and public morals. **The legislature cannot by any contract divest itself of the power to provide for these objects. They belong emphatically to that class of objects which demand the application of the maxim, salus populi suprema lex, and they are to be attained and provided for by such appropriate means as the legislative discretion may devise. That discretion can no more be bargained away than the power itself.**’*

...

*“In the still more recent case of Stone v. Mississippi, 101 U.S. 814, the whole subject is reviewed in the opinion delivered [111 U.S. 746, 753] by the chief justice. That also was a case of a chartered lottery, whose charter was repealed by a constitution of the state subsequently adopted. It came here for relief, relying on the clause of the federal constitution against impairing the obligation of contracts. The question is therefore presented, (says the opinion,) whether, in view of these facts, the legislature of a state can, by the charter of a lottery company, defeat the will of the people authoritatively expressed, in relation to the further continuance of such business in their midst. We think it cannot. **No legislature can bargain away the public health or the public morals. The people themselves cannot do it, much less their servants. The supervision of both these subjects of governmental power is continuing in its nature, and they are to be dealt with as the special exigencies of the moment may require.***

¹⁴⁰ Mitchell v. Harmony, 54 U.S. 115, 13 How. 115, 14 L. Ed. 75 (1851).

¹⁴¹ Youngstown Sheet & Tube Co. v. Sawyer, 343 U.S. 579, 72 S. Ct. 863, 96 L. Ed. 1153, 47 Ohio Op. 430, 47 Ohio Op. 460, 62 Ohio L. Abs. 417, 62 Ohio L. Abs. 473, 26 A.L.R.2d 1378 (1952).

1 Government is organized with a view to their preservation, and cannot divest itself of the power to provide for
2 them. For this purpose the legislative discretion is allowed, and the discretion cannot be parted with any more
3 than the power itself.' "
4 [*Butchers' Union Co. v. Crescent City Co., 111 U.S. 746 (1884)*]

5 YOUR ANSWER (circle one): Admit/Deny

- 6 13. Admit that a just monetary system that is compliant with the Constitution directly impacts and affects the public health,
7 safety, and morals.

8 YOUR ANSWER (circle one): Admit/Deny

- 9 14. Admit that the Federal Reserve is a private corporation and is not more federal than Federal Express.

10 See:

- 11 3. *The Creature from Jekyll Island*, G. Edward Griffin, Form #11.508
12 <http://sedm.org/Forms/FormIndex.htm>

- 13 4. *Secrets of the Federal Reserve, Form #11.510, Eustace Mullins, 1991*
14 <http://sedm.org/Forms/FormIndex.htm>

15 YOUR ANSWER (circle one): Admit/Deny

- 16 15. Admit that the authority to borrow is derived from Constitution Article 1, Section 8, Clause 2.

17 *United States Constitution*

18 *Article 1, Section 8, Clause 2*

19 *The Congress shall have Power. . .*

20 *To borrow Money on the credit of the United States;*

21 YOUR ANSWER (circle one): Admit/Deny

- 22 16. Admit that Federal Reserve Notes are not signed by the LENDER and that the two signatures appearing on the note are
23 the BORROWER and not the LENDER.

24 YOUR ANSWER (circle one): Admit/Deny

- 25 17. Admit that you cannot lend money to yourself, and therefore the federal reserve HAD to be a private third party
26 corporation rather than part of the government.

27 *One may not do an act to himself.*

28 *Nemo potest sibi devere. No one can owe to himself. See Confusion of Rights.*

29 *Nemo agit in seipsum. No man acts against himself; Jenk. Cent. 40; therefore no man can be a judge in his own*
30 *cause.*

31 [*Bouvier's Law Dictionary, 1914;*

32 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

34
35 **"You shall not charge interest to your brother [or yourself who is also a "brother"]--interest on money or food**
36 **or anything that is lent out at interest."**
37 [*Deut. 23:19, Bible, NKJV*]

38 *"To a foreigner you may charge interest, but to your brother you shall not charge interest, that the Lord your*
39 *God may bless you in all to which you set your hand in the land which you are entering to possess."*
40 [*Deut. 23:20, Bible, NKJV*]

YOUR ANSWER (circle one): Admit/Deny

18. Admit that so long as Federal Reserve Notes are not redeemable in gold and silver, the national government has:
- 18.1 Replaced its power to mint money with its power to borrow money and . . .
 - 18.2 Granted to the Federal Reserve, a private corporation, the exclusive right to essentially mint money by creating it out of nothing and . . .
 - 18.3 Delegated a public function to a private corporation in violation of the Constitution and the Separation of Powers doctrine.

YOUR ANSWER (circle one): Admit/Deny

19. Admit that the original United States of America Money Act of 1792, 1 Stat. 246-251 is still in full force and effect and has NEVER been repealed.

YOUR ANSWER (circle one): Admit/Deny

20. Admit that section 11 of the original United States of America Money Act of 1792, 1 Stat. 246-251 requires that the weight of precious metal in a lawful money coin must be proportional to its face value:

*United States of America Money Act, 1792
1 Stat. 246-251*

Section 11. And be it further enacted, That the proportional value of gold and silver in all coins which shall by law be current as money within the United States, shall be fifteen to one, according to quantity in weight, of pure gold or pure silver; that is to say, every fifteen pounds weight of pure silver shall be of equal value in all payments, with one pound weight of pure gold, and so in proportion as to any greater or less quantities of the respective metals.

YOUR ANSWER (circle one): Admit/Deny

21. Admit that unjust weights and measures are an abomination to God in the Bible.

*"Dishonest scales are an abomination to the LORD,
But a just weight is His delight."
[Prov. 11:1, Bible, NKJV]*

*"Diverse weights and diverse measures,
They are both alike, an abomination to the LORD."
[Prov. 20:10, Bible, NKJV]*

*"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can 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 [false] balance, [whether it be in the federal courtroom or at the IRS or in the marketplace,] 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]

YOUR ANSWER (circle one): Admit/Deny

22. Admit that unjust weights and measures include issuing money that is not directly and uniformly proportional to the amount of precious metal contained in the coin.

YOUR ANSWER (circle one): Admit/Deny

23. Admit that:
23.1A ¼ ounce American Eagle gold coin has a face value of ten dollars. . . and
23.2A one ounce American Eagle has a face value of \$50...and
23.3The amount of precious metal contained in these two coins is NOT proportional to the weight.

Table 2: Non-proportionality of American Eagle Gold Coins

#	American Eagle Gold Coin Size	Face value	Value of gold in face value dollars per ounce
1	1 ounce	\$50	\$50
2	½ ounce	\$25	\$50
3	¼ ounce	\$10	\$40

See also: U.S. Mint Website: <http://www.usmint.gov/>

YOUR ANSWER (circle one): Admit/Deny

24. Admit that American Eagle Coins issued by the U.S. Mint are an abomination to the Lord because they implement an unjust weight and measure not making the amount of precious metal in the coin proportional to the face value.

YOUR ANSWER (circle one): Admit/Deny

25. Admit that the following phrase found on currently issued Federal Reserve Notes does NOT appear in any statute in Title 12 of the U.S. Code or in any statute from the Statutes At Large currently in force:

"THIS NOTE IS LEGAL TENDER FOR ALL DEBTS, PUBLIC AND PRIVATE"

YOUR ANSWER (circle one): Admit/Deny

26. Admit that the last statute that *did* expressly use the above language was found in H.J.R. 192, 48 Stat. 112-113, which was repealed when Title 31 was codified into positive law in 1982 with Public Law 97-258, 96 Stat. 1068.

YOUR ANSWER (circle one): Admit/Deny

27. Admit that the only authority statute currently in force that identifies the legal tender status of current Federal Reserve Notes is 12 U.S.C. §411, which says on this subject:

12 U.S.C. §411

*The said notes shall be obligations of the United States and **shall be receivable by all national and member banks and Federal reserve banks and for all taxes, customs, and other public dues.***

28. Admit that the language of 12 U.S.C. §411 says NOTHING about "private debts" and that the ability to regulate PRIVATE conduct is "repugnant to the Constitution" as held by the U.S. Supreme Court.

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

YOUR ANSWER (circle one): Admit/Deny

29. Admit that Federal Reserve Notes are legislatively mandated for “public” conduct and NOT private conduct, and therefore are only for use internal to the U.S. government by instrumentalities and officers of the government.

“The states are prohibited from emitting bills of credit; but congress, which is neither expressly authorized nor expressly forbidden to do so, has, as we have already seen, been held to have the power of emitting bills of credit, and of making every provision for their circulation as currency, short of giving them the quality of legal tender for private debts, even by those who have denied its authority to give them this quality.”
[Legal Tender Cases, 110 U.S. 421, 447 (1884)]

YOUR ANSWER (circle one): Admit/Deny

30. Admit that there are THREE distinct and different types of Federal Reserve Notes found in U.S. law historically:
- 30.1 “Federal reserve note” (Frn): These are the notes currently issued and in circulation. Mentioned in the current 12 U.S.C. §411 and in the original Federal Reserve Act, 38 Stat. 251, Chap. 6, Section 16. These notes are not “legal tender” for private purposes and may ONLY be used internally within the Federal Reserve System and not for private uses.
- 30.2 “Federal Reserve note” (FRn): Mentioned in H.J.R. 192, which has been repealed by Public Law 97-258, 96 Stat. 1068. These notes were made legal tender by H.J.R. 192, but this act has been repealed and therefore may not lawfully be issued.
- 30.3 “Federal Reserve Note” (FRN): This name nowhere appears in any enactment of Congress. Notes currently issued bear this inscription.

YOUR ANSWER (circle one): Admit/Deny

31. Admit that using different legal terms to describe a thing imply a DIFFERENT thing:

*“Talis non est eadem, nam nullum simile est idem.
What is like is not the same, for nothing similar is the same. 4 Co. 18.”*
[Bouvier’s Law Dictionary, 1914;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

YOUR ANSWER (circle one): Admit/Deny

32. Admit that without lawful “money” as legally defined, there can be no such thing as “money laundering”.

YOUR ANSWER (circle one): Admit/Deny

26.4 Affirmation

I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of both the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not necessarily lower federal courts.

Name (print): _____

Signature: _____

Date: _____

Witness name (print): _____

Witness Signature: _____

Witness Date: _____

27 Government Identity Theft, Form #05.046

Source: <https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that the government can only tax, regulate, and destroy that which it creates.

"What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the Legislature, and can be revoked or altered only by the authority that made it. The life-giving principle and the death-doing stroke [power to destroy] must proceed from the same hand."
[VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795)]

"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law [including a tax law] involving the power to destroy."
[Providence Bank v. Billings, 29 U.S. 514 (1830)]

"The power to tax involves the power to destroy; the power to destroy may defeat and render useless the power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which other, with respect to those very measures, is declared to be supreme over that which exerts the control."
[Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that the government did not create human beings, and therefore it cannot tax, regulate or destroy them until they VOLUNTARILY engage in franchises created by the government.

"Having thus avowed my disapprobation of the purposes, for which the terms, State and sovereign, are frequently used, and of the object, to which the application of the last of them is almost universally made; it is now proper that I should disclose the meaning, which I assign to both, and the application, [2 U.S. 419, 455] which I make of the latter. In doing this, I shall have occasion incidentally to evince, how true it is, that States and Governments were made for [and BY] man; and, at the same time, how true it is, that his creatures and servants have first deceived, next vilified, and, at last, oppressed their master and maker."
[Justice Wilson, Chisholm v. Georgia, 2 Dall. (2 U.S.) 419, 1 L.Ed. 440, 455 (1793)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that the Thirteenth Amendment to the United States Constitution prohibits involuntary servitude and slavery of human beings both in states of the Union and on federal territory, except as a punishment for a crime:

*Thirteenth Amendment
Slavery And Involuntary Servitude*

Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

Section 2. Congress shall have power to enforce this article by appropriate legislation.

*"Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the states and wherever the sovereignty of the United States extends.** We entertain no doubt of the validity of this legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding. **It operates directly on every citizen of the Republic, wherever his residence may be.**"*
[Clyatt v. U.S., 197 U.S. 207 (1905)]

*"That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, **or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services [in their entirety].** This amendment was said in the Slaughter-House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name."*
[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that the only affirmative duty that any just government can impose against a human being without violating the Thirteenth Amendment is the duty to refrain from injuring the equal rights of other fellow human beings:

*"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens—**a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities.**"*
[President Thomas Jefferson, concluding his first inaugural address, March 4, 1801]

Love does no harm to a neighbor; therefore love is the fulfillment of the law.
[Romans 13:9-10, Bible, NKJV]

*"Do not strive with [or try to regulate or control or enslave] a man without cause, **if he has done you no harm.**"*
[Prov. 3:30, Bible, NKJV]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that the duty to refrain from injuring others is implemented by the criminal or penal law and that everyone has an equal duty to obey the criminal laws but must consent to every other type of civil law in order for it to be enforceable against them:

*"**The rights of the individual are not derived from governmental agencies, either municipal, state or federal, or even from the Constitution. They exist inherently in every man, by endowment of the Creator, and are merely reaffirmed in the Constitution, and restricted only to the extent that they have been voluntarily surrendered by the citizenship to the agencies of government.** The people's rights are not derived from the government, but the*

government's authority comes from the people.*⁹⁴⁶ The Constitution but states again these rights already existing, and when legislative encroachment by the nation, state, or municipality invade these original and permanent rights, it is the duty of the courts to so declare, and to afford the necessary relief. The fewer restrictions that surround the individual liberties of the citizen, except those for the preservation of the public health, safety, and morals, the more contented the people and the more successful the democracy.”
[City of Dallas v. Mitchell, 245 S.W. 944 (1922)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

6. Admit that the only way you can become subject to any civil law that imposes any kind of duty or obligation is through the exercise of your right to contract.

CONTRACT. A promissory agreement between two or more persons that creates, modifies, or destroys a legal relation. Buffalo Pressed Steel Co. v. Kirwan, 138 Md. 60, 113 A. 628, 630; Mexican Petroleum Corporation of Louisiana v. North German Lloyd, D.C.La., 17 F.2d. 113,114.

An agreement, upon sufficient consideration, to do or not to do a particular thing. 2 Bl.Comm. 442; 2 Kent, Comm. 449. Justice v. Lang, 42 N.Y. 496, 1 Am.Rep. 576; Rabon v. State Finance Corporation, 203 S.C. 183, 26 S.E.2d. 501, 502.

An agreement between two or more parties, preliminary Step in making of which is offer by one and acceptance by other, in which minds of parties meet and concur in understanding of terms. Lee v. Travelers' Ins. Co. of Hartford, Conn., 173 S.C. 185, 175 S.E. 429.

*A deliberate [e.g. voluntary] engagement between competent parties, upon a legal consideration, to do, or abstain from doing, some act. Wharton; Smith v. Thornhill, Tex.Com.App. 25 S.W.2d. 597, 599. It is agreement creating obligation, in which there must be competent parties, subject-matter, legal consideration, mutuality of agreement, and mutuality of obligation, and agreement must not be so vague or uncertain that terms are not ascertainable. H. Liebes & Co. v. Klengenberg, C. C.A.Cal.. 23 F.2d. 611, 612. A contract or agreement is either where a promise is made on one side and assented to on the other; or where two or more persons enter into engagement with each other by a promise on either side. 2 Steph.Comm1. 54. The writing which contains the agreement of parties, with the terms and conditions, and which serves as a proof of the obligation.
[Black's Law Dictionary, Fourth Edition, p. 395]*

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

7. Admit that the exercise of your right to contract creates the “person” or “persons” who is/are the lawful subject of the contract.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

8. Admit that in law, rights are property, anything that conveys rights is property, contracts convey rights and are therefore property, and that all franchises are contracts between the grantor and the grantee.

*It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and that it does in fact constitute a contract when the requisite element of a consideration is present.*¹⁴² Conversely,

¹⁴² Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880; Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13; State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955; Baker v. Montana Petroleum Co. 99 Mont. 465, 44P.2d. 735; Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85; Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co., 157 S.C. 1, 153 S.E. 537; Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353.

a franchise granted without consideration is not a contract binding upon the state.¹⁴³ It is generally considered that the obligation resting upon the grantee to comply with the terms and conditions of the grant constitutes a sufficient consideration.¹⁴⁴ As expressed by some authorities, the benefit to the community may constitute the sole consideration for the grant of a franchise by a state.¹⁴⁵

A contract thus created has the same status as any other contract recognized by the law;¹⁴⁶ it is binding mutually upon the grantor and the grantee and is enforceable according to its terms and tenor,¹⁴⁷ and is entitled to be protected from impairment by legislative action under the provision of the state and federal constitutions prohibiting the passage of any law by which the obligation of existing contracts shall be impaired or lessened.¹⁴⁸ The well-established rule as to franchises is that where a municipal corporation, acting within its powers, enacts an ordinance conferring rights and privileges on a person or corporation, and the grantee accepts the ordinance and expends money in availing itself of the rights and privileges so conferred, a contract is thereby created which, in the absence of a reserved power to amend or repeal the ordinance, cannot be impaired by a subsequent municipal enactment.¹⁴⁹ Certain limitations upon this general rule, and particular applications thereof, are discussed in the following section.

The equivalent of a municipal grant or franchise may result from the acceptance of an offer contained in a state statute¹⁵⁰ or in the constitution of the state.¹⁵¹

[American Jurisprudence 2d, Franchises, §2: As a Contract (1999)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

9. Admit that the “person” defined below at some point exercised his right to contract and consented to the duties described.

¹⁴³ Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.

¹⁴⁴ Central Transp. Co. v. Pullman's Palace Car Co., 139 U.S. 24, 35 L.Ed. 55, 11 S.Ct. 478; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Dufour v. Stacey, 90 Ky. 288, 14 S.W. 48; State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

¹⁴⁵ Dartmouth College v. Woodward, supra; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

¹⁴⁶ Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13.

¹⁴⁷ Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Louisville v. Cumberland Tel. & Tel. Co., 224 U.S. 649, 56 L.Ed. 934, 32 S.Ct. 572; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; East Ohio Gas Co. v. Akron, 81 Ohio.St. 33, 90 N.E. 40.

¹⁴⁸ Ohio Pub. Serv. Co. v. Ohio, 274 U.S. 12, 71 L.Ed. 898, 47 S.Ct. 480; Northern Ohio Traction & Light Co. v. Ohio, 245 U.S. 574, 62 L.Ed. 481, 38 S.Ct. 196; Cincinnati v. Cincinnati & H. Traction Co., 245 U.S. 446, 62 L.Ed. 389, 38 S.Ct. 153; Kansas Gas & E. Co. v. Independence (CA10), 79 F.2d. 32, 638, 100 A.L.R. 1479; State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala. 388, 64 So. 23; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Chicago v. Chicago Union Traction Co., 199 Ill. 259, 65 N.E. 243; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; State ex rel. Shaver v. Iowa Tel. Co., 175 Iowa 607, 154 N.W. 678; Dayton v. South Covington & C. Street R. Co., 177 Ky. 202, 197 S.W. 670; Shreveport Traction Co. v. Shreveport, 122 La. 1, 47 So 40; Benton Harbor v. Michigan Fuel & Light Co., 250 Mich. 614, 231 N.W. 52, 71 A.L.R. 114; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Quinby v. Public Serv. Com. 223 N.Y. 244, 119 N.E. 433, 3 A.L.R. 685; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696; Providence Gas Co. v. Thurber, 2 R.I. 15; Cumberland Tel. & Tel. Co. v. United Electric R. Co. 93 Tenn 492, 29 S.W. 104; Salt Lake City v. Utah Light & Traction Co., 52 Utah. 210, 173 P. 556, 3 A.L.R. 715; State v. Gibbs, 82 Vt. 526, 74 A. 229; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353; Allen v. Forrest, 8 Wash. 700, 36 P. 971; Clarksburg Electric Light Co. v. Clarksburg, 47 W.Va. 739, 35 S.E. 994, error dismd (US) 46 L.Ed. 1267, 22 S.Ct. 942; Wright v. Milwaukee Electric R. & Light Co., 95 Wis. 29, 69 N.W. 791.

¹⁴⁹ New York Electric Lines Co. v. Empire City Subway Co., 235 U.S. 179, 59 L.Ed. 184, 35 S.Ct. 72; Boise Artesian Hot & Cold Water Co. v. Boise City, 230 U.S. 84, 57 L.Ed. 1400, 33 S.Ct. 997; Owensboro v. Cumberland Tel. & Tel. Co. 230 U.S. 58, 57 L.Ed. 1389, 33 S.Ct. 988; Omaha Water Co. v. Omaha (CA8), 147 F. 1, app dismd 207 U.S. 584, 52 L.Ed. 352, 28 S.Ct. 262; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Washington v. Atlantic Coast Line R. Co., 136 Ga. 638, 71 S.E. 1066; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; Michigan Tel. Co. v. St. Joseph, 121 Mich. 502, 80 N.W. 383; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Backus v. Lebanon, 11 N.H. 19; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Elliott v. Eugene, 135 Or. 108, 294 P. 358; Milwaukee Electric R. & Light Co. v. Railroad Com., 153 Wis. 592, 142 N.W. 491, affd 238 U.S. 174, 59 L.Ed. 1254, 35 S.Ct. 820.

¹⁵⁰ The grant resulting from the acceptance, by the establishment of a plant devoted to the prescribed public use, of the state's offer to permit persons or corporations duly incorporated for the purpose "in any city where there are no public works owned and controlled by the municipality for supplying the same with water or artificial light," to lay pipes in the city streets for the purpose specified, constitutes a contract and vests in the accepting individual or corporation a property right protected by the Federal Constitution against impairment. Russell v. Sebastian, 233 U.S. 195, 58 L.Ed. 912, 34 S.Ct. 517.

¹⁵¹ Madera Waterworks v. Madera, 228 U.S. 454, 57 L.Ed. 915, 33 S.Ct. 571.

(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.

The term “person” as used in this chapter 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.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

10. Admit that the “person” described in the previous question, by virtue of being the subject of the civil provisions indicated, is an officer, agent, or employee of the United States government under contract or agreement with the U.S. government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

11. Admit that the “person” indicated in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 is consensually engaged in franchises with the United States government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

12. Admit that the issuance of a license or some form of consent is required in order to become subject to a government franchise agreement.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that the U.S. Supreme Court has held that Congress may not authorize, meaning “license” any activity within a state in order to tax it.

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.** The power to authorize [e.g. “license”] a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing*

subjects: **Congress cannot authorize a trade or business within a State in order to tax it.**

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

14. Admit that because of the U.S. Supreme Court holding in the License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866), the only place the U.S. government can lawfully license anything is on its own territory and not within any state of the Union.

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

15. Admit that Social Security Numbers and Taxpayer Identification Numbers function as de facto “licenses” to act as a “public officer” within states of the Union and to participate in government franchises.

Box 14, Recipient’s U.S. Taxpayer Identification Number (TIN)

You must obtain a U.S. taxpayer identification number (TIN) for:

- Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.
Note. For these recipients, exemption code 01 should be entered in box 6.
- Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a foreign country and the United States, unless the income is an unexpected payment (as described in Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations that are actively traded; dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund); dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were, upon issuance) publicly offered and are registered with the Securities and Exchange Commission under the Securities Act of 1933; and amounts paid with respect to loans of any of the above securities.
- Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received under qualified plans.
- A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization under section 501(c) or as a private foundation.
- Any *QI*.
- Any *WP* or *WT*.
- Any nonresident alien individual claiming exemption from withholding on compensation for independent personal services [services connected with a “trade or business”].
- Any foreign grantor trust with five or fewer grantors.
- Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must include the TIN on Form 1042-S.

[IRS Form 1042-S Instructions, Year 2006, p. 14]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

16. Admit that a “trade or business” is defined as “the functions of a public office”.

[26 U.S.C. § 7701\(a\)\(26\)](#)

“The term ‘trade or business’ [includes](#) [is limited to] the performance of the functions of a [public office](#).”

*Public Office, pursuant to Black’s Law Dictionary, Abridged Sixth Edition, means:
“Essential characteristics of a ‘public office’ are:*

- (1) Authority conferred by law,
(2) Fixed tenure of office, and
(3) Power to exercise some of the sovereign functions of government.
(4) Key element of such test is that "officer is carrying out a sovereign function".
(5) Essential elements to establish public position as 'public office' are:
(a) Position must be created by Constitution, legislature, or through authority conferred by legislature.
(b) Portion of sovereign power of government must be delegated to position,
(c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.
(d) Duties must be performed independently without control of superior power other than law, and
(e) Position must have some permanency."

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that all public offices must be exercised ONLY in the District of Columbia and not elsewhere, except as expressly and statutorily authorized by Congress.

[TITLE 4 > CHAPTER 3 > Sec. 72.](#)
[Sec. 72. - Public offices; at seat of Government](#)

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that Congress has never expressly authorized the "public offices" that are the subject of the tax upon a "trade or business" within any state of the Union.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that all "taxpayers" under Internal Revenue Code Subtitle A are aliens engaged in a "trade or business".

*NORMAL TAXES AND SURTAXES
DETERMINATION OF TAX LIABILITY
Tax on Individuals
Sec. 1.1-1 Income tax on individuals.*

(a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d) [Married individuals filing separate returns], as amended by the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business in the United States by a married alien individual who is a nonresident of the United States for all or part of the taxable year or by a foreign estate or trust. For such years the tax imposed by section 1(c) [unmarried individuals], as amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United States by an unmarried alien individual (other than a surviving spouse) who is a nonresident of the United States for all or part of the taxable year. See paragraph (b)(2) of section 1.871-8." [26 C.F.R. §1.1-1(a)(2)(ii)]

[26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(ii) Nonresident alien individual.

The term nonresident alien individual means persons described in section 7701(b)(1)(B), alien individuals who are treated as nonresident aliens pursuant to § 301.7701(b)-7 of this chapter for purposes of computing their U.S. tax liability, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under § 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013(g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

20. Admit that it is unlawful for aliens to occupy a “public office” and that only “citizens” may lawfully do so..

4. Lack of Citizenship
§74. Aliens can not hold Office. - -

It is a general principle that an alien can not hold a public office. In all independent popular governments, as is said by Chief Justice Dixon of Wisconsin, “it is an acknowledged principle, which lies at the very foundation, and the enforcement of which needs neither the aid of statutory nor constitutional enactments or restrictions, that the government is instituted by the citizens for their liberty and protection, and that it is to be administered, and its powers and functions exercised only by them and through their agency.”

In accordance with this principle it is held that an alien can not hold the office of sheriff.¹⁵²
[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74;
SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

21. Admit that a subset of those holding “public office” are described as “employees” within 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c)-1.

26 U.S.C. §3401(c) Employee

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

26 C.F.R. §31.3401(c)-1 Employee:

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

YOUR ANSWER: ____Admit ____Deny

¹⁵² State v. Smith, 14 Siw. 497; State v. Murray, 28 Wis. 96, 9 Am.Rep. 489.

1 CLARIFICATION: _____

2 22. Admit that the “employee” defined above is the SAME “employee” described in IRS Form W-4.

3
4 YOUR ANSWER: ____ Admit ____ Deny

5
6 CLARIFICATION: _____

7 23. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a
8 criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

9 [TITLE 18](#) > [PART I](#) > [CHAPTER 43](#) > § 912
10 [§ 912. Officer or employee of the United States](#)

11 *Whoever **falsely assumes or pretends to be an officer or employee acting under the authority of the United***
12 ***States** or any department, agency or officer thereof, and acts as such, or in such pretended character demands*
13 *or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more*
14 *than three years, or both.*

15
16 [TITLE 4](#) > [CHAPTER 3](#) > § 72
17 [§ 72. Public offices; at seat of Government](#)

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

20
21 YOUR ANSWER: ____ Admit ____ Deny

22
23 CLARIFICATION: _____

24 24. Admit that IRS Forms W-2, 1042-S, 1098, and 1099 cannot lawfully be used to CREATE public offices, but merely
25 document the exercise of those already lawfully occupying said office pursuant to Article VI of the United States
26 Constitution.

27
28 YOUR ANSWER: ____ Admit ____ Deny

29
30 CLARIFICATION: _____

31 25. Admit that if IRS Forms W-2, 1042-S, 1098, and 1099 are used to “elect” an otherwise private person involuntarily into
32 public office that he or she does not consent to occupy, the filer of the information return is criminally liable for:
33 25.1. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.
34 25.2. Impersonating a public officer pursuant to 18 U.S.C. §912.
35 25.3. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593 and the Thirteenth Amendment.

36
37 YOUR ANSWER: ____ Admit ____ Deny

38
39 CLARIFICATION: _____

40 26. Admit that one cannot be an “employee” as defined above or within the meaning of 5 U.S.C. §2105 without also being
41 engaged in a “trade or business” activity.

42 [TITLE 5](#) > [PART III](#) > [Subpart A](#) > [CHAPTER 21](#) > § 2105
43 [§ 2105. Employee](#)

44 *(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically*
45 *modified, means an officer and an individual who is—*

46 *(1) appointed in the civil service by one of the following acting in an official capacity—*

(A) the President;
(B) a Member or Members of Congress, or the Congress;
(C) a member of a uniformed service;
(D) an individual who is an employee under this section;
(E) the head of a Government controlled corporation; or
(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

(2) engaged in the performance of a Federal function under authority of law or an Executive act; and
(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

27. Admit that there is no definition of “employee” within Subtitle C of the Internal Revenue Code or the Treasury Regulations which would expand upon the meaning of “employee” in 26 U.S.C. §3401(c) to include private workers or those who work for “private employers”.

Internal Revenue Manual [5.14.10.2 \(09-30-2004\)](#)
Payroll Deduction Agreements

2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction [withholding] agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[\[http://www.irs.gov/irm/part5/ch13s10.html\]](http://www.irs.gov/irm/part5/ch13s10.html)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

28. Admit that the rules of statutory construction prohibit expanding definitions or “terms” used within the I.R.C. to include anything or class of things not specifically spelled out and that doing so constitutes a prejudicial presumption that is a violation of due process of law.

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v. Franklin*, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.”**
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

“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]

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

29. Admit that the decision to either hold public office or sign a W-4 agreement is a voluntary personal decision that cannot be coerced, and if it is, it becomes invalid and unenforceable at the option of the person so coerced.

“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.¹⁵³ Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,¹⁵⁴ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.¹⁵⁵ However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.¹⁵⁶”
[American Jurisprudence 2d, Duress, §21 (1999)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

30. Admit that a legal proceeding against a “taxpayer” is a proceeding “in rem” against the public office occupied by the “taxpayer”.

In rem. A technical term used to designate proceedings or actions instituted against the thing, in contradistinction to personal actions, which are said to be in personam.

“In rem” proceedings encompass any action brought against person in which essential purpose of suit is to determine title to or to affect interest in specific property located within territory over which court has jurisdiction. ReMine ex rel. Liley v. District Court for City and County of Denver, Colo., 709 P.2d. 1379, 1382. It is true that, in a strict sense, a proceeding in rem is one taken directly against property, and has for its object the disposition of property, without reference to title of individual claimants; but, in a larger and more general sense, the terms are applied to actions between parties, where the direct object is to reach and dispose of property owned by them, or of some interest therein. Such are cases commenced by attachment against the property of debtors, or instituted to partition real estate, foreclose a mortgage, or enforce a lien. Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565. In the strict sense of the term, a proceeding “in rem” is one which is taken directly against property or one which is brought to enforce a right in the thing itself.

Actions in which the court is required to have control of the thing or object and which an adjudication is made as to the object which binds the whole world and not simply the interests of the parties to the proceeding. Flesch v. Circle City Excavating & Rental Corp., 137 Ind.App. 695, 210 N.E.2d. 865.

See also in personam; In rem jurisdiction; Quasi in rem jurisdiction.
[Black’s Law Dictionary, Sixth Edition, p. 793]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

31. Admit that completing a government license application or an application for “benefits” creates a “res” that is the subject of the laws that regulate the benefit.

¹⁵³ Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

¹⁵⁴ Barnette v. Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

¹⁵⁵ Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicum, 142 Or. 416, 20P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

¹⁵⁶ Restatement, Second, Contracts §174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1 *Res. Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this*
2 *word has a very wide and extensive signification, including not only things which are objects of property, but also*
3 *such as are not capable of individual ownership. And in old English law it is said to have a general import,*
4 *comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according*
5 *to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which*
6 *is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions of all kinds; while*
7 *in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental*
8 *division of the Institutes that all law relates either to persons, to things, or to actions.*

9 *Res is everything that may form an object of rights and includes an object, subject-matter or status. In re*
10 *Riggle's Will, 11 A.D.2d. 51, 205 N.Y.S.2d. 19, 21, 22. **The term is particularly applied to an object, subject-***
11 ***matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings***
12 ***are taken.** Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to*
13 *be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which*
14 *is not between adversary parties, is entitled "In re _____".*
15 *[Black's Law Dictionary, Sixth Edition, pp. 1304-1306]*

16
17 ***"It is universally conceded that a divorce proceeding, in so far as it affects the status of the parties, is an action***
18 ***in rem. 19 Cor. Jur. 22, § 24; 3 Freeman on Judgments (5th Ed.) 3152. It is usually said that the 'marriage***
19 ***status' is the res.** Both parties to the marriage, and the state of the residence of each party to the marriage, has*
20 *an interest in the marriage status. In order that any court may obtain jurisdiction over an action for divorce that*
21 *court must in some way get jurisdiction over the res (the marriage status). The early cases assumed that such*
22 *jurisdiction was obtained when the petitioning party was properly domiciled in the jurisdiction. [Ditson v. Ditson,](#)*
23 *[4 R.I. 87,](#) is the leading case so holding; see, also, [Andrews v. Andrews, 188 U.S. 14, 23 S.Ct. 237, 47 L.Ed. 366.](#)*
24 *Until 1905 the overwhelming weight of authority was to the effect that, if the petitioning party was domiciled in*
25 *good faith in any state, that state could render a divorce decree on constructive service valid not only in the state*
26 *of its rendition, but which would be recognized everywhere. In [Atherton v. Atherton, 181 U.S. 155, 21 S.Ct. 544,](#)*
27 *[45 L.Ed. 794,](#) the United States Supreme Court apparently recognized that doctrine. In that case the parties were*
28 *living together and domiciled in Kentucky. That state was the last state where the parties lived together as*
29 *husband and wife."*
30 *[Delanoy v. Delanoy, 216 Cal. 27, 13 P.2d. 719 (CA. 1932)]*

31
32 YOUR ANSWER: ____Admit ____Deny

33
34 CLARIFICATION: _____

35
36 **Affirmation:**

37 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
38 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
39 answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal
40 Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not necessarily
41 lower federal courts.

42 Name (print): _____

43 Signature: _____

44 Date: _____

45 Witness name (print): _____

46 Witness Signature: _____

47 Witness Date: _____

28 Who Were the Pharisees and Sadducees?, Form #05.047¹⁵⁷

Source: <https://sedm.org/Forms/05-MemLaw/WhoWerePharisees.pdf>

This section contains some questions which are very effective at “shutting up” those who enjoy abuse legal language to deceive people and advantage the government or corrupt political leaders. It exposes not ALL lawyers, but only Pharisee lawyers for the FRAUDS that they are. It uses admissible, positive law evidence to prove each point where possible.

The We the People Foundation for Constitutional Education held a formal question and answer session on February 27-28, 2002 at the Washington Marriott in Washington D.C. The Internal Revenue Service and the U.S. Department of Justice were formally invited and absolutely refused to attend. Thirteen avenues of inquiry were conducted, one of which involved resolving ambiguity of law. The Ambiguity of Law area included 27 questions that shed much light on the subject of “includes”. You can review the questions and all accompanying evidence at:

<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2009.htm>

28.1 Introduction

In the tax code, the IRS formally redefines the word "includes" to effectively mean "includes everything". This deliberate misuse of the word "includes" leads the masses to falsely believe the IRS has jurisdiction over things, places and People that it does not.

This deliberately induced confusion and ambiguity is an act of tyranny against the People and a usurpation of power not authorized to the IRS under the Constitution. Without well-defined words, the laws are meaningless, null, void, and unenforceable.

28.2 Findings and Conclusions

With the assistance of the following series of questions, we will show that the government has deliberately obfuscated and confused the laws on taxation to create "cognitive dissonance", uncertainty, confusion, and fear of citizens about the exact requirements of the laws on taxation and the precise jurisdiction of the U.S. government. This confusion has been exploited to violate the due process rights of the sovereign People and encourage lawless and abusive violations of due process protections guaranteed by the Fifth and Sixth Amendments to the U.S. Constitution. We will also show that:

- Critical legal terms in the IRS code defy proper definition and interpretation because of the IRS’s misuse of the word "includes".
- This deliberate misuse of the word "includes" leads the masses to falsely believe the IRS has jurisdiction over things, places and People it does not.
- This deliberately induced confusion and ambiguity is an act of tyranny against the People and a usurpation of power not authorized the IRS under the Constitution.

Bottom Line: Without well-defined words, a law is meaningless and unenforceable. This is a basic principle of due process.

28.3 Section Summary

[Acrobat version of this section including questions and evidence](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2009-All.pdf) (large: 3.83 Mbytes)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2009-All.pdf>

28.4 Further Study On Our Website:

3. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: Includes
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/DefinitionOfIncludes.htm>

¹⁵⁷ Source: *Legal Deception, Propaganda, and Fraud*, Form #05.014, Section 16; <http://sedm.org/Forms/FormIndex.htm>.

<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/Definitions/DefinitionOfIncludes.htm>

4. Great IRS Hoax, Form #11.302:

- 4.1. Section 3.9.1: "Words of Art": Lawyer Deception Using Definitions
- 4.2. Section 3.9.1.8: "Includes" and "Including" ([26 U.S.C. §7701\(c\)](#))
- 4.3. Section 5.10.6: Scams with the Word "includes"
- 4.4. Section 5.10.9: Why the "Void for Vagueness Doctrine" Should be Invoked By The Courts to Render the Internal Revenue Code Unconstitutional in Total
- 4.5. Section 6.9: Treasury/IRS Cover-Ups, Obfuscation and Scandals
- 4.6. Section 6.12: Judicial Scandals Related to the Income Tax
- 4.7. Section 6.13: Legal Profession Scandals
- 4.8. Chapter 6: History of Federal Government Income Tax Fraud, Racketeering, and Extortion in the U.S.A.

28.5 Open-ended questions

5. How can a federal government of limited, delegated powers that is consistent with the requirements of the Ninth and Tenth Amendments be defined using words whose meaning can only be determined by subjective and changing interpretation?

"The powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite. The former will be exercised principally on external [to the States] objects, as war, peace, negotiation, and foreign commerce; with which last the power of taxation will, for the most part, be connected."
[Federalist Paper #45, James Madison]

6. How can we have a "society of laws and not of men" if the IRS insists that I must rely on their interpretation of the meaning of a word instead of what a person with average intelligence would conclude by reading enacted positive law for themselves? Isn't the law supposed to be written so that the man of average intelligence can clearly and unambiguously discern what is required of him without the aid of an "ordained priest" of the civil religion of socialism fostered by the IRS?

"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested legal right..."

"The government of the United States is the latter description. The powers of the legislature are defined and limited; and that those limits may not be mistaken, or forgotten, the constitution is written. To what purpose are powers limited, and to what purpose is that limitation committed to writing, if these limits may, at any time, be passed by those intended to be restrained? The distinction between a government with limited and unlimited powers is abolished, if those limits do not confine the persons on whom they are imposed, and if acts prohibited and acts allowed, are of equal obligation. It is a proposition too plain to be contested, that the constitution controls any legislative act repugnant to it; or, that the legislature may alter the constitution by an ordinary act."
[Marbury v. Madison, [5 U.S. 137](#), 1 Cranch 137, 2 L.Ed. 60 (1803)]

7. Aren't those who conclude that [26 U.S.C. §7701\(c\)](#) authorizes the extension of a meaning of a word beyond what is clearly shown in the code itself engaging in a statutory presumption which is unconstitutional if implemented against those who are covered by the Bill of Rights and not exercising any agency of the federal government or of a privileged federal corporation?

This court has 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. For example, 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.

'It is apparent,' this court said in the Bailey Case ([219 U.S. 239](#), 31 S.Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'
[Heiner v. Donnan, 285 U.S. 312 (1932)]

8. If “includes” is used in its additive/expansive sense and not all things are described in a law that are added, then how can what is added be determined without the use of presumption and without leaving room for the play of “purely arbitrary power”. Isn’t this a violation of due process?

"When we consider the nature and the theory of our institutions of government, the principles on which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power. It is, indeed, quite true that there must always be lodged somewhere, and in some person or body, the authority of final decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth 'may be a government of laws and not of men.' ***For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself.***"

[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

28.6 Admissions

These admissions are included for the obstinate readers who just can't believe the preceding analysis. If you fit into one of these categories and you find yourself in receipt of this pamphlet from one of your workers, you are demanded to rebut it within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. This admission may form the basis for future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully withhold. If you get other than an “Admit” answer, we would certainly like to see the proof of why from enacted law. Please send it to us!

1. Admit that when Supreme Court Justices, Judges of the Courts of Appeals, and Presidents of the United States are unable to agree on what a law says, that law is ambiguous.

- [Click here to see Kolender v. Lawson, 461 U.S. 352, 103 S.Ct. 1855 \(1983\)](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.001.htm>

YOUR ANSWER (circle one): Admit/Deny

2. Admit that an ambiguous meaning for a word violates the requirement for due process of law by preventing a person of average intelligence from being able to clearly understand what the law requires and does not require of him, thus making it impossible at worst or very difficult at best to know if he is following the law.

YOUR ANSWER (circle one): Admit/Deny

3. Admit that Black's Law Dictionary, Sixth Edition, p. 500, under the definition of "due process of law" states the following:

"The concept of "due process of law" as it is embodied in Fifth Amendment demands that a law shall not be unreasonable, arbitrary, or capricious and that the means selected shall have a reasonable and substantial relation to the object being sought."
[Black's Law Dictionary, Sixth Edition, p. 500]

- [Click here for evidence](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.013.pdf>

YOUR ANSWER (circle one): Admit/Deny

4. Admit that when a law is ambiguous, it is unconstitutional and cannot be enforced under the "void for vagueness doctrine" because it violates due process protections guaranteed by the [Fifth](#) and [Sixth Amendments](#) as described by the Supreme Court in the following decisions:

Origin of the doctrine (see Lanzetta v. New Jersey, 306 U.S. 451)

- [Click here for Lanzetta v. New Jersey, 306 U.S. 451](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002a.pdf>
- *Development of the doctrine (see [Screws v. United States, 325 U.S. 91](#), [Williams v. United States, 341 U.S. 97](#), and [Jordan v. De George, 341 U.S. 223](#)).*
- [Click here for Screws v. United States, 325 U.S. 91](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002b.pdf>
- [Click here for Williams v. United States, 341 U.S. 97](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002c.pdf>
- [Click here for Jordan v. De George, 341 U.S. 223](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.002d.pdf>

YOUR ANSWER (circle one): Admit/Deny

5. Admit that the "void for vagueness doctrine" of the Supreme Court was described in *U.S. v. DeCadena* as follows:

*"The essential purpose of the "void for vagueness doctrine" with respect to interpretation of a criminal statute, is to warn individuals of the criminal consequences of their conduct. ... Criminal statutes which fail to give due notice that an act has been made criminal before it is done are unconstitutional deprivations of due process of law."
[U.S. v. De Cadena, 105 F.Supp. 202, 204 (1952), emphasis added]*

- [Click here for U.S. v. De Cadena, 105 F.Supp. 202, 204 \(1952\)](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.003.pdf>

YOUR ANSWER (circle one): Admit/Deny

6. Admit that the word "includes" is defined in [26 U.S.C. §7701](#)(c) as follows:

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

(c) Includes and including

The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

- [Click here for 26 U.S.C. §7701](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.004.pdf>

YOUR ANSWER (circle one): Admit/Deny

7. Admit that the word "includes" is defined by the Treasury in the Federal Register as follows:

*"(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...**But granting that the word 'including' is a term of enlargement, it is clear that it only performs that office by introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding general language...**The word 'including' is obviously used in the sense of its synonyms, comprising; comprehending; embracing."
[Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65, Definition of "includes"]*

- [Click here for Treasury Decision 3980](#)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.005.pdf>

YOUR ANSWER (circle one): Admit/Deny

8. Admit that the definition of the word "includes" found in Black's Law Dictionary, Sixth Edition, p. 763 is as follows:

*"**Include.** (Lat. Inclaudere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. "Including" within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d. 227, 228."*

[Black's Law Dictionary, Sixth Edition, p. 763]

- [Click here for evidence](http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.006.pdf)
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.006.pdf>

YOUR ANSWER (circle one): Admit/Deny

9. Admit that the ordinary or common definition of a word appearing within a revenue statute may only be implied when there is no governing statutory definition that might supersede it.

YOUR ANSWER (circle one): Admit/Deny

10. Admit that when a statutory definition of a word is provided, that definition supersedes and replaces, rather than enlarges, the common or ordinary meaning of the word.

"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed in other legislation, has no pejorative connotation. As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it."

[Meese v. Keene, 481 U.S. 465, 484 (1987)]

YOUR ANSWER (circle one): Admit/Deny

11. Admit that the things or classes of things described in a statutory definition exclude all things not specifically identified somewhere within the statute or other related sections of the Title:

"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)]

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

"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]

YOUR ANSWER (circle one): Admit/Deny

12. Admit that statutory presumptions which prejudice Constitutionally protected rights are unconstitutional.

his court has 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. For example, 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.

1 *'It is apparent,' this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) 'that a constitutional*
2 *prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can*
3 *be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional*
4 *restrictions.'*
5 *[Heiner v. Donnan, 285 U.S. 312 (1932)]*

6 YOUR ANSWER (circle one): Admit/Deny

7 13. Admit that vague laws or statutes which do not AS A WHOLE define all that is included have the tendency to compel
8 presumption and to “politicize” the courts by forcing judges and juries to become policymakers instead of factfinders and law
9 enforcers.

10 *"It is a basic principle of due process that an enactment [435 U.S. 982, 986] is void for vagueness if its*
11 *prohibitions are not clearly defined. Vague laws offend several important values. First, because we assume that*
12 *man is free to steer between lawful and unlawful conduct, we insist that laws give the person of ordinary*
13 *intelligence a reasonable opportunity to know what is prohibited, so that he may act accordingly. Vague laws*
14 *may trap the innocent by not providing fair warning. Second, if arbitrary and discriminatory enforcement is to*
15 *be prevented, laws must provide explicit standards for those who apply them. A vague law impermissibly*
16 *delegates basic policy matters to policemen, judges, and juries for resolution on an ad hoc and subjective basis,*
17 *with the attendant dangers of arbitrary and discriminatory application."*
18 *[Grayned v. City of Rockford, 408 U.S. 104, 108 (1972)]*

19 YOUR ANSWER (circle one): Admit/Deny

20 14. Admit that the Constitution creates a “society of law and not men”:

21 ***"The government of the United States has been emphatically termed a government of laws, and not of men. It***
22 ***will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested***
23 ***legal right."***

24 *[Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)]*

25 YOUR ANSWER (circle one): Admit/Deny

26 15. Admit that when a judge or jury add to the definition of a word that which does not appear somewhere in the statutes,
27 we end up with a “society of men and not law”, which is based on the play of “arbitrary power” which the U.S. Supreme
28 Court describes as “the essence of slavery itself”:

29 ***"When we consider the nature and the theory of our institutions of government, the principles on which they***
30 ***are supposed to rest, and review the history of their development, we are constrained to conclude that they do***
31 ***not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is,***
32 ***of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers***
33 ***are delegated to the agencies of government, sovereignty itself remains with the***
34 ***people, by whom and for whom all government exists and acts.***
35 ***And the law is the definition and limitation of power.*** *It is, indeed, quite*
36 *true that there must always be lodged somewhere, and in some person or body, the authority of final decision;*
37 *and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the*
38 *ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage.*
39 *But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are*
40 *secured by those maxims of constitutional law which are the monuments showing the victorious progress of the*
41 *race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous*
42 *language of the Massachusetts bill of rights, the government of the commonwealth 'may be a government of laws*
43 *and not of men.' For the very idea that one man may be compelled to hold his life, or the means of living, or any*
44 *material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country*
45 *where freedom prevails, as being the essence of slavery itself."*
46 *[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

47 YOUR ANSWER (circle one): Admit/Deny

48 16. Admit that the Thirteenth Amendment outlaws slavery and involuntary servitude of every sort.

49 YOUR ANSWER (circle one): Admit/Deny

17. Admit that the following definitions found within the Internal Revenue Code rely upon the meaning of the word "includes" as defined in [26 U.S.C. §7701\(c\)](#)).

- "State" found in [26 U.S.C. §7701\(a\)\(10\)](#) and [4 U.S.C. §110](#). [Click here for evidence http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007a.pdf](#)
- "United States" found in [26 U.S.C. §7701\(a\)\(9\)](#). [Click here for evidence http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007a.pdf](#)
- "employee" found in [26 U.S.C. §3401\(c\)](#)) and [26 C.F.R. §31.3401\(c\)-1](#) Employee.
- [Click here for 26 U.S.C. §3401\(c\)](#)
[http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007b.pdf](#)
- [Click here for 26 C.F.R. §31.3401\(c\)-1](#)
[http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007c.pdf](#)
- "person" found in [26 C.F.R. §301.6671-1](#) (which governs who is liable for penalties under Internal Revenue Code). [Click here for evidence](#) (WTP Exhibit 421)
[http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.007d.pdf](#)

YOUR ANSWER (circle one): Admit/Deny

18. Admit that if the meaning of "includes" as used in the definitions in the previous question is "and" or "in addition to" and the statutes AS A WHOLE do not define *everything* that is added, then these statutes cannot define any of the words described, based on the definition of the word "definition" found in Black's Law Dictionary, Sixth Edition, p. 423:

***definition:** A description of a thing by its properties; an explanation of the meaning of a word or term. **The process of stating the exact meaning of a word by means of other words.** Such a description of the thing defined, including all essential elements and excluding all nonessential, as to distinguish it from all other things and classes."*
[Black's Law Dictionary, Sixth Edition, p. 423]

- [Click here for evidence http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q09.008.pdf](#)

YOUR ANSWER (circle one): Admit/Deny

19. Admit that the Internal Revenue Code, IN TOTAL defines and describes all things which are included in the definition of the words above and that nothing is included in the definitions above which is not explicitly mentioned.

*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)]

YOUR ANSWER (circle one): Admit/Deny

20. Admit that the phrase "read as a whole" in the previous section implies looking at all sections of a body of law to discern all things which might be added in order to discern everything that is included, but to assume nothing that is not explicitly mentioned.

YOUR ANSWER (circle one): Admit/Deny

21. Admit that the U.S. Government is one of finite, delegated, enumerated powers.

*We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, § 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties."** Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). **"Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front."** Ibid.*
[U.S. v. Lopez, 514 U.S. 549 (1995)]

YOUR ANSWER (circle one): Admit/Deny

22. Admit that it is impossible to establish a government of finite, delegated, enumerated powers whose authority is not completely, unambiguously, and fully described in written law that is not open to subjective or arbitrary interpretation or presumption of any kind.

YOUR ANSWER (circle one): Admit/Deny

23. Admit that the definition of “includes” provided in [26 U.S.C. §7701\(c\)](#) when used in its context of “in addition to” would create a statutory presumption if the Internal Revenue Code IN TOTAL or AS A WHOLE, did not define everything that is included in definitions that rely upon that word.

YOUR ANSWER (circle one): Admit/Deny

24. Admit that Congress does not have the authority under the Constitution to delegate its basic and sole function of writing law or defining the terms in the law to a judge or jury, because the Separation of Powers Doctrine does not allow it to delegate any of its powers and this doctrine would be unlawfully violated by doing so.

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

***Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the branches of the Federal Government clarifies this point. The Constitution's division of power among the three branches is violated where one branch invades the territory of another, whether or not the encroached-upon branch approves the encroachment.** In Buckley v. Valeo, 424 U.S. 1, 118 -137 (1976), for instance, the Court held that Congress had infringed the President's appointment power, despite the fact that the President himself had manifested his consent to the statute that caused the infringement by signing it into law. See National League of Cities v. Usery, 426 U.S., at 842, n. 12. In INS v. Chadha, 462 U.S. 919, 944 -959 (1983), we held that the legislative veto violated the constitutional requirement that legislation be presented to the President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See id., at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.*

***State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both federal and state officials to view departures from the federal structure to be in their personal interests.** [New York v. United States, 505 U.S. 144 (1992)]*

YOUR ANSWER (circle one): Admit/Deny

25. Admit that no judge has the authority to enlarge or expand a definition to include things not explicitly stated in the statute itself.

YOUR ANSWER (circle one): Admit/Deny

26. Admit that a judge who extends the meaning of a term beyond that clearly stated in the statute is effectively “legislating from the bench” and exceeding his or her Constitutionally delegated authority.

*"But, allowing the people to make constitutions and unmake them, allowing their representatives to make laws and unmake them, and without our interference as to their principles or policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered by the State or the Union, commence their functions and may decide on the rights which conflicting parties can legally set up under them, rather than about their formation itself. **Our power begins after theirs ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither."***

1 [\[Luther v. Borden, 48 U.S. 1 \(1849\)\]](#)

2 27. Admit that when the word “include” is used within a statutory definition in its context of meaning “in addition to”, the
3 other things that it adds to must also be specified in another section of the statutes as well or the statute is void for vagueness.

4 YOUR ANSWER (circle one): Admit/Deny

5 28. Admit that when the interpretation of a statute or regulation is unclear or ambiguous, then by the rules of statutory
6 construction, the doubt must be resolved “most strongly against the government and in favor of the citizen” (not “taxpayer”,
7 but “citizen”) as indicated in the cite from the Supreme Court below:

8 *“In the interpretation of **statutes levying taxes**, it is the established rule **not to extend** their provisions by*
9 *implication **beyond the clear import of the language used, or to enlarge** their operations so as to embrace matters*
10 *not specifically **pointed out**. In case of doubt they are construed most strongly against the government and in*
11 ***favor of the citizen.**”*
12 [\[Gould v. Gould, 245 U.S. 151 \(1917\)\]](#)

13 YOUR ANSWER (circle one): Admit/Deny

14 **Affirmation:**

15 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
16 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
17 answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal
18 Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not necessarily
19 lower federal courts.

20 Name (print): _____

21 Signature: _____

22 Date: _____

23 Witness name (print): _____

24 Witness Signature: _____

25 Witness Date: _____

29 What is “Law”?, Form #05.048

Source: <https://sedm.org/Forms/05-MemLaw/WhatIsLaw.pdf>

The purpose of this section is to show how to apply the concepts in this document to the most frequent occasion when they might be useful: Disputing an income tax liability. We have developed some questions that satisfy this goal as a didactic device that has real-world applications. If you would like a useful document to start with writing your own similar questions, see:

Lawfully Avoiding Government Obligations Course, Form #12.040
<http://sedm.org/Forms/FormIndex.htm>

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that an alleged tax liability is an “obligation” as defined below:

Civil Code - CIV
DIVISION 3. OBLIGATIONS [1427 - 3272.9]
(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)
PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] (Part 1 enacted 1872.)
TITLE 1. DEFINITION OF OBLIGATIONS [1427 - [1428.]] (Title 1 enacted 1872.)

1427. *An obligation is a legal duty, by which a person is bound to do or not to do a certain thing.*

(Enacted 1872.)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

2. Admit that every attempt to enforce an alleged tax liability requires the existence of the type of “obligation” defined in the previous question or the enforcement is illegal and possibly even unconstitutional.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

3. Admit that there are only TWO ways to lawfully create an obligation, which are: 1. Contract; 2. An injury (called “operation of law”).

California Civil Code - CIV
DEFINITIONS AND SOURCES OF LAW
(Heading added by Stats. 1951, Ch. 655, in conjunction with Sections 22, 22.1, and 22.2)

22.2. *The common law of England, so far as it is not repugnant to or inconsistent with the Constitution of the United States, or the Constitution or laws of this State, is the rule of decision in all the courts of this State. (Added by Stats. 1951, Ch. 655.)*

California Civil Code – CIV
DIVISION 3. OBLIGATIONS [1427 - 3272.9]
(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)
PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] (Part 1 enacted 1872.)
TITLE 1. DEFINITION OF OBLIGATIONS [1427 - [1428.]] (Title 1 enacted 1872.)

[1428.] Section Fourteen Hundred and Twenty-eight. An obligation arises either from:

One — The contract of the parties; or,

Two — The operation of law. An obligation arising from operation of law may be enforced in the manner provided by law, or by civil action or proceeding.

(Amended by Code Amendments 1873-74, Ch. 612.)

Civil Code – CIV
DIVISION 3. OBLIGATIONS [1427 - 3272.9]
(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)
PART 3. OBLIGATIONS IMPOSED BY LAW [1708 - 1725]
(Part 3 enacted 1872.)

1708. Every person is bound, without contract, to abstain from injuring the person or property of another, or infringing upon any of his or her rights.

(Amended by Stats. 2002, Ch. 664, Sec. 38.5. Effective January 1, 2003.)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

4. Admit that the phrase “operation of law” as defined in the previous question deals with cases where: 1. An injury occurred AND; 2. The party instituting the injury did not consent or contract with the government to do or not do anything.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

5. Admit that there is no injury or injured party in a criminal tax prosecution where the defendant collects nothing from the government. “Taxes” are not “debts” as constitutionally defined:

"The assessment of taxes does not create a debt that can be enforced by suit, or upon which a promise to pay interest can be implied. It is a proceeding in invitum."

The next case was that of the City of Camden v. Allen, [Footnote 8] 1857. That was an action of debt brought to recover a tax by the municipality to which it was due. The language of the Supreme Court of New Jersey was still more explicit: "A tax, in its essential characteristics, said the court, is not a debt nor in the nature of a debt. A tax is an impost levied by authority of government upon its citizens or subjects for the support of the state. It is not founded on contract or agreement. It operates in invitum. A debt is a sum of money due by certain and express agreement. It originates in and is founded upon contracts express or implied."
[Lane County v. Oregon, 74 U.S. 7 Wall. 71 71 (1868)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

6. Admit that even where the defendant in a criminal tax prosecution receives government payments, if he or she receives LESS than was paid in, the net “benefit recipient” is the government and not the alleged “defendant”.

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
[Section 1589](#)

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

7. Admit that the national government cannot authorize, license, or establish any franchise or excise within the borders of a constitutional state that might give rise to a contractual obligation on the part of the recipients of the license or “benefit”.

*“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the **internal commerce or domestic trade of the States**. Over this commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. **Congress cannot authorize a trade or business within a State in order to tax it.**”*
[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

8. Admit that “trade or business” as used above is limited to include ONLY the following:

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

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

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

9. Admit that the purpose of providing a statutory definition is to supersede, not enlarge, the common or ordinary dictionary definition of a word.

*“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.***

1 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney
2 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
3 [Stenberg v. Carhart, 530 U.S. 914 (2000)]
4

5 YOUR ANSWER: ____Admit ____Deny
6

7 CLARIFICATION: _____
8

- 9 10. Admit that it is NOT an injury for those not actually COLLECTING a "benefit" to not sign up for, contract for, or be eligible to receive such a "benefit" or participate in a franchise that distributes the "benefit".

- 10 1. *Invito beneficium non datur.*
11 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent*
12 *he will be considered as assenting. Vide Assent.*
- 13 2. *Privilegium est beneficium personale et extinguitur cum person.*
14 *A privilege is a personal benefit and dies with the person. 3 Buls. 8.*
- 15 3. *Quae inter alios acta sunt nemini nocere debent, sed prodesse possunt.*
16 *Transactions between strangers may benefit, but cannot injure, persons who are parties to them. 6*
17 *Co. 1.*
- 18 4. *Quilibet potest renunciare juri pro se inducto.*
19 *Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions.*
20 *See 1 Bouv. Inst. n. 83.*
- 21 5. *When the common law and statute law concur, the common law is to be preferred. 4 Co. 71*
- 22 6. *Verba dicta de persona, intelligi debent de conditione personae. Words spoken of the person are to*
23 *be understood of the condition of the person. 2 Roll. R. 72.*

24 *[Bouvier's Maxims of Law, 1856;*
25 *<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

26 YOUR ANSWER: ____Admit ____Deny
27

28 CLARIFICATION: _____
29

- 30 11. Admit that not signing up for or consenting to receive a benefit is NOT an act of "anarchy", but merely an exercise of
31 your right to manage yourself and your absolutely owned private property, keeping in mind that your body and everything earned by your body is PRIVATE property.

32 *"Every man has a natural right to the fruits of his own labor, is generally admitted; and **no other person can***
33 ***rightfully deprive him of those fruits, and appropriate them against his will...**"*
34 *[The Antelope, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825)]*

35 YOUR ANSWER: ____Admit ____Deny
36

37 CLARIFICATION: _____
38

- 39 12. Admit that the essence of ownership of absolutely owned private property is the right to EXCLUDE any and all others, INCLUDING GOVERNMENTS, from using, benefitting from, or any way controlling the use of the property.

40 *"We have repeatedly held that, as to property reserved by its owner for private use, 'the right to exclude [others*
41 *is] 'one of the most essential sticks in the bundle of rights that are commonly characterized as property.' " [Loretto](#)*
42 *[v. Teleprompter Manhattan CATV Corp.](#), 458 U.S. 419, 433 (1982), quoting [Kaiser Aetna v. United States](#), 444*
43 *[U.S. 164, 176 \(1979\)](#). "*
44 *[Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)]*

45 _____
46 *"In this case, we hold that the "right to exclude," so universally held to be a fundamental element of the property*
47 *right,^[11] falls within this category of interests that the Government cannot take without compensation."*

[Kaiser Aetna v. United States, 444 U.S. 164 (1979)]

FOOTNOTES:

[11] See, e. g., *United States v. Pueblo of San Ildefonso*, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975); *United States v. Lutz*, 295 F.2d. 736, 740 (CA5 1961). As stated by Mr. Justice Brandeis, "[a]n essential element of individual property is the legal right to exclude others from enjoying it." *International News Service v. Associated Press*, 248 U.S. 215, 250 (1918) (dissenting opinion).

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

13. Admit that EXCLUDING THE GOVERNMENT from the "right to exclude" that is the essence of ownership in effect imputes or enforces superior or supernatural powers to the government and in effect makes ALL PROPERTY into government/PUBLIC property.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

14. Admit that the right to absolutely own PRIVATE property is equivalent to the phrase "pursuit of happiness" in the Declaration of Independence.

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

"nor shall any State deprive any person of life, liberty, or property, without due process of law;"
[Fourteenth Amendment]

"The provision [Fourteenth Amendment, Section 1], it is to be observed, places property under the same protection as life and liberty. Except by due process of law, no State can deprive any person of either. The provision has been supposed to secure to every individual the essential conditions for the pursuit of happiness; and for that reason has not been heretofore, and should never be, construed in any narrow or restricted sense."
[Munn v. Illinois, 94 U.S. 113 (1877)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

15. Admit that the Declaration of Independence is not merely public policy, but actual "law" enacted by Congress into law by its first official act on page 1 of the Statutes at Large.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

16. Admit that the inability to exclude THE GOVERNMENT from the use of one's property denies the owner the "right to exclude" that is the essence of ownership. Thus, it maliciously makes people "unhappy" and violates the Declaration of Independence as organic law because the right of absolute ownership of property is the equated with "the pursuit of happiness" by the U.S. Supreme Court.

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

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

17. Admit that because there is no injured party in a criminal tax prosecution, the ONLY source of authority to enforce the obligation is CONTRACT:

*California Civil Code – CIV
DIVISION 3. OBLIGATIONS [1427 - 3272.9]
(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)
PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] (Part 1 enacted 1872.)
TITLE 1. DEFINITION OF OBLIGATIONS [1427 - [1428.]] (Title 1 enacted 1872.)*

[1428.] Section Fourteen Hundred and Twenty-eight. An obligation arises either from:

One — The contract of the parties; or,

Two — The operation of law. An obligation arising from operation of law may be enforced in the manner provided by law, or by civil action or proceeding.

(Amended by Code Amendments 1873-74, Ch. 612.)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

18. Admit that “operation of law” does not involve the DIRECT consent of the party but may involve the INDIRECT consent in choosing a civil domicile:

*"Operation of law. This term expresses **the manner in which rights, and sometimes liabilities, devolve upon a person by the mere application to the particular transaction of the established rules of law, without the act or co-operation of the party himself.**"*
[Black's Law Dictionary, Fourth Edition, p. 1243]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

19. Admit that even in the absence of a civil domicile or the “force of law” in the case of civil statutes, the common law permits an injured party to sue the party who injured them.

***“STANDING TO SUE DOCTRINE.** Doctrine that in action in federal constitutional court by citizen against a government officer, complaining of alleged unlawful conduct there is no iusticiable controversy unless citizen shows that such conduct invades or will invade a private substantive legally protected interest of plaintiff citizen. Associated Industries of New York State v. Ickes, C.C.A.2, 134 F.2d. 694, 702.”*
[Black's Law Dictionary, Fourth Edition, p. 1577]

[*Lujan v. Defenders of Wildlife \(1992\)*](#)

Over the years, our cases have established that the irreducible constitutional minimum of standing contains three elements.

[1] First, the plaintiff must have suffered an "injury in fact"—an invasion of a legally protected interest which is (a) concrete and particularized, see id., at 756; Warth v. Seldin, 422 U. S. 490, 508 (1975); Sierra Club v. Morton, 405 U. S. 727, 740-741, n. 16 (1972);[1] and (b) "actual or imminent, not 'conjectural' or 'hypothetical,' " Whitmore, supra, at 155 (quoting Los Angeles v. Lyons, 461 U. S. 95, 102 (1983)).

*[2] Second, there must be a causal connection between the injury and the conduct complained of—the injury has to be "fairly, . . . trace[able] to the challenged action of the defendant, and not . . . th[e] result [of] the independent action of some third party not before the court." Simon v. Eastern Ky. Welfare 561*561 Rights Organization, 426 U. S. 26, 41-42 (1976).*

[3] Third, it must be "likely," as opposed to merely "speculative," that the injury will be "redressed by a favorable decision." *Id.*, at 38, 43.

The party invoking federal jurisdiction bears the burden of establishing these elements. See *FW/PBS, Inc. v. Dallas*, 493 U. S. 215, 231 (1990); *Warth, supra*, at 508. Since they are not mere pleading requirements but rather an indispensable part of the plaintiff's case, each element must be supported in the same way as any other matter on which the plaintiff bears the burden of proof, i. e., with the manner and degree of evidence required at the successive stages of the litigation. See *Lujan v. National Wildlife Federation*, 497 U. S. 871, 883-889 (1990); *Gladstone, Realtors v. Village of Bellwood*, 441 U. S. 91, 114-115, and n. 31 (1979); *Simon, supra*, at 45, n. 25; *Warth, supra*, at 527, and n. 6 (Brennan, J., dissenting). At the pleading stage, general factual allegations of injury resulting from the defendant's conduct may suffice, for on a motion to dismiss we "presum[e] that general allegations embrace those specific facts that are necessary to support the claim." *National Wildlife Federation, supra*, at 889. In response to a summary judgment motion, however, the plaintiff can no longer rest on such "mere allegations," but must "set forth" by affidavit or other evidence "specific facts," Fed. Rule Civ. Proc. 56(e), which for purposes of the summary judgment motion will be taken to be true. And at the final stage, those facts (if controverted) must be "supported adequately by the evidence adduced at trial." *Gladstone, supra*, at 115, n. 31.

When the suit is one challenging the legality of government action or inaction, the nature and extent of facts that must be averred (at the summary judgment stage) or proved (at the trial stage) in order to establish standing depends considerably upon whether the plaintiff is himself an object of the action (or forgone action) at issue. If he is, there is ordinarily little question that the action or inaction has ⁵⁶²caused him injury, and that a judgment preventing or requiring the action will redress it. When, however, as in this case, a plaintiff's asserted injury arises from the government's allegedly unlawful regulation (or lack of regulation) of someone else, much more is needed. In that circumstance, causation and redressability ordinarily hinge on the response of the regulated (or regulable) third party to the government action or inaction—and perhaps on the response of others as well. The existence of one or more of the essential elements of standing "depends on the unfettered choices made by independent actors not before the courts and whose exercise of broad and legitimate discretion the courts cannot presume either to control or to predict," *ASARCO Inc. v. Kadish*, 490 U. S. 605, 615 (1989) (opinion of Kennedy, J.); see also *Simon, supra*, at 41-42; and it becomes the burden of the plaintiff to adduce facts showing that those choices have been or will be made in such manner as to produce causation and permit redressability of injury. E. g., *Warth, supra*, at 505. Thus, when the plaintiff is not himself the object of the government action or inaction he challenges, standing is not precluded, but it is ordinarily "substantially more difficult" to establish. *Allen, supra*, at 758; *Simon, supra*, at 44-45; *Warth, supra*, at 505.

[*Lujan v. Defenders of Wildlife*, 504 U.S. 555 (1992)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

20. Admit that you can sue someone civilly for an injury without civil statutes, then they are OPTIONAL and require consent to acquire the "force of law", meaning the ability to use them to impose or enforce a civil obligation of any kind.

"Consensus facit legem.
Consent makes the law. A contract is a law between the parties, which can acquire force only by consent."
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

21. Admit that "operation of law" statutes are either involuntary because they are criminal OR acquire their "force of law" from the consent of the party in choosing a civil domicile:

Civil Code – CIV

DIVISION 3. OBLIGATIONS [1427 - 3272.9]

(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)

PART 3. OBLIGATIONS IMPOSED BY LAW [1708 - 1725]

(Part 3 enacted 1872.)

1708. Every person is bound, without contract, to abstain from injuring the person or property of another, or infringing upon any of his or her rights.

(Amended by Stats. 2002, Ch. 664, Sec. 38.5. Effective January 1, 2003.)

Wikipedia: Operation of Law, Downloaded 9/3/2013

The phrase "by operation of law" is a [legal term](#) that indicates that a right or liability has been created for a party, irrespective of the intent of that party, because it is dictated by existing legal principles. **For example, if a person dies without a will, his heirs are determined by operation of law. Similarly, if a person marries or has a child after his or her will has been executed, the law writes this pretermitted spouse or pretermitted heir into the will if no provision for this situation was specifically included.** [Adverse possession](#), in which title to land passes because non-owners have occupied it for a certain period of time, is another important right that vests by operation of law.[\[1\]](#)

Events that occur by operation of law do so because [courts](#) have determined over time that the rights thus created or transferred represent what the intent of the party would have been, had they thought about the situation in advance; or because the results fulfilled the settled expectations of parties with respect to their property; or because legal instruments of [title](#) provide for these transfers to occur automatically on certain named contingencies.

Rights that arise by operation of law often arise by design of certain contingencies set forth in a legal instrument. If a [life estate](#) is created in a tract of land, and the person by whose life the estate is measured dies, title to the property reverts to the original grantor – or, possibly, to the grantor's legal heirs – by operation of law. Nothing needs to be put in writing to affirm that this will happen. [Joint tenants](#) with rights of survivorship create a similar situation. Joint tenants with rights of survivorship deeds are always taken in equal shares, and when one joint tenant dies, the other tenants equally acquire title by virtue of the terms of the [conveyance](#) itself, by operation of law.

Rights or liabilities created by operation of law can also be created involuntarily, because a contingency occurs for which a party has failed to plan (e.g. failure to write a will); or because a specific condition exists for a set period of time (e.g. adverse possession of property or creation of an [easement](#); failure of a court to rule on a [motion](#) within a certain period automatically defeating the motion; failure of a party to act on a filed [complaint](#) within a certain time causing [dismissal](#) of the case); or because an existing legal relationship is invalidated, but the parties to that relationship still require a mechanism to distribute their rights (e.g. under the [Uniform Commercial Code](#), where a [contract](#) for which both parties have performed partially is voided, the court will create a new contract based on the performance that has actually been rendered and containing reasonable terms to accommodate the expectations of the parties).

Because title to property that arises by operation of law is usually contingent upon proof of certain contingencies, and title records may not contain evidence of those contingencies, legal proceedings are sometimes required to turn title that arises by operation of law into [marketable title](#).
[Wikipedia: "operation of Law", Downloaded 9/3/2013;
SOURCE: http://en.wikipedia.org/wiki/Operation_of_law]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

22. Admit that the "contract" being enforced in a criminal income tax prosecution is the "public office" contract, also called "trade or business" contract, and oath:

"It is true, that the person who accepts an office may be supposed to enter into a compact to be answerable to the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one man, by his own act [CONSENT], renders himself amenable to a particular jurisdiction, shall another man, who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial authorities of the State and the general government. Anything which can prevent a Federal Officer from the punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt, as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, **considering the constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases**

1 cease to occur. A mere fiction, that the defendant is in the custody of the marshall, has rendered the jurisdiction
2 of the King's Bench universal in all personal actions."
3 [United States v. Worrall, 2 U.S. 384 (1798)]
4 SOURCE: http://scholar.google.com/scholar_case?case=3339893669697439168]

5 See also: The "Trade or Business" Scam, Form #05.001; [https://sedm.org/Forms/05-](https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf)
6 MemLaw/TradeOrBusScam.pdf]

7 YOUR ANSWER: ____Admit ____Deny

8
9 CLARIFICATION:_____

- 10 23. Admit that statutory definition of "person" for the purposes of civil penalties or criminal enforcement includes ONLY
11 those who are party to the "public office" contract or who have contracted directly with the government as "partners"
12 and that the "duty" derives from the equivalent of their "employment agreement".

13 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671
14 [§ 6671. Rules for application of assessable penalties](#)

15 (b) Person defined

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

20 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter D](#) > § 7343
21 [§ 7343. Definition of term "person"](#)

22 The term "person" as used in this chapter includes an officer or employee of a corporation, or a member or
23 employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect
24 of which the violation occurs.
25 _____

26 "I. DUTY TO ACCOUNT FOR PUBLIC FUNDS

27 § 909. In general.-

28 **It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to**
29 **faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon**
30 **the public account, and the performance of this duty may be enforced by proper actions against the officer**
31 **himself, or against those who have become sureties for the faithful discharge of his duties."**
32 [Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890;
33 SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

34 See also: Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form
35 #05.008; <https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

36 YOUR ANSWER: ____Admit ____Deny

37
38 CLARIFICATION:_____

- 39 24. Admit that ordinary Americans domiciled and physically present in a Constitutional state of the Union are NOT
40 "public officers" or engaged in a "trade or business" as defined previously.

41 YOUR ANSWER: ____Admit ____Deny

42
43 CLARIFICATION:_____

- 44 25. Admit that it is an act of criminal identity theft to treat those NOT engaged in a "public office" or "trade or business"
45 AS IF they ARE, and ESPECIALLY when they don't consent.

See also: *Government Identity Theft*, Form #05.046; <https://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

26. Admit that it is a crime to bribe an agent of the government with alleged “tax withholdings” that aren’t actually due as a private human not occupying a public office in exchange for creating an office called statutory “taxpayer” or being treated AS IF they are public officer.

18 U.S. Code § 211 - Acceptance or solicitation to obtain appointive public office

Whoever solicits or receives, either as a political contribution, or for personal emolument, any money or thing of value, in consideration of the promise of support or use of influence in obtaining for any person any appointive office or place under the United States, shall be fined under this title or imprisoned not more than one year, or both.

Whoever solicits or receives any thing of value in consideration of aiding a person to obtain employment under the United States either by referring his name to an executive department or agency of the United States or by requiring the payment of a fee because such person has secured such employment shall be fined under this title, or imprisoned not more than one year, or both. This section shall not apply to such services rendered by an employment agency pursuant to the written request of an executive department or agency of the United States.

(June 25, 1948, ch. 645, 62 Stat. 694, § 211, formerly § 215; Sept. 13, 1951, ch. 380, 65 Stat. 320; renumbered § 211, Pub. L. 87-849, § 1(b), Oct. 23, 1962, 76 Stat. 1125; Pub. L. 103-322, title XXXIII, § 330016(1)(H), Sept. 13, 1994, 108 Stat. 2147.)

[SOURCE: <https://www.law.cornell.edu/uscode/text/18/211>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

27. Admit that if per the License Tax Cases earlier, Congress cannot create a taxable franchise within a Constitutional state, then the Social Security Number CANNOT lawfully be used as the equivalent of a “franchise mark” to recruit franchisees or to in effect CREATE public offices.

“...a commercial business arrangement is a “franchise” if it satisfies three definitional elements. Specifically, the franchisor must:

- (1) promise to provide a trademark or other commercial symbol;
- (2) promise to exercise significant control or provide significant assistance in the operation of the business; and
- (3) require a minimum payment of at least \$500 during the first six months of operations.”

[FTC Franchise Rule Compliance Guide, May 2008, p. 1;

SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>]

“A franchise entails the right to operate a business that is “identified or associated with the franchisor’s trademark, or to offer, sell, or distribute goods, services, or commodities that are identified or associated with the franchisor’s trademark.” The term “trademark” is intended to be read broadly to cover not only trademarks, but any service mark, trade name, or other advertising or commercial symbol. This is generally referred to as the “trademark” or “mark” element.

The franchisor [the government] need not own the mark itself, but at the very least must have the right to license the use of the mark to others. Indeed, the right to use the franchisor’s mark in the operation of the business - either by selling goods or performing services identified with the mark or by using the mark, in whole or in part, in the business’ name - is an integral part of franchising. In fact, a supplier can avoid Rule coverage of a particular distribution arrangement by expressly prohibiting the distributor from using its mark.”

[FTC Franchise Rule Compliance Guide, May 2008;

SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

28. Admit that anyone in government seeking to enforce an alleged statutory obligation is the moving party.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

29. Admit that the moving party in any legal proceeding ALWAYS has the burden of proof.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

30. Admit that the government as moving party in any statutory enforcement proceeding has the burden of proving that the obligation they seek to enforce originates from ONE of the TWO possible options below:

Civil Code – CIV

DIVISION 3. OBLIGATIONS [1427 - 3272.9]

(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)

PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] (Part 1 enacted 1872.)

TITLE 1. DEFINITION OF OBLIGATIONS [1427 - [1428.]] (Title 1 enacted 1872.)

[1428.] Section Fourteen Hundred and Twenty-eight. An obligation arises either from:

One — The contract of the parties; or,

Two — The operation of law. An obligation arising from operation of law may be enforced in the manner provided by law, or by civil action or proceeding.

(Amended by Code Amendments 1873-74, Ch. 612.)

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

31. Admit that government agents seeking to satisfy the above burden of proof are NOT accountable for anything they say or write, UNLESS verified by penalty of perjury.

"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

"It is unfortunately all too common for government manuals, handbooks, and in-house publications to contain statements that were not meant or are not wholly reliable. If they go counter to governing statutes and regulations of the highest or higher dignity, e.g. regulations published in the Federal Register, they do not bind the government, and persons relying on them do so at their peril. Caterpillar Tractor Co. v. United States, 589 F.2d. 1040, 1043, 218 Ct.Cl. 517 (1978) (A Handbook for Exporters, a Treasury publication). Dunphy v. United States [529 F.2d. 532, 208 Ct.Cl. 986 (1975)], supra (Navy publication entitled All Hands). In such cases it is necessary to examine any informal publication to see if it was really written to fasten legal consequences on the government. Dunphy, supra. See also Donovan v. United States, 139 U.S. App. D.C. 364, 433 F.2d. 522 (D.C.Cir.), cert. denied, 401 U.S. 944, 91 S.Ct. 955, 28 L.Ed. 2d 225 (1971). (Employees Performance Improvement Handbook, an FAA publication)(merely advisory and directory publications do not have mandatory consequences). Bartholomew v. United States, 740 F.2d. 526, 532 n. 3 (7th Cir. 1984)(quoting Fiorentino v. United States, 607 F.2d. 963, 968, 221 Ct.Cl. 545 (1979), cert. denied, 444 U.S. 1083, 100 S.Ct. 1039, 62 L.Ed. 2d 768 (1980).

*Lecroy 's proposition that the statements in the handbook were binding is inapposite to the accepted law among the circuits that publications are not binding.*fn15 We find that the Commissioner did not abuse his discretion in promulgating the challenged regulations. First, Farms and International did not justifiably rely on the Handbook. Taxpayers who rely on Treasury publications, which are mere guidelines, do so at their peril. Caterpillar Tractor Co. v. United States, 589 F.2d. 1040, 1043, 218 Ct.Cl. 517 (1978). Further, the Treasury's position on the sixty-day rule was made public through proposed section 1.993-2(d)(2) in 1972, before the taxable*

years at issue. *Charbonnet v. United States*, 455 F.2d. 1195, 1199-1200 (5th Cir.1972). See also *Wendland v. Commissioner of Internal Revenue*, 739 F.2d. 580, 581 (11th Cir.1984). Second, **whatever harm has been suffered by Farms and International resulted from a lack of prudence.** As even the *Lecroy* 751 F.2d. at 127. See also 79 T.C. at 1069. "
[*CWT Farms Inc. v. Commissioner of Internal Revenue*, 755 F.2d. 790 (11th Cir. 03/19/1985)]

See also *Reasonable Belief About Income Tax Liability*, Form #05.007; <https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

32. Admit that WITHOUT accountability for telling the truth and using one's REAL birthname, there is NO WAY anyone working in the government can ever actually satisfy their burden of proof, and there is no way that those they are corresponding with can have a "reasonable belief" based on evidence of their alleged "obligations"

See *Reasonable Belief About Income Tax Liability*, Form #05.007; <https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION:_____

Affirmation:

I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these answers are completely consistent with each other and with my understanding of the Constitution of the United States, Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual (I.R.M.), and the rulings of the Supreme Court but not necessarily lower federal courts.

Name (print):_____

Signature:_____

Date:_____

Witness name (print):_____

Witness Signature:_____

Witness Date:_____

30 Further discovery resources

The following resources are available for legal discovery in cases against the government that we recommend:

1. *Federal Rules of Evidence*, Cornell
<https://www.law.cornell.edu/rules/fre>
2. *Federal Rules of Civil Procedure*, Cornell
<https://www.law.cornell.edu/rules/frcp>
3. *Truth in Taxation Hearings Website*
<https://truthintaxationhearings.famguardian.org>
4. *Sovereignty Education and Defense Ministry (SEDM) Website*
 - 4.1. *Litigation Tools Page*, SEDM
<https://sedm.org/Litigation/LitIndex.htm>
 - 4.2. *Subject Index Page*, SEDM
<https://sedm.org/Search/SubjectIndex.htm>
 - 4.3. *Exhibits Page*, SEDM
<https://sedm.org/Exhibits/ExhibitIndex.htm>
 - 4.4. *Forms/Pubs Page*, Section 1.3: Discovery
<https://sedm.org/Forms/FormIndex-SinglePg.htm#1.3. DISCOVERY>
 - 4.5. *Litigation Tools Page*, Section 1.2: Discovery
<https://sedm.org/Litigation/LitIndex.htm#1.2. DISCOVERY>
 - 4.6. *Government Corruption*, SEDM-exhaustive evidence of government corruption
<https://sedm.org/home/government-corruption/>
5. *Family Guardian Fellowship Website*
 - 5.1. *Law and Government Page*, Family Guardian Fellowship
<https://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>
 - 5.2. *Subject Index Page*, Family Guardian Fellowship
<https://famguardian.org/Search/SubjectIndex.htm>
 - 5.3. *Legal Research Sources*, Family Guardian Fellowship
<https://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
 - 5.4. *State Legal Resources*, Family Guardian Fellowship
<https://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>