

GOVERNMENT IDENTITY THEFT



DEDICATION

Why Government Identity Theft Happens

"For the upright will dwell in the land,
And the blameless will remain in it;
But the wicked will be cut off from the earth,
And the unfaithful will be uprooted [legally kidnapped] from it."
[Prov. 2:21-22, Bible, NKJV]

"The hand of the diligent will rule, but the lazy man will be put to forced labor [slavery!]."
[Prov. 12:24, Bible, NKJV]

But this is a people robbed and plundered! All of them are snared in [legal] holes [by the sophistry of greedy government lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one says, "Restore!"

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

"Run to and fro through the streets of Jerusalem;
See now and know;
And seek in her open places
If you can find a man,

If there is anyone who executes judgment,

Who seeks the truth,

And I will pardon her.

Though they say, "As the LORD lives,"
Surely they swear falsely."

O LORD, are not Your eyes on the truth?
You have stricken them,
But they have not grieved;
You have consumed them,
But they have refused to receive correction.
They have made their faces harder than rock;
They have refused to return [to Your ways].

Therefore I said, "Surely these are poor.
They are foolish;
For they do not know the way of the LORD,
The judgment of their God.
I will go to the great men and speak to them,
For they have known the way of the LORD,
The judgment of their God."

But these have altogether broken the yoke
And burst the bonds.
Therefore a lion from the forest shall slay them,
A wolf of the deserts shall destroy them;
A leopard will watch over their cities.
Everyone who goes out from there shall be torn in pieces,
Because their transgressions are many;
Their backslidings have increased.

"How shall I pardon you for this?
Your children have forsaken Me
And sworn [on tax returns] by those [in government] that are not gods.

When I had fed them to the full,
Then they committed adultery [and fornication and sexual perversity]
And assembled themselves by troops in the harlots' houses.
They were like well-fed lusty stallions;
Every one neighed after his neighbor's wife [sexual perversion].
Shall I not punish them for these things?" says the LORD.
"And shall I not avenge Myself on such a nation as this?"

**"Go up on her walls and destroy,
But do not make a complete end.
Take away her branches,
For they are not the LORD's.
For the house of Israel and the house of Judah
Have dealt very treacherously with Me," says the LORD.**

They have lied about the LORD [evolutionism],
And said, "It is not He.
Neither will evil come upon us,
Nor shall we see sword or famine.
And the prophets become wind,
For the word is not in them.
Thus shall it be done to them."

Therefore thus says the LORD God of hosts:

"Because you speak this word,
Behold, I will make My words in your mouth fire,
And this people wood,
And it shall devour them.
Behold, I will bring a nation [in the District of Columbia, Washington D.C.] against you from afar,
O house of Israel," says the LORD.
"It is a mighty nation,
It is an ancient nation,
A nation whose language [legalese] you do not know,
Nor can you understand what they say [in their deceitful laws].
Their quiver is like an open tomb;
They are all mighty [deceitful] men.
And they [and the IRS, their henchmen] shall eat up your harvest and your bread,
Which your sons and daughters should eat.
**They shall eat up your flocks and your herds;
They shall eat up your vines and your fig trees;
They shall destroy your fortified cities [and businesses and families],**
In which you trust, with the sword.

"Nevertheless in those days," says the LORD, "I will not make a complete end of you. ¹⁹And it will be when you say, "Why does the LORD our God do all these things to us?" then you shall answer them, "Just as you have forsaken Me and served foreign gods in your land, so you shall serve aliens in a land that is not yours."

"Declare this in the house of Jacob
And proclaim it in Judah, saying,
"Hear this now, O foolish people,
Without understanding [ignorant and presumptuous],
Who have eyes and see not,
And who have ears and hear not:
Do you not fear Me?" says the LORD.
"Will you not tremble at My presence,
Who have placed the sand as the bound of the sea,
By a perpetual decree, that it cannot pass beyond it?
And though its waves toss to and fro,
Yet they cannot prevail;
Though they roar, yet they cannot pass over it.
**But this people has a defiant and rebellious heart;
They have revolted and departed.
They do not say in their heart,
"Let us now fear the LORD our God,**
Who gives rain, both the former and the latter, in its season.
He reserves for us the appointed weeks of the harvest."
Your iniquities have turned these things away,
And your sins have withheld good from you.

"For among My people are found wicked men [the IRS, federal reserve, bankers, lawyers, and politicians];
 They lie in wait as one who sets snares;
 They set a trap;
 They catch men [with deceit and greed as their weapon].
 As a cage is full of birds,
 So their houses are full of deceit [IRS publications and law books and government propaganda].
Therefore they have become great and grown rich [from plundering YOUR money illegally].
They have grown fat, they are sleek;
Yes, they surpass the deeds of the wicked;
They do not plead the cause,
The cause of the fatherless;
Yet they prosper,
And the right of the needy they do not defend.
Shall I not punish them for these things?' says the LORD.
"Shall I not avenge Myself on such a nation as this?'"

"An astonishing and horrible thing
Has been committed in the land:
 The prophets prophesy falsely,
 And the priests [federal judges] rule by their own power;
And My people love to have it so.
 But what will you do in the end?"
 [Jeremiah 5, Bible, NKJV, Emphasis added]

HOW Identity Theft Happens

"The more you want, the more the world can hurt you."
 [Confucius]

"But those who desire to be rich fall into temptation and a snare, and into many foolish and harmful lusts [for
 "free" government "benefits"] which drown men in destruction and perdition. For the love of money [or
 unearned "benefits"] is a root of all kinds of evil, for which some have strayed from the faith in their
 greediness, and pierced themselves through with many sorrows."
 [1 Tim. 6:9-10, Bible, NKJV]

"For the turning away of the simple will slay them. And the complacency of fools will destroy them; but
whoever listens to me [God and the wisdom that comes ONLY from God] will dwell safely, and will be secure
[within the protections of God's laws and their place of domicile], without fear of evil."
 [Prov. 1:20-33, Bible, NKJV]

"In the matter of taxation, every privilege is an injustice."
 [Voltaire]

How to avoid and prevent identity theft

"A free people [claim] their rights as derived from the laws of nature, and not as the gift of their chief magistrate
 [via STATUTES]."
 [Thomas Jefferson: Rights of British America, 1774. ME 1:209, Papers 1:134]

"I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and
 I said, 'I will never break My covenant with you. And you shall make no covenant [[contract or franchise or](#)
[agreement of ANY kind](#)] with the inhabitants of this [corrupt pagan] land; you shall tear down their
[\[man/government worshipping socialist\] altars.](#)' But you have not obeyed Me. Why have you done this?"

"Therefore I also said, 'I will not drive them out before you; but they will become as thorns [[terrorists and](#)
[persecutors](#)] in your side and their gods will be a snare [slavery!] to you.'"

"So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up
 their voices and wept."
 [[Judges 2:1-4](#), Bible, NKJV]

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

[[James 4:4](#), Bible, NKJV]

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

[[Exodus 23:32-33](#), Bible, NKJV]

"Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and **to keep oneself unspotted from the world** [*the obligations and concerns of the world*]. "

[[James 1:27](#), Bible, NKJV]

"Do not walk in the *statutes of your fathers* [*the heathens*], nor observe their judgments, nor defile yourselves with their [*pagan government*] idols. I am the LORD your God: Walk in *My statutes*, keep My judgments, and do them; hallow My Sabbaths, and they will be a sign between Me and you, that you may know that I am the LORD your God."

[[Ezekial 20:10-20](#), Bible, NKJV]

"The Lord watches over the **strangers**; He relieves the fatherless and widow; But the way of the wicked He turns upside down."

[[Psalms 146:9](#), Bible, NKJV]

TABLE OF CONTENTS

TABLE OF CONTENTS.....	6
LIST OF TABLES	10
LIST OF FIGURES	11
TABLE OF AUTHORITIES	11
1. Introduction.....	49
2. Identity Theft Basics.....	49
2.1 Definition.....	49
2.2 Result of identity theft: “dissimulation”	50
2.3 Necessary conditions for identity theft to successfully occur: Legal Ignorance, Unaccountability, and Conflict of Interest.....	51
2.3.1 Legal Ignorance	51
2.3.2 Unaccountability.....	52
2.3.3 Conflict of Interest	52
3. Introduction to the “Straw man”	54
4. Public v. Private	65
4.1 Introduction	67
4.2 What is “Property”?	70
4.3 “Public” v. “Private” property ownership.....	71
4.4 The purpose and foundation of de jure government: Protection of EXCLUSIVELY PRIVATE rights.....	73
4.5 The Right to be left alone.....	79
4.6 The PUBLIC You (straw man) vs. the PRIVATE You (human)	82
4.7 All PUBLIC/GOVERNMENT law attaches to government territory, all PRIVATE law attaches to your right to contract	88
4.8 The Ability to Regulate Private Rights and Private Conduct is Repugnant to the Constitution	90
5. Procuring Consent through DECEPTION, FRAUD and DURESS.....	94
5.1 Introduction	94
5.2 Logical Fallacies: Main tools of deception	99
5.3 Twenty-Five Rules of Disinformation: The Politicians Credo	100
5.4 Why and how the government deceives you into believing that “private law” is “public law” in order to PLUNDER and ENSLAVE you unlawfully	101
5.4.1 Constraints on government legislative power	101
5.4.2 How they deceive you into thinking that PRIVATE law is PUBLIC law that you must obey.....	103
5.4.3 How to know when you are being tricked	104
5.5 Invisible consent: The weapon of tyrants.....	106
5.6 Common sources of illegal government duress	108
5.6.1 Deceptive language and words of art.....	109
5.6.2 Ignoring Responsive Correspondence to Collection Notices	110

5.6.3	Fraudulent forms and publications.....	111
5.6.4	Political propaganda	111
5.6.5	Deception of private companies and financial institutions	112
5.6.6	Legal terrorism.....	113
5.6.7	Coercion of federal judges	114
5.6.8	Manipulation, licensing, and coercion of CPA's, Payroll clerks, Tax Preparers, and Lawyers.....	114
5.7	Administrative methods to eliminate or avoid or hide the requirement for “consent”	115
5.7.1	Rigging government forms to create false presumptions and prejudice our rights.....	116
5.7.2	Misrepresenting the law in government publications	117
5.7.3	Automation	118
5.7.4	Concealing the real identities of government wrongdoers.....	120
5.7.5	Making it difficult, inconvenient, or costly to obtain information about illegal government activities.....	124
5.7.6	Ignoring correspondence and/or forcing all complaints through an unresponsive legal support staff that exasperates and terrorizes “customers”	125
5.7.7	Deliberately dumbing down and propagandizing government support personnel who have to implement the law.....	126
5.7.8	Creating or blaming a scapegoat beyond their control	127
5.7.9	Terrorizing and threatening, rather than helping, the ignorant	128
5.8	Dealing with government avoidance of consent	130
5.8.1	Enforcing the requirement for consent against the government	130
5.8.2	Using the Uniform Commercial Code (U.C.C.) to Defeat Attempts to Compel Participation in Government Franchises	141
6.	LANGUAGE ABUSE Identity Theft.....	151
6.1	Ignorant presumptions about tax “terms” and definitions that aren’t true.....	151
6.2	Violations of Due Process of Law by Language Abuse.....	152
6.2.1	Due Process of Law Defined	152
6.2.2	How the government routinely and willfully violates due process of law.....	153
6.2.3	How Governments Abuse CONFUSION OVER CONTEXT in Statutes and/or Government Forms to Deliberately Create False Presumptions that Deceive, Injure, and Violate Rights of Readers	154
6.2.4	Preventing violations of due process of law by government opponents	154
6.2.5	How corrupt judges and prosecutors abuse “GENERAL terms” to STEAL from you and thereby violate due process.....	156
6.3	Treason and Sedition by Lawyers Using Word Games.....	157
6.4	“Includes” and “including” abuse	164
6.4.1	Purpose of Due Process: To completely remove “presumption” from legal proceedings	164
6.4.2	Statutory Presumptions that Injure Rights are Unconstitutional.....	166
6.4.3	Application of “Expressio unius est exclusio alterius” rule.....	169
6.4.4	Meaning of “extension” and “enlargement” context of the word “includes”	170
6.4.5	Three Proofs that demonstrate the proper meaning of the word “includes”	173
6.4.6	Techniques for Malicious Abuse of the rules of Statutory Construction by Misbehaving Public Servants	183
6.4.7	Summary: Precise Meaning of “includes”	184
6.5	Ability to add anything one wants to a definition is a legislative function prohibited to constitutional courts.....	185

6.6	EQUIVOCATION: How corrupt judges and government prosecutors confuse contexts to unlawfully extend the meaning of words	187
6.6.1	How the two contexts are deliberately and maliciously confused and made to appear the same in order to unlawfully and unconstitutionally expand government jurisdiction	188
6.6.2	PUBLIC v. PRIVATE context.....	189
6.6.3	GEOGRAPHICAL v. LEGAL context for words “United States” and “State”	192
6.6.4	STATUTORY v. CONSTITUTIONAL context for citizenship terms.....	198
6.6.5	“Subject to THE jurisdiction” v. “subject to ITS jurisdiction”	200
6.7	Methods for opposing bogus government defenses of the unlawful use of the word “includes”	202
6.7.1	Not a “definition”.....	202
6.7.2	“Terms” are limiting and not expansive	203
6.7.3	The “Reasonable Notice” approach	210
6.7.4	The “Academic Approach”	211
6.7.5	Example Rebuttal: Definition of “Trade or business”	211
6.8	Rebutted Propaganda Relating to abuse of word “includes”	216
6.8.1	Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax	216
6.8.2	Definition of the term “United States”.....	220
6.8.3	Otto Skinner’s Misinterpretation of the word “includes”	224
6.8.4	U.S. Attorney Argument About “Includes” and “Person”	225
7.	DOMICILE Identity Theft	228
7.1	Domicile and civil jurisdiction	228
7.1.1	History of our system of civil statutory law.....	229
7.1.2	Federal Rule of Civil Procedure 17 establishes that civil law is a voluntary franchise ...	230
7.1.3	Two contexts for legal terms: CONSTITUTIONAL and STATUTORY	231
7.1.4	“Domicile” and “residence” compared	235
7.1.5	The TWO types of “residents”: FOREIGN NATIONAL under the common law or GOVERNMENT CONTRACTOR/PUBLIC OFFICER under a franchise	239
7.1.6	Legal presumptions about domicile	249
7.2	Effect of domicile on citizenship and synonyms for domicile	252
7.3	Effect of domicile on CIVIL STATUTORY “status”	255
7.4	How the corrupt government kidnaps your identity and your domicile and moves it to the federal zone or interferes with your choice of domicile	260
7.4.1	Compelled domicile generally	260
7.4.2	Domicile on government forms	261
7.4.3	How the tax code compels choice of domicile	267
7.4.4	How the Legal Encyclopedia compels choice of domicile	269
7.4.5	How governments compel choice of domicile: Government ID	270
7.4.6	How private employers and financial institutions compel choice of domicile	277
7.4.7	How corrupt courts, judges, and government attorneys try to CHANGE your domicile	279
8.	CITIZENSHIP Identity Theft	282
8.1	How You are Illegally Deceived or Compelled to Transition from Being a Constitutional Citizen/Resident to a Statutory Citizen/Resident: By Confusing the Two Contexts ...	282
8.1.1	The methods of deceit and coercion on the citizenship issue	283
8.1.2	Purpose for the confusion in laws and forms	287
8.1.3	The architect of our present government system, Montesquieu, predicted this deception, corruption, and confusion of contexts.....	289
8.1.4	How the deceit and compulsion is implemented in the courtroom.....	292

8.1.5	How you help the government terrorists kidnap your legal identity and transport it to “The District of Criminals”.....	298
8.1.6	Questions you can ask that will expose their deceit and compulsion	299
8.1.7	The Hague Convention HIDES the ONE portion that differentiates NATIONALITY from DOMICILE.....	301
8.1.8	Social Security Administration HIDES your citizenship status in their NUMIDENT records.....	301
8.1.9	“Citizenship” in federal court implies Domicile on federal territory not within any state	303
8.1.10	Obfuscated federal definitions to confuse Statutory Context with Constitutional Context.....	305
8.1.11	State statutory definitions of “U.S. citizen”	313
8.1.12	Legal definition of “citizen”	313
8.1.13	How you unknowingly volunteered to become a “citizen of the United States” under federal statutes	315
8.1.14	How to prevent being deceived or compelled to assume the civil status of “citizen”	316
8.2	Citizenship in Government Records.....	316
8.3	Practical Application: Avoiding Identity Theft and Legal Kidnapping Caused by Confusion of Contexts.....	317
8.3.1	How to Describe Your Citizenship on Government Forms and Correspondence	317
8.3.2	Answering Questions from the Government About Your Citizenship So As to Protect Your Sovereign Status and disallow federal jurisdiction.....	330
8.3.3	Arguing or Explaining Your Citizenship in Litigation Against the Government.....	334
8.3.4	Federal court statutory remedies for those who are “state nationals” injured by government	338
9.	FRANCHISE Identity Theft.....	339
9.1	How most people are fraudulently deceived into thinking they are the Straw Man ...	339
9.2	Abuse of Franchises by the Government	343
9.2.1	Most government franchises are offered as “unconscionable contracts” with unjust and usurious terms.....	343
9.2.2	Why all the government’s franchises are administered UNJUSTLY and FRAUDULENTLY	345
9.2.3	Compelled participation in franchises against those civilly domiciled outside the exclusive jurisdiction of the government offering the franchise is an act of INTERNATIONAL TERRORISM	347
9.2.4	Franchises are abused to UNLAWFULLY create statutory government “employees” or “officers”.....	350
9.2.5	The Government Protection Racket: Privilege Induced Slavery	386
9.2.6	Inequities between government and private franchises which lead to abuse and oppression	395
9.2.7	Biblical Explanation of How Judges and Prosecutors and Government Use Franchises to Plunder and Enslave You.....	397
9.2.8	Franchises implemented as trusts are the vehicle used to compel you to become the “straw man”	406
9.2.9	Compelled participation in franchises and licensed activities	410
9.2.10	The Government “Benefits” Scam.....	423
9.2.11	How franchises are used to destroy equal protection that is the foundation of the Constitution and all free government.....	442
9.2.12	Hiding Methods to Terminate Participation in the Franchise	447
9.2.13	Destruction of the Separation of Powers Using Franchises	448

9.2.14	How the Courts attempt to illegally compel “nontaxpayers” into “franchise courts” and deprive them of due process	458
9.2.15	Defending Yourself Against Compelled Participation in Franchises using the Government’s Own Tactics	461
9.3	Lawfully Avoiding government franchises and licenses.....	464
9.3.1	Franchises Generally.....	466
9.3.2	Using the Uniform Commercial Code (U.C.C.) to Defeat Administrative Attempts to Compel Participation in Government Franchises	467
9.3.3	Social Security	476
9.3.4	Income taxes	476
9.3.5	Litigation franchises	478
9.3.6	Marriage Licenses.....	478
9.3.7	Drivers Licenses	480
9.3.8	Citizenship/Domicile Protection franchise	480
9.3.9	Criminal Tax Prosecutions of Franchisees called “taxpayers: The Government “Benefits” Scam	482
9.3.10	Destruction of your Privacy by Other Franchisees	482
9.3.11	Taxpayer Identification Number (TIN) Franchise	483
10.	Court Remedies and Defenses	483
10.1	Legal Remedies for Identity Theft.....	483
10.2	Attacking illegal franchise enforcement in a court of law	488
10.3	Defenses against government illegal enforcement of franchises in court.....	490
10.3.1	Background on litigation in franchise courts	490
10.3.2	How choice of law rules are illegally circumvented by corrupted government officials to illegally enforce franchises, kidnap your legal identity, and STEAL from You	491
10.3.3	Forcing governments to disclose when and how PRIVATE property was converted to PUBLIC property.....	494
10.3.4	Conducting discovery in the franchise proceeding.....	497
10.3.5	Remedies against illegal franchise enforcement.....	498
10.3.6	Franchise enforcement outside of federal territory is a criminal act of “simulating legal process”.....	501
10.3.7	Responding to false allegations of government attorneys	503
11.	Conclusions and Summary	510
12.	Resources for Further Study and Rebuttal.....	521
13.	Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government.....	523

LIST OF TABLES

Table 1: Public v. Private Property.....	73
Table 2: Public v. Private	87
Table 3: Meanings assigned to "United States" by the U.S. Supreme Court in <i>Hooven & Allison v. Evatt</i>	89
Table 4: Effect of domicile on citizenship status.....	253
Table 5: Example forms that determine domicile.....	266
Table 6: Geographical terms used throughout this page.....	280
Table 7: SSA NUMIDENT CSP Code Values.....	302
Table 8: Citizenship terms.....	308

Table 9: Tabular Summary of Citizenship Status on Government Forms	322
Table 10: Describing your citizenship and status on government forms	331
Table 11: Two methods for taxation	354
Table 12: Statutory remedies for those compelled to act as public officers and straw man	382
Table 13: Rules for converting private property to a public use or a public office	418
Table 14: Two methods for taxation	428
Table 15: Effect of turning government service into a franchise.....	457
Table 16: Statutory remedies for those compelled to act as public officers and straw man	484
Table 17: "National" v. "Federal"	493
Table 18: Rules for converting private property to a public use or a public office	494
Table 19: Rules for converting private property to a public use or a public office	497

LIST OF FIGURES

Figure 1: Internal Revenue License.....	414
---	-----

TABLE OF AUTHORITIES

Constitutional Provisions

1:8:1	195
1:8:3	195
13th Amendment	200
14th Amend., Sect. 1	322, 323
14th Amendment	200, 310, 311, 312
14th article.....	199
16th Amendment	217
5th Amendment	219
6th Amendment	219
Annotated Fourteenth Amendment, Congressional Research Service	195
Art I, Sec 9, Cl 4.....	329
Art. 1, 2	197
Art. 1, 9, 4	197
Art. 1, Sec. 8.....	366
Art. 4, 4	62, 91, 499
Art. 4, Sect. 3, Clause 2.....	493
Art. 80, Sect. 14.....	382
Art. III	146, 451, 459
Art. III, 2	170
Art. III, Sect, 4(D) (governor)	382
Art. V, Sect. 10.....	382
Article 1.....	346
Article 1, Section 10.....	261, 332, 411, 413
Article 1, Section 2, Clause 3	128
Article 1, Section 8.....	254
Article 1, Section 8, Clause 3	354, 428
Article 1, Section 8. Clause 2	457
Article 1, Section 8. Clause 5	457
Article 1, Section 9, Clause 4	128
Article 1, Section 9, Clause 8	161
Article 1, Section 9, Clause 8	63
Article 1, Section 9, Clause 8	519
Article 4 of the USA Constitution	73

Article 4, Section 3, Clause 2	57, 59, 249, 290, 490, 513, 515
Article 4, Section 4.....	83, 349
Article 4, Section 4 of the United States Constitution	489
Article 5, Section 10.....	382
Article 7, Section 7.....	382
Article I	291, 451, 461
Article I, Section 2, Clause 2.....	324
Article III.....	52, 59, 87, 453, 457, 459, 460, 461, 465, 515
Article III, Section 2.....	297
Article III, Section 25.....	382
Article IV	52, 346, 451, 453
Article IV, Sect. 22.....	382
Article IV, Section 3, Clause 2.....	297
Article IV, Section 4.....	447
Article VI, Section 12.....	382
Article VII, Section 9 (judges)	384
Articles 1 and IV	87
Articles I and IV	453
Articles of Confederation	85, 91
Bill of Rights	197, 222, 345, 346, 355, 429, 443, 444
Const. Art. 94-95.....	384
Const. Article 1, Section 11.....	382
Const. Article 1, Section 19.....	382
Const. Article 1, Section 8.....	385
Const. Article 2, Section 04 (legislature)	384
Const. Article 2, Section 1.....	385
Const. Article 2, Section 9.....	383
Const. Article 3, Section 10.....	382
Const. Article 3, Section 13 (judges).....	383
Const. Article 3, Section 3.....	385
Const. Article 4, Part 2, Section 4	382
Const. Article 4, Section 06, Para. (B)	384
Const. Article 4, Section 30 (legislative).....	383
Const. Article 4, Section 6.....	385
Const. Article 4, Section 9.....	384
Const. Article 5, Section 14.....	382
Const. Article 5, Section 2.....	382
Const. Article 5, Section 7.....	382
Const. Article 6, Section 16 (senators).....	385
Const. Article 6, Section 28.....	382
Const. Article 7, Section 4 (executive).....	385
Const. Article 8, Section 7 (judges).....	385
Const. Article I, Section II, Para. III.....	382
Const. Article II, Section 10.....	384
Const. Article II, Section 12.....	384
Const. Article II, Section 14 (legislature).....	385
Const. Article II, Section 2.....	383, 385
Const. Article II, Section 26.....	385
Const. Article II, Section 5.....	382
Const. Article III, Section 1.....	384
Const. Article III, Section 2.....	383
Const. Article III, Section 22 (legislature)	383
Const. Article III, Section 6.....	385
Const. Article III, Section 7 (legislature)	384
Const. Article III, Section 8.....	382
Const. Article III, Section II, Para. IV(b)	382
Const. Article III-9	384

Const. Article IV, Section 13	385
Const. Article IV, Section 14 (governor)	383
Const. Article IV, Section 15 (judges)	385
Const. Article IV, Section 2 (executive).....	383
Const. Article IV, Section 2(e) (legislative).....	383
Const. Article IV, Section 3 (senators).....	384
Const. Article IV, Section 4 (legislature)	385
Const. Article IV, Section 5	383
Const. Article IV, Section 8	383
Const. Article IV, Section V, Sections 3-4.....	384
Const. Article V, Section 1.....	385
Const. Article V, Section 17 (judges).....	384
Const. Article V, Section 18 (legislature).....	384
Const. Article V, Section 4 (governor).....	385
Const. Article V, Section 7 (judges).....	382
Const. Article V, Section 8.....	382
Const. Article V, Section 9 (office).....	384
Const. Article V, Section I, Section 3	384
Const. Article VI, Section 19 (judge).....	384
Const. Article VI, Section 20(b)(1)	384
Const. Article VI, Section 3	385
Const. Article VI, Section 9	384
Const. Article VII, Section 9.....	383
Const. Article VIII, Section 10 (judges).....	385
Const. Chapter II, Section 54	385
Const. Chapter VI, Article 2.....	383
Const. Const. Declaration of Rights, Article 35 (officers)	383
Const. Declaration of Rights, Article 33 (judges)	383
Const. of D.C., Article IV, Sect. 4(B) (judges)	382
Const. Section 97-3-008.....	385
Const. Section 97-5-027	385
Const. Sections 2.5, 3.6, 4.8	382
Constitution Article III	451
Declaration of Independence..... 91, 114, 130, 151, 197, 260, 262, 270, 292, 300, 392, 393, 482, 496, 501, 508, 515	
Declaration of Independence, 1776.....68, 73, 189, 190, 230	
Eleventh Amendment	57, 409
Federalist Paper #78	168
Federalist Paper No. 78, Alexander Hamilton.....	185
Federalist Paper No. 79	360, 434
Federalist Papers	168
Federalist Papers #15	457
Fifth Amendment	76, 90, 113, 118, 124, 153, 170, 218, 219, 305, 347, 352, 393, 420, 426, 460
Fifth Amendment Takings Clause.....	84, 85, 98
First Amendment.....91, 110, 118, 119, 141, 166, 211, 223, 246, 257, 259, 260, 261, 266, 267, 269, 270, 278, 288, 305, 328, 332, 400, 440, 489, 498, 502	
Fourteenth Amendment.137, 167, 189, 199, 200, 214, 215, 232, 233, 249, 290, 305, 306, 307, 309, 311, 314, 317, 318, 324, 329, 331, 334, 352, 389, 493	
Fourteenth Amendment, Section 1	334, 426
Fourth Amendment	219
Fourth and Sixth Amendment	218
Ninth Amendment	171
Ninth and Tenth Amendments	215
Right to Petition clause of the First Amendment	118
Seventh Amendment	461
Sixth Amendment.....	170, 218
Tenth Amendment.....	171
The Federalist No. 51, p. 323. (C. Rossiter ed. 1961)	185

The Federalist, No. 46, James Madison	239, 288
Thirteenth Amendment.....	66, 84, 113, 136, 184, 197, 261, 314, 347, 348, 355, 361, 381, 411, 413, 416, 429, 434, 442, 447, 460, 490, 501, 512, 516, 519, 523, 524, 531
U.S. Const., 14th Amend.....	300, 313
U.S. Constitution	110, 231, 305
U.S. Constitution, Article 1, Section 10	412
U.S.A. Constitution	318
United States Constitution	59, 134, 195, 257
USA Constitution	76, 492

Statutes

1 Stat. 23-24	370
1 Stat. 24-49	127
1 U.S.C. §204(a).....	136
1 U.S.C. §204(a) (1982)	136
10 U.S.C. §333	372
13 V.S.A. §3002	385
15 U.S.C. Chapter 1	438
17 Stat. 401.....	415
18 Pa.C.A. §4120	385
18 U.S.C. §§1581, 1593	531
18 U.S.C. §§201, 210, and 211	507
18 U.S.C. §1001	128, 130, 387
18 U.S.C. §1030	111
18 U.S.C. §1346	372
18 U.S.C. §1503	84, 349
18 U.S.C. §1512	150, 287, 332, 348, 387, 475
18 U.S.C. §1583	353, 427, 442
18 U.S.C. §1583	136, 416, 447
18 U.S.C. §1589	113, 353, 413, 427
18 U.S.C. §1589(3)	460
18 U.S.C. §1593	60, 460, 516
18 U.S.C. §1622	332
18 U.S.C. §1918	372
18 U.S.C. §1951	99, 361, 434
18 U.S.C. §1956	361, 434, 483
18 U.S.C. §1994	113
18 U.S.C. §201	153, 349, 439
18 U.S.C. §208	53, 87, 114, 221, 347, 387, 423, 439, 441, 491
18 U.S.C. §211	83, 349
18 U.S.C. §2331(1)(B)(iii)	257
18 U.S.C. §2333	339
18 U.S.C. §2381	346, 491
18 U.S.C. §241	125, 352, 426
18 U.S.C. §242	352, 426
18 U.S.C. §247	353, 426
18 U.S.C. §3	125, 361, 434
18 U.S.C. §4	125
18 U.S.C. §597	165
18 U.S.C. §6002	332, 464
18 U.S.C. §641	70
18 U.S.C. §872	426
18 U.S.C. §876	353, 426
18 U.S.C. §880	353, 426
18 U.S.C. §911	284, 298, 303
18 U.S.C. §912	70, 78, 197, 249, 284, 303, 385, 387, 415, 463, 464, 489, 500, 501, 518, 531
18 U.S.C. §912, 210, and 211	387

18 U.S.C.A. §687	460
22 U.S.C. §212	333, 390
22 U.S.C., Foreign Relations and Intercourse, Section §611	372
26 U.S.C.	155
26 U.S.C. §§3401(a) and 3121(a).....	203
26 U.S.C. §§6671(b) and 7343.....	195
26 U.S.C. §§7206 and 7207	138
26 U.S.C. §§7206, 7207	464, 531
26 U.S.C. §§7206, 7207, and 7434.....	138
26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d)	253
26 U.S.C. §1101(a)(21)	314
26 U.S.C. §1402(b)	466
26 U.S.C. §162	207, 269, 356, 517
26 U.S.C. §162(a)(2)	207
26 U.S.C. §162(h)(1) through (4).....	207
26 U.S.C. §2014	209
26 U.S.C. §2105	371
26 U.S.C. §3121	172
26 U.S.C. §3121(e).....	85, 237, 286, 298, 316, 318, 320, 325, 335, 493
26 U.S.C. §3121(e)(1) and (2).....	205, 206
26 U.S.C. §3121(e)(2)	208, 335
26 U.S.C. §3401(a).....	209
26 U.S.C. §3401(a)(6).....	466
26 U.S.C. §3401(a), and 3121(a).....	203
26 U.S.C. §3401(c).....	183, 209, 217, 286, 340, 513, 530, 532
26 U.S.C. §3401(d)	156, 286, 340
26 U.S.C. §3402(p)	463
26 U.S.C. §3402(p)(3).....	329
26 U.S.C. §3403	463
26 U.S.C. §3406	128, 129
26 U.S.C. §3455	208
26 U.S.C. §4612	172
26 U.S.C. §6013(g) and (h)	298
26 U.S.C. §6020(b)	126, 127, 496
26 U.S.C. §6041	82, 134, 453, 465
26 U.S.C. §6041(a).....	299, 380, 421, 422
26 U.S.C. §6065	124, 387, 523, 534
26 U.S.C. §6091	268
26 U.S.C. §6103(b)(5).....	205
26 U.S.C. §6331	113
26 U.S.C. §6671	191, 375, 409, 527
26 U.S.C. §6671(b)	80, 183, 191, 195, 196, 225, 227, 409, 452, 498, 512, 527
26 U.S.C. §6700	228
26 U.S.C. §6903	432
26 U.S.C. §7201	482, 505
26 U.S.C. §7203	375, 482, 505
26 U.S.C. §7206 and 7207	477
26 U.S.C. §7343	145, 183, 191, 195, 196, 209, 364, 375, 452, 471, 498, 512, 527
26 U.S.C. §7408(d)	247, 253, 263, 360, 374, 433, 453
26 U.S.C. §7423	463
26 U.S.C. §7434	80, 477
26 U.S.C. §7441	291, 453, 515
26 U.S.C. §7448(j)(1)(B)(vi).....	268
26 U.S.C. §7601	504
26 U.S.C. §7623	52
26 U.S.C. §7701	275
26 U.S.C. §7701(a)(1).....	66, 183, 226, 227, 228

26 U.S.C. §7701(a)(10)	183, 194, 205, 217, 221, 286, 340
26 U.S.C. §7701(a)(14)	56, 66, 132, 137, 156, 196, 255, 258, 259, 286, 346, 348, 364, 366, 380, 422, 512, 513
26 U.S.C. §7701(a)(16)	66, 279
26 U.S.C. §7701(a)(26)	82, 134, 146, 153, 156, 184, 192, 195, 208, 211, 212, 213, 214, 286, 291, 299, 340, 357, 364, 365, 368, 372, 415, 422, 430, 452, 471, 488, 499, 507, 513, 514, 528
26 U.S.C. §7701(a)(28)	205
26 U.S.C. §7701(a)(30)	103, 154, 228, 250, 253, 262, 286, 298, 325, 329, 408, 513
26 U.S.C. §7701(a)(31)	146, 466, 471
26 U.S.C. §7701(a)(39)	247, 253, 263, 360, 374, 433, 453
26 U.S.C. §7701(a)(4)	146, 240, 251, 471
26 U.S.C. §7701(a)(4) and (5)	206
26 U.S.C. §7701(a)(9)	184, 194, 205, 217, 222, 286
26 U.S.C. §7701(a)(9) and (a)(10)	64, 107, 130, 156, 172, 189, 196, 198, 231, 238, 252, 253, 262, 339, 365, 513, 520
26 U.S.C. §7701(b)(4)	156, 286
26 U.S.C. §7701(b)(4)(B)	262, 298
26 U.S.C. §7701(c)	137, 167, 171, 172, 173, 184, 212, 214, 215, 222, 224, 226
26 U.S.C. §861(a)(3)(C)(i)	466
26 U.S.C. §864	64, 207, 520
26 U.S.C. §871	365
26 U.S.C. §871(a)	444, 517
26 U.S.C. §872	183
26 U.S.C. §911	207, 208, 253, 254, 269, 335, 365
26 U.S.C. §911(d)	207
26 U.S.C. §911(d)(1)	207
26 U.S.C. §911(d)(3)	207, 269
26 U.S.C. Subtitle C, Chapter 21, Subchapter A	106
28 U.S.C. §§144, 455	53
28 U.S.C. §§754 and 959(a)	81, 196, 230, 240, 276, 400
28 U.S.C. §1331	140
28 U.S.C. §1332	108, 296, 297, 314
28 U.S.C. §134(a)	53
28 U.S.C. §1340	140
28 U.S.C. §144	87, 114, 153, 347, 441, 461, 491
28 U.S.C. §1603(b)(3)	476
28 U.S.C. §1605(a)	142, 444, 467
28 U.S.C. §1605(b)(2)	262
28 U.S.C. §1746(1)	463
28 U.S.C. §1746(2)	414
28 U.S.C. §2201	132, 137, 259
28 U.S.C. §2201(a)	258, 348, 498
28 U.S.C. §2679(d)	462, 463
28 U.S.C. §3002(15)(A)	93, 124, 263, 299, 358, 364, 391, 432, 452, 457
28 U.S.C. §44(b)	53
28 U.S.C. §455	87, 114, 153, 165, 347, 441, 461, 491
28 U.S.C. §636	478
28 U.S.C., Chapter 97	462
3 Stat. 587, sect. 7	90
31 U.S.C. §321	143, 468
31 U.S.C. §321(d)	509
31 U.S.C. §5324	483
4 U.S.C. §105-113	409
4 U.S.C. §110(d)	189, 194, 198, 221, 231, 238, 252, 253, 286, 340
4 U.S.C. §72	64, 65, 66, 67, 169, 192, 196, 228, 240, 291, 356, 364, 365, 370, 373, 380, 430, 505, 514, 520, 521, 531
40 Stat. 1065, Section 213(a)	52
42 U.S.C.	155
42 U.S.C. §1301(a)(1)	156, 506
42 U.S.C. §1301(a)(2)	328

42 U.S.C. §1981, 1983, and 1986.....	140
42 U.S.C. §1983	140, 460
42 U.S.C. §1994	62, 63, 361, 413, 416, 434, 442, 447, 460, 516, 519
42 U.S.C. §1994	136
42 U.S.C. Chapter 7	505
42 U.S.C. Chapter 7, Section 418(b)(5)	210
42 U.S.C.A. §1983	460
44 U.S.C. §1505(a)(1)	452, 460
48 U.S.C. §1612	373
5 U.S.C. §2105	531
5 U.S.C. §2105(a).....	94, 104, 156, 191, 195, 286, 346, 377
5 U.S.C. §552(a)(2)	81
5 U.S.C. §552a	356, 436
5 U.S.C. §552a(a)(13)	69, 107, 416, 476
5 U.S.C. §552a(a)(2)	250, 251, 254, 319, 340, 355, 429, 438
5 U.S.C. §552a(b).....	482
5 U.S.C. §552a(k).....	124
5 U.S.C. §553(a).....	452
5 U.S.C. §553(a)(1).....	460
5 U.S.C. §553(a)(2)	460
5 U.S.C. §556(d)	268
50 U.S.C. §841	63, 124, 519
720 I.L.C.S. 5/17-2.....	383
8 U.S.C. §§1101(a)(21) and 1452	457
8 U.S.C. §1101	201, 390
8 U.S.C. §1101(a)(21).....	253, 255, 297, 299, 305, 306, 308, 311, 313, 320, 322, 323, 324, 328, 331, 333, 334, 336
8 U.S.C. §1101(a)(22)(B).....	253, 255, 308, 311, 313, 322, 325, 328, 336
8 U.S.C. §1101(a)(29)	322, 329
8 U.S.C. §1101(a)(3)	59, 323, 328, 515
8 U.S.C. §1101(a)(31).....	300
8 U.S.C. §1101(a)(36)	329
8 U.S.C. §1101(a)(38)	320
8 U.S.C. §1101(a)(38), (a)(36)	322, 324
8 U.S.C. §1252	338
8 U.S.C. §1401	107, 129, 151, 154, 156, 189, 199, 200, 228, 237, 253, 254, 262, 263, 281, 283, 286, 298, 299, 300, 302, 305, 308, 311, 314, 316, 318, 320, 322, 323, 325, 328, 333, 334, 335, 336, 457, 466, 478, 481, 491, 492, 493, 496, 515
8 U.S.C. §1448	389
8 U.S.C. §1481	372
8 U.S.C. §1503(a).....	338
A.R.S. §13-2006.....	382
A.R.S. §13-2406.....	382
A.R.S. s 12-902, subsec. A.....	450
A.S. §11.46.160.....	382
A.S. §11.56.830.....	382
A.S.C. §5-37-208	382
Anti-Injunction Act, 26 U.S.C. §7421	346, 453
Arizona Revised Statutes.....	250
Arizona Revised Statutes §43-104	250
Buck Act of 1940	409
C.O.A. §13A-10-10.....	382
C.O.A. Title 13A, Article 10	382
C.O.V. §18.2-186.3	385
California Civil Code	244
California Civil Code (1903), §2260.....	407
California Civil Code, §§678-680	71, 495
California Civil Code, §1589	421
California Civil Code, §655	71, 495

California Civil Code, Section 1589	58, 104, 139, 514
California Code of Civil Procedure, Section 395	244
California Election Code, Section 349	238
California Revenue and Taxation Code, Section 17017.....	274
California Revenue and Taxation Code, Section 17018.....	274
California Vehicle Code.....	273, 274
California Vehicle Code, Section 12502.....	276
California Vehicle Code, Section 12505.....	273, 276
California Vehicle Code, Section 12511	275
California Vehicle Code, Section 12805	274
California Vehicle Code, Section 14607	271
California Vehicle Code, Section 14607.6	273
California Vehicle Code, Section 516.....	273, 274
Civ. Code Cal. (1903), §2282.....	406
Civ.Code La. art. 533	49
Civ.Code La. art. 534	50
Code of Conduct for United States Judges.....	461
D.C. Code §22-1404.....	382
D.C. Title 11, Section 854.....	382
D.C. Title 11, Section 907(3)	382
Declaratory Judgments Act, 28 U.S.C. §2201.....	259
Declaratory Judgments Act, 28 U.S.C. §2201(a)	98, 132, 340, 419, 453, 461
District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34	253
Federal Tort Claims Act, 28 U.S.C. §2671-2680	140
Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1602-1611	140
Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1605(a)(2).....	246
Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97.....	241, 245
Freedom Of Information Act (F.O.I.A.).....	121, 124, 125, 302
G.L.M. Chapter 268, Section 33.....	383
G.L.R.I. §11-14-1	385
General Business Law 380-S	384
H.R.S. §710-1016.....	382
House of Representatives, Ex. Doc. 99, 1867	378
I.C. §25-30-1-18.....	383
I.C. Title XVI, Section 718.2	383
I.R.C. §§1, 32, and 162.....	354
I.R.C. 7701(c).....	184
I.R.C. Section 1273	175
I.S. §18-3001	383
Immigration Act 1917. §3, 8 U.S.C.A. .§136 (e, p)	235
Immigration Reform and Control Act of 1986.....	328
Internal Revenue Code97, 106, 107, 111, 113, 120, 126, 135, 136, 139, 141, 151, 168, 191, 193, 195, 200, 211, 212, 213, 223, 228, 237, 244, 247, 251, 255, 318, 343, 353, 355, 356, 357, 387, 418, 427, 429, 430, 453, 461, 532, 534	
Internal Revenue Code of 1939.....	409
Internal Revenue Code of 1954.....	208
Internal Revenue Code of 1986, Section 7428	258, 419, 461
Internal Revenue Code Subtitles A and C	195
Internal Revenue Code, Sections 1, 32, and 162.....	428
Internal Revenue Code, Subtitle A. 56, 113, 131, 139, 145, 228, 238, 285, 339, 354, 356, 357, 359, 360, 362, 367, 374, 380, 421, 428, 430, 432, 433, 435, 464, 512	
Internal Revenue Code, Subtitle A of the U.S.C.	367
Internal Revenue Code, Subtitles A and C	69, 194, 366, 459, 477, 504
Internal Revenue Code, Subtitles A through C	493, 504, 509, 510
Internal Revenue Code, Title 26.....	268
IRC §3401(c).....	217
IRC §7701(a)(10)	217
IRC §7701(c).....	217

IRS Restructuring and Reform Act, Pub.Law 105-206, Title III, Section 3706, 112 Stat. 778.....	455
Judicial Code of 1911	114, 453
K.R.S. §21-3825	383
K.R.S. §434.570	383
K.R.S. §514.60	383
K.R.S. §532.034	383
K.R.S. §61.080	383
M.C. §97-7-43	383
M.C.A. §45-7-209	384
M.R.S. §570.223	383
M.S. §609.475	383
Mass. Rev. Laws (1902). ch. 147, 12	406
Mich. Penal Code, Chapter XXXV, Section 750.217c.....	383
Model Penal Code. Q 223.0	70
N.C.G.S. §14-277	384
N.D.C.C. §12.1-13-04	384
N.H.R.S. §359-I:2	384
N.J.S.A. §2C:28-8	384
N.M.S.A. §30-16-21.1	384
N.R.S. §197.120	384
N.R.S. §28-636.....	384
N.R.S. §28-639.....	384
O.C.G.A. §16-10-23	382
O.R.S. §162.365	384
O.R.S. §165.803	384
O.S. Title 21, Section 1533	384
O.S. Title 21, Section 1533.1	384
Pen. Code. Ci 836, subd. 3	442
Penal Code §484.1.....	382
Penal Law §190.23.....	384
Penal Law §190.78.....	384
Privacy Act.....	124, 125, 128, 130, 316
Privacy Act, 5 U.S.C. §552a(a)(13)	354, 428
Public Salary Tax Act of 1939	409
R.C.W. §18.71.190.....	385
R.S. §14:112.....	383
Rev. Civ. Code So. Dak. (1903), §1638	407
Rev. Civ. Code So. Dak. (1903), §1651	406
Rev. Code N. Dak (1895), 4298.....	406
Revenue Act of 1789	127
Revenue Act of 1862.....	127, 414
Revenue Act of 1918, Section 213, 40 Stat. 1057	114
Revenue Act of 1932, Section 22	114
Revenue Act of 1939, 53 Stat. 489.....	120, 454
Rules of Decision Act, 28 U.S.C. §1652	84
S.D.C.L. §22-40-16	385
S.D.C.L. §22-40-8	385
Section 6103.....	205
Section 7343.....	205
Sherman Anti-Trust Act	438
Social Security Act.....	359, 360, 432, 433, 453, 464
Social Security Act of 1935, Section 1101(a)(1).....	506
Social Security Act, 42 U.S.C. Chapter 7.....	505
Stat. at L. 216, chap. 60.....	197
State Vehicle Codes	480
Statutes §8-301	383
Statutes at Large	459

Statutes at Large, Volume 1	197
T.C. §39-16-301	385
T.S. §32.51	385
Tariff Act of 1930	258
Tariff Act of 1930, Section 516A(f)(10)	461
Tax Reform Act of 1969	529
Texas Penal Code Annotated, §32.48(a)(2).....	502
Title 18 of the U.S. Code, Chapter 95	388
Title 26	172, 201, 301, 305, 317, 327, 365
Title 26 (I.R.C.) of the U.S. Code	355, 429
Title 26 (income tax)	283
Title 26 (Internal Revenue Code)	103
Title 26 of the United States Code	135
Title 31 of the U.S. Code.....	120
Title 42 (Social Security and Medicare).....	283
Title 42 of the U.S. Code.....	360, 367, 433
Title 48 of the U.S. Code.....	200
Title 5	81
Title 5 of the U.S. Code.....	355, 429
Title 8	301, 305, 307
Title 8 of the U.S. Code.....	301, 307, 318, 339
Titles 26 and 31	301
Titles 26 and 42	283
Trust Indenture Act of 1939, 15 U.S.C., Chapter 2A	409
U.C. §76-8-512.....	385
U.C.C. §1.202.....	147, 472
U.C.C. §1.303.....	147, 472
U.C.C. §1-201(11).....	501, 509
U.C.C. §1-202	144, 469
U.C.C. §1-207	61, 463, 517
U.C.C. §1-308	61, 106, 147, 256, 414, 463, 472, 517
U.C.C. §2-103(1)(a)	142, 144, 147, 467, 469, 472
U.C.C. §2-104(1).....	142, 144, 147, 467, 469, 472
U.C.C. §2-106(a).....	501, 509
U.C.C. §2-206	144, 469
U.C.C. §2-206(1).....	142, 147, 467, 472
U.C.C. §2-206(2) and (3)	142, 467
U.C.C. §2-207	142, 467
U.C.C. §2-209	144, 147, 469, 472
U.C.C. §9-307	65, 521
Uniform Commercial Code	132
Uniform Commercial Code (U.C.C.)	85, 86, 142, 149, 467, 474
United States Code	136
W.S. §6-3-901	386
W.S. §6-5-307	386
W.S. §943.201.....	385
W.V.C. §61-5-27a(e).....	385

Regulations

20 C.F.R. §422.103(d).....	69, 249, 415, 511
20 C.F.R. §422.104	263, 298, 319, 408
20 C.F.R. §422.110(a).....	302, 328, 329
22 C.F.R., Foreign Relations, Sections §§92.12 - 92.30	372
26 C.F.R. §1.1-1	286, 318, 529
26 C.F.R. §1.1-1(a)(2)(ii)	56, 254, 513, 529
26 C.F.R. §1.1-1(c).....	56, 85, 151, 156, 196, 237, 298, 316, 320, 325, 335, 493, 513

26 C.F.R. §1.1402(b).....	209
26 C.F.R. §1.1402(b)(3)	209
26 C.F.R. §1.1402(b)(3)(d)	208
26 C.F.R. §1.1402(b)-1(a)	207
26 C.F.R. §1.1402(b)-3(d).....	207
26 C.F.R. §1.1402(c)-1	207
26 C.F.R. §1.1402(c)2(b)	208
26 C.F.R. §1.1402(c)3(d) and (c)2(b).....	209
26 C.F.R. §1.1441-1	529
26 C.F.R. §1.1441-1(c)(3)	254, 316, 320, 340, 365, 513
26 C.F.R. §1.1441-6	61, 517
26 C.F.R. §1.6012(b)-1	209
26 C.F.R. §1.6015(i)-1	209
26 C.F.R. §1.6015(i)-1(1).....	209
26 C.F.R. §1.871-1(b)(1)(i)	466
26 C.F.R. §1.871-2	265
26 C.F.R. §1.871-2(a).....	254
26 C.F.R. §1.871-4	251
26 C.F.R. §1.871-5	252
26 C.F.R. §1.872-2(f)	466
26 C.F.R. §1441-1(c)(3)	66
26 C.F.R. §301.6109-1	61
26 C.F.R. §301.6109-1(b)	64, 319, 520
26 C.F.R. §301.6109-1(b)(1)	64, 520
26 C.F.R. §301.6109-1(g)(1)(i)	329
26 C.F.R. §301.6671-1	217
26 C.F.R. §301.7701-5	194, 241, 263, 299
26 C.F.R. §31.3121(e)-1	310, 311, 312
26 C.F.R. §31.3401(a)(6)-1(b)	209, 466
26 C.F.R. §31.3401(a)-3	454
26 C.F.R. §31.3401(a)-3	419
26 C.F.R. §31.3401(a)-3(a)	104, 106
26 C.F.R. §31.3402(f)(6)(1)	209
26 C.F.R. §31.3402(p)-1	419
31 C.F.R. §103.34(a)(3)(x).....	303
31 C.F.R. §306.10	303
5 C.F.R. §2635.101	365, 376
5 C.F.R. §2635.101(a).....	376
5 C.F.R. §2635.101(b).....	370
8 C.F.R. §215.1(f)	324
C.F.R. Title 26 pages 6001 and 6002 section 29.22 (b)-1	210
Federal Register.....	452
Federal Register, Tuesday, September 7, 1943 Page 12267 section 404.104.....	210
Title 20 of the Code of Federal Regulations, Parts 400-499	355, 429
Treasury Regulations.....	237, 241, 534

Rules

Federal Rule of Civil Procedure 17	300
Federal Rule of Civil Procedure 17(b) 65, 80, 84, 102, 195, 196, 239, 240, 245, 251, 259, 263, 264, 275, 299, 332, 360, 362, 364, 374, 400, 401, 433, 452, 521	
Federal Rule of Civil Procedure 17(b)(2).....	196
Federal Rule of Civil Procedure 17(d)	145, 362, 470
Federal Rule of Civil Procedure 4	236
Federal Rule of Civil Procedure 43(d)	331
Federal Rule of Civil Procedure 44.1	332
Federal Rule of Civil Procedure 8(b)(6).....	338, 523

Federal Rule of Criminal Procedure 43.....	132, 158
Federal Rule of Evidence 603	331
Federal Rule of Evidence 610	332, 463, 500
Federal Rule of Evidence 802	421
Hearsay Exceptions Rule, Federal Rule of Evidence 803(8).....	67
Hearsay Rule, Federal Rule of Evidence 802.....	139, 500
Supreme Court Rule 47	206

Cases

1 Strange R. (The King v. Sir William Louthier,)	292
4 Co. 118	67, 82
7 Cranch, 144	236
9 Anne, ch. 20	292
Aboud v. Detroit Board of Education, 431 U.S. 209 (1977)	305
Allen v. Forrest, 8 Wash. 700, 36 P. 971.....	526
Allen v. Graham, 446 P.2d. 240, 243. (Ct. App. Ariz. 1968)	446, 451
American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358.....	342
Andrews v. Andrews, 188 U.S. 14, 23 S.Ct. 237, 47 L.Ed. 366.....	534
Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534	86, 525
Arnson v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920.....	86, 403, 445
Ashcroft, 501 U.S., at 458	185
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)	223, 342, 366, 373
Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)	57, 98, 394, 409, 445, 447, 514
Ashwander v. TVA, 297 U.S. 288 (1936)	139
Atherton v. Atherton, 181 U.S. 155, 21 S.Ct. 544, 45 L.Ed. 794,	534
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)	458
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 ..	458
Attorney General v. Sewell, 4 M.&W. 77	261
Augustus Co., for Use of Bourgeois v. Manzella, 19 N.J.Misc. 29, 17 A.2d. 68, 70	236
Backus v. Lebanon, 11 N.H. 19.....	526
Bailey Case (219 U.S. 239 , 31 S.Ct. 145, 151)	215
Bailey v. Alabama, 219 U.S. 219	168
Bailey v. Alabama, 219 U.S. 219 , 238, et seq., 31 S.Ct. 145	496
Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145	137, 165, 214, 215
Bailey v. Alabama, 219 U.S. 219, 239	226
Bailey Vaught Robertson & Co. v. United States, 828 F.Supp. 442,444 (N.D. Tex. 1993).....	227
Baker v. Keck, 13 F.Supp. 486 (1936)	304
Baker v. Montana Petroleum Co., 99 Mont. 465, 44 P.2d. 735.....	86, 525
Baldwin v. Franks, 120 U.S. 678, 7 S.Ct. 763, 32 L.Ed. 766.....	304
Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905).....	249
Balzac v. Porto Rico, 258 U.S. 298 (1922)	230, 256
Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839).....	347
Bank of the United States v. Deveaux, 5 Cranch, 61	294
Bank of United States v. Deveaux, 9 U.S. 61 (1809)	293
Barnet v. National Bank, 98 U.S. 555, 558, 25 L.Ed. 212	86, 403, 445
Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326.....	109, 138, 533
Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825	334
Beck v. Buena Park Hotel Corp., 30 Ill.2d. 343, 196 N.E.2d. 686 (1964)	445, 451
Beck v. Missouri Valley Drainage District of Holt County, 46 F.2d. 632, 84 A.L.R. 1089 (8th Cir. 1931)	446, 451
Bell v. United States, 349 U.S. 81, 83 (1955)	440
Benton Harbor v. Michigan Fuel & Light Co. 250 Mich. 614, 231 N.W. 52, 71 A.L.R. 114	526
Berea College v. Kentucky, 211 U.S. 45 (1908)	93, 96, 195
Billings v. Hall, 7 CA. 1	81
Bingler v. Johnson, 394 U.S. 741, 749 (1969)	169
Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427	86, 525

Blanc v. United States, 140 F.Supp. 481 (E.D.N.Y.1956)	446, 451
Board of County Comm'rs v. Umbehr, 518 U.S. 668, 674, 116 S.Ct. 2342, 135 L.Ed.2d. 843 (1996).....	260
Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362	436
Board of Education, etc. v. County Board of School Trustees, 28 Ill.2d. 15, 191 N.E.2d. 65 (1963).....	446, 451
Bogle v. Bogle, 3 Allen, 158	407
Bohn v. Better Biscuits, Inc., 26 Cal.App.2d. 61, 64, 65, 78 P.2d. 1177, 1179, 80 P.2d. 484.....	244
Bohn v. Better Biscuits, Inc., 26 Cal.App.2d. 61, 78 P.2d. 1177	244
Boim v. Quranic Literacy Institute, 340 F.Supp.2d. 885 (2004)	339
Boise Artesian Hot & Cold Water Co. v. Boise City, 230 U.S. 84, 57 L.Ed. 1400, 33 S.Ct. 997.....	526
Boon v. Clark, 214 S.S.W. 607	394
Boone v. Merchants' & Farmers' Bank, D.C.N.C.. 285 F. 183. 191.....	442
Botta v. Scanlon, 288 F.2d. 504, 508 (1961).....	137
Boumediene v. Bush, 553 U.S. 723, 757-58, 128 S.Ct. 2229, 171 L.Ed.2d. 41 (2008).....	202
Boutilier v. Immigration and Naturalization Service, 387 U.S. 118, 123 (1967)	238
Bowditch v. Banuelos, 1 Gray, 220.....	407
Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174 (1926).....	350
Boyd v. Nebraska, 143 U.S. 135 (1892).....	306, 310
Boyd v. State of Nebraska, 143 U.S. 135 (1892)	277, 278
Boyd v. United States, 116 U.S. 616, 29 L.Ed. 746, 6 Sup.Ct.Rep. 524.....	166
Bradley v. Bradley, Tex.Civ.App., 540 S.W.2d. 504, 511	510
Brady v. U.S., 397 U.S. 742 (1970)	413
Brady v. U.S., 397 U.S. 742, at 749, 90 S.Ct. 1463 at 1469 (1970).....	211
Brady v. U.S., 397 U.S. at 749, 90 S.Ct. 1463 at 1469 (1970)	112
Bridgeport v. New York & N.H. R. Co., 36 Conn. 255, 4 Am.Rep. 63	443
Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).....	434, 436, 450
Brooks v. Sessoms, 47 Ga.App. 554, 171 S.E. 222, 224.....	442
Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689, 695.....	509
Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134.....	109, 138, 533
Brushaber v. Union Pacific Railroad Co., 240 U.S. 1 (1916).....	412
Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683.....	452
Budd v. People of State of New York, 143 U.S. 517 (1892) 59, 76, 93, 95, 153, 190, 230, 249, 359, 417, 418, 432, 494, 497, 515	
Buffalo Pressed Steel Co. v. Kirwan, 138 Md. 60, 113 A. 628, 630.....	525
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325	161, 169, 184, 185, 195, 213, 340, 507, 508, 532
Burton v. Wilmington Parking Authority, 365 U.S. 715 (1961)	80
C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939)	137, 227, 420
Caha v. U.S., 152 U.S. 211 (1894).....	102, 257
Calder v. Bull, 3 U.S. 386 (1798).....	190, 353, 427
Calder v. Jones, 465 U.S. 783, 789-90 (1984).....	246
Camden v. Allen, 2 Dutch., 398	420, 425
Cargill v. Thompson, 57 Minn. 534, 59 N.W. 638.....	204, 339
Carlisle v. U. S., 16 Wall. 147, 155 (1872)	236
Carmine v. Bowen, 64 A. 932 (1906)	369
Carrington v. Rash, 380 U.S. 89, 85 S.Ct. 775, 13 L.Ed.2d. 675	243
Carroll v. Fetty, 121 W.Va 215, 2 S.E.2d. 521.....	109
Carter v. Carter Coal Co., 298 U.S. 238 (1936)	290
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)	223, 342, 373
Catlett v. Hawthorne, 157 Va. 372, 161 S.E. 47, 48.....	376
Central Transp. Co. v. Pullman's Palace Car Co., 139 U.S. 24, 35 L.Ed. 55, 11 S.Ct. 478	526
Cereghino v. State By and Through State Highway Commission, 230 Or. 439, 370 P.2d. 694, 697.....	70, 75
Chae Chan Ping v. U.S. (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.....	236
Cheltenham Tp. v. Cheltenham Tp. Police Dept., 11 Pa.Cmwlt. 348, 312 A.2d. 835, 838.....	439
Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452.....	74, 358, 364, 370, 431, 450, 490
Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880.....	86, 525
Chicago Motor Coach v. Chicago, 169 N.E. 22	394
Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181	74, 358, 363, 369, 431, 449, 490
Chicago v. Chicago Union Traction Co., 199 Ill. 259, 65 N.E. 243.....	526

Chickasaw Nation v. United States, 208 F.3d. 871 (10th Cir. 2000).....	227
Children's Hospital, 261 U.S. 525, 544 , 43 S.Ct. 394, 24 A.L.R. 1238.....	290
Chisholm v. Georgia, 2 Dall. (2 U.S.) 419, 1 L.Ed. 440, 455 (1793).....	523
Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed. 440 (1793).....	152
Chisholm, Ex'r. v. Georgia, 2 Dall. (U.S.) 419, 1 L.Ed. 454, 457, 471, 472 (1794).....	277
Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337.....	86, 525
Cincinnati v. Cincinnati & H. Traction Co., 245 U.S. 446, 62 L.Ed. 389, 38 S.Ct. 153.....	526
City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997).....	80, 95, 104, 190, 356, 430, 452, 511
City of Dallas v. Mitchell, 245 S.W. 944 (1922).....	304, 525
City of Louisville v. Sherley's Guardian, 80 Ky. 71.....	247
Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973).....	360, 401, 434, 436, 450
Clark v. United States, 95 U.S. 539 (1877).....	414, 462
Clarksburg Electric Light Co. v. Clarksburg, 47 W.Va. 739, 35 S.E. 994.....	526
Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943).....	89, 437, 446
Cleveland Bd. of Ed. v. LaFleur, 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215 (1974).....	77, 153, 185, 284, 337, 342
Clyatt v. U.S., 197 U.S. 207 (1905).....	416, 447, 516, 524
Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821).....	199, 232, 337, 492
Cohens v. Virginia, 6 Wheat. 264 (1821).....	421
Colautti v. Franklin, 439 U.S. 379 (1979).....	213, 336, 532
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979).....	336, 532
Colautti v. Franklin, 439 U.S. at 392-393, n. 10.....	336, 340, 504, 532
Coleman v. Thompson, 501 U.S. 722, 759 (1991).....	185
Collins v. Kentucky, 234 U.S. 634, 638, 34 S.Ct. 924.....	440
Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747.....	526
Com. of Mass. v. Secretary of Health and Human Services, 899 F.2d. 53, C.A.1 (Mass.) (1990).....	259
Comegys v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108.....	86, 403, 445
Commonwealth, Dept. of Highways v. Fister, 376 S.W.2d. 543 (Ky. 1964).....	446, 451
Connally v. General Construction Co., 269 U.S. 385 (1926).....	172, 215, 218, 226, 440
Connick v. Myers, 461 U.S. 138, 147 (1983).....	360, 401, 433, 436, 450
Connizzo v. General American Life Ins. Co. (Mo App), 520 S.W.2d. 661.....	84
Cook v. Singer Sewing Mach. Co., 32 P.2d. 430, 431. 138 Cal.App. 418.....	442
Cooke v. United States, 91 U.S. 389, 398 (1875).....	89, 437, 446
Cooper v. Stinson, 5 Minn. 522 (Gil. 416).....	172
Cotton v. United States, 11 How. 229, 231 (1851).....	296
Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932).....	458
Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292.....	458
Crown Cork & Seal Co. v. Pennsylvania Human Relations Commn., 463 F.Supp. 120, 127 n. 8 (E.D.Pa. 1979).....	140
Cruger v. Halliday, 11 Paige 314.....	407
Cubic Corp. v. Marty, 4 Dist., 185 C.A.3d. 438, 229 Cal.Rptr. 828, 833.....	288, 407
Cumberland Tel. & Tel. Co. v. United Electric R. Co. 93 Tenn 492, 29 S.W. 104.....	526
Cunard S.S. Co. v. Mellon, 262 U.S. 100, 43 S.Ct. 504 (1923).....	311
Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035.....	75, 363, 369
Daniels v. Dean, 2 Cal.App. 421, 84 P. 332 (1905).....	105
Davidson v. New Orleans, 96 U.S. 97, 102.....	258
Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611.....	70, 75
Dayton v. South Covington & C. Street R. Co., 177 Ky. 202, 197 S.W. 670.....	526
De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700.....	86, 403, 445, 450
DeCarlo v. Geryco, Inc. 46 N.C.App. 15, 264 S.E.2d. 370, 375.....	439
Delanoy v. Delanoy, 216 Cal. 27, 13 P.2d. 719 (CA. 1932).....	534
Delaware &c. R. Co. v. Pennsylvania, 198 U.S. 341, 358.....	258
Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554, 557.....	252, 299, 304
Delaware, L. & W.R. Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557.....	235, 252, 304
Deming v. United States, 1 Ct.Cl. 190, 191 (1865).....	437
Dismuke v. United States, 297 U.S. 167, 56 S.Ct. 400, 80 L.Ed. 561 (1936).....	446, 451
Ditson v. Ditson, 4 R.I. 87.....	534
Division of Aid for the Aged, etc., v. Hogan, 143 Ohio.St. 186, 54 N.E.2d. 781 (1944).....	445, 451
Dollar Savings Bank v. United States, 19 Wall. 227.....	261

Downes v. Bidwell, 182 U.S. 244 (1901).....	62, 91, 160, 168, 191, 197, 200, 334, 338, 499, 518
Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).....	202
Downes, 182 U.S. at 293, 21 S.Ct. 770.....	202
Dred Scott v. John F.A. Sanford, 60 U.S. 393 (1856).....	193
Dred Scott v. Sandford, 19 How. 393, 404.....	306
Dred Scott v. Sandford, 19 How. 393, 576.....	306
Dred Scott v. Sandford, 60 U.S. 393 (1856).....	56, 239, 512
Dred Scott v. Sandford, 60 U.S. 393, 1856 W.L. 8721 (1856).....	259
Dred Scott v. Sandford, 60 U.S. 393, 508-509 (1856).....	417
Dufour v. Stacey, 90 Ky. 288, 14 S.W. 48.....	526
Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944).....	252, 299, 304
Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp. 981, 982.....	252, 297, 299, 304
East Ohio Gas Co. v. Akron, 81 Ohio.St. 33, 90 N.E. 40.....	526
Eche v. Holder, 694 F.3d. 1026 (2012).....	202
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	259, 420
Edgewater Realty Co. v. Tennessee Coal, Iron & Railroad Co., D.C.Md., 49 F.Supp. 807, 809.....	252, 304
Edler v. Frazier, 174 Iowa 46, 156 N.W. 182, 187.....	344
Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991).....	80
Edwards v. Cuba Railroad, 268 U.S. 628, 633.....	350
El Dia, Inc. v. Rossello, 165 F.3d. 106, 109 (1st Cir.1999).....	260
Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360.....	443
Elliott v. Eugene, 135 Or. 108, 294 P. 358.....	526
Ellis v. Boston, H. & E. Railroad, 107 Mass. 1.....	407
Energy Reserves Group, Inc. v. Kansas Power & Light Co., 459 U.S. 400, 412-413, and n. 14 (1983).....	437
Erie Railroad v. Tompkins, 304 U.S. 64 (1938).....	504
Evans v. Gore, 253 U.S. 245.....	461
Evans v. Gore, 253 U.S. 245 (1920).....	52
Evans v. Newton, 382 U.S. 296, 311 (1966).....	169
Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696.....	86, 403, 445, 450
Ex parte Blain, L.R. 12 Ch. Div. 522, 528.....	342
Ex parte Shaw, 145 U.S. 444, 12 S.Ct. 935, 36 L.Ed. 768.....	236, 254
Ex parte State ex rel. Attorney General, 100 So. 312, 313, 211 Ala. 1.....	442
Farmers' & Mechanics' National Bank v. Dearing, 91 U.S. 29, 35, 23 L.Ed. 196.....	86, 403, 445
Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144.....	109, 138, 533
Fauntleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641.....	261
Federal Crop Ins. Corp v. Merrill, 332 U.S. 380 (1947).....	203
Federal Trade Com. v. Simplicity Pattern Co., 360 U.S. 55, p. 55, 475042/56451 (1959).....	195, 203
Ferguson v. Commissioner of Internal Revenue (5th Cir. 1991) 921 F.2d. 488, 489.....	331
First Carolinas Joint Stock Land Bank of Columbia v. New York Title & Mortgage Co., D.C.S.C., 59 F.2d. 350, 351 ...	252, 304
Fischer v. United States, 529 U.S. 667 (2000).....	440
Flemming v. Nestor, 363 U.S. 603 (1960).....	57, 406, 408, 509, 513
Flemming v. Nestor, 363 U.S. 603, 80 S.Ct. 1367 (1960).....	445
Flemming v. Nestor, 363 U.S. 603, 80 S.Ct. 1367, 4 L.Ed.2d. 1435 (1960).....	445, 451
Flora v. United States, 362 U.S. 145, 80 S.Ct. 630, 647 (1960).....	461
Floyd Acceptances, 7 Wall (74 U.S. 169) 666 (1869).....	105
Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949).....	102, 257
Fong Yue Ting v. United States, 149 U.S. 698 (1893).....	234, 238, 250, 389
Fowler v. Fowler, 156 Fla. 316, 22 So.2d. 817, 818.....	236
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935).....	336, 340, 504, 532
Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429.....	86, 525
Franklin Fire Ins. Co. v. Noll, 115 Ind.App. 289, 58 N.E.2d. 947, 949, 950.....	344
Freedom Of Information Act (F.O.I.A.).....	110, 121, 124, 125
Freytag v. Commissioner, 501 U.S. 868 (1991).....	186
Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926).....	392, 456
Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536.....	67, 70, 75
Gardner v. Broderick, 392 U.S. 273, 277 -278 (1968).....	360, 401, 433, 436, 450

Garth v. City Sav. Bank, 86 S.W. 520, 120 Ky. 280, 27 Ky.L. 675.....	247
Gelpcke v. City of Dubuque, 68 U.S. 175, 1863 W.L. 6638 (1863)	259
Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524	74, 358, 363, 369, 431, 449, 490
Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263.....	57, 90, 410, 412, 513
Gibbons v. Udaras na Gaeltachta, D.C.N.Y., 549 F.Supp. 1094, 1116.....	314
Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773	109, 533
Glidden Co. v. Zdanok, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21	458
Gomillion v. Lightfoot, 364 U.S. 339, 345.....	345
Goodrich v. Edwards, 255 U.S. 527, 535	350
Gordon v. United States, 7 Wall. 188, 195, 19 L.Ed. 35	86, 403, 445
Gould v. Gould, 245 U.S. 151	220
Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303.....	86, 525, 526
Graphic Arts Finishers, Inc. v. Boston Redevelopment Authority, 357 Mass. 49, 255 N.E.2d. 793, 795.....	439
Graves v. People of State of New York, 306 U.S. 466 (1939)	366
Gray v. Sanders, 372 U.S. 368, 380, 83 S.Ct. 801, 808, 9 L.Ed.2d. 821	243
Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581	98, 409, 445
Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631.....	139
Green v. Dept. of Public Welfare of the State of Delaware, 270 F.Supp. 173 (Del.1967)	446, 451
Griffin v. Breckenridge, 403 U.S. 88, 102, 91 S.Ct. 1790, 1798, 29 L.Ed.2d. 338 (1971)	140
Grosjean v. American Press Co., 297 U.S. 233, 244 (1936)	93, 96, 195
Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)	216, 437, 443
H. Liebes & Co. v. Klengenberg, C. C.A.Cal., 23 F.2d. 611. 612.....	525
Haig v. Agee, 453 U.S. 280 (1981)	334
Hale v. Henkel, 201 U.S. 43 (1906)	166, 242
Hale v. Henkel, 201 U.S. 43, 74 (1906)	79, 355, 429
Hall v. Wingate, 159 Ga. 630, 126 S.E. 796, 813.....	344
Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724.....	223, 342, 373
Hanson v. P.A. Peterson Home Ass'n, 35 Ill.App.2d. 134, 182 N.E.2d. 237, 240.....	103, 240, 254
Hanson v. Vernon, 27 Ia., 47.....	420, 425
Harding v. Standard Oil Co. et al. (C.C.) 182 F. 421	304
Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965).....	345
Harper v. Virginia State Board of Elections Butts v. Harrison, 383 U.S. 663, 86 S.Ct. 1079, 16 L.Ed.2d. 169, 1965 W.L. 130114 (1966)	243
Harrell v. Tobriner, 279 F.Supp. 22 (D.C.1967)	446, 451
Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.....	70
Hassan v. Holder, Civil Case No 10-00970.....	338
Hassett v. Welch., 303 U.S. 303, pp. 314 - 315, 82 L.Ed. 858. (1938)	219
Hatch v. Carpenter, 9 Gray (Mass.) 274.....	442
Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964).....	80, 95, 104, 190, 356, 430, 452
Heider v. Unicum, 142 Or. 416, 20 P.2d. 384	109, 138, 533
Herriott v. City of Seattle, 81 Wash.2d. 48, 500 P.2d. 101, 109	300, 313
Hinds v. John Hancock Mut. Life Ins. Co., 155 Me. 349, 155 A.2d. 721, 85 A.L.R.2d. 703	84
Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752.....	70, 75
Holden v. Hardy, 169 U.S. 366 (1898).....	211
Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596.....	334
Hooen and Allison Co. v. Evatt, 324 U.S. 652 (1945)	88, 298, 308, 326, 333
Hooen and Allison v. Evatt, 324 U.S. 652 (1945).....	199, 232, 280
Housing Authority of Cherokee National of Oklahoma v. Langley, Okl., 555 P.2d. 1025, 1028	417
Howell v. Bowden, TexCiv. App., 368 S.W.2d. 842, &18	70
Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)	132, 137, 259, 349, 419, 498
Hume v. U. S., 10 S.Ct. 134, 132 U.S. 406, 33 L.Ed. 393.....	344
Hurtado v. California, 110 U.S. 516, 535-536 (1884).....	96, 102
In Chicago &c. R. Co. v. Chicago, 166 U.S. 226.....	258
In re Bergeron, 220 Mass. 472, 107 N.E. 1007, 1008, Ann.Cas.1917A, 549.....	376
In re Campbell's Guardianship, 216 Minn. 113, 11 N.W.2d. 786, 789	235
In re Durant Community School District, 252 Iowa 237, 106 N.W.2d. 670 (1960).....	446, 451
In re Erickson, 18 N.J.Misc. 5, 10 A.2d. 142, 146	236

In re Godwin, 293 S.W.3d. 742, 748 (Tex.App.—San Antonio 2009, orig. proceeding)	502
In re Henning's Estate, 60 P. 762, 128 C. 214	247
In re Jones, 341 Pa. 329, 19 A.2d. 280. 282.....	235
In re McCowan, 177 Cal. 93, 170 P. 1100 (1917).....	105
In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979.....	352, 426
In re O'Donnell's Estate, 253 Iowa 607, 113 N.W.2d. 246 (1962).....	445, 451
In re Olmstead, 24 App.Div. (N. Y.) 190	407
In re Riggle's Will, 11 A.D.2d. 51, 205 N.Y.S.2d. 19, 21, 22.....	248, 459, 534
In re Riley's Will, 266 N.Y.S. 209, 148 Misc. 588.....	235
In re Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022.....	247, 446
In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999).....	68
Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172.....	74, 358, 364, 370, 431, 450, 490
Inland Navigation Co. v. Chambers, 202 Or. 339, 274 P.2d. 104 (1954).....	446, 451
Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.....	132, 158
Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870).....	93, 95, 195
International Harvester Co. v. Kentucky, 234 U.S. 216, 221 , 34 S.Ct. 853	440
International News Service v. Associated Press, 248 U.S. 215, 250 (1918) (dissenting opinion)	71
Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696.....	526
Irwin v. Gavit, 268 U.S. 161, 167	350
Jack Cole Co. v. MacFarland, 337 S.E.2d. 453, Tenn.....	395, 456
James v. Bowman, 190 U.S. 127, 139 (1903)	80, 95, 104, 190, 356, 430, 452
Jaramillo v. Romero, 1 N.Mex. 190, 194	416, 447
Jeffcott v. Donovan, C.C.A.Ariz., 135 F.2d. 213, 214	304
Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.....	73, 357, 363, 369, 431, 449, 489
Johnson v. Quinn, 87-1 U.S.T.C. 9362	208
Jonesboro Trust Co. v. Nutt, 118 Ark. 368, 176 S.W. 322, 324.....	252, 304
Jordan v. De George, 341 U.S. 223.....	219
Juilliard v. Greenman, 110 U.S. 421 (1884).....	81, 239
Justice v. Lang, 42 N.Y. 496, 1 Am.Rep. 576.....	525
Kaehn v. St. Paul Co-op. Ass'n, 156 Minn. 113, 194 N.W. 112.....	376
Kaiser Aetna v. United States, 444 U.S. 164 (1979).....	71
Kaiser Aetna v. United States, 444 U.S. 164, 176 (1979)	71
Kansas Gas & E. Co. v. Independence (CA10), 79 F.2d. 32, 638, 100 A.L.R. 1479	526
Katz v. Brandon, 156 Conn. 521, 245 A.2d. 579, 586	352, 426
Kazubowski v. Kazubowski, 45 Ill.2d. 405, 259 N.E.2d. 282, 290.....	152
Keene Corp. v. United States,508 U.S. 200, 124 L.Ed.2d. 118, 113 S.Ct. 1993.....	219
Keller v. State, 102 Ga. 506, 31 S.E. 92.....	442
Kelley v. Johnson, 425 U.S. 238, 247 (1976).....	360, 400, 433, 436, 450
Kelm v. Carlson, C.A.Ohio, 473 F.2d. 1267, 1271	103, 240
Kemp v. Kemp, 16 N.Y.S.2d. 26, 34, 172 Misc. 738.....	235
Kent v. Dulles, 357 U.S. 116 (1958)	393
Kinney v. Weaver, 111 F.Supp.2d. 831, E.D.Tex. (2000).....	260
Kleindienst v. Mandel, 408 U.S. 753 (1972).....	238
Kurilla v. Roth, 132 N.J.L. 213, 38 A.2d. 862,864	236
Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.....	67, 70, 75
Lacap v. I.N.S., 138 F.3d. 518, 519 (3d Cir.1998)	202
Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710.....	75, 363, 369
Lamoureux v. Burrillville Racing Ass'n, 91 R.I. 94, 161 A.2d. 213, 215	501, 509
Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196.....	86, 525
Latrobe v. J. H. Cross Co., D.C.Pa., 29 F.2d. 210, 212.....	442
Lavin v. Marsh, 644 F.2d. 1378 (1981).....	203
Lechmere Tire and Sales Co. v. Burwick, 360 Mass. 718, 720, 721, 277 N.E.2d. 503.....	288, 407
Lee v. Travelers' Ins. Co. of Hartford, Conn., 173 S.C. 185, 175 S.E. 429	525
Levasseur v. Field (Me), 332 A.2d. 765	84
Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928).....	93, 96, 195
License Cases, 5 How. 583	90

License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).....	58, 83, 84, 284, 303, 366, 374, 415, 488, 499, 507, 515, 528
Liebowitz v. Aimexco Inc., Col.App., 701 P.2d. 140, 142.....	222
Ligare v. Chicago, 28 N.E. 934.....	394
Linneman, 1 Ill.App.2d. at 50, 116 N.E.2d. at 183.....	479
Lippencott v. Allander, 27 Iowa 460.....	57, 90, 410, 412, 513
Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874).....	54, 190
Loan Association v. Topeka, 20 Wall. 655 (1874).....	243, 351, 420, 425
Long v. Rasmussen, 281 F. 236 (1922).....	420
Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 (1982)	71
Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98.....	197
Louisiana v. United States, 380 U.S. 145, 85 S.Ct. 817	243
Louisville and Cincinnati Railroad Company v. Letson, 2 Howard, 497	295
Louisville v. Cumberland Tel. & Tel. Co., 224 U.S. 649, 56 L.Ed. 934, 32 S.Ct. 572	526
Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13	86, 525, 526
Luther v. Borden, 48 U.S. 1 (1849).....	341
Lynch v. Clarke, N.Y.1844, 1 Sandf.Ch. 583.....	312
Mack v. Alexander, 575 F.2d. 488, 489 (5th Cir. 1978)	140
Macy v. Heverin, 44 Md.App. 358, 408 A.2d. 1067, 1069	370
Madera Waterworks v. Madera, 228 U.S. 454, 57 L.Ed. 915, 33 S.Ct. 571.....	526
Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697	74, 358, 363, 369, 431, 449, 490
Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408	95, 401
Manley v. Georgia, 279 U.S. 1 , 49 S.Ct. 215, 73 L. Ed. -	167
Manley v. Georgia, 279 U.S. 1 , 5-6, 49 S.Ct. 215.....	165, 214, 215
Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.....	137, 496
Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)	162, 170, 171, 186, 214, 340, 459
Marbury v. Madison, 5 U.S. 137, 163 (1803)	281
Marsh v. Alabama, 326 U.S. 501 (1946).....	80
Matter of Adoption of Buehl, 555 P.2d. 1334, 87 Wash.2d. 649	247
Matter of Mayor of N.Y., 11 Johns., 77	425
Matter of Miller, 15 Abb.Pr. 277.....	407
McCulloch v. Md., 4 Wheat. 431	351, 425
McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925	247, 446
McLean v. United States, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260.....	86, 403, 445
McMillan v. Pennsylvania, 477 U.S. 79 (1986).....	167
McNally v. United States, 483 U.S. 350 (1987).....	284
Medbury v. United States, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779.....	86, 403
Meese v. Keene, 481 U.S. 465, 484 (1987).....	213, 336, 532
Meese v. Keene, 481 U.S. 465, 484-485 (1987)	336, 340, 504, 532
Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219	350
Meredith v. United States, 13 Pet. 486, 493.....	261
Messick v. Southern Pa. Bus Co., D.C.Pa., 59 F.Supp. 799, 800.....	252, 304
Mexican Petroleum Corporation of Louisiana v. North German Lloyd, D.C.La., 17 F.2d. 113,114	525
Michael Runningwolf v. State of Texas, 317 S.W.3d. 829 (2010).....	502, 503
Michigan Employment Sec. Commission v. Patt, 4 Mich.App. 228, 144 N.W.2d. 663, 665.....	352
Michigan Tel. Co. v. St. Joseph, 121 Mich. 502, 80 N.W. 383.....	526
Miles v. Graham, 268 U.S. 501.....	114
Miles v. Graham, 268 U.S. 501 (1924)	114
Miles v. Graham, 268 U.S. 501 (1925)	52
Miles v. Safe Deposit Co., 259 U.S. 247, 252-253.....	350
Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954).....	268, 270, 291, 337, 374, 389
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.....	526
Milwaukee v. White, 296 U.S. 268 (1935).....	261
Minimum Contacts Doctrine of the U.S. Supreme Court.....	241
Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874).....	201, 390, 399
Minor v. Happersett, 88 U.S. 162 (1874)	310

Missouri Pacific Railway v. Nebraska, 164 U.S. 403, 417.....	258
Modern Music Shop v. Concordia Fire Ins. Co. of Milwaukee, 131 Misc. 305, 226 N.Y.S. 630, 635	49
Montana Power Co. v. Bokma, Mont., 457 P.2d. 769, 772, 773.....	352, 425
Montello Salt Co. v. Utah, 221 U.S. 452 (1911)	171
Morehead v. State Dept. of Roads, 195 Neb. 31, 236 N.W.2d. 623, 627	439
Morrison v. California, 291 U.S. 82, 96 -97.....	168
Mowry v. Reed, 187 Mass. 174, 177, 72 N.E. 936.....	173
Mt. Hope Cemetery v. Boston, 158 Mass. 509, 519.....	258
Mugler v. Kansas, 123 U.S. 623 (1887)	94
Mulford v. Le Franc, 26 Cal. 102.....	49
Munn v. Illinois, 94 U.S. 113 (1876)	92, 93
Murray v. City of Charleston, 96 U.S. 432 (1877).....	438
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856)	458
Nashville Milk Co. v. Carnation Co., 355 U.S. 373, 375 (1958)	169
Neuberger v. Commissioner of Internal Revenue, 311 U.S. 83 (1940).....	169
New England Trust Co. v. Wood, Mass., 93 N.E.2d. 547, 549.....	49
New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885).....	412
New York Electric Lines Co. v. Empire City Subway Co., 235 U.S. 179, 59 L.Ed. 184, 35 S.Ct. 72.....	526
New York Times Co. v. United States, 403 U.S. 713 (1970).....	223
New York Times v. Sullivan, 376 U.S. 254 (1964)	109, 165, 223
New York v. United States, 505 U.S. 144 (1992)	185
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	161, 169, 184, 185, 195, 213, 340, 507, 508, 532
Ngiraingas v. Sanchez, 495 U.S. 182 (1990).....	297
Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)	71
North Mississippi Communications v. Jones, 792 F.2d. 1330, 1337 (5th Cir.1986).....	260
Northern Liberties v. St. John's Church, 13 Pa. St., 104.....	420, 425
Northern Ohio Traction & Light Co. v. Ohio, 245 U.S. 574, 62 L.Ed. 481, 38 S.Ct. 196	526
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983).....	459
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983).....	146, 452, 472
Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706.....	526
Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69.....	526
Norton v. Shelby Co State of Tennessee, 118 U.S. 425, 6 S.Ct. 1121, 30 L.Ed. 178 (1886).....	380
Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553	509
O'Connor v. Ortega, 480 U.S. 709, 723 (1987)	450
O'Malley v. Woodrough, 307 U.S. 277	114
O'Malley v. Woodrough, 307 U.S. 277 (1938).....	114, 461
O'Malley v. Woodrow, 309 U.S. 277 (1939).....	52
O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982)	437, 446
Oceanic Navigation Co. v. Stranahan, 214 U.S. 320, 339 (1909)	238
Ohio Pub. Serv. Co. v. Ohio, 274 U.S. 12, 71 L.Ed. 898, 47 S.Ct. 480	526
Olmstead v. United States, 277 U.S. 438, 478 (1928).....	79, 355, 429
Omaha Water Co. v. Omaha (CA8), 147 F. 1, app dismd 207 U.S. 584, 52 L.Ed. 352, 28 S.Ct. 262	526
O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982).....	89
Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869).....	93, 95, 195
Osborn v. Bank of U.S., 22 U.S. 738 (1824).....	66, 82, 378
Owensboro v. Cumberland Tel. & Tel. Co., 230 U.S. 58, 57 L.Ed. 1389, 33 S.Ct. 988.....	526
Pacific Nat'l Ins. Co. v. United States, 422 F.2d. 26, 30 (9th Cir. 1970)	227
Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794.....	351, 425
Papasan v. Allain, 478 U.S. 265 (1986)	57, 409, 514
Parish v. MacVeagh, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936.....	86, 403, 445
Passenger Corp. v. Passengers Assoc., 414 U.S. 453, 458 (1974)	169
Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869).....	93, 95, 195
Paul v. Virginia, 8 Wall. 168, 178.....	293
Paul v. Virginia, 8 Wall. 168, 19 L.Ed. 357.....	95, 401
Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565.....	152, 533
Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.....	86, 526
Pennsylvania v. Bridge Co., 13 How. 518.....	293

People v. Merrill, 2 Park. Crim. Rep. 590, 596.....	342
People v. Ridgley, 21 Ill. 65, 1859 WL 6687, 11 Peck 65 (Ill., 1859)	292
People v. Utica Ins. Co., 15 Johns. (N.Y.) 387, 8 Am.Dec. 243	443
Perkins v. Elg, 307 U.S. 325, 59 S.Ct. 884, 83 L.Ed. 1320 (1939)	308, 309
Perry v. U.S., 294 U.S. 330 (1935).....	288
Perry v. United States, 294 U.S. 330 (1935)	437
Perry v. United States, 294 U.S. 330, 353 (1935)	239
Perry v. United States, supra at 352 (1935).....	89, 437, 446
Pettit v. Penn, LaApp., 180 So.2d. 66, 69	152
Pierce v. Emery, 32 N.H. 484.....	443
Pioneer Mining Co. v. Ty berg, C.C.A.Alaska, 215 F. 501, 506, L.R.A.1915B, 442	376
Piqua Branch Bank v. Knoup, 6 Ohio.St. 393.....	285, 492
Plessy v. Ferguson, 163 U.S. 537, 542 (1896)	60, 63, 416, 516, 519, 524
Poindexter v. Greenhow, 114 U.S. 270, 5 S.Ct. 903 (1885).....	463
Poitras v. R. E. Glidden Body Shop, Inc. (Me) 430 A.2d. 1113	84
Pollock v. Farmers Loan and Trust, 157 U.S. 429 (1895).....	242
Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895).....	74
Pope v. Board of Election Com'rs, 370 Ill. 196, 18 N.E.2d. 214, 216.....	236
Pope v. Williams, 193 U.S. 621, 24 S.Ct. 573, 48 L.Ed. 817.....	243
Powell v. Alabama, 287 U.S. 45 (1932).....	211
Powers ex re. Covon v. Charron R.I., 135 A. 2nd 829, 832.....	218
Pray v. Northern Liberties, 31 Pa.St., 69.....	420, 425
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 .52, 78, 108, 137, 139, 153, 188, 202, 286, 348, 465	
Price v. United States, 269 U.S. 492 , 46 S.Ct. 180.....	261
Prince v. Commonwealth of Massachusetts, 321 U.S. 158, 166, 88 L.Ed. 645, 64 S.Ct. 438, 442 (1944)	479
Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)	241, 275, 358, 431
Providence Bank v. Billings, 29 U.S. 514 (1830)	145, 470, 511, 523
Providence Gas Co. v. Thurber, 2 R.I. 15	526
Prowd v. Gore, 1922, 207 P. 490, 57 Cal.App. 458	312
Public Workers v. Mitchell, 330 U.S. 75, 100, 67 S.Ct. 556, 569, 91 L.Ed. 754 (1947).....	259
Public Workers v. Mitchell, 330 U.S. 75, 101 (1947)	401, 434, 436, 450
Quinby v. Public Serv. Com. 223 N.Y. 244, 119 N.E. 433, 3 A.L.R. 685	526
Rabang v. I.N.S., 35 F.3d. 1449 (9th Cir.1994)	202
Rabon v. State Finance Corporation, 203 S.C. 183, 26 S.E.2d. 501, 502.....	525
Radich v. Hutchins , 95 U.S. 210 (1877).....	236
Railroad Co. v. Railroad Co., 112 U.S. 414 , 5 Sup.Ct.Rep. 208	293
Railroad Company v. Jackson, 7 Wall. 262	258
Raya v. Clinton, 703 F.Supp.2d. 569 (2010).....	338
Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85	86, 525
Real Estate Commission v. McLemore, 202 Tenn. 540, 306 S.W.2d. 683 (1957).....	446, 451
Recently in Reynolds v. Sims, 377 U.S. 533, 561-562, 84 S.Ct. 1362, 1381, 12 L.Ed.2d. 506	243
Redfield v. Fisher, 292 Oregon 814, 817	395, 456
Reese v. Reese, 179 Misc. 665, 40 N.Y.S.2d. 468, 472	235
Reetz v. People of State of Michigan, 188 U.S. 505, 23 S.Ct. 390, 47 L.Ed. 563 (1903)	446, 451
Reid v. Covert, 354 U.S. 1, 5 -10	167
Reinecke v. Smith, Ill., 289 U.S. 172, 53 S.Ct. 570, 77 L.Ed. 1109	376
Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353	86, 525, 526
Rieser v. District of Columbia, 563 F.2d. 462.....	314
Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186.....	352, 425
Roberts v. Roberts, 81 Cal.App.2d. 871	479
Roer v. Superior Court, 4 Ariz.App. 46, 417 P.2d. 559 (1966).....	445, 450
Rogers v. Bellei, 401 U.S. 815 (1971)	199
Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005).....	132, 137, 259, 349, 419, 498
Ruckenbrod v. Mullins, 102 Utah 548, 133 P.2d. 325, 144 A.L.R. 839.....	413
Rundle Et Al v. Delaware and Raritan Canal Company, 55 U.S. 80 (1852).....	296
Rundle v. Delaware & Raritan Canal Co., 55 U.S. 80 (1852).....	293

Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87	526
Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990).....	401, 434, 436, 450
Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, U.S.Ill. (1990)	260
Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635	86, 525
Ryan v. Bilby, 764 F.2d. 1325 (9th Cir. 07/03/1985).....	136
Ryan v. Motor Credit Co., 30 N.J.Eq. 531, 23 A.2d. 607, 621.....	363
Saenz v. Roe, 526 U.S. 473, 119 S.Ct. 1430, 143 L.Ed.2d. 635 (1999).....	189
Salt Lake City v. Utah Light & Traction Co., 52 Utah. 210, 173 P. 556, 3 A.L.R. 715	526
San Francisco Arts & Athletics, Inc. v. United States Olympic [500 U.S. 614, 622] Committee, 483 U.S. 522, 544 -545 (1987)	80
San Francisco Gas Co. v. Brickwedel , 62 Cal. 641 (1882)	105
Schewter Poultry Corp. v. United States, 295 U.S. 495, 549, 550 S., 55 S.Ct. 837, 97 A.L.R. 947.....	290
Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004)	246
Scott v. Jones, 5 How. 343, 12 L.Ed. 181	334
Scott v. Sandford, 19 How. 393, 476, 15 L.Ed. 691.....	304
Screws v. United States, 325 U.S. 91	218
Seibert v. Baptist, 594 F.2d. 423 (5th Cir. 1979).....	140
Seibert v. Baptist, 594 F.2d. 423, 429-32 (5th Cir. 1979)	140
Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912).....	93, 96, 195
Senior Citizens League v. Dept. of Social Security, 38 Wash.2d. 142, 228 P.2d. 478 (1951)	445, 451
Serbian E. Orthodox Diocese v. Milivojevich, 426 U.S. 696, 708-09, 724-25, 96 S.Ct. 2372, 49 L.Ed.2d. 151 (1976)....	502
Sharon v. Hill, 26 F. 337 (1885).....	304
Shelley v. Kraemer, 334 U.S. 1 (1948)	80
Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878	75, 363, 369
Shreveport Traction Co. v. Shreveport, 122 La. 1, 47 So 40.....	526
Simpson v. Sheahan, 104 F.3d. 998, C.A.7 (Ill.) (1997)	259
Sinking Fund Cases, 99 U.S. 700 (1878)	421
Slaughter House Cases, 16 Wall, 36	60, 63, 416, 516, 519, 524
Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)	199, 232, 305, 306, 307, 309, 311, 334
Slaughter-House Cases, 83 U.S. 36 (1873)	309, 315
Smith v. King, 277 F.Supp. 31 (M.D.Ala.1967)	445, 451
Smith v. Reynolds, 277 F.Supp. 65 (E.D.Pa.1967)	446, 451
Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94.....	234, 304, 337, 398
Smith v. Thornhill, Tex.Com.App. 25 S.W.2d. 597, 599	525
South Carolina v. Regan, 465 U.S. 367 (1984).....	411, 461
Southern Pacific Co. v. Lowe, 247 U.S. 330, 335	350
Southwestern Greyhound Lines v. Craig. 182 Okl. 610, 80 P.2d. 221, 224.....	235
Speiser v. Randall, 357 U.S. 513, 526, 78 S.Ct. 1332, 1342, 2 L.Ed.2d. 1460 (1958).....	260
Sperry Products v. Association of American Railroads, C.C.A.N.Y., 132 F.2d. 408, 411.....	236, 254
Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)	223, 227
Spreckles v. C.I.R., 119 F.2d. 667.....	213
Spring v. Constantino, 168 Conn. 563, 362 A.2d. 871, 875.....	369
Spring Val. Water Works v. Barber, 99 Cal. 36, 33 Pac. 735, 21 L.R.A. 416.....	456
Springer v. Government of the Philippine Islands, 277 U.S. 189 (1928).....	169
Springer v. Philippine Islands, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845	452
St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469	57, 98, 394, 409, 445, 514
St. Louis, etc., Co., v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178.....	139
Standard Oil Co. of Calif. v. Perkins, C.A.Or., 347 F.2d. 379, 383	288, 407
Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678, 683	252, 297, 299, 304
State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486	75, 363, 369
State ex rel. Daniel v. Broad River Power Co., 157 S.C. 1, 153 S.E. 537.....	86, 525
State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665.....	57, 90, 410, 412, 513
State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955	86, 525, 526
State ex rel. Lee v. Sartorius, 344 Mo. 912, 130 S.W.2d. 547, 549, 550.....	376
State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321	73, 357, 363, 369, 431, 449, 489
State ex rel. Shaver v. Iowa Tel. Co., 175 Iowa 607, 154 N.W. 678.....	526
State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala. 388, 64 So. 23.....	526

State of Ohio v. Helvering, 292 U.S. 360,370 (1934)	227
State of Wisconsin v. Pelican Insurance Co., 127 U.S. 265 (1888).....	293
State Tax on Foreign-Held Bonds, 15 Wall. 300	258
State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352.....	443
State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593	75, 363, 369
State v. Carter, 27 N.J.L. 499	342
State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.....	443
State v. Gibbs, 82 Vt. 526, 74 A. 229.....	526
Stearns v. Fraleigh, 39 Fla. 603.....	407
Stenberg v. Carhart, 530 U.S. 914 (2000)	203, 213, 336, 340, 504, 532
Stevens v. State, 2 Ark. 291	456
Stockwell v. United States, 13 Wall. 531, 542.....	261
Stone v. Myers, 9 Minn. 303 (Gil. 287, 294), 86 Am.Dec. 104	173
Sudler v. Sudler, 88 A. 26, 121 Md. 46.....	247
Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540.....	526
Tappan v. Merchants' National Bank, 19 Wall. 490, 499.....	258
Tennessee Valley Auth. v. Hill, 437 U.S. 153, 188 (1978).....	169
Terry v. Adams, 345 U.S. 461 (1953).....	80
The Betsy, 3 Dall 6.....	81
The Chinese Exclusion Case, 130 U.S. 581, 609 (1889).....	238
Thomas v. Higham, 1 Bail.Eq. 222	407
Thompson v. Shapiro, 270 F.Supp. 331 (Conn.1967).....	446, 451
Thorpe v. R. & B. Railroad Co., 27 Vt. 143.....	90
Tot v. United States, 319 U.S. 463.....	167
Tower v. Tower & S. Street R. Co., 68 Minn. 500, 71 N.W. 691	57, 90, 410, 412, 513
Town of Arlington v. Bds. of Conciliation and Arbitration, Mass., 352 N.E.2d. 914.....	370
Transatlanitica Italiana v. Elting, C.C.A.N.Y., 74 F.2d. 732, 733.....	235
Trinity Episcopal Corp. v. Romney, D.C.N.Y., 387 F.Supp. 1044, 1084	152
Trustees of Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819).....	297
Trustees of Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673.....	71
Tuana v. U.S.A., Case No. 12-01143 (D.D.C., 2013)	200
Tulsa Professional Collection Services, Inc. v. Pope, 485 U.S. 478 (1988).....	80
U.S. ex. rel. Brookfield Const. Co. v. Stewart, 284 F.Supp. 94 (1964).....	462
U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)	86, 403, 445, 450
U.S. v. Barnes, 222 U.S. 513 (1912)	169
U.S. v. Bink, 74 F.Supp. 603, D.C.Or. (1947)	460
U.S. v. Butler, 297 U.S. 1 (1936)	243, 351, 425
U.S. v. De Cadena, 105 F.Supp. 202, 204 (1952)	210, 218
U.S. v. Hatter, 532 U.S. 557, 121 S.Ct. 1782, (2001)	52
U.S. v. Latham, 754 F.2d. 813, 815 (1st Cir. 1986)	217
U.S. v. Laub, 385 U.S. 475 (1967).....	393
U.S. v. Prudden, 424 F.2d. 1021 (5th Cir. 1970).....	368
U.S. v. Rice, 659 F.2d. 524,528 (5th Cir, 1981).....	217
U.S. v. Smith, D.C.Iowa, 249 F.Supp. 515, 516.....	152
U.S. v. Spelar, 338 U.S. 217 at 222.....	102, 257
U.S. v. Steiner, 963 F.2d. 381 (9th Cir. 1992).....	217
U.S. v. Tweel, 550 F.2d. 297, 299 (5th Cir. 1977)	368
U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878)	247, 446
U.S. v. Ward, 833 F.2d. 1538 (11th Cir. 1987)	217
U.S. v. Will, 449 U.S. 200 (1980)	216, 421
U.S. v. William M. Butler, 297 U.S. 1 (1936).....	499
U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)	326, 460
U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898).....	324, 334
Udny v. Udny L.R., 1 H.L.Sc. 441 (1869)	201, 233, 256
Union Refrigerator Transit Company v. Kentucky, 199 U.S. 194 (1905).....	258
United States ex rel. Dunlap v. Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354	86, 403, 445, 450
United States ex rel. Toth v. Quarles, 350 U.S. 11, 15 -19.....	167

United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)	406, 408
United States Trust Co. of N.Y. v. New Jersey, 431 U.S. 1, 26 (1977).....	437
United States v. Babcock, 250 U.S. 328, 39 S.Ct. 464, 63 L.Ed. 1011 (1919).....	446, 451
United States v. Bass, 404 U.S. 336, 347 (1971).....	440
United States v. Bostwick, 94 U.S. 53, 66 (1877).....	89, 437, 446
United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223.....	74, 358, 363, 370, 431, 450, 490
United States v. Chamberlin, 219 U.S. 250, 31 S.Ct. 155.....	261
United States v. Christopher Hansen, Case No. 05cv0921.....	225
United States v. Collins, 920 F.2d. 619 (10th Cir. 11/27/1990)	394
United States v. Cooper Corporation, 312 U.S. 600 (1941).....	81
United States v. Cruikshank, 92 U.S. 542 (1875).....	238, 399
United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936)	333
United States v. Dial, 757 F.2d. 163, 168 (7th Cir.1985).....	284
United States v. Erie R. Co., 106 U.S. 327 (1882).....	66
United States v. Gainly, 380 U.S. 63 (1965).....	168, 170, 185
United States v. Gerads, 999 F.2d. 1255, 1256-57 (8th Cir. 1993)	335
United States v. Graham, 309 F.2d. 210,212 (9th Cir. 1962)	227
United States v. Guest, 383 U.S. 745 (1966).....	80, 95, 104, 190, 356, 430, 452
United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)	65, 82
United States v. Harris, 106 U.S. 629, 639 (1883)	80, 95, 104, 190, 356, 430, 452
United States v. Hilgeford, 7 F.3d. 1340, 1342 (7th Cir. 1993)	335
United States v. Holzer (CA7 Ill), 816 F.2d. 304.....	74, 358, 363, 369, 431, 449, 490
United States v. Jagim, 978 F.2d. 1032, 1036 (9th Cir. 1992)	335
United States v. Laughlin (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696	86, 403, 445
United States v. Levy, 533 F.2d. 969 (1976).....	213
United States v. Little (CA5 Miss), 889 F.2d. 1367.....	74
United States v. Looper (4th Cir. 1969), 419 F.2d. 1405, 1407	331
United States v. Lutz, 295 F.2d. 736, 740 (CA5 1961)	71
United States v. Masat, 948 F.2d. 923, 934 (5th Cir. 1991).....	335
United States v. Maurice, 26 F.Cas. 1211, 1216 (No. 15,747) (CC Va. 1823)	296
United States v. Mundt, 29 F.3d. 233, 237 (6th Cir. 1994)	335
United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926)	89, 437
United States v. Penelope, 27 Fed. Case No. 16024.....	205
United States v. Phellis, 257 U.S. 156, 169.....	350
United States v. Price, 798 F.2d. 111, 113 (5th Cir. 1986).....	335
United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975)	71
United States v. Reese, 92 U.S. 214, 218 (1876).....	80, 95, 104, 190, 356, 430, 452
United States v. Silevan, 985 F.2d. 962, 970 (8th Cir. 1993).....	335
United States v. Sloan, 939 F.2d. 499, 500-01 (7th Cir. 1991)	335
United States v. Supplee-Biddle Co., 265 U.S. 189, 194	350
United States v. Vaccarella, 735 F.Supp. 1421, 143 1 (S.D. Ind. 1990)	227
United States v. Ward (9th Cir. 1992), 989 F.2d. 1015, 1019	331
United States v. Welden, 377 U.S. 95, 84 S.Ct. 1082, 12 L.Ed.2d. 152 (1964)	136
United States v. Winstar Corp., 518 U.S. 839 (1996)	89
United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)	201, 233, 236, 256, 311
United States v. Worrall, 2 U.S. 384 (1798).....	84, 196
United States v. Zuger, 602 F.Supp. 889 (D. Conn. 06/18/1984).....	136
Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754	436
Valmonte v. I.N.S., 136 F.3d. 914, 920-21 (2d Cir.1998)	202
Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886).....	144, 470, 511, 523
Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886)	296
Van Koten v. Van Koten, 323 Ill. 323, 326, 154 N.E. 146 (1926)	479
VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795)	144, 470, 511, 523
Vaughn v. State, 3 Tenn.Crim.App. 54, 456 S.W.2d. 879, 883	152
Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562.....	525, 526
Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.....	526
Virginia v. Rives, 100 U.S. 313, 25 L.Ed. 667 (1880)	140

Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148.....	86, 525, 526
Vlandis v. Kline, 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 (1973)	77, 136, 153, 185, 211, 214, 228, 284, 337, 342
Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58	75, 363, 369
Walker v. Wells Fargo Bank, etc., Co., 8 Cal.2d. 447, 65 P.2d. 1299.....	244
Wall v. Parrot Silver & Copper Co., 244 U.S. 407.....	57, 98, 394, 409, 445, 514
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609.....	139
Ward v. Ward, 115 W.Va. 429. 176 S.E. 708. 709	235
Washington v. Atlantic Coast Line R. Co. 136 Ga. 638, 71 S.E. 1066	526
Webster v. Vandeventer, 6 Gray. 428	406
Weiner v. State Dept. of Roads, 179 Neb. 297, 137 N.W.2d. 852 (1965).....	446, 451
West v. West, 689 N.E.2d. 1215 (1998).....	479
Western and Atlantic Railroad v. Henderson, 279 U.S. 639 (1929).....	167
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945)	336, 340, 504, 532
Western-Knapp Engineering Co. v. Gilbank, 129 F.2d. 135 (9th Cir., 1942)	244
Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77	526
Wheeler v. Burgess, 263 Ky. 693, 93 S.W.2d. 351, 354.....	252, 304
Whitbeck v. Funk, 140 Or. 70, 12 P.2d. 1019, 1020	443
Wildenhus' Case, 120 U.S. 1, 7 Sup.Ct. 385 (1887)	236
Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A, 118.....	86, 403, 445
Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989)	65
Williams v. Shapiro, 4 Conn.Cir. 449, 234 A.2d. 376 (1967)	445, 451
Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751 (1933).....	452
Williams v. United States, 341 U.S. 97.....	218
Willingham v. Macon Telegraph Publishing Co., 482 F.2d. 535, 537 n. 1 (5th Cir. 1973)	140
Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq. 8 S.Ct. 1370	261
Wong Sun v. United States, 371 U.S. 471, 83 S.Ct. 407, 9 L.Ed.2d. 441 (1963).....	138
Wooley v. Maynard, 430 U.S. 703 (1977)	305
Woolum v. Sizemore, 267 Ky. 384, 102 S.W.2d. 323, 324	439
World-Wide Volkswagen Corp. v. Woodson, 444 U.S. 286 (1980).....	214
Wright v. Milwaukee Electric R. & Light Co., 95 Wis. 29, 69 N.W. 791.....	526
Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 (9th Cir. 01/12/2006)	246
Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239	75, 363, 369
Yick Wo v. Hopkins, 118 U.S. 356 (1886)	81, 184, 215, 216, 239
Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S.Sup.Ct. 1064, 1071	78, 186, 282, 437, 442
Yick Wo v. Hopkins, 118 U.S. 356, 370, 6 S.Ct. 1064, 1071, 30 L.Ed. 220	243
Yick Wo v. Hopkins, 118 U.S. 356, 6 S.Ct. 1064 (U.S. 1886)	440
Young v. IRS, 596 F.Supp. 141 (N.D.Ind 09/25/1984).....	140
Zimmerman v. Zimmerman, 175 Or. 585, 155 P.2d. 293, 295	235

Other Authorities

“Taxpayer” v. “Nontaxpayer”: Which One are You?, Family Guardian Fellowship	411
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1040 return	360
16 Corpus Juris Secundum (C.J.S.), Constitutional Law, §245 (2003).....	445, 451
16A Corpus Juris Secundum (C.J.S.), Constitutional Law, §599 (2003).....	445, 451
19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003).....	57, 297, 513
19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003).....	93, 196, 275, 364
19 Corpus Juris Secundum, Corporations, §883 (2003).....	193
19 Corpus Juris Secundum, Corporations, §886 (2003).....	193
2 Bl.Comm. 442	525
2 Bouv. Inst. n. 2279, 2327	148, 411, 474, 491

Government Identity Theft

2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657	157
2 Inst. 4.....	275, 358, 431
2 Inst. 46-7	275, 358, 431
2 Kent, Comm. 449	525
2 Ves. 125.....	344
25 American Jurisprudence (1st), Highways Sect.163	394
28 Corpus Juris Secundum (C.J.S.), Domicile, §4 Domicile and Resident Distinguished (2003)	268
28 Corpus Juris Secundum (C.J.S.), Domicile, §5 Necessity and Number (2003).....	268
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36 American Jurisprudence 2d, Franchises, §6: As a Contract (1999).....	86
3C Am.Jur.2d. §2732-2752: Noncitizen nationality (1999).....	308, 309
3C American Jurisprudence 2d, Aliens and Citizens, §2732-2752 (1999).....	311
4 Bouv. Inst. n. 3848	344
6 Words and Phrases, 5583, 5584	95, 401
63C American Jurisprudence 2d., Public Officers and Employees, §247 (1999)	74, 358, 364, 370, 431, 443, 450, 490
7 Corpus Juris Secundum (C.J.S.), Attorney and Client, §4 (2003).....	376
86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003).....	193
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ABC's of the UCC, American Bar Association	142, 467
About E-Verify, Form #04.107	317, 318, 321, 324
About IRS Form W-8BEN, Form #04.202.....	134, 279, 298, 319, 324, 465
About SSNs and TINs on Government Forms and Correspondence, Form #04.104	61, 517
About SSNs and TINs on Government Forms and Correspondence, Form #05.012	73, 422, 482, 483, 493, 508, 522
About SSNs and TINs on Government Forms and Correspondence, Form #07.004	476, 483
Achilles Heel	368
Activism Page, Section 13: Investigate Government Corruption, Family Guardian Fellowship	164
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001	155, 200, 232, 280, 299, 303, 316, 318, 319, 464, 466
Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005	109
All Statutory Civil Law is Law for Government and not Private Persons, Form #05.037	95
AMENDED IRS Form W-8BEN	298, 466
American Bar Association (A.B.A.).....	63, 142, 161, 345, 467, 519
American Jurisprudence 2d, Duress, §21 (1999)	109, 138, 533
American Jurisprudence 2d, Evidence, §181 (1999).....	84
American Jurisprudence 2d, Franchises, §2: As a Contract (1999).....	526
American Jurisprudence 2d, Franchises, §4: Generally (1999).....	57, 90, 410, 412, 513
American Patriot Friends Network.....	100
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Annotated Fourteenth Amendment, Congressional Research Service	93, 96
Application for the Social Security Card, SSA Form SS-5	85
Atlas Shrugged, Ayn Rand.....	424
Avoiding Traps in Government Forms, Form #12.023	117
Ayn Rand	424
Baron Charles de Montesquieu	423
Black's Law Dictionary.....	158, 240, 241
Black's Law Dictionary (6th ed. 1990), p. 1025	234
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Black's Law Dictionary, 4th Ed., p. 311	297
Black's Law Dictionary, Fifth Edition, p. 1095	67, 71, 75
Black's Law Dictionary, Fifth Edition, p. 470	417
Black's Law Dictionary, Fourth Edition, p. 1235	75, 363, 369
Black's Law Dictionary, Fourth Edition, p. 1473	244
Black's Law Dictionary, Fourth Edition, p. 1593	106, 409
Black's Law Dictionary, Fourth Edition, p. 1639	204
Black's Law Dictionary, Fourth Edition, p. 164	376
Black's Law Dictionary, Fourth Edition, p. 1684	377
Black's Law Dictionary, Fourth Edition, p. 1693	59, 91, 131, 162, 190, 501, 508, 515
Black's Law Dictionary, Fourth Edition, p. 1694	344
Black's Law Dictionary, Fourth Edition, p. 1713	50
Black's Law Dictionary, Fourth Edition, p. 1779	204, 339
Black's Law Dictionary, Fourth Edition, p. 197	442
Black's Law Dictionary, Fourth Edition, p. 310	235, 252, 304
Black's Law Dictionary, Fourth Edition, p. 311	252, 299, 304
Black's Law Dictionary, Fourth Edition, p. 395	525
Black's Law Dictionary, Fourth Edition, p. 397	344
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Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176	285, 492
Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740	285, 492
Black's Law Dictionary, Revised Fourth Edition, p. 1473	235
Black's Law Dictionary, Seventh Edition, p. 668	503
Black's Law Dictionary, Sixth Edition	307
Black's Law Dictionary, Sixth Edition, p. 1026	315
Black's Law Dictionary, Sixth Edition, p. 1106	71, 495
Black's Law Dictionary, Sixth Edition, p. 1185	84, 137
Black's Law Dictionary, Sixth Edition, p. 1196	436
Black's Law Dictionary, Sixth Edition, p. 1230	357, 369, 370, 431
Black's Law Dictionary, Sixth Edition, p. 1231	351, 425
Black's Law Dictionary, Sixth Edition, p. 1232	352, 426
Black's Law Dictionary, Sixth Edition, p. 1269	247, 446
Black's Law Dictionary, Sixth Edition, p. 1309	103, 240, 254
Black's Law Dictionary, Sixth Edition, p. 1421	146, 471
Black's Law Dictionary, Sixth Edition, p. 1457	352, 426
Black's Law Dictionary, Sixth Edition, p. 1498	399
Black's Law Dictionary, Sixth Edition, p. 158	439
Black's Law Dictionary, Sixth Edition, p. 244	300, 314
Black's Law Dictionary, Sixth Edition, p. 269	362, 435
Black's Law Dictionary, Sixth Edition, p. 281	91
Black's Law Dictionary, Sixth Edition, p. 29	222
Black's Law Dictionary, Sixth Edition, p. 322	501, 509
Black's Law Dictionary, Sixth Edition, p. 40	288, 407
Black's Law Dictionary, Sixth Edition, p. 423	161, 202, 213, 219
Black's Law Dictionary, Sixth Edition, p. 485	234, 304, 337, 398
Black's Law Dictionary, Sixth Edition, p. 500	84, 152, 153
Black's Law Dictionary, Sixth Edition, p. 501	162, 184
Black's Law Dictionary, Sixth Edition, p. 581	161, 169, 184, 185, 195, 203, 213, 340, 507, 508, 532
Black's Law Dictionary, Sixth Edition, p. 623	363
Black's Law Dictionary, Sixth Edition, p. 668	222
Black's Law Dictionary, Sixth Edition, p. 688	510
Black's Law Dictionary, Sixth Edition, p. 7	236
Black's Law Dictionary, Sixth Edition, p. 763	170, 185, 212, 218
Black's Law Dictionary, Sixth Edition, p. 782	236, 254
Black's Law Dictionary, Sixth Edition, p. 793	533
Black's Law Dictionary, Sixth Edition, p. 97	132, 158
Black's Law Dictionary, Sixth Edition, page 1063	308

Black's Law Dictionary, Sixth Edition, pp. 1304-1306	459, 534
Black's Law Dictionary, Sixth Edition, pp. 1397-1398	436
Black's Law Dictionary, Sixth Edition, pp. 1606-1607	162
Black's Law Dictionary, Sixth Edition, pp. 699-799	506
Bouvier's Maxims of Law, 1856.... 90, 102, 106, 148, 156, 157, 163, 235, 248, 301, 347, 348, 389, 410, 411, 413, 474, 491, 504	
Bureau of Internal Revenue (B.I.R.)	120, 127, 378, 414, 415
Caesar	301, 350, 397, 398, 399
California DMV Form DMV-14	266
California Franchise Tax Board (F.T.B.)	112
Chief Counsel.....	222
Citizenship Diagrams, Form #10.010.....	324
Citizenship Status v. Tax Status, Form #10.011.....	156
Citizenship Status v. Tax Status, Form #10.011, Section 8.....	325
Citizenship, Domicile, and Tax Status Options, Form #10.003	99, 155, 280, 316, 336
Civil Causes of Action, Litigation Tool #10.012	497
Co. Litt. 126	411
Communist Manifesto, Karl Marx	75
Comyn's Digest (Title 'Dett,' A, 9)	261
Conflicts in a Nutshell, Third Edition, David D. Siegel and Patrick J. Borchers, West Publishing, 2005, p. 24	267
Confucius	4, 386, 402
Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher	231, 338
Confucius, circa 500 B.C.	164, 218
Congressional Quarterly.....	121
Congressional Record-Senate, Volume 77- Part 4, June 10, 1933, Page 12522	247
Congressional Research Service.....	111
Congressional Research Service Report 97-59A.....	216
Congressional Research Service Report 97-59A entitled "Frequently Asked Questions Concerning the Federal Income Tax"	111
Congressman James Traficant.....	161, 345
Congressman Traficant.....	63, 519
Constitution	279
Constitutional Tort Action.....	460
Cooley, Const. Lim., 479	351, 425
Corporatization and Privatization of the Government, Form #05.024	192, 253, 452, 522
Corpus Juris Secundum (C.J.S.), Domicile, §24 (2003).....	247
Corrected Information Return Attachment Letter, Form #04.002.....	464
Correcting Erroneous Information Returns, Form #04.001	82, 131, 134, 198, 422, 465, 477, 489
Correcting Erroneous IRS Form 1042's, Form #04.003	135, 299, 465, 477
Correcting Erroneous IRS Form 1098's, Form #04.004	135, 299, 465, 477
Correcting Erroneous IRS Form 1099's, Form #04.005	135, 299, 465, 477
Correcting Erroneous IRS Form W-2's, Form #04.006	135, 299, 465, 477
CPA license	114
Damer, T. Edward (2009), Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments (6th ed.), Wadsworth, p. 121, ISBN 978-0-495-09506-4.....	188
Damer, T. Edward (2009), Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments (6th ed.), Wadsworth, p. 123, ISBN 978-0-495-09506-4.....	188
De Facto Government Scam, Form #05.043	289, 381, 458, 489, 493
Defending Your Right to Travel, Form #06.010	277, 480
Delegation of Authority Order from God to Christians, Form #13.007	397
Delegation of Authority Order from God to Christians, Form #13.007, Section 3.3	264
Department of Homeland Security.....	328
Department of Justice Admits under Penalty of Perjury that the IRS is Not an Agency of the Federal Government, Family Guardian Fellowship	454
Department of Justice Criminal Tax Manual	336
Department of Justice Criminal Tax Manual (1994), Section 40.05[7]	335
Department of Justice Criminal Tax Manual, Section 40.01	52

Department of Motor Vehicles.....	250, 408
Department of State Form DS-11.....	266, 270, 284
Department of Treasury.....	127
Dig. 50, 17, 145.....	411
Dig. 50, 17, 69.....	69, 411
ed Founding Fath.....	223, 254, 287
Edward 1	503
Elysa Gardner (2008-12-25). "Harold Pinter: Theater's singular voice falls silent". USA Today.....	350
Embassy of Heaven.....	276
Ernst and Young, Tax Publisher, Sells out to IRS without a fight	115
Executive Branch	98
Executive Order 12731.....	364, 370, 376
Family Constitution, Form #13.003	479
Family Court	146
Family Issues and Feminism Page, Family Guardian Fellowship.....	479
Family Law, Dating, Marriage, and Divorce Page, Family Guardian Fellowship	479
Federal and State Tax Withholding Options for Private Employers, Form #04.101	465, 478
Federal and State Tax Withholding Options for Private Employers, Form #09.001	113, 135, 344
Federal Civil Trials and Evidence (2005), Rutter Group, paragraph 8:4993, p. 8K-34.....	284
Federal Civil Trials and Evidence (2005), Rutter Group, pp. 8C-1 to 8C-2.....	331
Federal Civil Trials and Evidence (2006), Rutter Group, paragraph 8:4993, p. 8K-34.....	77, 137, 153, 211, 214, 228, 342
Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its Own Written Procedures, Family Guardian Fellowship.....	118, 346, 422, 462
Federal Enforcement Authority Within States of the Union, Form #05.032.....	139, 460, 510
Federal Forms and Publications, Family Guardian Fellowship.....	477
Federal Jurisdiction, Form #05.018.....	138, 281, 460, 505, 510
Federal Jurisdiction, Form #05.018, Section 3	99
Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001.....	298
Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002	155, 299, 316, 319, 478
Federal Reserve.....	63, 133, 161, 345, 392, 519
Federal Tax Withholding, Form #04.102	478
Federal Thrift Savings Program (T.S.P.).....	129
Federalist Paper No. 79	53
First Amendment Law, Barron-Dienes, West Publishing, ISBN 0-314-22677-X, p. 432.....	266
First Amendment Law, Barron-Dienes, West Publishing, ISBN 0-314-22677-X, pp. 266-267	305
Fischer, D. H. (June 1970), Historians' fallacies: toward a logic of historical thought, Harper torchbooks (first ed.), New York: Harper Collins, p. 274, ISBN 978-0-06-131545-9, OCLC 185446787.....	188
Flawed Tax Arguments to Avoid, Form #08.004.....	60, 155, 338, 517
Flawed Tax Arguments to Avoid, Form #08.004, Section 6.11	489
Flawed Tax Arguments to Avoid, Form #08.004, Section 6.12.....	490
Flawed Tax Arguments to Avoid, Form #08.004, Section 6.7	318
Form #05.014, Section 10.1	224
Form #05.014, Section 10.5	167, 225
Form #05.014, Section 10.5.6	222, 224
Form #05.014, Section 10.8	154, 224
Form #05.014, Section 10.9 et seq.	224
Form #05.014, Section 8.1	167
Form #05.014, Section 8.6	226
Form #05.014, Section 9	221
Form #05.014, Section 9.9.29	167
Form #05.014, Section 9.9.29, rules 6 and 7	171
Form #05.020, Section 12	194
Form #05.025	68
Former IRS Collection Agent John Turner	126
Foundations of Freedom, Video 3: Status, Rights, and Privileges, Form #12.021	50
Founding Fathers.....	287, 403
Frank Herbert, The Dosadi Experiment	386

Franklin D. Roosevelt, President of the United States	448
Franklin Delano Roosevelt.....	405, 408, 423
Freedom Of Information Act (F.O.I.A.) Request	110, 124
Freedom Of Information Act (F.O.I.A.) Requests.....	125
Freedom Watch Program, Fox News	289
Funk and Wagnalls New Practical Standard Dictionary (1946).....	190
Geoffrey Nunberg (October 28, 2001). "Head Games / It All Started with Robespierre / "Terrorism": The history of a very frightening word". San Francisco Chronicle	350
George Washington, (letter to Patrick Henry, 9 October 1775)	403
Getting a USA Passport as a "state national", Form #09.007	482
Government Accounting Office	126
Government Burden of Proof, Form #05.025.....	138, 465
Government Conspiracy to Destroy the Separation of Powers, Form #05.023	49, 198, 215, 231, 281, 287, 289, 335, 337, 491, 507
Government Identity Theft, Form #05.046	151
Government Instituted Slavery Using Franchises, Form #05.030.....	299, 339, 410, 433, 474, 489, 505, 513, 517, 522
Government Instituted Slavery Using Franchises, Form #05.030, Section 15	99
Government Instituted Slavery Using Franchises, Form #05.030, Sections 20 through 21	490
Government Instituted Slavery Using Franchises, Form #05.030, Sections 6.3, 8, and 11.5.2	242
Gray, C. J.....	255
Great IRS Hoax, Form #11.302.....	387, 455
Great IRS Hoax, Form #11.302, Chapter 6	116
Great IRS Hoax, Form #11.302, Section 2.8.....	116
Great IRS Hoax, Form #11.302, Section 4.11.2	253
Great IRS Hoax, Form #11.302, Section 4.3.12	115, 386
Great IRS Hoax, Form #11.302, Section 4.3.16.....	115
Great IRS Hoax, Form #11.302, Section 5.1.1	196
Great IRS Hoax, Form #11.302, Section 5.2.5.....	350
Great IRS Hoax, Form #11.302, Section 5.4.24.....	108
Great IRS Hoax, Form #11.302, Section 5.5.9	111
Great IRS Hoax, Form #11.302, Section 6.5.20.....	415
Great IRS Hoax, Form #11.302, Section 6.6.16.....	115
Great IRS Hoax, Form #11.302, Section 6.6.6.....	111
Great IRS Hoax, Form #11.302, Section 6.6.9.1	115
Great IRS Hoax, Form #11.302, Sections 2.8.13 through 2.8.13.8.1	110
Great IRS Hoax, Form #11.302, Sections 3.9.1 through 3.9.28	343
Great IRS Hoax, Form #11.302, Sections 5.4 through 5.4.3.6	166
Great IRS Hoax, Form #11.302, Sections 6.5.15, 6.5.18, 6.8.2 through 6.9.12	166
Guide to Freedom of Information Act, Social Security Administration.....	316, 320
Hague Convention Relating to the Settlement of the Conflicts Between the Law of Nationality and the Law of Domicile [Anno Domini 1955], SEDM Exhibit #01.008.....	301
Highlights of American Legal and Political History CD, Sovereignty Education and Defense Ministry	522
Hoffman, Bruce "Inside Terrorism" Columbia University Press 1998 ISBN 0-231-11468-0. p. 32.....	349
House of Representatives	121
House of Representatives, Ex. Doc. 99, 1867, pp. 1-2	379
House of Representatives, Ex. Doc. 99, 1867, pp. 1-2, 39th Congress, 2d Session	379
How Our Laws Are Made, Chapter 19, House of Representatives	169
How to Apply for a Passport as a "state national", Form #09.007	271
How to Keep 100% of Your Earnings, Marc Lucas.....	112
I.R.M. 25.2.2	52
I-9 Form Amended, Form #06.028.....	318, 324
Identity Theft Sermon, Newbreak Church	521
Identity Theft, U.S. Attorneys Bulletin, Volume 56, No. 2, March 2008	521
If the IRS Were Selling Used Cars, Family Guardian Fellowship	455
Income Tax Withholding and Reporting Course, Form #12.004	134
Individual Master File (I.M.F.).....	111
Individual Master Files (I.M.F.'s)	125

Internal Revenue Manual	118, 223, 227, 534
Internal Revenue Manual (I.R.M.), Section 1.2.4	455
Internal Revenue Manual (I.R.M.), Section 11.3.13.9.4	128
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8	103, 127, 341, 455, 462
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)	111, 118, 455
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8	504
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05/14/99)	223, 227
Internal Revenue Manual (I.R.M.), Section 5.1.11.6.8	126
Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004)	80, 226, 532
Internal Revenue Manual (IRM)	176
Internal Revenue Service.....	176, 447, 454
Invisible Contracts, George Mercier, Form #11.107	108, 134
IRS	368
IRS Agents	52
IRS Criminal Investigator Joe Banister.....	114
IRS Document 6209	125
IRS Enrolled Agent Program	114, 455
IRS Form 1040	107, 111, 253, 254, 298, 329, 465, 476
IRS Form 1040 plus 2555	253
IRS Form 1040's	134, 135
IRS Form 1040NR	253, 266
IRS Form 1042's	134
IRS Form 1042-S	58, 359, 433, 514
IRS Form 1042-S Instructions, Year 2006, p. 14	58, 360, 415, 433, 514, 528
IRS Form 1098's	134
IRS Form 1099	107
IRS Form 1099's	134
IRS Form 1099R	329
IRS Form 2555	266
IRS Form 4852	422
IRS Form 668A-c(DO).....	113
IRS Form 8233	209, 466
IRS Form 8300	134
IRS Form W-2.....	107
IRS Form W-2's	134
IRS Form W-4.....	106, 107, 329, 360, 368, 418, 465, 531
IRS Form W-8.....	58, 329, 514
IRS Form W-8BEN.....	251, 266, 279, 346, 466
IRS Form W-8BEN, Block 3	318
IRS Forms 1040 or 1040NR.....	496
IRS Forms and Publications	117
IRS Forms W-2 and W-3.....	448
IRS Forms W-2, 1042-S, 1098, and 1099	82, 146, 421, 453, 463, 471, 531
IRS Forms W-4 or W-8.....	496
IRS Forms W-4, W-8ECI or a W-8BEN.....	329
IRS Internal Revenue Manual, Section 1.2.4	52
IRS Pocket Commission.....	121
IRS Pocket Commissions	124
IRS Publication 515	303
IRS Publication 519	466
IRS Published Products Catalog (2003), Document 7130, p. F-15	263
IRS Published Products Catalog, Document 7130	107
IRS Restructuring and Reform Act of 1998, Pub.L. 105-206, Title III, Section 3706, July 22, 1998, 112 Stat. 778.....	52
IRS Revenue Agent.....	126
IRS Revenue Agent Training Materials	126
Irwin Schiff	120
Jailhouse Lawyer's Handbook, Litigation Tool #10.002	460

Jeffrey Dickstein	394
Joe Banister	127
Judge Napolitano.....	289
Judicial Branch.....	98
Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).....	458
Law and Government Page, Family Guardian Fellowship.....	478
Law and Government Page, Section 14: Legal and Government Ethics, Family Guardian Fellowship	164
Law of Nations, Vattel, Section 212	310
Lawfully Avoiding the Military Draft, Form #09.003	480
Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001 319, 463, 466, 476, 480, 482, 505	
Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001, Section 4.1	131
Legal Requirement to File Federal Income Tax Returns, Form #05.009	505, 510
Letter of Disqualification	271, 273
Lord Chancellor Hatherley.....	233
Lord Westbury.....	233
Lucifer Effect, Philip Zimbardo	52
Lysander Spooner.....	395
Mackeld. Rom. Law, §307.....	50
Mark Twain	64, 129, 520
Master File (MF) Decoder, SEDM.....	111
Matthew Henry’s Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1	361, 434
McDonalds Franchise.....	395
Meaning of the Words “includes” and “including”, Form #05.014	104, 131, 137, 148, 151, 281, 286, 338, 343, 348, 455, 473, 491
Member Agreement, Form #01.001	476, 477, 480
Memorandum of Law on the Name, Family Guardian Fellowship	522
Merriam Webster Online Dictionary: Dissimulation, Downloaded 10/13/2015	51
Merriam-Webster’s 11th Collegiate Dictionary	249
Microsoft® Encarta® 2008. © 1993-2007 Microsoft Corporation	348
Milgram Experiment, Stanley Milgram.....	52
Military and War Page, Family Guardian Fellowship.....	481
Ministry Introduction, Form #12.014	289
Mirror Image Rule, Mark DeAngelis	147, 149, 473, 474
Mr. Chief Justice Taney	90
Mr. Choate.....	74
New Bible Dictionary. Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962; InterVarsity Press: Downers Grove.....	350, 405
No Time Delay Electronics, Nick Jesson	112
Noah Webster.....	115
Non-Resident Non-Person Position, Form #05.020	151, 194, 477
Non-Resident Non-Person Position, Form #05.020, Sections 6 and 7	280
Non-Resident Non-Person Position, Form #05.020, Sections 8 through 11.....	285
Non-Resident Non-Person Position, Form #05.020, Sections 9 through 12.....	189
Notary Certificate of Default Method	126
Notary Certificate of Dishonor Process, Form #07.006	126
Notice of Levy.....	112, 113
Notice of Lien.....	112, 113
Notice of Pseudonym Use and Unreliable IRS Records, Form #04.206.....	448
Office of Collector of Revenue	127
Office of Commissioner of Internal Revenue.....	378
Officers of the United States Within the Meaning of the Appointments Clause, U.S. Attorney Memorandum Opinion	522
Opposition to Removal from State to Federal Court, Litigation Tool #11.001	99
Oscar Stilley	394
Otto Skinner	224
Overview of America, SEDM Liberty University, Section 2.3.....	94

Petition for Admission to Practice, Family Guardian Fellowship	478
Philip Zimbardo.....	52
Pocket Commissions	121
Policy Document: UCC Redemption, Form #08.002	61, 518, 522
Political Jurisdiction, Form #05.004	187, 202, 439
Political Rights v. Citizenship Status, Family Guardian Fellowship.....	481
President Thomas Jefferson, concluding his first inaugural address, March 4, 1801	524
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	228, 280, 286, 342, 348, 420, 422, 465
Privacy Act Request	124, 128
Privacy Agreement, Form #06.014	483
Proof That There Is a “Straw Man”, Form #05.042	49, 54, 192, 339, 522
Property and Privacy Protection, Section 11: Identity Theft, Family Guardian Fellowship	521
Readings on the History and System of the Common Law, Roscoe Pound, Second Edition, 1925, p. 4	258
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2	79
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4	96, 102, 504
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543	55, 88, 145, 471, 512
Reasonable Belief About Income Tax Liability, Form #05.007.....	77, 149, 151, 188, 200, 225, 232, 281, 285, 318, 343, 462, 474, 475, 491, 498, 505, 523
Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax, Form #08.006	156, 216
Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments", Form #08.005	155
Redefining Religion Sermon, Newbreak Church	151
Reply Brief of Defendant Shoemaker, Docket #40, p. 2, Case No. 05cv0921	227
Requirement for Consent, Form #05.003	86, 94, 270, 288, 422
Requirement for Equal Protection and Equal Treatment, Form #05.033	75, 410, 442, 499
Requirement for Reasonable Notice, Form #05.022	211, 226, 228, 508
Resignation of Compelled Social Security Trustee, Form #06.002.....	134, 135, 169, 221, 225, 317, 319, 463, 465, 476, 480, 489, 494, 508
Restatement 2d, Contracts §174	109, 138
Restatement, Second, Contracts §174	533
Restatement, Second, Contracts §3	501, 509
Restatement, Second, Trusts, Q 2(c)	70
Revenue Agent	124, 126
Revenue Agents.....	121
Revenue Ruling 73-315, 1973-2 C.B. 225	208
Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006	155, 336
Rules of Statutory Construction	172, 221
Samuel Johnson Rasselas	339
Saturday Night Live	271
Schmid, Alex, and Jongman, Albert. Political Terrorism: A new guide to actors, authors, concepts, data bases, theories and literature. Amsterdam ; New York : North-Holland ; New Brunswick: Transaction Books, 1988	349
SEDM Exhibit #07.004	119
SEDM Forms/Publications Page	319, 464
SEDM Forms/Publications Page, Section 1.11.4: Corruption	164
SEDM Jurisdictions Database Online, Litigation Tool #09.004	386, 488
SEDM Jurisdictions Database, Litigation Tool #09.003	386, 488, 508
SEDM Liberty University, Section 4	134
SEDM Liberty University, Section 4: Avoiding Government Franchises and Licenses	155, 359, 433, 466
SEDM Litigation Tools Page	386, 478, 488
SEDM Member Agreement, Form #01.001	463
SEDM Member Agreement, Form #01.001, Section 1.2	489
Senator Sam Ervin, during Watergate hearing	162, 211, 338, 339
Silence as a Weapon and a Defense in Legal Discovery, Form #05.021	460
Sir Edward Coke	295
Social Security Admin. FOIA for CSP Code Values, Exhibit #01.011	302

Social Security Administration.....	119
Social Security Administration (S.S.A.).....	302, 408, 447, 448
Social Security Administration Form SS-5	284
Social Security Handbook of 1982, Chapter 11 § 1101, pg. 176	208
Social Security Policy Manual, Form #06.013	483
Social Security Program Operations Manual System (P.O.M.S.)	107, 302, 448
Social Security Program Operations Manual System (P.O.M.S.) Online	326
Social Security Program Operations Manual System (P.O.M.S.), Section GN 03313.095, dated 4/27/2009, Exhibit #01.012	325
Social Security Program Operations Manual System (P.O.M.S.), Section GN 03313.095	325
Social Security Program Operations Manual System (P.O.M.S.), Section RM 002: The Social Security Number, Policy and General Procedures	326
Social Security Program Operations Manual System (P.O.M.S.), Section RM 00202.235	326
Social Security Program Operations Manual System (P.O.M.S.), Section RM 00208.001D.4.....	326
Social Security Program Operations Manual System (P.O.M.S.), Section RM 00299.005 Form SSA-L669 Request for Evidence in Support of an SSN Application — U.S.-Born Applicant	317, 321, 326
Social Security Program Operations Manual System (P.O.M.S.), Section RS 02640.040.....	399, 400
Social Security: Mark of the Beast, Form #11.407	389, 476, 483
Socialism: The New American Civil Religion, Form #05.016.....	54, 132, 347, 476, 503, 505
Socialism: The New American Civil Religion, Form #05.016, Section 13.....	148, 473
Sovereign Christian Marriage, Form #06.009	388, 479
Sovereignty and Freedom Page, Family Guardian Fellowship	479, 480
Sovereignty and Freedom Page, Section 12, Family Guardian Fellowship	52
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “Social Security Number (SSN)”.....	483
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “Taxpayer Identification Number (TIN)” ...	483
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: Presumption	226
Sovereignty Forms and Instructions Online, Form #10.004, Instruction 3.13: Correct Government Records Documenting Your Citizenship Status.....	481
Sovereignty Forms and Instructions Online, Form #10.004, Step 3.17: Quit Social Security and Rescind the Social Security Number.....	476
Sovereignty Franchise and Agreement, Form #06.027	148, 473
Spirit of Laws	423
SSA	368
SSA Form SS-1042-S.....	327, 329
SSA Form SS-1099R	327
SSA Form SS-4	134
SSA Form SS-5	107, 134, 298, 302, 316, 320, 326, 327, 328, 329, 367, 436, 465
SSA Form SS-5, Block 5.....	316, 320, 328
SSA Form SSA-521	411, 448
Stanford Prison Experiment, Philip Zimbardo	52
State Created Office of “Person”, Family Guardian Fellowship	522
State ID.....	271
State Legal Resources, Family Guardian Fellowship.....	480
Steven Miller	389
Substitute IRS W-9.....	329
Supreme Court Justice Arrogant B. Astar	220
T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975.....	195
Tax Court	146
Tax Deposition Questions, Form #03.016, Section 13: 26 U.S.C. 6020(b) Substitute For Returns	126
Tax Form Attachment, Form #04.201 60, 61, 131, 135, 144, 148, 149, 155, 159, 200, 232, 316, 319, 414, 441, 442, 464, 469, 473, 475, 477, 494, 516, 517	
Tax Fraud Prevention Manual, Form #06.008, Section 3.4.4.5.....	126
Tax Professionals Area, Internal Revenue Service.....	114
Tax Protester Gets Federal Prison Time, Yahoo News, 5/23/2003	505
Taxpayer Advocate	126
TaxTalk Today, Internal Revenue Service	114
The “Trade or Business” Scam, Form #05.001	139, 155, 192, 277, 359, 433, 459, 465

The Biggest Tax Loophole of All, Otto Skinner	224
The Biggest Tax Loophole of All, Otto Skinner,p. 198	224
The Citizenship Contract, George Mercier.....	390
The Federal Mafia, Irwin Schiff	120
The Government “Benefits” Scam, Form #05.040.....	152, 155, 406, 424, 470, 482, 505, 510, 514, 518
The Institutes of Biblical Law, Rousas John Rushdoony, The Craig Press, Library of Congress Catalog Card Number 72-79485,1973, pp. 4-5.....	141
The Law of Nations, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington, p. 87	254, 278
The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87	237
The Law of Nations, Vattel, Book 1, Section 223.....	389
The Law, Frederick Bastiat	99
The Money Scam, Form #05.041	406, 423, 438
The Psychology of Evil: The Lucifer Effect in Action, Philip Zimbardo	52
The Spirit of Laws, Baron Charles de Montesquieu.....	97
The Spirit of Laws, Charles de Montesquieu, 1758	289, 424
The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 1	289
The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6.....	98, 157, 186
The Spirit of Laws, Charles de Montesquieu, 1758, Book XXVI, Section 15	98, 291
The Tax Court Scam, Form #05.039	99
The Truth About Frivolous Tax Arguments, Internal Revenue Service.....	111, 122
The Truth About Trusts (ASNM, Vol. 7, No. 1)	410
The Wizard of Oz, Family Guardian Fellowship	522
There’s No Statute Making Anyone Liable to Pay IRC Subtitle A Income Taxes, Family Guardian Fellowship	375
This Form is Your Form, Mark DeAngelis	147, 149, 473, 474
Thomas Jefferson	282
Thomas Jefferson to Charles Hammond, 1821. ME 15:331.....	78, 282, 287
Thomas Jefferson to Charles Hammond, 1821. ME 15:332.....	78, 282, 287
Thomas Jefferson to Gideon Granger, 1800. ME 10:168.....	78, 282, 287
Thomas Jefferson to Spencer Roane, 1821. ME 15:326	287
Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297	78, 282, 287
Thomas Jefferson, First Inaugural Address, March 4, 1801.....	403
Thomas Jefferson: 1st Inaugural, 1801. ME 3:320.....	79, 356, 430
Thomas Jefferson: Autobiography, 1821. ME 1:121	78, 282, 287
Thomas Jefferson: Declaration of Independence, 1776. ME 1:29, Papers 1:429	288
Thomas Jefferson: Kentucky Resolutions, 1798	163, 164
Thomas Jefferson: Virginia Allowance Bill, 1778	164
Thou Shalt Not Commit Logical Fallacies	100
Thrift Savings Program (T.S.P.).....	130
Thrift Savings Program (T.S.P.), Pamphlet OC-96-21	129, 130
Traffic Court.....	146
Treasury Circular 230.....	114, 455
Treasury Decision 3445.....	61, 517
Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65.....	217
Treasury Inspector General for Tax Administration (T.I.G.T.A.)	221
Trust Fever (ASNM, Vol. 7, No. 1)	410
Trust Fever II: Divide and Conquer (ASNM, Vol. 7, No. 4).....	410
Trusts: Invisible Snares (ASNM, Vol. 12, No. 1)	410
TSP Publication OC-96-21.....	129, 130
TSP-70 Form, Federal Thrift Savings Program.....	129
Two Political Jurisdictions: “National” government v. “Federal” government, Family Guardian Fellowship	493
U.C.C. Security Agreement, Form #14.002	522
U.S. Attorney.....	228, 478, 522
U.S. Department of Justice.....	496
U.S. Government.....	231
U.S. Government Denies Under Oath that IRS Is an Agency of the Federal Government, Family Guardian Fellowship... ..	120
U.S. Inc.....	145, 146, 195, 297, 357, 358, 431, 432, 470, 471

U.S. Supreme Court	157, 197, 224, 234, 238, 241, 242, 247, 249, 256, 258, 261, 268, 270, 277, 278, 280, 282, 283, 290, 292, 293, 298, 303, 306, 307, 311, 326, 333, 335, 338, 345, 348, 351, 353, 354, 355, 356, 359, 362, 373, 377, 380, 387, 390, 392, 393, 400, 401, 411, 412, 415, 417, 420, 424, 427, 428, 429, 430, 432, 439, 442, 447, 461, 462, 495, 500, 504, 507, 509
U.S. Tax Court	291, 346, 453, 461
U.S.C.I.S. Form I-9	317, 318, 327, 328, 329
UCC Filing, Family Guardian Fellowship	522
United States Department of Justice.....	220
United States District Court in San Diego.....	225
United States Government Corporation	357, 431
United States Supreme Court	88
United States Tax Court	59, 515
Unlicensed Practice of Law, Form #05.029	478
USA Passport Application Attachment, Form #06.007.....	319, 480, 481
Voltaire.....	4, 386
Volume 28 of the Corpus Juris Secundum (C.J.S.) Legal Encyclopedia	268
Voter Registration Attachment, Form #06.003	319, 480, 481
W. Anderson, A Dictionary of Law 261 (1893).....	296
W.J.V. Windeyer, Lectures on Legal History 56-57 (2d ed. 1949).....	503
We The People Are The American Government, Nancy Levant	277
Webster's American Dictionary of the English Language, 1828	204, 205
Webster's Ninth New Collegiate Dictionary, ISBN 0-87779-510-X, 1983, p. 1361	162
Webster's Ninth New Collegiate Dictionary, ISBN 0-87779-510-X, 1983, p. 243	313, 314
What Happened to Justice?, Form #06.012	59, 114, 297, 423, 453, 461, 465, 489, 515
What is Law Practice?, ABA eJournal	478
Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number", Form #05.013.....	139, 155
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002... 132, 139, 228, 281, 286, 318, 466, 481, 482, 492, 502	
Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205 155, 303, 319, 324, 387, 442, 464, 483, 493, 508	
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037....66, 94, 189, 191, 192, 255, 265, 381, 489, 522	
Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011	138, 418, 420
Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.00677, 154, 189, 199, 232, 282, 286, 337, 481, 482, 492	
Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006, Sections 3 and 4	148, 473
Why You Aren't Eligible for Social Security, Form #06.001	324, 442, 483, 508
Why You Aren't Subject to the Draft or Selective Service Program, Family Guardian Fellowship.....	481
Why You Don't Want to Hire an Attorney, Family Guardian Fellowship.....	478
Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008	77, 103, 139, 192, 289, 325, 362, 380, 435, 522
Wikipedia topic: "The Communist Manifesto", Downloaded 12-27-2011	75
Wikipedia topic: Definitions of Terrorism, Downloaded 5/29/2011	350
Wikipedia topic: Equivocation, Downloaded 9/15/2015.....	188
Words and Phrases, pp. 156-156, 'limitations'	218
Wrong Party Notice, Form #07.105	465
You're not a STATUTORY "citizen" under the Internal Revenue Code, Family Guardian Fellowship	250
You're not a STATUTORY "resident" under the Internal Revenue Code, Family Guardian Fellowship	250
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.....	50, 260, 279, 284, 489, 498

Scriptures

1 Cor. 11:7-9	388
1 Cor. 6:20.....	301
1 Cor. 7:23.....	333

Government Identity Theft

1 Peter 2.....	397
1 Peter 2:1	391
1 Peter 2:13-17	398
1 Sam. 12.....	332, 333
1 Sam. 8:4-8	163, 332, 333
1 Sam. 8:6-9	83
1 Sam. 8:9-20	163
1 Tim. 6:10.....	183, 342
1 Tim. 6:17.....	405
1 Tim. 6:9-10.....	4, 402
2 Cor. 6:14.....	391
2 Tim. 1:8-9.....	267
2 Tim. 2:15-17.....	300
Adam and Eve.....	393
Apostle Paul	391
Babylon the Great Harlot	435
Beast of Revelations.....	62
Bible book of Revelation.....	361
Colossians 2:10	397
Colossians 2:8	339
Daniel 4:35.....	440
Deut. 1:17.....	404
Deut. 10:14.....	332
Deut. 10:17.....	404
Deut. 10:20.....	398
Deut. 15:6.....	143, 468
Deut. 16:19.....	404
Deut. 17:12-13.....	164
Deut. 19:16-21.....	62, 519
Deut. 23:19.....	143, 468
Deut. 23:20.....	143, 468
Deut. 28:12.....	143, 468
Deut. 6:13, 24.....	398
Deuteronomy 10:14.....	397
Eccl. 2:18-23	238
Ecclesiastes 7:7	157
Eph. 2:10	267
Eph. 2:4-6.....	267
Eph. 5:11	264
Eph. 5:22-24.....	388
Eph. 6:12	141
Exodus 10:16.....	62, 518
Exodus 20:3-6	197
Exodus 22:7.....	261
Exodus 23:1.....	62, 518
Exodus 23:32-33	301, 449, 468
Exodus 30:15.....	404
Exodus 34:10-16	403
Ezekial 20:10-20	5
First Commandment.....	83
Gal. 3:28.....	404
Gen. 1:1	332
God's/Natural law	388
Hebrews 11:13.....	391
Hos. 12:7, 8	361, 434
Hosea 4:6.....	61, 517
Isaiah 1:1-26.....	53

Isaiah 3:12	53
Isaiah 3:5	54
Isaiah 30:1-3, 8-14.....	403
Isaiah 33:22	332, 399
Isaiah 40:15	440
Isaiah 40:17	440
Isaiah 40:23	440
Isaiah 41:29	441
Isaiah 42:21-25	2, 402
Isaiah 45:12	332, 397
Isaiah 52:3	406, 408
Isaiah 54:4-8.....	390
James 1:27	5
James 4:4	5, 390, 391
Jeremiah 1:5	267
Jeremiah 5	4
Jesus	471
Job 13:10	404
Job. 34:18-19.....	404
John 10:1-2.....	146, 471
John 15:20	115
John 7:49	105, 159, 340
Judges 2:1-4	4, 143, 301, 468
Kingdom of Heaven on Earth.....	262
Luke 12:45-47	116
Luke 16:13	278, 360, 399, 433
Mark 10:42-45	404
Matt. 19:24	404
Matt. 20:25-28.....	404
Matt. 23:8-12.....	404
Matt. 5:33-37.....	331, 333, 390
Matt. 6:23-25	248
Nehemiah 8-9	397
Numbers 15:30	164, 333
Numbers 15:30 (NKJV)	210
Pet. 2:1.....	333
Pharaoh.....	402
Phil. 3:20	332
Prov. 1:20-33.....	4, 402
Prov. 11:1	361, 434
Prov. 11:18-21.....	339
Prov. 11:6	392
Prov. 13:24.....	116
Prov. 14:20-21	404
Prov. 15:27	156
Prov. 19:9	62, 518
Prov. 2:21-22.....	2, 397, 401, 449
Prov. 22:2	404
Prov. 22:7	143, 469
Prov. 28:9	105, 159, 340
Prov. 29:4	157, 243
Prov. 3:30	79, 356, 430, 524
Prov. 8:13	398
Proverbs 1:10-19	359, 402, 408, 432
Proverbs 22:7.....	145, 471
Psalms 119:155.....	105, 340
Psalms 139:14-17.....	267

Psalms 19:13	164
Psalms 47:7	399
Psalms 50:18	54
Psalms 89:11-13	332, 397
Psalms 94:20-23	99, 160, 292, 387
Psalms 146:9	5
Rev. 14:11	63, 520
Rev. 17:1-2	361, 435
Rev. 17:15	361, 435
Rev. 17:3-6	361, 435
Rev. 18:4-8	362, 435
Rev. 19:19	64, 87, 362, 398, 435, 483, 520
Rom. 10:12	404
Rom. 14:23	391
Romans 12:2	333
Romans 13	397
Romans 13:1	397
Romans 13:8	301
Romans 13:9-10	356, 430, 524
Romans 9:20-21	388
Ten Commandments	197

1. Introduction

The most widespread and egregious crime throughout all government is the systematic and CRIMINAL abuse of government forms and procedures to connect obligations to Americans that they do not consent to and in many cases cannot even lawfully consent to. This is perpetrated mainly by one of the following three means:

1. Abuse language to deceive people and deliberately misrepresent their civil status under the law.
2. Connect you to DOMICILE or RESIDENCE on federal territory in a place you do not legally or lawfully occupy.
3. Convert CONSTITUTIONAL state citizens domiciled in states of the Union to STATUTORY citizens domiciled on federal territory.
4. Connect CONSTITUTIONAL state citizens to civil franchises and civil statuses that cannot lawfully be offered or exist in states of the Union.

The result of the above is a commercial invasion of the states in violation of Article 4, Section 4, of the United States Constitution and a complete breakdown of the separation of powers that is the foundation of the Constitution. That separation of powers is exhaustively described in:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

This memorandum of law will discuss and describe how this criminal identity theft occurs, how it is concealed and protected, how to prove it exists in a court of law, and remedies to fight it.

This memorandum of law presumes the existence of a public officer “straw man” created and enforced within government civil statutes. It will not attempt to prove the existence of the this “straw man” called “person”, “citizen”, “taxpayer”, “driver”, “spouse”, etc. That subject is undertaken in the following memorandum on the subject for those who wish to investigate further:

Proof That There Is a “Straw Man”, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>

2. Identity Theft Basics

2.1 Definition

For the purposes of this document, we define “identity theft” as all the following:

1. The conversion of PRIVATE property to PUBLIC property without the EXPRESS, written consent of the owner. By “property”, we mean anything that can be exclusively owned by a PRIVATE human being.
2. Accomplishing the theft or conversion by involuntarily changing the civil status of the party. This is done by:
 - 2.1. Changing the domicile of the party to a foreign jurisdiction OR. .
 - 2.2. Adding a franchise status to their identity without their consent.Civil status includes domicile, franchise statuses such as “citizen”, “resident”, “taxpayer”, “driver”, etc.

Item 2 above is referred to as a “usufruct”:

USUFRUCT. *In the civil law. The right of enjoying a thing, the property of which is vested in another, and to draw from the same all the profit, utility, and advantage which it may produce, provided it be without altering the substance of the thing. Civ.Code La. art. 533. Mulford v. Le Franc, 26 Cal. 102; Modern Music Shop v. Concordia Fire Ins. Co. of Milwaukee, 131 Misc. 305, 226 N.Y.S. 630, 635.*

Under Greek Law. *A right attached to the person which may not be inherited. New England Trust Co. v. Wood, Mass., 93 N.E.2d. 547, 549.*

Imperfect Usufruct

An imperfect or quasi usufruct is that which is of things which would be useless to the usufructuary if he did not consume or expend them or change the substance of them; as, money, grain, liquors. Civ.Code La. art. 534.

See Quasi Usufruct infra.

Legal Usufruct

See that title.

Perfect Usufruct

An usufruct in those things which the usufructuary can enjoy without changing their substance, though their substance may be diminished or deteriorate naturally by time or by the use to which they are applied, as, a house, a piece of land, furniture, and other movable effects. Civ.Code La. art. 534.

Quasi Usufruct

In the civil law. Originally the usufruct gave no right to the substance of the thing, and consequently none to its consumption; hence only an inconsumable thing could be the object of it, whether movable or immovable. But in later times the right of usufruct was, by analogy, extended to consumable things, and therewith arose the distinction between true and quasi usufructs. See Mackeld. Rom. Law, §307; Civ.Code La. art. 534. See Imperfect Usufruct, supra.

[Black's Law Dictionary, Fourth Edition, p. 1713]

For details on “civil status”, see:

1. Foundations of Freedom, Video 3: Status, Rights, and Privileges, Form #12.021
SLIDES: <http://sedm.org/LibertyU/FoundOfFreedom-Slides.pdf>
VIDEO: <http://www.youtube.com/watch?v=ymC1GPE0gss>
2. Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

2.2 Result of identity theft: “dissimulation”

Definition of “dissimulation”:

dissimulation

noun

Synonyms and Antonyms of DISSIMULATION

1. the inclination or practice of misleading others through lies or trickery <got whatever she wanted through shameless dissimulation>

Synonyms [artifice](#), [cheating](#), [cozenage](#), [craft](#), [craftiness](#), [crookedness](#), [crookery](#), [cunning](#), [cunningness](#), [deceitfulness](#), [deception](#), [deceptiveness](#), [dishonesty](#), [dissembling](#), [dissimulation](#), [double-dealing](#), [dupery](#), [duplicit](#), [fakery](#), [foxiness](#), [fraud](#), [guile](#), [guilefulness](#), [wiliness](#)

Related Words [equivocation](#), [lying](#), [mendacity](#), [prevarication](#); [chicane](#), [chicanery](#), [fraudulence](#), [hanky-panky](#), [jugglery](#), [legerdemain](#), [mountebankery](#), [obliquity](#), [skulduggery](#) (or [skullduggery](#)), [subterfuge](#), [swindling](#), [trickery](#), [wile](#); [falsehood](#), [falsity](#), [fib](#), [untruth](#); [hypocrisy](#), [insincerity](#), [sanctimoniousness](#), [two-facedness](#); [artfulness](#), [caginess](#) (also [cageyness](#)), [deviousness](#), [shrewdness](#); [treacherousness](#), [underhandedness](#), [unscrupulousness](#); [covertiness](#), [furtiveness](#), [secrecy](#), [shadiness](#), [sneakiness](#), [stealthiness](#); [oiliness](#), [shiftiness](#), [slickness](#), [slipperiness](#), [slyness](#), [smoothness](#)

Near Antonyms [candidness](#), [candor](#), [directness](#), [frankness](#), [openness](#), [plainness](#), [plainspokenness](#); [honesty](#), [probity](#); [dependability](#), [reliability](#), [reliableness](#), [solidity](#), [trustability](#), [trustiness](#), [trustworthiness](#); [decency](#), [goodness](#), [incorruptibility](#), [integrity](#), [righteousness](#), [truthfulness](#), [uprightness](#), [virtuousness](#)

Antonyms [artlessness](#), [forthrightness](#), [good faith](#), [guilelessness](#), [ingenuousness](#), [sincerity](#)

2. the pretending of having virtues, principles, or beliefs that one in fact does not have <teenagers indulging in dissimulation simply in order to be one of the in crowd>

Synonyms [cant](#), [dissembling](#), [dissimulation](#), [insincerity](#), [piousness](#)

Related Words [deceit](#), [deceitfulness](#), [deception](#), [deceptiveness](#), [dishonesty](#), [double-dealing](#), [falsity](#), [perfidy](#), [two-facedness](#); [affectation](#), [affectedness](#), [pretense](#) (or [pretence](#)), [pretension](#), [pretentiousness](#), [sanctimoniousness](#), [self-righteousness](#), [self-satisfaction](#); [duplicity](#), [fakery](#), [falseness](#), [fraudulentness](#), [shamming](#); [artificiality](#), [glibness](#), [oiliness](#), [smoothness](#), [unctuousness](#)

Near Antonyms [candor](#), [directness](#), [forthrightness](#), [frankness](#), [honesty](#), [openheartedness](#), [openness](#), [probity](#), [straightforwardness](#), [truthfulness](#); [artlessness](#), [guilelessness](#), [naturalness](#), [unaffectedness](#)

Antonyms [genuineness](#), [sincereness](#), [sincerity](#)

[Merriam Webster Online Dictionary: Dissimulation, Downloaded 10/13/2015;
SOURCE: <http://www.merriam-webster.com/thesaurus/dissimulation>]

If you want some humorous but true examples of why presumption is evil because it causes us to judge things too quickly and to believe things which often aren't true, see the following.

1.  [#1: Hospital](#)
http://sedm.org/LibertyU/Don_tjudgetooquickly1.wmv
2.  [#2: Airplane](#)
http://sedm.org/LibertyU/Don_tjudgetooquickly2.wmv
3.  [#3: Home](#)
http://sedm.org/LibertyU/Don_tjudgetooquickly3.wmv
4.  [#4: Dad in Car](#)
http://sedm.org/LibertyU/Don_tjudgetooquickly4.wmv
5.  [#5: Park](#)
http://sedm.org/LibertyU/Don_tjudgetooquickly5.wmv

All of the people in the above videos are "[dissimulated](#)", meaning that they have been made to appear like something they are not. This is the same thing that most human beings are victim of: They are wrongfully made to appear as "[public officer](#)" and "[taxpayer](#)" franchisees because of the [false and fraudulent information returns](#) filed against them that the Department of Justice (D.O.J.), because of "selective enforcement" and conflict of interest, refuses to prosecute..

2.3 Necessary conditions for identity theft to successfully occur: Legal Ignorance, Unaccountability, and Conflict of Interest

Before government identity theft can be institutionalized and wide spread, certain pre-conditions must be established and manufactured in the society. We mention these preconditions because any remedy to eliminate government identity theft must directly address and/or eliminate these conditions.

2.3.1 Legal Ignorance

Before the general populace can be deceived about their true identity and passively consent to it, they must be made legally ignorant about the following subjects:

1. Law.
2. The Constitution.
3. The Separation of Powers.
4. The two contexts for legal "terms": CONSTITUTIONAL and STATUTORY.

Ignorance of the above subjects enables, protects, and facilitates the false presumptions and equivocation that are used to effect the identity theft. For all the ways that false presumptions are abused to violate due process and steal from people, see:

2.3.2 Unaccountability

Those who effect the identity theft using false information returns, rigged forms, and false presumptions must be protected from the criminal consequences of their actions. Philip Zimbardo's studies on the psychology of evil revealed that people will certainly become evil if their evil is protected from accountability. See:

1. The Psychology of Evil: The Lucifer Effect in Action (OFFSITE LINK) – Philip Zimbardo. What causes people to become evil.
http://www.youtube.com/watch?v=luCaAGx_dPY
2. Lucifer Effect (OFFSITE LINK) – Philip Zimbardo. How good people are transformed to do and think and believe evil
<http://lucifereffect.com/>
3. Stanford Prison Experiment (OFFSITE LINK) – Philip Zimbardo. Why power corrupts and motivates government corruption
<http://prisonexp.org/>
4. Milgram Experiment (OFFSITE LINK) – study that analyzes environmental factors that cause people to become evil. This study is important for those who want to direct their reforms of government to PREVENT evil.
http://en.wikipedia.org/wiki/Milgram_experiment

Creating unaccountability and protecting evil is done by the CRIMINAL MISUSE or ABUSE of the following:

1. Anonymity. IRS Agents do not use their full legal birthname. See:
 - 1.1. IRS Internal Revenue Manual, Section 1.2.4:
<http://www.irs.gov/irm/part1/ch02s06.html>
 - 1.2. IRS Restructuring and Reform Act of 1998, Pub.L. 105-206, Title III, Section 3706, July 22, 1998, 112 Stat. 778:
<http://famguardian.org/Publications/IRSRA98/IRSReformAct.pdf>
 - 1.3. Department of Justice Criminal Tax Manual, Section 40.01
<http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm#40.01>
2. Immunity, including official, judicial, and sovereign immunity. See:

Sovereignty and Freedom Page, Section 12, Family Guardian Fellowship
<http://famguardian.org/Subjects/Freedom/Freedom.htm>
3. Keeping the whereabouts of judges secret. The residence of judges cannot be revealed through legal discovery.

2.3.3 Conflict of Interest

In addition to legal ignorance, the judges and lawyers who administer the legal system must be placed in a situation where they have a conflict of interest and will be rewarded financially for effecting the identity theft. This is done by:

1. Making judges into “taxpayers” so they can become the target of political persecution by the revenue department if they properly enforce and protect the civil status of parties.
 - 1.1. This began first with the Revenue Act of 1918, 40 Stat. 1065, Section 213(a) and was declared unconstitutional.
 - 1.2. The second attempt to make judges taxpayers occurred the Revenue Act of 1932, 47 Stat. 169 and this time it stuck.
 - 1.3. This conflict of interest is also documented in *Evans v. Gore*, 253 U.S. 245 (1920), *Miles v. Graham*, 268 U.S. 501 (1925), *O'Malley v. Woodrow*, 309 U.S. 277 (1939), and *U.S. v. Hatter*, 532 U.S. 557, 121 S.Ct. 1782, (2001).
2. Allowing judges to serve as BOTH franchise judges under Article IV of the Constitution and CONSTITUTIONAL judges under Article III. When given a choice of the two, they will always pick the Article IV franchise judge status, because it financially rewards them and unduly elevates their own importance and jurisdiction.
3. Allowing the revenue collectors to financially reward judges and prosecutors for convicting those who do not consent to the identity theft. See 26 U.S.C. §7623, I.R.M. 25.2.2.

We emphasize that it is a CRIME for judges to preside over any case in which they have a conflict of interest, and especially a FINANCIAL conflict of interest. See 28 U.S.C. §§144, 455 and 18 U.S.C. §208. Here is what the founding father said about this conflict of interest in the Federalist Papers.

"In the general course of human nature, A POWER OVER A MAN'S SUBSISTENCE AMOUNTS TO A POWER OVER HIS WILL."
[Alexander Hamilton, Federalist Paper No. 79]

Below is the way God himself describes the corrupted dilemma we find ourselves in because we have abandoned the path laid by our founding fathers, as described in [Isaiah 1:1-26](#):

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

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

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

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

So according to the Bible, the *real* problem is corrupted lawyers and judges and people who are after money and rewards, and God says the way to fix the corruption and graft is to **eliminate the bad judges and lawyers**. Whose job is that? It is the even more corrupted Congress! (see [28 U.S.C. §134\(a\)](#) and [28 U.S.C. §44\(b\)](#))

"O My people! Those who lead you cause you to err,
And destroy the way of your paths."
[Isaiah 3:12, Bible, NKJV]

"The king establishes the land by justice; but he who receives bribes overthrows it."

[Prov. 29:4, Bible, NKJV]

Can thieves and corrupted judges and lawyers and jurors, who are all bribed with unlawfully collected money they lust after in the pursuit of socialist benefits, reform themselves if left to their own devices?

"When you [the jury] saw a thief [the corrupted judges and lawyers paid with extorted and stolen tax money], you consented with him, And have been a partaker with adulterers."
[Psalm 50:18, Bible, NKJV]

**"The people will be oppressed,
Every one by another and every one by his [socialist] neighbor [sitting on a jury who
was indoctrinated and brainwashed in a government school to trust government];
The child will be insolent toward the elder,
And the base toward the honorable."**
[Isaiah 3:5, Bible, NKJV]

"It must be conceded that there are rights [and property] in every free government beyond the control of the State [or any judge or jury]. 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 answer is an emphatic no. It is up to **We The People** as the sovereigns in charge of our lawless government to right this massive injustice because a corrupted legislature and judiciary and the passive socialist voters in charge of our government today simply cannot remedy their own addiction to the money that was stolen from their neighbor by the criminals they elected into office. These elected representatives were supposed to be elected to serve and protect the people, but they have become the worst abusers of the people because they only got into politics and government for selfish reasons. Notice we didn't say they got into "public service", because we would be lying to call it that. It would be more accurate to call what they do "self-service" instead of "public service". One of our readers has a name for these kinds of people. He calls them SLAT: Scum, Liars, and Thieves. If you add up all the drug money, all the stolen property, all the white collar crime together, it would all pale in comparison to the "extortion under the color of law" that our own de facto government and the totally corrupted people who work for it are instituting against its own people. If we solve no crime problem other than that one problem, then the government will have done the most important thing it can do to solve our crime problem and probably significantly reduce the prison population at the same time. There are lots of people in jail who were put there wrongfully for income tax crimes that aren't technically even crimes. These people were maliciously prosecuted by a corrupted Satan worshipping DOJ with the complicity of a corrupted judiciary and they MUST be freed because they have become slaves and political prisoners of a corrupted state for the sake of statutes that operate as the equivalent of a "civil religion" and which are not and cannot be law in their case. That's right: the corrupted state has erected a counterfeit church and religion that is a cheap imitation of God's design complete with churches, prayers, priests, deacons, tithes, and even its own "Bible" (franchise) and they have done so in violation of the First Amendment. The nature of that civil religion is exhaustively described below:

Socialism: The New American Civil Religion, Form #05.016

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/SocialismCivilReligion.pdf> (OFFSITE LINK)

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

3. Introduction to the "Straw man"

The "straw man" is the only lawful vehicle by which all government identity theft can be accomplished. This memorandum of law will not go into detail on the subject of the "straw man". That subject is covered in:

Proof That There Is a "Straw Man", Form #05.042

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

For the purposes of review of the above document, the following itemized list is a summary of how the "straw man" operates:

1. What people call the "straw man" is real. It is recognized in the legal dictionary, in fact.
2. Three requirements must be met in order for a "straw man" to lawfully exist:
 - 2.1. A commercial transaction involving real or personal property.

- 2.2. Agency of one or more persons on behalf of an artificial entity who accomplish the commercial transaction.
- 2.3. Property being acquired by a party that otherwise is not allowed or not lawful.
3. The government had to create the straw man because without it, nearly everyone would be entirely beyond their reach as an exclusively private person and a sovereign.
- 3.1. The ability to regulate private conduct, in fact, is “repugnant to the constitution”, according to the U.S. Supreme Court. City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997).
- 3.2. The straw man makes it possible for the government to regulate private conduct indirectly, rather than directly, using the office that the government created and which you consented to occupy by applying for government franchises and benefits and thereby exercising your right to contract. The government can only tax that which it created. Since it didn’t create the natural being, then it had to create something else and fool you into believing that you are that person using “words of art”, smoke, and mirrors.

“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)]

“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 [act of creation] 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)]

4. The key to understanding the straw man is to understand the law of PROPERTY. The heart of the law of property is are the following concepts:
- 4.1. Ownership of a thing implies the right to exclude ALL OTHERS from either USING or BENEFITTING from the use of a thing.
- 4.2. Property includes not only PHYSICAL things but rights or privileges to use a thing.
- 4.3. Physical possession of a material thing does NOT imply OWNERSHIP.
- 4.4. Rights over the possessor of a physical thing may lawfully be acquired by handing that physical thing to a person and giving them notice of the obligations that attach to TEMPORARY possession or use of that thing. For instance, 20 C.F.R. §422.103(d) says that Social Security Cards and numbers are property of the government EVEN AFTER you receive physical custody of them. The Social Security Card also says this and emphasizes that the card must be returned to the government OWNER upon request.

“How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by equity alone. But how can one person impose an obligation upon another? By giving property to the latter on the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of the donor could be at all accomplished, consistently with the entire ownership of the property passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the donee to a condition subsequent. The first of these the law does not permit; the second is entirely inadequate. Equity, however, can secure most of the objects of the donor, and yet avoid the mischiefs of real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or with notice) a personal obligation with respect to the property; and accordingly this is what equity does. It is in this way that all trusts are created, and all equitable charges made (i.e., equitable hypothecations or liens created) by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in which the trustee incurs a legal as well as an equitable obligation. In short, as property is the subject of every equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just explained.”
[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543]

5. In law, all rights are “property”. The purpose of creating the straw man is to allow the government to acquire PUBLIC rights and CIVIL jurisdiction over OTHERWISE EXCLUSIVELY PRIVATE property WITHOUT compensating the human beings it acquires them from. Without the straw man, this acquisition of otherwise EXCLUSIVELY PRIVATE

property would be unlawful but with the straw man, it is not unlawful. There are four main “rights” or types of property that the government acquires by creating the straw man that they cannot otherwise lawfully possess in the context of EXCLUSIVELY PRIVATE persons:

- 5.1. They cannot lawfully impose duties or obligations upon human beings without compensation. This is a violation of the Thirteenth Amendment prohibition against involuntary servitude. This prohibition, unlike the Bill of Rights, applies everywhere, including on federal territory.
 - 5.2. They cannot lawfully abuse their power to tax to pay public monies to private persons.
 - 5.3. They cannot lawfully maintain records about private persons without their consent.
 - 5.4. They cannot lawfully use, benefit from, or tax your private property without your consent, whether express or implied.
6. The “straw man” in all the contexts we have been able to identify is simply:
- 6.1. A “public officer” or agent within the government.
 - 6.2. An artificial entity that is usually the subject of a trust. That trust is usually an extension of the “public trust”, meaning the government. The trust document is the Constitution.

“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)]

7. The straw man is a creation of the government.
- 7.1. The straw man is therefore “property” of the government. The essence of ownership over “property” is the protected right to exclude its use by others and to deprive others of any of the “benefits” arising from its use.
 - 7.2. Only those expressly authorized by the government can therefore lawfully “benefit” commercially from the government’s creation and property. That authorization must be found somewhere within the franchise agreement that created the straw man.
 - 7.3. You as a private human being cannot therefore lawfully take control of or benefit from the straw man without IMPLICITLY CONSENTING to become a trustee and public officer of the government operating under the terms of the franchise agreement that created the straw man and regulates its activities. Within Internal Revenue Code, Subtitle A, for instance, the “straw man” is a franchisee called a “taxpayer” as defined in 26 U.S.C. §7701(a)(14).
 - 7.4. If you try to commercially benefit from the straw man WITHOUT accepting the associated liabilities and the public office that goes with it, then you are stealing property from the government and you will lose in court every time and deserve to lose. This idea is the reason why so many people lose in court who try to cancel debts, transfer liabilities of the straw man to others, or file bills of exchange liening the straw man in satisfaction of tax debts. All such activities amount essentially to stealing property from the government.
 - 7.5. Income taxes essentially amount to the “rent” you pay for the “privilege” of availing yourself of the “benefits” of the franchise associated with the straw man such as:
 - 7.5.1. Unemployment insurance.
 - 7.5.2. Medicare benefits.
 - 7.5.3. Social security benefits.
 - 7.5.4. A fiat currency system that makes it easy to borrow.
8. If you want to identify who the “straw man” is in the law, start with the definitions for the following terms:
- 8.1. “person”. See, for instance, 26 U.S.C. §6671(b) and 26 U.S.C. §7343, all of whom are officers or employees of federal corporations and not natural beings.
 - 8.2. “individual”. See 26 C.F.R. §1.1441-1(c)(3), which is defined as an alien or nonresident alien who is then defined in 26 C.F.R. §1.1-1(a)(2)(ii) as being engaged in the “trade or business” franchise.
 - 8.3. “taxpayer”. See 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313. This is a “person” engaged in the “trade or business” franchise and therefore a “public office” within the U.S. government.
 - 8.4. “citizen”. See 26 C.F.R. §1.1-1(c). Defined as an artificial entity with a domicile in the District of Columbia (see 26 U.S.C. §7701(a)(9) and (a)(10)) and no part of any state of the Union.
 - 8.5. “resident”. See 26 U.S.C. §7701(b)(1)(A). Defined as an artificial entity that is an alien with a domicile in the District of Columbia (see 26 U.S.C. §7701(a)(9) and (a)(10)) and no part of any state of the Union.
 - 8.6. “employee”. See 5 U.S.C. §2105, 26 U.S.C. §3401(c), and 26 C.F.R. §31.3401(c)-1.
 - 8.7. “U.S. person” as defined in 26 U.S.C. §7701(a)(30), where the “U.S.” they mean is the government and not any geographical place.

8.8. "trade or business". 26 U.S.C. §7701(a)(26) defines this as "the functions of a public office". Only public officers can lawfully exercise the functions of a public office. You have to be a public officer for the national government in order for them to acquire extraterritorial jurisdiction in a foreign state, which is what the states of the Union are in relation to the national government under the Constitution.

*"The United States government is a **foreign corporation with respect to a state.**"*
[19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003)]

9. The usual method for creating the "straw man" is the exercise of your right to contract by applying for and accepting government franchises and other so-called "benefits". In other words, the exercise of your right to contract creates the artificial "person" or "public office" or "res" that is the only lawful subject of nearly all government legislation. For details on how these franchises operate, see:

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

10. All government franchises:

10.1. Are "Property" within the meaning of Article 4, Section 3, Clause 2 of the United States government.

10.2. Are implemented as contracts and must meet all the same criteria as contracts in order to be enforceable.

*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,¹ 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.**²*

[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

10.3. Function as "private law" that "acquires the force of law" and "activates" ONLY upon your voluntary consent.

Without your consent, they are NOT "law" *in your specific case* and may NOT lawfully be enforced against you.

10.4. May be consented to implicitly (by conduct) or explicitly (in writing).

10.5. Create a "res" that is the object of all litigation directed at the franchisee.

10.6. May be enforced without any constitutional constraint by the government. Those who accept the "benefits" of the franchise implicitly surrender their right to complain about violations of their constitutional rights resulting from enforcement of the franchise agreement:

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

[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

"...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance."
[Papasan v. Allain, 478 U.S. 265 (1986)]

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS

¹ 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.

² 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.

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.

11. In the courts, the term “franchise” is disguised using the name “benefits”, “public right”, or “publici juris” in order to avoid all the problems that the truth can create for those intent on plundering your private property in government or intent on converting that private property to a public use. See:

The Government “Benefits” Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

12. Social Security Numbers and Taxpayer Identification Numbers function as the de facto license number to act as the “straw man” and exercise the functions of a public office within the government. The term “trade or business”, in fact, is synonymous with a “public office” in the government.

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 [public office pursuant to 26 U.S.C. §7701(a)(26)] in the United States.
Note. For these recipients, exemption code 01 should be entered in box 6.

[. . .]

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]

13. The exercise of the duties of the straw man/public office can only lawfully occur in the District of Columbia and not elsewhere as mandated by statute:

[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.

14. Federal franchises may only lawfully be created or enforced on federal territory and not within any 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 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)]

The reason for the above is because the rights of persons protected by the U.S. Constitution within states of the Union are “unalienable”, according to the Declaration of Independence. “Inalienable” means they cannot be bargained away or sold through any commercial process. Since franchises are a commercial process, they cannot lawfully be offered on land protected by the Constitution and therefore may only be offered to persons domiciled on federal territory.

1 *"We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator***
2 ***with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure*
3 *these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,*
4 *- "*
5 *[Declaration of Independence]*

6 *"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*
7 *[Black's Law Dictionary, Fourth Edition, p. 1693]*

- 8 15. Nearly every type of government franchise we have examined eventually links you back to the following circumstances:
9 15.1. Holding a "public office" in the District of Columbia corporation/government.
10 15.2. Domiciled on federal territory and therefore a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 or statutory "U.S.
11 resident" (alien) pursuant to 8 U.S.C. §1101(a)(3).
12 15.3. In possession, receipt, or control of some form of government property, including:
13 15.3.1. Government numbers.
14 15.3.2. Government information.
15 15.3.3. Government contracts.
16 15.3.4. Government franchises.
17 15.3.5. Government "benefits" or payments.
18 15.3.6. Private property associated with government numbers and a "public use" in order to procure the benefits
19 of a government franchise.

20 *"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;"*
21 *and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a***
22 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it***
23 ***to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, **that*****
24 ***if he devotes it to a public use, he gives to the public a right to control that***
25 ***USE; and third, that whenever the public needs require, the public may take it upon payment of due***
26 ***compensation.***
27 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

- 28 16. All legal actions against the "straw man" are "in rem". An "in rem" proceeding is one against property:
29 16.1. The property at issue in the controversy is the "res". The "res" is the "account" that attaches to the "straw man".
30 16.2. The license number or identifying number associated with the "res" is a synonym for the "res" itself. For instance,
31 Taxpayer Identification Numbers are the "res" in tax proceedings in federal court.
32 16.3. Federal courts which hear matters relating to disputes over franchises and the "straw man" that attaches to the
33 franchise derive all their authority under Article 4, Section 3, Clause 2 of the United States Constitution.
34 16.4. Judges officiating over franchises are acting in an administrative capacity under Article 4, Section 3, Clause 2 of
35 the Constitution rather than in an Article III constitutional capacity. For instance, the United States Tax Court is a
36 legislative franchise court in the Executive rather than judicial branch of the government. It is established pursuant
37 to Article I of the United States Constitution as described in 26 U.S.C. §7441.
38 16.5. All federal district and circuit courts are Article 4, Section 3, Clause 2 "property courts", which are also called
39 "franchise courts". See:

[What Happened to Justice?](http://sedm.org/Forms/FormIndex.htm), Form #06.012
 <http://sedm.org/Forms/FormIndex.htm>

- 40 16.6. All rights are property. Anything that conveys rights is property. Contracts convey rights and are therefore
41 "property". All franchises are contracts and therefore "property" within the meaning of Article 4, Section 3, Clause
42 2 of the United States Constitution.
43 17. No one may lawfully compel you to accept the duties of the straw man or to participate in the franchises which create it.
44 Neither Congress nor any judge may lawfully compel you to accept the duties of a franchisee and use a franchise court
45 without your consent. If they do, they are violating the Thirteenth Amendment prohibition against involuntary servitude.
46 18. There is nothing inherently wrong with the government's use of franchises, so long as:
47 18.1. They are required to produce written evidence of EXPRESS consent to participate IN WRITING, not unlike how
48 they require you to prove a waiver of sovereign immunity using a statute if you want to sue them.
49 18.2. They are implemented using voluntary licenses.
50 18.3. They protect your right NOT to volunteer by warning you that they can't force you to participate and prosecuting
51 all those who force you to participate.
52 18.4. They are not enforced outside of federal territory.

18.5. They are not used to undermine the constitutional rights of those not domiciled on federal territory and who are therefore protected by the Constitution.

18.6. The government enforces your equal right to engage them in franchises of your own creation using the same mechanisms by which they trap you in their franchises. For instance, if third parties are allowed to volunteer you into the “trade or business” franchise simply by filing an unsigned information return, then you have an equal right to obligate the government to become obligated by similar third party reports under the terms of your own franchise. If they won’t enforce the same rights on your part that they have in this regard, they are violating the requirement for equal protection that is the foundation of the Constitution. This, in fact, is how the following form works: It implements an anti-franchise franchise:

Tax Form Attachment, Form #04.201

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

19. If anyone compels you to accept the duties of the franchise or compels you to accept the obligations of the public office or the straw man that attaches to it without compensation that you and not they deem sufficient, then they are:

19.1. Engaging in Involuntary servitude in violation of the Thirteenth Amendment, 18 U.S.C. §1581, and 42 U.S.C. §1994 (peonage).

19.2. If they are compelling you in court to accept the duties of a franchise that they can’t prove consent on the record to participate, they are also abusing legal process to enslave you in criminal violation of 18 U.S.C. §1589(3) and owe mandatory restitution pursuant to 18 U.S.C. §1593.

19.3. Exercising eminent domain over your labor and property without compensation.

19.4. Engaging in criminal conversion of your PRIVATE property to a PUBLIC use without your consent pursuant to 18 U.S.C. §654.

19.5. If the franchise being enforced is “domicile”, they are engaging in a criminal “protection racket”.

All of the above prohibitions apply not only within states of the Union, but also on federal territory!

“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)]

*“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)]

20. We have found no evidence from any credible source that the use of the all caps name signifies anything.

20.1. Only by associating one’s personal property with government property, such as the de facto license number called the Taxpayer Identification Number or Social Security Number, can a person then be required to satisfy the duties of the straw man and the public office that it attaches to.

20.2. If you argue that the ALL CAPS name means anything in front of a judge or a jury, THEY ARE GOING TO HANG YOU! Instead, please focus on more substantive issues contained in this memorandum. If you want to know HOW they will hang you if you use the all caps name argument, see section 7.1 of the following:

Flawed Tax Arguments to Avoid, Form #08.004

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

21. The usual method of attaching property to the franchise under the I.R.C., for instance, is to avail yourself of any of the following commercial “benefits” found within the I.R.C. in the context of specific property that is in your name:

21.1. A reduced, graduated rate of tax under 26 U.S.C. §1. Those who don’t take the graduated rate pay the higher flat 30% rate of tax paid by nonresident aliens in 26 U.S.C. §871(a).

21.2. Earned income credits under 26 U.S.C. §32.

21.3. “Trade or business” deductions under 26 U.S.C. §162.

21.4. Accepting tax treaty benefits that reduce your tax liability under [26 U.S.C. §894](#), [26 U.S.C. §6114](#), [26 U.S.C. §6712](#), [26 U.S.C. §1\(h\)\(11\)\(C\)\(i\)\(II\)](#), and 26 C.F.R. §1.1441-6.

All of the above instances of availing oneself of the commercial “benefits” of the franchise agreement are described within the regulation at 26 C.F.R. §301.6109-1, in which the conditions are prescribed where disclosure of a Taxpayer Identification Number are prescribed. For further details, see:

About SSNs and TINs on Government Forms and Correspondence, Form #04.104
<http://sedm.org/Forms/FormIndex.htm>

22. If you want to avoid participation in a franchise or attack the enforceability of it against you, you must:

22.1. Learn EXACTLY how franchise work and all their weak points. You must understand your enemy if you want to win at war. See:

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

22.2. Identify yourself as a “nonresident”, “transient foreigner”, and “stateless person” in relation to the government granting the franchise. All franchises are implemented as civil law that attaches to the jurisdiction that you claim domicile within. If you don’t have a domicile within their jurisdiction because you are a “nonresident”, then they can’t enforce the franchise against you, including penalties.

22.3. Insist under penalty of perjury that you received no “benefits” that are enforceable as “rights” in court by virtue of participation. Any contract that does not create mutually enforceable rights in a constitutional and not franchise court is unenforceable. Place the burden of proof on the government to prove that you received a “benefit” and that you were eligible to receive it.

22.4. Insist that the government is not allowed to give you any “benefits” under the franchise agreement and that if they do, they are “gifts” that create no obligation. This is exactly the same thing the government does with the tax system: Claim that any contributions voluntarily given are gifts that are non-refundable and create no obligation on their part. See Treasury Decision 3445 below:

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

22.5. Not use government identifying numbers in connection with your PRIVATE personal property.

22.6. Fight their franchise using an anti-franchise. Remember: The foundation of the Constitution is equal protection and equal rights, which means that you can use the same devious tactics and franchises that they do. For instance, on the form that regulates the franchise, write “not valid without the attached form.” Then attach your own form that establishes a franchise that invalidates theirs and makes the recipient into surety for any obligations imposed upon you for your participation. Our Tax Form Attachment, Form #04.201, does that, for instance.

22.7. Identify yourself as not being the “person”, “individual”, “taxpayer”, “beneficiary”, “employer”, etc. named within the franchise agreement.

22.8. In the case of the Internal Revenue Code, attach the following form to all tax forms you fill out to avoid a waiver of rights or conveying consent to participate in the “trade or business” franchise:

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

22.9. Include on all government forms that could link you to a franchise the following language:

“All rights reserved, U.C.C. §1-308 and its predecessor, U.C.C. §1-207.”

23. There are no easy ways out of the franchise matrix that created the “straw man” other than to learn the law. The enemy is ignorance, not the government, the IRS, or the income tax:

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

23.1. Anyone who promises you a silver bullet ultimately is going to get you in trouble.

23.2. UCC redemption is an example of an easy way out that we strongly discourage people from getting involved in commercially. For the reasons why, see:

Policy Document: UCC Redemption, Form #08.002
<http://sedm.org/Forms/FormIndex.htm>

One way or another, whether it is through the false information returns that ignorant third parties including banks file against you, or whether it is your own ignorance in filling out government forms so as to improperly describe yourself, the message from the government is loud and clear about their firm desire to exercise eminent domain over everything and everyone and

make them into indentured servants working under a franchise of one kind or another and without compensation or even respect, and here is the message:

"We are the Matrix. You will be assimilated. Resistance is futile. One way or another we will make you into one of our officers and employees without compensation or we will destroy you through selective enforcement if you refuse to cooperate. We don't care that the First Amendment prohibits compelled association or that we can't compel you to contract with us without violating the Constitution. We will just PRESUME that you consented to our franchise agreement, and that agreement places you squarely on federal territory in a place not protected by the Constitution so just kiss your rights goodbye and bend over.

"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)]

You will BEG us to be part of our system or you will be destroyed by corrupted courts and selective enforcement.
See:

The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

If we can't assimilate you directly because you know too much and refuse to consent, then we will lie to others about what the law requires using "words of art" and publications that have disclaimers, be protected in that irresponsible and unlawful effort by corrupted courts full of "taxpayer" judges, and thereby cause others to file false reports signed under penalty of perjury such as information returns and CTRs that will connect you to federal franchises and thereby assimilate you and elect you involuntarily into a "public office" in criminal violation of 18 U.S.C. §912.

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

"You shall not bear false witness [or file a FALSE REPORT or information return] against your neighbor."
[Exodus 10:16, Bible, NKJV]

"A false witness will not go unpunished, And he who speaks lies shall perish."
[Prov. 19:9, Bible, NKJV]

"If a false witness rises against any man to testify against him of wrongdoing, then both men in the controversy shall stand before the LORD, before the priests and the judges who serve in those days. And **the judges shall make careful inquiry, and indeed, if the witness is a false witness, who has testified falsely against his brother, then you shall do to him as he thought to have done to his brother;** [enticement into slavery (pursuant to 42 U.S.C. §1994)] to the demands of others without compensation] so you shall put away the evil from among you. And those who remain shall hear and fear, and hereafter they shall not again commit such evil among you. Your eye shall not pity: life shall be for life, eye for eye, tooth for tooth, hand for hand, foot for foot."
[Deut. 19:16-21, Bible, NKJV]

This is what it means when we, the Beast of Revelations and Satan's whore, described our communist plan in 50 U.S.C. §841:

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 government ruled by the judiciary]. 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 (A.B.A.)] 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 [with FALSE information returns], trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

If you try to correct these false reports, we will ignore your corrections and rebuttals or call them “frivolous” so we can keep you under our thumb as our indentured servant and slave in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C. §1581.

“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 [under the terms of a COMPELLED franchise agreement], 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)]

The above situation has been prophesied for thousands of years and that prophesy has now come to pass:

“And the smoke of their torment ascends forever and ever; and they have no rest day or night, who worship [serve and subsidize] the beast and his image [the image on the money. Remember what Jesus said about “whose image is this?”], and whoever receives the mark [Social Security Number or Taxpayer Identification Number] of his name.”
[Rev. 14:11, Bible, NKJV]

When you use the number, you are recruited to join the Matrix, because the regulations say it may only be used by those engaged in a “trade or business” and a “public office” inside the belly of the Beast:

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

(1) U.S. [government, not geographical United States] persons [GOVERNMENT officers and agents domiciled on federal territory within the Beast].

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. A U.S. person whose number must be included on a document filed by another person must give the taxpayer identifying number so required to the other person on request.

For penalties for failure to supply taxpayer identifying numbers, see sections 6721 through 6724. For provisions dealing specifically with the duty of employees with respect to their social security numbers, see Sec. 31.6011(b)-2 (a) and (b) of this chapter (Employment Tax Regulations). For provisions dealing specifically with the duty of employers with respect to employer identification numbers, see Sec. 31.6011(b)-1 of this chapter (Employment Tax Regulations).

(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 [public office] at any time during the taxable year:*

The “U.S. person” described above in 26 C.F.R. §301.6109-1(b)(1) is also presumed to be engaged in a public office within the government, meaning within the belly of the BEAST, as revealed by the following:

[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 [“public office”] within the United States.

The ONLY place where “all income” is connected to a franchise is the government, not the geographical “United States” mentioned in the Constitution. The Bible confirms that the “Beast” is in fact the government, not a specific person or geographical region:

“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]

The “United States” they are referring to above is the government which happens to be in the District of Columbia per 4 U.S.C. §72, not any geographic entity and certainly not anyone in a state of the Union. Mark Twain called the District of Columbia the “District of Criminals”, and now you know why. 26 U.S.C. §7701(a)(9) and (a)(10) describes the geographic “United States” for the purposes of taxes, but that is not the main sense in which the term is used in the I.R.C., nor is the sense intended ever specifically identified in nearly all cases:

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

All [public] offices attached [e.g. "effectively connected"] to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.
[SOURCE: http://www4.law.cornell.edu/uscode/html/uscode04/usc_sec_04_00000072----000-.html]

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>]

The office you serve in as the "straw man" is domiciled in the District of Columbia pursuant to Federal Rule of Civil Procedure 17(b). Under that rule, it doesn't matter where your domicile is as a human being because the civil law that MUST be enforced against all public officers of the "United States" federal corporation does not come from your choice of domicile as a human being, but from the place of incorporation of the corporation that you work for as an officer of that corporation under the terms of the franchise agreement. Bend over!

4. Public v. Private

A very important subject is the division of legal authority between PUBLIC and PRIVATE rights. On this subject the U.S. Supreme Court held:

"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)]

If you can't "execute" them, then you ALSO can't enforce them against ANYONE else. Some people might be tempted to say that we all construe them against the private person daily, but in fact we can't do that WITHOUT being a public officer WITHIN the government.

"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)]

If we do enforce the law as a private nonresident human, we are criminally impersonating a public officer in violation of 18 U.S.C. §912. Other U.S. Supreme Court cites also confirm why this must be:

"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."

“...we are of the opinion that there is a clear distinction in this particular between an [PRIVATE] individual and a [PUBLIC] corporation, and that the latter has no right to refuse to submit its books and papers for an examination at the suit of the state. The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights.

“Upon the other hand, the [PUBLIC] corporation is a creature of the state. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises, and holds them subject to the laws of the state and the limitations of its charter. Its powers are limited by law. It can make no contract not authorized by its charter. Its rights to [201 U.S. 43, 75] act as a corporation are only preserved to it so long as it obeys the laws of its creation. There is a reserved right in the legislature to investigate its contracts and find out whether it has exceeded its powers. It would be a strange anomaly to hold that a state, having chartered a corporation to make use of certain franchises, could not, in the exercise of its sovereignty, inquire how these franchises had been employed, and whether they had been abused, and demand the production of the corporate books and papers for that purpose. The defense amounts to this: That an officer of a corporation which is charged with a criminal violation of the statute, may plead the criminality of such corporation as a refusal to produce its books. To state this proposition is to answer it. While an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute, it does not follow that a corporation, vested with special privileges and franchises, may refuse to show its hand when charged with an abuse of such privileges.”
[Hale v. Henkel, 201 U.S. 43 (1906)]

You MUST therefore be an agent of the government and therefore a PUBLIC officer in order to “make constitutions or laws or administer, execute, or ENFORCE EITHER”. Examples of “agents” or “public officers” of the government include all the following:

1. “person” (26 U.S.C. §7701(a)(1)).
2. “individual” (26 C.F.R. §1441-1(c)(3)).
3. “taxpayer” (26 U.S.C. §7701(a)(14)).
4. “withholding agent” (26 U.S.C. §7701(a)(16)).

“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)]

So how do you “OBEY” a law without “EXECUTING” it? We’ll give you a hint: It CAN’T BE DONE!

Likewise, if ONLY public officers can “administer, execute, or enforce” the law, then the following additional requirements of the law are unavoidable and also implied:

1. Congress cannot impose DUTIES against private persons through the civil law. Otherwise the Thirteenth Amendment would be violated and the party executing said duties would be criminally impersonating an agent or officer of the government in violation of 18 U.S.C. §912.
2. Congress can only impose DUTIES upon public officers through the civil statutory law.
3. The civil statutory law is law for GOVERNMENT, and not PRIVATE persons. See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>
4. Those who enforce any civil statutory duties against you are PRESUMING that you occupy a public office.
5. You cannot unilaterally “elect” yourself into a public office in the government by filling out a government form, even if you consent to volunteer.
6. Even if you ARE a public officer, you can only execute the office in a place EXPRESSLY authorized by Congress per 4 U.S.C. §72, which means ONLY the District of Columbia and “not elsewhere”.

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.

7. If you are “construing, administering, or executing” the laws, then you are doing so as a public officer and:
 - 7.1. You are bound and constrained in all your actions by the constitution like every OTHER public officer while on official business interacting with PRIVATE humans.
 - 7.2. The Public Records exception to the Hearsay Exceptions Rule, Federal Rule of Evidence 803(8) applies. EVERYTHING you produce in the process of “construing, administering, or executing” the laws is instantly admissible and cannot be excluded from the record by any judge. If a judge interferes with the admission of such evidence, he is:
 - 7.2.1. Interfering with the duties of a coordinate branch of the government in violation of the Separation of Powers.
 - 7.2.2. Criminally obstructing justice.

4.1 Introduction

In order to fully understand and comprehend the nature of franchises, it is essential to thoroughly understand the distinctions between PUBLIC and PRIVATE property. The following subsections will deal with this important subject extensively. In the following subsections, we will establish the following facts:

1. There are TWO types of property:
 - 1.1. Public property. This type of property is protected by the CIVIL law.
 - 1.2. Private property. This type of property is protected by the COMMON law.
2. Specific legal rights attach to EACH of the two types of property. These “rights” in turn, are ALSO property as legally defined.

*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 everyone else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over 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.*

[...]

[Black's Law Dictionary, Fifth Edition, p. 1095]

3. Human beings can simultaneously be in possession of BOTH PUBLIC and PRIVATE rights. This gives rise to TWO legal “persons”: PUBLIC and PRIVATE.
 - 3.1. The CIVIL law attaches to the PUBLIC person.
 - 3.2. The COMMON law and the Constitution attach to and protect the PRIVATE person.This is consistent with the following maxim of law.

Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.
*When two rights [public right v. private right] concur in one person, it is the same as if they were **two separate persons**. 4 Co. 118.*
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

4. That the purpose of the Constitution and the establishment of government itself is to protect EXCLUSIVELY PRIVATE rights.

"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 [EXCLUSIVELY PRIVATE, God-given] rights, Governments are instituted among Men, deriving their just powers from the consent of the governed. -"
[Declaration of Independence, 1776]

The VERY FIRST step in protecting PRIVATE rights and PRIVATE property is to prevent such property from being converted to PUBLIC property or PUBLIC rights without the consent of the owner. In other words, the VERY FIRST step in protecting PRIVATE rights is to protect you from the GOVERNMENT'S OWN theft. Obviously, if a government becomes corrupted and refuses to protect PRIVATE rights or recognize them, there is absolutely no reason you can or should want to hire them to protect you from ANYONE ELSE.

5. The main method for protecting PRIVATE rights is to impose the following burden of proof and presumption upon any entity or person claiming to be "government":

"All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of government or the CIVIL law unless and until the government meets the burden of proving, WITH EVIDENCE, on the record of the proceeding that:

- 1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC property.*
- 2. The owner was domiciled on federal territory NOT protected by the Constitution and therefore had the legal capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect and protect the right. Those domiciled in a constitutional but not statutory state and who are "citizens" or "residents" protected by the constitution cannot alienate rights to a real, de jure government.*
- 3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and which is therefore NOT protected by official, judicial, or sovereign immunity.*

Note that the above is not a quote from a third party, but from us. It is how we propose that you force the government to satisfy the burden of proof that they are NOT thieves who have made a business out of STEALING your otherwise private property. Use it when both in an administrative and legal setting in combination with Form #05.025 to keep the burden of proof on the government and off you.

6. That the ability to regulate EXCLUSIVELY PRIVATE conduct is repugnant to the constitution and therefore such conduct cannot lawfully become the subject of any civil statutory law.

"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)]

7. That the terms "person", "persons", "individual", "individuals" as used within the civil statutory law by default imply PUBLIC "persons" and therefore public offices within the government and not PRIVATE human beings. All such offices are creations and franchises of the government and therefore property of the government subject to its exclusive control.
8. That if the government wants to call you a statutory "person" or "individual" under the civil law, then:
- 8.1. You must volunteer or consent at some point to occupy a public office in the government while situated physically in a place not protected by the USA Constitution and the Bill of Rights....namely, federal territory. In some cases, that public office is also called a "citizen" or "resident".
 - 8.2. If you don't volunteer, they are essentially exercising unconstitutional "eminent domain" over your PRIVATE property. Keep in mind that rights protected by the Constitution are PRIVATE PROPERTY.
9. That there are VERY SPECIFIC and well defined rules for converting PRIVATE property into PUBLIC PROPERTY and OFFICES, and that all such rules require your express consent except when a crime is involved.
10. That if a corrupted judge or public servant imposes upon you any civil statutory status, including that of "person" or "individual" without PROVING with evidence that you consented to the status AND had the CAPACITY to lawfully consent at the time you consented, they are:
- 10.1. Violating due process of law.
 - 10.2. Imposing involuntary servitude.
 - 10.3. STEALING property from you. We call this "theft by presumption".
 - 10.4. Kidnapping your identity and moving it to federal territory.
 - 10.5. Instituting eminent domain over EXCLUSIVELY PRIVATE property.

11. That within the common law, the main mechanism for PREVENTING the conversion of PRIVATE property to PUBLIC property through government franchises are the following maxims of law. These maxims of law MANDATE that all governments must protect your right NOT to participate in franchises or be held accountable for the consequences of receiving a “benefit” you did not consent to receive and/or regarded as an INJURY rather than a “benefit”:

Invito beneficium non datur.

No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent.

Quilibet potest renunciare juri pro se inducto.

Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv.

Inst. n. 83.

[Bouvier's Maxims of Law, 1856,

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

For an example of how this phenomenon works in the case of the Internal Revenue Code, Subtitles A and C “trade or business” franchise, see:

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

As an example of why an understanding of this subject is EXTREMELY important, consider the following dialog at an IRS audit in which the FIRST question out of the mouth of the agent is ALWAYS “What is YOUR Social Security Number?”:

IRS AGENT: What is YOUR Social Security Number?

YOU: 20 C.F.R. §422.103(d) says SSNs belong to the government. The only way it could be MY number is if I am appearing here today as a federal employee or officer on official business. If that is the case, no, I am here as a private human being and not a government statutory “employee” in possession or use of “public property” such as a number. Therefore, I don’t HAVE a Social Security Number. Furthermore, I am not lawfully eligible and never have been eligible to participate in Social Security and any records you have to the contrary are FALSE and FRAUDULENT and should be DESTROYED.

IRS AGENT: That’s ridiculous. Everyone HAS a SSN.

YOU: Well then EVERYONE is a STUPID whore for acting as a federal employee or agent without compensation THEY and not YOU determine. The charge for my services to act as a federal “employee” or officer or trustee in possession of public property such as an SSN is ALL the tax and penalty liability that might result PLUS \$1,000 per hour. Will you agree in writing pay the compensation I demand to act essentially as your federal coworker, because if you don’t, then it’s not MY number?

IRS AGENT: It’s YOUR number, not the government’s.

YOU: Well why do the regulations at 20 C.F.R. §422.103(d) say it belongs to the Social Security Administration (S.S.A.) instead of me? I am not appearing as a Social Security employee at this meeting and its unreasonable and prejudicial for you to assume that I am. I am also not appearing here as “federal personnel” as defined in [5 U.S.C. §552a\(a\)\(13\)](#). I don’t even qualify for Social Security and never have, and what you are asking me to do by providing an INVALID and knowingly FALSE number is to VIOLATE THE LAW and commit fraud by providing that which I am not legally entitled to and thereby fraudulently procure the benefits of a federal franchise. Is that your intention?

IRS AGENT: Don’t play word games with me. It’s YOUR number.

YOU: Well good. Then if it’s MY number and MY property, then I have EXCLUSIVE control and use over it. That is what the word “property” implies. That means I, and not you, may penalize people for abusing MY property. The penalty for wrongful use or possession of MY property is all the tax and penalty liability that might result from using said number for tax collection plus \$1,000 per hour for educating you about your lawful duties because you obviously don’t know what they are. If it’s MY property, then your job is to protect me from abuses of MY property. If you

can penalize me for misusing YOUR procedures and forms, which are YOUR property, then I am EQUALLY entitled to penalize you for misusing MY property. Are you willing to sign an agreement in writing to pay for the ABUSE of what you call MY property, because if you aren't, you are depriving me of exclusive use and control over MY property and depriving me of the equal right to prevent abuses of my property??

IRS AGENT: OK, well it's OUR number. Sorry for deceiving you. Can you give us OUR number that WE assigned to you?

YOU: You DIDN'T assign it to ME as a private person, which is what I am appearing here today as. You can't lawfully issue public property such as an SSN to a private person. That's criminal embezzlement. The only way it could have been assigned to me is if I'm acting as a "public officer" or federal employee at this moment, and I am NOT. I am here as a private person and not a public employee. Therefore, it couldn't have been lawfully issued to me. Keep this up, and I'm going to file a criminal complaint with the U.S. Attorney for embezzlement in violation of [18 U.S.C. §641](#) and impersonating a public officer in violation of [18 U.S.C. §912](#). I'm not here as a public officer and you are asking me to act like one without compensation and without legal authority. Where is the compensation that I demand to act as a fiduciary and trustee over your STINKING number, which is public property? I remind you that the very purpose why governments are created is to PROTECT and maintain the separation between "public property" and "private property" in order to preserve my inalienable constitutional rights that you took an oath to support and defend. Why do you continue to insist on co-mingling and confusing them in order to STEAL my labor, property, and money without compensation in violation of the Fifth Amendment takings clause?

Usually, after the above interchange, the IRS agent will realize he is digging a DEEP hole for himself and will abruptly end that sort of inquiry, and many times will also end his collection efforts.

4.2 What is "Property"?

Property is legally defined as follows:

*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 everyone else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over 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 embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether beneficial, or a private ownership. *Davis v. Davis*. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. *Hoffmann v. Kinealy, Mo.*, 389 S.W.2d. 745, 752.*

*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.*

*Goodwill is property, *Howell v. Bowden*, TexCiv. App., 368 S.W.2d. 842, &18; as is an insurance policy and rights incident thereto, including a right to the proceeds, *Harris v. Harris*, 83 N.M. 441,493 P.2d. 407, 408.*

Criminal code. "Property" means anything of value. including real estate, tangible and intangible personal property, contract rights, choses-in-action and other interests in or claims to wealth, admission or transportation tickets, captured or domestic animals, food and drink, electric or other power. Model Penal Code. Q 223.0. See also Property of another, infra. Dusts. Under definition in Restatement, Second, Trusts, Q 2(c), it denotes interest in things and not the things themselves.

Keep in mind the following critical facts about “property” as legally defined:

1. The essence of the “property” right, also called “ownership”, is the RIGHT TO EXCLUDE others from using or benefitting from the use of the property.

“We have repeatedly held that, as to property reserved by its owner for private use, ‘the right to exclude [others is] ‘one of the most essential sticks in the bundle of rights that are commonly characterized as property.’”
Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 (1982), quoting *Kaiser Aetna v. United States*, 444 U.S. 164, 176 (1979). “
[Nollan v. California Coastal Comm’n, 483 U.S. 825 (1987)]

“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)]

[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).

2. It’s NOT your property if you can’t exclude EVERYONE, including the GOVERNMENT from using, benefitting from the use, or taxing the specific property.
3. All constitutional rights and statutory privileges are property.
4. Anything that conveys a right or privilege is property.
5. Contracts convey rights or privileges and are therefore property.
6. All franchises are contracts between the grantor and the grantee and therefore property.

4.3 “Public” v. “Private” property ownership

Next, we would like to compare the two types of property: Public v. Private. There are two types of ownership of “property”: Absolute and Qualified. The following definition describes and compares these two types of ownership:

Ownership. Collection of rights to use and enjoy property, including right to transmit it to others. Trustees of Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673. *The complete dominion, title, or proprietary right in a thing or claim. The entirety of the powers of use and disposal allowed by law.*

The right of one or more persons to possess and use a thing to the exclusion of others. The right by which a thing belongs to someone in particular, to the exclusion of all other persons. The exclusive right of possession, enjoyment, and disposal; involving as an essential attribute the right to control, handle, and dispose.

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.

There may be ownership of all inanimate things which are capable of appropriation or of manual delivery; of all domestic animals; of all obligations; of such products of labor or skill as the composition of an author, the goodwill of a business, trademarks and signs, and of rights created or granted by statute. Calif. Civil Code, §655.

In connection with burglary, “ownership” means any possession which is rightful as against the burglar.

See also Equitable ownership; Exclusive ownership; Hold; Incident of ownership; Interest; Interval ownership; Ostensible ownership; Owner; Possession; Title.
[Black’s Law Dictionary, Sixth Edition, p. 1106]

Participation in franchises causes PRIVATE property to transmute into PUBLIC property. Below is a table comparing these two great classes of property and the legal aspects of their status.

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Table 1: Public v. Private Property

#	Characteristic	Public	Private
1	Authority for ownership comes from	Grantor/ creator of franchise	God/natural law
2	Type of ownership	Qualified	Absolute
3	Law protecting ownership	Statutory franchises	Bill of Rights (First Ten Amendments to the U.S. Constitution)
4	Owner is	The public as LEGAL owner and the human being as EQUITABLE owner	A single person as LEGAL owner
5	Ownership is a	Privilege/franchise	Right
6	Courts protecting ownership	Franchise court (Article 4 of the USA Constitution)	Constitutional court
7	Subject to taxation?	Yes	No (you have the right EXCLUDE government from using or benefitting from it)
8	Title held by	Statutory citizen (Statutory citizens are public officers)	Constitutional citizen (Constitutional citizens are human beings and may NOT be public officers)
9	Character of YOUR/HUMAN title	Equitable	Legal
10	Conversion to opposite type of property by	1. Removing government identifying number. 2. Donation.	1. Associating with government identifying number. ³ 2. Donation. 3. Eminent domain (with compensation). 4. THEFT (Internal Revenue Service).

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4.4 The purpose and foundation of de jure government: Protection of EXCLUSIVELY PRIVATE rights

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The main purpose for which all governments are established is the protection of EXCLUSIVELY PRIVATE rights and property. This purpose is the foundation of all the just authority of any government as held by the Declaration of Independence:

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"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, 1776]

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The fiduciary duty that a public officer who works for the government has is founded upon the requirement to protect PRIVATE property.

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"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. ⁴ 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

³ See: *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012.

⁴ 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.

1 from a discharge of their trusts.⁵ That is, a public officer occupies a fiduciary relationship to the political
2 entity on whose behalf he or she serves.⁶ and owes a fiduciary duty to the public.⁷ It has been said that the
3 fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁸ 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.⁹
6 [63C American Jurisprudence 2d., Public Officers and Employees, §247 (1999)]

7 The VERY FIRST step that any lawful de jure government must take in protecting PRIVATE property and PRIVATE rights
8 is to protect it from being converted to PUBLIC/GOVERNMENT property. After all: If the people you hire to protect you
9 won't even do the job of protecting you from THEM, why should you hire them to protect you from ANYONE ELSE?

10 The U.S. Supreme Court has also affirmed that the protection of PRIVATE rights and PRIVATE property is "the foundation
11 of the government" when it held the following. The case below was a challenge to the constitutionality of the first national
12 income tax, and the U.S. government rightfully lost that challenge:

13 *"Here I close my opinion. I could not say less in view of questions of such gravity that they go down to the very*
14 *foundations of the government. If the provisions of the Constitution can be set aside by an act of Congress, where*
15 *is the course of usurpation to end?"*

16 *The present assault upon capital [THEFT! and WEALTH TRANSFER by unconstitutional CONVERSION of*
17 *PRIVATE property to PUBLIC property] is but the beginning. It will be but the stepping stone to others larger*
18 *and more sweeping, until our political contest will become war of the poor against the rich; a war of growing*
19 *intensity and bitterness."*
20 *[Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895), hearing the case against the first*
21 *income tax passed by Congress that included people in states of the Union. They declared that first income tax*
22 *UNCONSTITUTIONAL, by the way]*

23 In the above landmark case, the lawyer for the petitioner, Mr. Choate, even referred to the income tax as COMMUNISM,
24 and he was obviously right! Why? Because communism like socialism operates upon the following political premises:

- 25 1. All property is PUBLIC property and there IS no PRIVATE property.
- 26 2. The government owns and/or controls all property and said property is LOANED to the people.
- 27 3. The government and/or the collective has rights superior to those of the individual. There is and can be NO equality or
28 equal protection under the law without the right of PRIVATE property. In that sense, the government or the "state" is
29 a pagan idol with "supernatural powers" because human beings are "natural" and they are inferior to the collective.
- 30 4. Control is synonymous with ownership. If the government CONTROLS the property but the citizen "owns" it, then:
31 4.1. The REAL owner is the government.
32 4.2. The ownership of the property is QUALIFIED rather than ABSOLUTE.
33 4.3. The person holding the property is a mere CUSTODIAN over GOVERNMENT property and has EQUITABLE
34 rather than LEGAL ownership. Hence, their name in combination with the Social Security Number constitutes a
35 PUBLIC office synonymous with the government itself.
- 36 5. Everyone in temporary use of said property is an officer and agent of the state. A "public officer", after all, is someone
37 who is in charge of the PROPERTY of the public. It is otherwise a crime to use public property for a PRIVATE use or
38 benefit. That crime is called theft or conversion:

39 *"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either*
40 *fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the*

⁵ 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.

⁶ 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.

⁷ 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).

⁸ 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.

⁹ 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).

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]

Look at some of the planks of the Communist Manifesto, Karl Marx and confirm the above for yourself:

1. Abolition of property in land and application of all rents of land to public purposes.
 2. A heavy progressive or graduated income tax.
- [...]
[Wikipedia topic: "The Communist Manifesto", Downloaded 12-27-2011; SOURCE:
http://en.wikipedia.org/wiki/The_Communist_Manifesto]

The legal definition of "property" confirms that one who OWNS a thing has the EXCLUSIVE right to use and dispose of and CONTROL the use of his or her or its property and ALL the fruits and "benefits" associated with the use of such property. The implication is that you as the PRIVATE owner have a right to EXCLUDE ALL OTHERS including all governments from using, benefitting from, or controlling your property. Governments, after all, are simply legal "persons" and the constitution guarantees that ALL "persons" are equal. If your neighbor can't benefit from your property without your consent, then neither can any so-called "government".

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 everyone else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over 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 embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752.

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, Fifth Edition, p. 1095]

In a lawful de jure government under our constitution:

1. All "persons" are absolutely equal under the law. No government can have any more rights than a single human being, no matter how many people make up that government. If your neighbor can't take your property without your consent, then neither can the government. The only exception to this requirement of equality is that artificial persons do not have constitutional rights, but only such "privileges" as statutory law grants them. See:

<u>Requirement for Equal Protection and Equal Treatment</u> , Form #05.033 http://sedm.org/Forms/FormIndex.htm

2. All property is CONCLUSIVELY presumed to be EXCLUSIVELY PRIVATE until the GOVERNMENT meets the burden of proof on the record of the legal proceeding that you EXPRESSLY consented IN WRITING to donate the property or use of the property to the PUBLIC:

"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)]

3. You have to knowingly and intentionally DONATE your PRIVATE property to a public use and a PUBLIC purpose before the government can lawfully REGULATE its use. In other words, you have to at least SHARE your ownership of otherwise private property with the government and become an EQUITABLE rather than ABSOLUTE owner of the property before they can acquire the right to regulate its use or impose obligations or duties upon its original owner.
4. That donation ordinarily occurs by applying for and/or using a license in connection with the use of SPECIFIC otherwise PRIVATE property.
5. The process of applying for or using a license and thereby converting PRIVATE into PUBLIC cannot be compelled. If it is, the constitutional violation is called "eminent domain" without compensation or STEALING, in violation of the Fifth Amendment Takings Clause.
6. You have a PUBLIC persona (office) and a PRIVATE persona (human) at all times.
- 6.1. That which you VOLUNTARILY attach a government license number to, such as a Social Security Number or Taxpayer Identification Number, becomes PRIVATE property donated to a public use to procure the benefits of a PUBLIC franchise. That property, in turn, is effectively OWNED by the government grantor of your public persona and the public office it represents.
- 6.2. If you were compelled to use a government license number, such as an SSN or TIN, then a theft and taking without compensation has occurred, because all property associated with such numbers was unlawfully converted and STOLEN.
7. If the right to contract of the parties conducting any business transaction has any meaning at all, it implies the right to EXCLUDE the government from participation in their relationship.
- 7.1. You can write the contract such that neither party may use or invoke a license number, or complain to a licensing board, about the transaction, and thus the government is CONTRACTED OUT of the otherwise PRIVATE relationship. Consequently, the transaction becomes EXCLUSIVELY PRIVATE and government may not tax or regulate or arbitrate the relationship in any way under the terms of the license franchise.
- 7.2. Every consumer of your services has a right to do business with those who are unlicensed. This right is a natural consequence of the right to CONTRACT and NOT CONTRACT. The thing they are NOT contracting with is the GOVERNMENT, and the thing they are not contracting FOR is STATUTORY/FRANCHISE "protection". Therefore, even those who have applied for government license numbers are NOT obligated to use them in connection with any specific transaction and may not have their licenses suspended or revoked for failure or refusal to use them for a specific transaction.
8. If the government invades the commercial relationship between you and those you do business with by forcing either party to use or invoke the license number or pursue remedies or "benefits" under the license, they are:
- 8.1. Interfering with your UNALIENABLE right to contract.
- 8.2. Compelling you to donate EXCLUSIVELY PRIVATE property to a PUBLIC use.
- 8.3. Exercising unconstitutional eminent domain over your otherwise PRIVATE property.
- 8.4. Compelling you to accept a public "benefit", where the "protection" afforded by the license is the "benefit".

The above requirements of the USA Constitution are circumvented with nothing more than the simple PRESUMPTION, usually on the part of the IRS and corrupted judges who want to STEAL from you, that the GOVERNMENT owns it and that you have to prove that they CONSENTED to let you keep the fruits of it. They can't and never have proven that they have such a right, and all such presumptions 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* (2006), Rutter Group, paragraph 8:4993, p. 8K-34]

In order to unconstitutionally and TREASONOUSLY circumvent the above limitation on their right to presume, corrupt governments and government actors will play "word games" with citizenship and key definitions in the ENCRYPTED "code" in order to KIDNAP your legal identity and place it OUTSIDE the above protections of the constitution by:

1. PRESUMING that you are a public officer and therefore, that everything held in your name is PUBLIC property of the GOVERNMENT and not YOUR PRIVATE PROPERTY. See:

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

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

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

2. Abusing fraudulent information returns to criminally and unlawfully "elect" you into public offices in the government:

Correcting Erroneous Information Returns, Form #04.001

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

DIRECT LINK: <http://sedm.org/Forms/04-Tax/0-CorrErrInfoRtns/CorrErrInfoRtns.pdf>

3. PRESUMING that because you did not rebut evidence connecting you to a public office, then you CONSENT to occupy the office.
4. PRESUMING that ALL of the four contexts for "United States" are equivalent.
5. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They are NOT. A CONSTITUTIONAL citizen is a "non-resident" under federal civil law and NOT a STATUTORY "national and citizen of the United States** at birth" per 8 U.S.C. §1401. See the document below:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006

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

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

6. PRESUMING that "nationality" and "domicile" are equivalent. They are NOT. See:

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

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

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

7. Using the word "citizenship" in place of "nationality" OR "domicile", and refusing to disclose WHICH of the two they mean in EVERY context.
8. Confusing the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance, asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.
9. Confusing the words "[domicile](#)" and "[residence](#)" or impute either to you without satisfying the burden of proving that you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can have only one "domicile" but many "residences" and BOTH require your consent. See:

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

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

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

10. Adding things or classes of things to the meaning of statutory terms that do not EXPRESSLY appear in their definitions, in violation of the rules of statutory construction. See:

Meaning of the Words "includes" and "including", Form #05.014

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

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

11. Refusing to allow the jury to read the definitions in the law and then give them a definition that is in conflict with the statutory definition. This substitutes the JUDGES will for what the law expressly says and thereby substitutes PUBLIC POLICY for the written law.
12. Publishing deceptive government publications that are in deliberate conflict with what the statutes define "United States" as and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their publications](#) and it is FRAUD. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

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

1 This kind of arbitrary discretion is PROHIBITED by the Constitution, as held by the U.S. Supreme Court:

2 "When we consider the nature and the theory of our institutions of government, the principles upon which they
3 are supposed to rest, and review the history of their development, we are constrained to conclude that they do
4 not mean to leave room for the play and action of purely personal and arbitrary power."
5 [Yick Wo v. Hopkins, [118 U.S. 356, 369](#), 6 S. Sup.Ct. 1064, 1071]

6 Thomas Jefferson, our most revered founding father, precisely predicted the above abuses when he astutely said:

7 "It has long been my opinion, and I have never shrunk from its expression,... that the germ of dissolution of our
8 Federal Government is in the constitution of the Federal Judiciary--an irresponsible body (for impeachment is
9 scarcely a scare-crow), working like gravity by night and by day, gaining a little today and a little tomorrow,
10 and advancing its noiseless step like a thief over the field of jurisdiction until all shall be usurped from the
11 States and the government be consolidated into one. To this I am opposed."
12 [Thomas Jefferson to Charles Hammond, 1821. ME 15:331]

13 "Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them,
14 to throw an anchor ahead and grapple further hold for future advances of power. They are then in fact the corps
15 of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate
16 all power in the hands of that government in which they have so important a freehold estate."
17 [Thomas Jefferson: Autobiography, 1821. ME 1:121]

18 "The judiciary of the United States is the subtle corps of sappers and miners constantly working under ground to
19 undermine the foundations of our confederated fabric. They are construing our Constitution from a co-ordination
20 of a general and special government to a general and supreme one alone. This will lay all things at their feet,
21 and they are too well versed in English law to forget the maxim, 'boni judicis est ampliari jurisdictionem.'"
22 [Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297]

23 "When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the
24 center of all power, it will render powerless the checks provided of one government on another and will become
25 as venal and oppressive as the government from which we separated."
26 [Thomas Jefferson to Charles Hammond, 1821. ME 15:332]

27 "What an augmentation of the field for jobbing, speculating, plundering, office-building [*"trade or business"*
28 *scam*] and office-hunting would be produced by an assumption [*PRESUMPTION*] of all the State powers into the
29 hands of the General Government!"
30 [Thomas Jefferson to Gideon Granger, 1800. ME 10:168]

31 The key to preventing the unconstitutional abuse of presumption by the corrupted judiciary and IRS to STEAL from people
32 is to completely understand the content of the following memorandum of law and consistently apply it in every interaction
33 with the government:

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

34 It ought to be very obvious to the reader that:

- 35 1. The rules for converting PRIVATE property to PUBLIC property ought to be consistently, completely, clearly, and
36 unambiguously defined by every government officer you come in contact with, and ESPECIALLY in court. These
37 rules ought to be DEMANDED to be declared EVEN BEFORE you enter a plea in a criminal case.
- 38 2. If the government asserts any right over your PRIVATE property, they are PRESUMING they are the LEGAL owner
39 and relegating you to EQUITABLE ownership. This presumption should be forcefully challenged.
- 40 3. If they won't expressly define the rules, or try to cloud the rules for converting PRIVATE property to PUBLIC
41 property, then they are:
- 42 3.1. Defeating the very purpose for which they were established as a "government". Hence, they are not a true
43 "government" but a de facto private corporation PRETENDING to be a "government", which is a CRIME under
44 18 U.S.C. §912.
- 45 3.2. Exercising unconstitutional eminent domain over private property without the consent of the owner and without
46 compensation.
- 47 3.3. Trying to STEAL from you.
- 48 3.4. Violating their fiduciary duty to the public.

4.5 The Right to be left alone

The purpose of the Constitution of the United States of America is to confer the “right to be left alone”, which is the essence of being sovereign:

*"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)]

The legal definition of “justice” confirms that its purpose is to protect your right to be “left alone”:

PAULSEN, ETHICS (Thilly's translation), chap. 9.

"Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the lives and interests of others, and, as far as possible, hinders such interference on the part of others. This virtue springs from the individual's respect for his fellows as ends in themselves and as his co equals. The different spheres of interests may be roughly classified as follows: body and life; the family, or the extended individual life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally freedom, or the possibility of fashioning one's life as an end in itself. The law defends these different spheres, thus giving rise to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To violate the rights, to interfere with the interests of others, is injustice. All injustice is ultimately directed against the life of the neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the individual's own life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong yourself, and permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and protect the right."
[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2]

The Bible also states the foundation of justice by saying:

*"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]

And finally, Thomas Jefferson agreed with the above by defining “justice” as follows in his First Inaugural Address:

*"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]

Therefore, the word “injustice” means interference with the equal rights of others absent their consent and which constitutes an injury NOT as any law defines it, but as the PERSON who is injured defines it. Under this conception of “justice”, anything done with your consent cannot be classified as “injustice” or an injury.

Those who are “private persons” fit in the category of people who must be left alone as a matter of law:

*"There is a clear distinction in this particular case between an individual and a corporation, and that the latter has no right to refuse to submit its books and papers for an examination at the suit of the State. The individual may stand upon his constitutional rights as a citizen. **He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the constitution.** Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights."*

[Hale v. Henkel, 201 U.S. 43, 74 (1906)]

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://sedm.org/Exhibits/EX05.043.pdf>]

The U.S. Supreme Court has also held that the ability to regulate what it calls “private conduct” is repugnant to the constitution. It is the differentiation between PRIVATE rights and PUBLIC rights, in fact, that forms the basis for enforcing your right to be left alone:

“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)]

Only by taking on a “public character” or engaging in “public conduct” rather than a “private” character may our actions become the proper or lawful subject of federal or state legislation or regulation.

“One great object of the Constitution is to permit citizens to structure their private relations as they choose subject only to the constraints of statutory or decisional law.” [500 U.S. 614, 620]

To implement these principles, courts must consider from time to time where the governmental sphere [e.g., “public purpose” and “public office”] ends and the private sphere begins. Although the conduct of private parties lies beyond the Constitution’s scope in most instances, governmental authority may dominate an activity to such an extent that its participants must be deemed to act with the authority of the government and, as a result, be subject to constitutional constraints. This is the jurisprudence of state action, which explores the “essential dichotomy” between the private sphere and the public sphere, with all its attendant constitutional obligations. *Moose Lodge*, *supra*, at 172. “

[...]

Given that the statutory authorization for the challenges exercised in this case is clear, the remainder of our state action analysis centers around the second part of the *Lugar* test, whether a private litigant, in all fairness, must be deemed a government actor in the use of peremptory challenges. Although we have recognized that this aspect of the analysis is often a fact-bound inquiry, see *Lugar*, *supra*, 457 U.S. at 939, our cases disclose certain principles of general application. **Our precedents establish that, in determining whether a particular action or course of conduct is governmental in character, it is relevant to examine the following: the extent to which the actor relies on governmental assistance and benefits, see *Tulsa Professional Collection Services, Inc. v. Pope*, 485 U.S. 478 (1988); *Burton v. Wilmington Parking Authority*, 365 U.S. 715 (1961); whether the actor is performing a traditional governmental function, see *Terry v. Adams*, 345 U.S. 461 (1953); *Marsh v. Alabama*, 326 U.S. 501 (1946); cf. *San Francisco Arts & Athletics, Inc. v. United States Olympic [500 U.S. 614, 622] Committee*, 483 U.S. 522, 544-545 (1987); and whether the injury caused is aggravated in a unique way by the incidents of governmental authority, see *Shelley v. Kraemer*, 334 U.S. 1 (1948).** Based on our application of these three principles to the circumstances here, we hold that the exercise of peremptory challenges by the defendant in the District Court was pursuant to a course of state action.
[*Edmonson v. Leesville Concrete Company*, 500 U.S. 614 (1991)]

The phrase “subject only to the constraints of statutory or decisional law” refers ONLY to statutes or court decisions that pertain to licensed or privileged activities or franchises, all of which:

1. Cause the licensee or franchisee to represent a “public office” and work for the government.
2. Cause the licensee or franchisee to act in a representative capacity as an officer of the government, which is a federal corporation and therefore he or she becomes an “officer or employee of a corporation” acting in a representative capacity. See 26 U.S.C. §6671(b) and 26 U.S.C. §7434, which both define a “person” within the I.R.C. criminal and penalty provisions as an officer or employee of a corporation.
3. Change the effective domicile of the “office” or “public office” of the licensee or franchisee to federal territory pursuant to Federal Rule of Civil Procedure 17(b), 26 U.S.C. §7701(a)(39), and 26 U.S.C. §7408(d).

[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.

4. Create a "res" or "office" which is the subject of federal legislation and a "person" or "individual" within federal statutes. For instance, the definition of "individual" within 5 U.S.C. §552(a)(2) reveals that it is a government employee with a domicile in the statutory "United States", which is federal territory. Notice that the statute below is in Title 5, which is "Government Organization and Employees", and that "citizens and residents of the United States" share in common a legal domicile on federal territory. An "individual" is an officer of the government, and not a natural man or woman. The office is the "individual", and not the man or woman who fills it:

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
[§ 552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

(2) the term "individual" means a citizen of the United States or an alien lawfully admitted for permanent residence;

If you don't maintain a domicile on federal territory, which is called the "United States" in the U.S. Code, or you don't work for the government by participating in its franchises, then the government has NO AUTHORITY to even keep records on you under the authority of the Privacy Act and you would be committing perjury under penalty of perjury to call yourself an "individual" on a government form. Why? Because you are the sovereign and the sovereign is not the subject of the law, but the author of the law!

"Since in common usage, the term person does not include the sovereign, statutes not employing the phrase are ordinarily construed to exclude it."

[United States v. Cooper Corporation, 312 U.S. 600 (1941)]

*"There is no such thing as a power of inherent Sovereignty in the government of the United States. In this country **sovereignty resides in the People**, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."*

[Juilliard v. Greenman, 110 U.S. 421 (1884)]

"Sovereignty itself is, of course, not subject to law for it is the author and source of law;"

[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

*"Under our form of government, the legislature is NOT supreme. It is only one of the organs of that ABSOLUTE SOVEREIGNTY which resides in the whole body of the PEOPLE; like other bodies of the government, it can only exercise such powers as have been delegated to it, and **when it steps beyond that boundary, its acts.. are utterly VOID.**"*

[Billings v. Hall, 7 CA. 1]

*"In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly acquired by force or fraud, or both...In America, however the case is widely different. Our government is founded upon compact. **Sovereignty was, and is, in the people.**"*

[The Betsy, 3 Dall 6]

In summary, the only way the government can control you through civil law is to connect you to public conduct or a "public office" within the government executed on federal territory. If they are asserting jurisdiction that you believe they don't have, it is probably because:

1. You misrepresented your domicile as being on federal territory within the “United States” or the “State of ___” by declaring yourself to be either a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401 or a statutory “resident” (alien) pursuant to 26 U.S.C. §7701(b)(1)(A). This made you subject to their laws and put you into a privileged state.
2. You filled out a government application for a franchise, which includes government benefits, professional licenses, driver’s licenses, marriage licenses, etc.
3. Someone else filed a document with the government which connected you to a franchise, even though you never consented to participate in the franchise. For instance, IRS information returns such as Forms W-2, 1042-S, 1098, and 1099 presumptively connect you to a “trade or business” in the U.S. government pursuant to 26 U.S.C. §6041. A “trade or business” is then defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. The only way to prevent this evidence from creating a liability under the franchise agreement provisions is to rebut it promptly. See:

Correcting Erroneous Information Returns, Form #04.001

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

4.6 The PUBLIC You (straw man) vs. the PRIVATE You (human)

It is extremely important to know the difference between PRIVATE and PUBLIC “persons”, because we all have private and public identities. This division of our identities is recognized in the following maxim of law:

Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.

When two rights [public right v. private right] concur in one person, it is the same as if they were **two separate persons**. 4 Co. 118.

[Bouvier’s Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

The U.S. Supreme Court also recognizes the division of PUBLIC v. PRIVATE:

“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)]

“...we are of the opinion that there is a clear distinction in this particular between an [PRIVATE] individual and a [PUBLIC] corporation, and that the latter has no right to refuse to submit its books and papers for an examination at the suit of the state. The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights.”

“Upon the other hand, the [PUBLIC] corporation is a creature of the state. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises, and holds them subject to the laws of the state and the limitations of its charter. Its powers are limited by law. It can make no contract not authorized by its charter. Its rights to [201 U.S. 43, 75] act as a corporation are only preserved to it so long as it obeys the laws of its creation. There is a reserved right in the legislature to investigate its contracts and find out whether it has exceeded its powers. It would be a strange anomaly to hold that a state, having chartered a corporation to make use of certain franchises, could not, in the exercise of its sovereignty, inquire how these franchises had been employed, and whether they had been abused, and demand the production of the corporate books and papers for that purpose. The defense amounts to this: That an officer of a corporation which is charged with a criminal violation of the statute, may plead the criminality of such corporation as a refusal to produce its books. To state this proposition is to answer it. While an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute, it does not follow that a corporation, vested with special privileges and franchises, may refuse to show its hand when charged with an abuse of such privileges.”
[*Hale v. Henkel*, 201 U.S. 43 (1906)]

The next time you are in court as a PRIVATE person, here are some questions for the next jury, judge, or government prosecutor trying to enforce a civil obligation upon you as a PRESUMED public officer called a “citizen”, “resident”, “person”, or “taxpayer”:

1. How do you, a PRIVATE human, “OBEY” a law without “EXECUTING” it? We’ll give you a hint: It CAN’T BE DONE!
2. What “public office” or franchise does the government claim to have “created” and therefore have the right to control in the context of my otherwise exclusively PRIVATE property and PRIVATE rights under the Constitution?
3. Who is the “customer” in the context of the IRS: The STATUTORY “taxpayer” public office or the PRIVATE human filling the office?
4. Who gets to define what a “benefit” is in the context of “customers”? Isn’t it the human volunteering to be surety for the “taxpayer” office and not the government grantor of the public office franchise?
5. What if I as the human compelled to become surety for the office define that compulsion as an INJURY rather than a BENEFIT? Does that “end the privilege” and the jurisdiction to tax and regulate?
6. Does the national government claim the right to create franchises within a constitutional state in order to tax them? The Constitution says they CANNOT and that this is an “invasion” within the meaning of Article 4, Section 4 of the Constitution:

“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)]

7. 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]

8. 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.
9. 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/

10. 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?
11. Isn't it a violation of due process of law to PRESUME that you are 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."¹⁰

[American Jurisprudence 2d, Evidence, §181 (1999)]

12. 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?
13. 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.
14. 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?
15. Don't the rights that UNCONSTITUTIONAL presumptions prejudicially convey to the government constitute a taking of rights without just compensation in violation of the Fifth Amendment Takings Clause?
16. By what authority does the judge impose federal civil law within a constitutional state of the Union because:
 - 16.1. Constitutional states are legislatively but not constitutionally foreign jurisdiction.
 - 16.2. Federal Rule of Civil Procedure 17(b) requires that those with a domicile outside of federal territory cannot be sued under federal law.
 - 16.3. The Rules of Decision Act, 28 U.S.C. §1652 dictates that state rather than federal law applies.
 - 16.4. National franchises and the PRIVATE law that implements them cannot be offered or enforced within constitutional states per License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).
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

¹⁰ 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.

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!

We’d love to hear a jury, judge, or prosecutor address this subject before they hall him away in a straight jacket to the nuthouse because of a completely irrational and maybe even criminal answer.

The next time you end up in front of a judge or government attorney enforcing a civil statute against you, you might want to insist on proof in the record during the process of challenging jurisdiction as a defendant or respondent:

1. WHICH of the two “persons” they are addressing or enforcing against.
2. How the two statuses, PUBLIC v. PRIVATE, became connected.
3. What specific act of EXPRESS consent connected the two. PRESUMPTION alone on the part of government can’t. A presumption that the two became connected WITHOUT consent is an unconstitutional eminent domain in violation of the Fifth Amendment Takings Clause.

In a criminal trial, such a question would be called a “bill of particulars”.

We can handle private and public affairs from the private, but we cannot handle private affairs from the public. The latter is one of the biggest mistakes many people make when trying to handle their commercial and lawful (private) or legal (public) affairs. Those who use PUBLIC property for PRIVATE gain in fact are STEALING and such stealing has always been a crime.

In law, all rights attach to LAND, and all privileges attach to one’s STATUS under voluntary civil franchises. An example of privileged statuses include “taxpayer” (under the tax code), “person”, “individual”, “driver” (under the vehicle code), “spouse” (under the family code). Rights are PRIVATE, PRIVILEGES are PUBLIC.

In our society, the PRIVATE “straw man” was created by the application for the birth certificate. It is a legal person under contract law and under the Uniform Commercial Code (U.C.C.), with capacity to sue or be sued under the common law. It is PRIVATE PROPERTY of the human being described in the birth certificate.

The PUBLIC officer “straw man” (e.g. statutory “taxpayer”) was created by the Application for the Social Security Card, SSA Form SS-5. It is a privileged STATUS under an [unconstitutional national franchise](#) of the [de facto government](#). It is PROPERTY of the national government. The PUBLIC “straw man” is thoroughly described in:

Proof that There Is a “Straw Man”, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>

The PRIVATE “John Doe” is a statutory “non-resident non-person” not engaged in the “trade or business”/PUBLIC OFFICER franchise in relation to the PUBLIC. He exists in the republic and is a free inhabitant under the Articles of Confederation. He has inalienable rights and unlimited liabilities. Those unlimited liabilities are described in

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

The PUBLIC “JOHN DOE” is a public office in the government corporation and statutory “U.S. citizen” per 8 U.S.C. §1401, 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c). He exists in the privileged [socialist democracy](#). He has “benefits”, franchises, obligations, immunities, and limited liability.

In the PRIVATE, money is an ASSET and always in the form of something that has intrinsic value, i.e. gold or silver. Payment for anything is in the form of commercial set off.

In the PUBLIC, money is a LIABILITY or debt and normally takes the form of a promissory note, i.e. an Federal Reserve Note (FRN), a check, bond or note. Payment is in the form of discharge in the future.

The PRIVATE realm is the basis for all contract and commerce under the Uniform Commercial Code (U.C.C.). The PUBLIC realm was created by the bankruptcy of the PRIVATE entity. Generally, creditors can operate from the PRIVATE. PUBLIC entities are all debtors (or slaves). The exercise of the right to contract by the PRIVATE straw man makes human beings into SURETY for the PUBLIC straw man.

Your judicious exercise of your right to contract and the requirement for consent that protects it is the main thing that keeps the PUBLIC separate from the PRIVATE. See:

Requirement for Consent, Form #05.003

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

Be careful how you use your right to contract! It is the most DANGEROUS right you have because it can destroy ALL of your PRIVATE rights by converting them to PUBLIC rights and offices.

"These general rules are well settled:

(1) That the United States, when it creates rights in individuals against itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation to provide a remedy through the courts. *United States ex rel. Dunlap v. Black*, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; *Ex parte Atocha*, 17 Wall. 439, 21 L.Ed. 696; *Gordon v. United States*, 7 Wall. 188, 195, 19 L.Ed. 35; *De Groot v. United States*, 5 Wall. 419, 431, 433, 18 L.Ed. 700; *Comegys v. Vasse*, 1 Pet. 193, 212, 7 L.Ed. 108.

(2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. *Wilder Manufacturing Co. v. Corn Products Co.*, 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A, 118; *Arnson v. Murphy*, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; *Barnet v. National Bank*, 98 U.S. 555, 558, 25 L.Ed. 212; *Farmers' & Mechanics' National Bank v. Dearing*, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require us to hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly upon the construction of the act. See *Medbury v. United States*, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779; *Parish v. MacVeagh*, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; *McLean v. United States*, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; *United States v. Laughlin* (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919." [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)]

All PUBLIC franchises are contracts or agreements and therefore participating in them is an act of contracting.

"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.¹¹ Conversely, a franchise granted without consideration is not a contract binding upon the state, franchisee, or pseudo-franchisee.¹² " [36 American Jurisprudence 2d, Franchises, §6: As a Contract (1999)]

Franchises include Social Security, income taxation ("trade or business"/public office franchise), unemployment insurance, driver licensing ("driver" franchise), and marriage licensing ("spouse" franchise).

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

¹¹ *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, 44 P.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, 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.

¹² *Pennsylvania R. Co. v. Bowers*, 124 Pa. 183, 16 A. 836.

1 Governments become corrupt by:

- 2 1. Refusing to recognize the PRIVATE.
- 3 2. Undermining or interfering with the invocation of the common law in courts of justice.
- 4 3. Allowing false information returns to be abused to convert the PRIVATE into the PUBLIC without the consent of the
- 5 owner.
- 6 4. Destroying or undermining remedies for the protection of PRIVATE rights.
- 7 5. Replacing CONSTITUTIONAL courts with LEGISLATIVE FRANCHISE courts.
- 8 6. Making judges into statutory franchisees such as “taxpayers”, through which they are compelled to have a conflict of
- 9 interest that ultimately destroys or undermines all private rights. This is a crime and a civil offense in violation of 18
- 10 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455.
- 11 7. Offering or enforcing government franchises to people not domiciled on federal territory. This breaks down the
- 12 separation of powers and enforces franchise law extraterritorially.
- 13 8. Abusing “words of art” to blur or confuse the separation between the PUBLIC and the PRIVATE. (deception)
- 14 9. Removing the domicile prerequisite for participation in government franchises through policy rather than, thus
- 15 converting them into essentially PRIVATE business ventures that operate entirely through the right to contract.
- 16 10. Abusing sovereign immunity to protect PRIVATE government business ventures, thus destroying competition and
- 17 implementing a state-sponsored monopoly.
- 18 11. Refusing to criminally prosecute those who compel participation in government franchises.
- 19 12. Turning citizenship into a statutory franchise, and thus causing people who claim citizen status to unwittingly become
- 20 PUBLIC officers.
- 21 13. Allowing presumption to be used as a substitute for evidence in any proceeding to enforce government franchises
- 22 against an otherwise PRIVATE party. This violates due process of law, unfairly advantages the government, and
- 23 imputes to the government supernatural powers as an object of religious worship.

24 Therefore, it is important to learn how to be EXCLUSIVELY PRIVATE and a CREDITOR in all of our affairs. Freedom is

25 possible in the PRIVATE; it is not even a valid fantasy in the realm of the PUBLIC.

26 Below is a summary:

27 **Table 2: Public v. Private**

#	Characteristic	Private	Public
1	Name	“John Doe”	“JOHN DOE” (idemsonans)
2	Created by	Birth certificate	Application for SS Card, SSA Form SS-5
3	Property of	Human being	Government
4	Protected by	Common law	Statutory franchises
5	Type of rights exercised	Private rights Constitutional rights	Public rights Statutory privileges
6	Rights/privileges attach to	LAND you stand on	Statutory STATUS under a voluntary civil franchise
7	Courts which protect or vindicate rights/privileges	Constitutional courts under Article III in the true Judicial Branch	Legislative administrative franchise courts under Articles I and IV in the Executive Branch.
8	Domiciled on	Private property	Public property/federal territory
9	Commercial standing	Creditor	Debtor
10	Money	Gold and silver	Promissory note (debt instrument)
11	Sovereign being worshipped/obeyed	God	Governments and political rulers (The Beast, Rev. 19:19). Paganism
12	Purpose of government	Protect PRIVATE rights	Expand revenues and control over the populace and consolidate all rights and sovereignty to itself
13	Government consists of	Body POLITIC (PRIVATE) <u>and</u> body CORPORATE (PUBLIC)	Body CORPORATE (PUBLIC) <u>only</u> . All those in the body POLITIC are converted into officers of the corporation by abusing franchises.

1 **4.7 All PUBLIC/GOVERNMENT law attaches to government territory, all PRIVATE law attaches to your**
2 **right to contract**

3 A very important consideration to understand is that:

- 4 1. All EXCLUSIVELY PUBLIC LAW attaches to the government's own territory. By "PUBLIC", we mean law that
5 runs the government and ONLY the government.
6 2. All EXCLUSIVELY PRIVATE law attaches to one of the following:
7 2.1. The exercise of your right to contract with others.
8 2.2. The property you own and lend out to others based on specific conditions.

9 Item 2.2 needs further attention. Here is how that mechanism works:

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

27 *[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543]*

28 Next, we must describe exactly what we mean by "territory", and the three types of "territory" identified by the U.S. Supreme
29 Court in relation to the term "United States". Below is how the united States Supreme Court addressed the question of the
30 meaning of the term "United States" (see Black's Law Dictionary) in the famous case of *Hooven and Allison Co. v. Evatt*,
31 324 U.S. 652 (1945). The Court ruled that the term United States has three uses:

32 *"The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign*
33 *occupying the position analogous to that of other sovereigns in the family of nations. It may designate the territory*
34 *over which the sovereignty of the United States extends, or it may be the collective name of the states which are*
35 *united by and under the Constitution."*
36 *[[Hooven and Allison Co. v. Evatt, 324 U.S. 652 \(1945\)](#)]*

37 We will now break the above definition into its three contexts and show what each means.
38

1

2 **Table 3: Meanings assigned to "United States" by the U.S. Supreme Court in *Hooven & Allison v. Evatt***

#	U.S. Supreme Court Definition of "United States" in <i>Hooven</i>	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).
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.

3 The way our present system functions, all PUBLIC rights are attached to federal territory. They cannot lawfully attach to
4 EXCLUSIVELY PRIVATE property because the right to regulate EXCLUSIVELY PRIVATE rights is repugnant to the
5 constitution, as held by the U.S. Supreme Court.

6 Lastly, when the government enters the realm of commerce and private business activity, it operates in equity and is treated
7 as EQUAL in every respect to everyone else. ONLY in this capacity can it enact law that does NOT attach to its own territory
8 and to those DOMICILED on its territory:

9 *See also Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) ("The United States does business on
10 business terms") (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926));
11 *Perry v. United States*, supra at 352 (1935) ("When the United States, with constitutional authority, makes
12 contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such
13 instruments. There is no difference . . . except that the United States cannot be sued without its consent")
14 (citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) ("The United States, when they contract with
15 their citizens, are controlled by the same laws that govern the citizen in that behalf"); *Cooke v. United States*,
16 91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from its position of sovereignty,
17 and enters the domain of commerce, it submits itself to the same laws that govern individuals there").

18 *See Jones*, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government seem to commingle, a citizen
19 or corporate body must by supposition be substituted in its place, and then the question be determined whether
20 the action will lie against the supposed defendant"); *O'Neill v. United States*, 231 Ct.Cl. 823, 826 (1982)
21 (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private parties, the party hurt
22 by such governing action could not claim compensation from the other party for the governing action"). The
23 dissent ignores these statements (including the statement from *Jones*, from which case Horowitz drew its
24 reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize the need
25 to treat the government-as-contractor the same as a private party.
26 [*United States v. Winstar Corp.*, 518 U.S. 839 (1996).]

27 If a government wants to reach outside its territory and create PRIVATE law for those who have not consented to its
28 jurisdiction by choosing a domicile on its territory, the ONLY method it has for doing this is to exercise its right to contract.

29 *Debt and contract [franchise agreement, in this case] are of no particular place.*

Locus contractus regit actum.
The place of the contract [franchise agreement, in this case] governs the act.
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

The most important method by which governments exercise their PRIVATE right to contract and disassociate with the territorial limitation upon their lawmaking powers is through the use or abuse of franchises, which are contracts.

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,¹³ 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.¹⁴
[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

4.8 The Ability to Regulate Private Rights and Private Conduct is Repugnant to the Constitution

The following cite establishes that private rights and private property are entirely beyond the control of the government:

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. "A body politic," as aptly defined in the preamble of the Constitution of Massachusetts, "is 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." This does not confer power upon the whole people to control rights which are purely and exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure another. This is the very essence of government, and 125*125 has found expression in the maxim sic utere tuo ut alienum non laedas. From this source come the police powers, which, as was said by Mr. Chief Justice Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent in every sovereignty. . . that is to say, . . . the power to govern men and things." Under these powers the government regulates the conduct of its citizens one towards another, and the manner in which each shall use his own property, when such regulation becomes necessary for the public good. In their exercise it has been customary in England from time immemorial, and in this country from its first colonization, to regulate ferries, common carriers, hackmen, bakers, millers, wharfingers, innkeepers, &c., and in so doing to fix a maximum of charge to be made for services rendered, accommodations furnished, and articles sold. To this day, statutes are to be found in many of the States upon some or all these subjects; and we think it has never yet been successfully contended that such legislation came within any of the constitutional prohibitions against interference with private property. With the Fifth Amendment in force, Congress, in 1820, conferred power upon the city of Washington "to regulate . . . the rates of wharfage at private wharves, . . . the sweeping of chimneys, and to fix the rates of fees therefor, . . . and the weight and quality of bread," 3 Stat. 587, sect. 7; and, in 1848, "to make all necessary regulations respecting hackney carriages and the rates of fare of the same, and the rates of hauling by cartmen, wagoners, carmen, and draymen, and the rates of commission of auctioneers," 9 id. 224, sect. 2.
[Munn v. Illinois, 94 U.S. 113 (1876),
SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]

Notice that they say that the ONLY basis to regulate private rights is to prevent injury of one man to another by the use of said property. They say that this authority is the origin of the "police powers" of the state. What they hide, however, is that these same POLICE POWERS involve the CRIMINAL laws and EXCLUDE the CIVIL laws or even franchises. You can TELL they are trying to hide something because around this subject they invoke the Latin language that is unknown to most Americans to conceal the nature of what they are doing. Whenever anyone invokes Latin in a legal setting, a red flag ought to go up because you KNOW they are trying to hide a KEY fact. Here is the Latin they invoked:

"sic utere tuo ut alienum non laedas"

The other phrase to notice in the Munn case above is the use of the word "social compact". A compact is legally defined as a contract.

¹³ 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.

¹⁴ 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.

1 *"Compact, n. An agreement or contract between persons, nations, or states. Commonly applied to working*
2 *agreements between and among states concerning matters of mutual concern. A contract between parties, which*
3 *creates obligations and rights capable of being enforced and contemplated as such between the parties, in their*
4 *distinct and independent characters. A mutual consent of parties concerned respecting some property or right*
5 *that is the object of the stipulation, or something that is to be done or forborne. See also Compact clause;*
6 *Confederacy; Interstate compact; Treaty."*
7 *[Black's Law Dictionary, Sixth Edition, p. 281]*

8 Therefore, one cannot exercise their First Amendment right to legally associate with or contract with a SOCIETY and thereby
9 become a party to the "social compact/contract" without ALSO becoming a STATUTORY "citizen". By statutory citizen,
10 we really mean a domiciliary of a SPECIFIC municipal jurisdiction, and not someone who was born or naturalized in that
11 place. Hence, by STATUTORY citizen we mean a person who:

- 12 1. Has voluntarily chosen a civil domicile within a specific municipal jurisdiction and thereby become a "citizen" or
13 "resident" of said jurisdiction. "citizens" or "residents" collectively are called "inhabitants".
- 14 2. Has indicated their choice of domicile on government forms in the block called "residence" or "permanent address".
- 15 3. CONSENTS to be protected by the regional civil laws of a SPECIFIC municipal government.

16 A CONSTITUTIONAL citizen, on the other hand, is someone who cannot consent to choose the place of their birth. These
17 people in federal statutes are called "non-residents". Neither BEING BORN nor being PHYSICALLY PRESENT in a place
18 is an express exercise of one's discretion or an act of CONSENT, and therefore cannot make one a government contractor
19 called a statutory "U.S. citizen". That is why birth or naturalization determines nationality but not their status under the
20 CIVIL laws. All civil jurisdiction is based on "consent of the governed", as the Declaration of Independence indicates. Those
21 who do NOT consent to the civil laws that implement the social compact of the municipal government they are
22 PHYSICALLY situated within are called "free inhabitants", "nonresidents", "transient foreigners", or "foreign sovereigns".
23 These "free inhabitants" are mentioned in the Articles of Confederation, which continue to this day and they are NOT the
24 same and mutually exclusive to a statutory "U.S. citizen". These "free inhabitants" instead are CIVILLY governed by the
25 common law RATHER than the civil law.

26 Policemen are NOT allowed to involve themselves in CIVIL disputes and may ONLY intervene or arrest anyone when a
27 CRIME has been committed. They CANNOT arrest for an "infraction", which is a word designed to hide the fact that the
28 statute being enforced is a CIVIL or FRANCHISE statute not involving the CRIMINAL "police powers". Hence, civil
29 jurisdiction over PRIVATE rights is NOT authorized among those who HAVE such rights. Only those who know those
30 rights and claim and enforce them, not through attorneys but in their proper person, have such rights. Nor can those PRIVATE
31 rights lawfully be surrendered to a REAL, de jure government, even WITH consent, if they are, in fact UNALIENABLE as
32 the Declaration of Independence indicates.

33 *"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*
34 *[Black's Law Dictionary, Fourth Edition, p. 1693]*

35 The only people who can consent to give away a right are those who HAVE no rights because domiciled on federal territory
36 not protected by the Constitution or the Bill of Rights:

37 *"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform*
38 *to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or*
39 *conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every*
40 *state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the*
41 *definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and*
42 *is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the*
43 *territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,*
44 *Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing*
45 *a much greater analogy to a British Crown colony than a republican state of America,* and to vest the legislative
46 power either in a governor and council, or a governor and judges, to be appointed by the President. It was not
47 until they had attained a certain population that power was given them to organize a legislature by vote of the
48 people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress
49 thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that
50 the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of
51 habeas corpus, as well as other privileges of the bill of rights."
52 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

53 To apply these concepts, the police enforce the "vehicle code", but most of the vehicle code is a civil franchise that they may
54 NOT enforce without ABUSING the police powers of the state. In recognition of these concepts, the civil provisions of the

vehicle code are called "infractions" rather than "crimes". AND, before the civil provisions of the vehicle code may lawfully be enforced against those using the public roadways, one must be a "resident" with a domicile not within the state, but on federal territory where rights don't exist. All civil law attaches to SPECIFIC territory. That is why by applying for a driver's license, most state vehicle codes require that the person must be a "resident" of the state, meaning a person with a domicile within the statutory but not Constitutional "United States", meaning federal territory.

So what the vehicle codes in most states do is mix CRIMINAL and CIVIL and even PRIVATE franchise law all into one title of code, call it the "Vehicle code", and make it extremely difficult for even the most law abiding "citizen" to distinguish which provisions are CIVIL/FRANCHISES and which are CRIMINAL, because they want to put the police force to an UNLAWFUL use enforcing CIVIL rather than CRIMINAL law. This has the practical effect of making the "CODE" not only a deception, but void for vagueness on its face, because it fails to give reasonable notice to the public at large, WHICH specific provisions pertain to EACH subset of the population. That in fact, is why they have to call it "the code", rather than simply "law": Because the truth is encrypted and hidden in order to unlawfully expand their otherwise extremely limited civil jurisdiction. The two subsets of the population who they want to confuse and mix together in order to undermine your sovereignty are:

1. Those who consent to the "social compact" by choosing a domicile or residence within a specific municipal jurisdiction. These people are identified by the following statutory terms:
 - 1.1. Individuals.
 - 1.2. Residents.
 - 1.3. Citizens.
 - 1.4. Inhabitants.
 - 1.5. PUBLIC officers serving as an instrumentality of the government.
2. Those who do NOT consent to the "social compact" and who therefore are called:
 - 2.1. Free inhabitants.
 - 2.2. Nonresidents.
 - 2.3. Transient foreigners.
 - 2.4. Sojourners.
 - 2.5. EXCLUSIVELY PRIVATE human beings beyond the reach of the civil statutes implementing the social compact.

So how can they reach those in constitutional states with the vehicle code who are neither domiciled on federal territory nor representing a public office that is domiciled there? The way they get around the problem of only being able to enforce the CIVIL provisions of the vehicle code against domiciliaries of the federal zone is to:

1. Force those who apply for driver licenses to misrepresent their status so they appear as either statutory citizens or public officers on official business. This is done using the "permanent address" block and requiring a Social Security Number to get a license.
2. Confuse CONSTITUTIONAL "citizens" with STATUTORY "citizens", to make them appear the same even though they are NOT.
3. Arrest people domiciled in constitutional states for driving WITHOUT a license, even though technically these provisions can only be enforceable against those who are acting as a public officer WHILE driving AND who are STATUTORY but not CONSTITUTIONAL "citizens". This creates the false appearance that EVERYONE must have a license, rather than only those domiciled on federal territory or representing an office domiciled there.

The act of "governing" WITHOUT consent therefore implies CRIMINAL governing, not CIVIL governing. To procure CIVIL jurisdiction over a private right requires the CONSENT of the owner of the right. That is why the U.S. Supreme Court states in Munn the following:

"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]

Therefore, if one DOES NOT consent to join a "society" as a statutory citizen, he RETAINS those SOVEREIGN rights that would otherwise be lost through the enforcement of the civil law. Here is how the U.S. Supreme Court describes this requirement of law:

1 "Men are endowed by their Creator with certain unalienable rights,- 'life, liberty, and the pursuit of happiness;'
2 and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a
3 man has honestly acquired he retains full control of, subject to these limitations:

4 [1] First, that he shall not use it to his neighbor's injury, and that does not mean that he must
5 use it for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and
6 every other public "benefit"];

7 [2] second, that if he devotes it to a public use, he gives to the public a right to control that use; and

8 [3] third, that whenever the public needs require, the public may take it upon payment of due compensation."
9 [Budd v. People of State of New York, 143 U.S. 517 (1892)]

10 A PRIVATE right that is unalienable cannot be given away by a citizen, even WITH consent, to a de jure government. Hence,
11 the only people that any government may CIVILLY govern are those without unalienable rights, all of whom MUST therefore
12 be domiciled on federal territory where CONSTITUTIONAL rights do not exist.

13 Notice that when they are talking about "regulating" conduct using CIVIL law, all of a sudden they mention "citizens" instead
14 of ALL PEOPLE. These "citizens" are those with a DOMICILE within federal territory not protected by the Constitution:

15 "Under these powers the government regulates the conduct of its citizens one towards another, and the manner
16 in which each shall use his own property, when such regulation becomes necessary for the public good."
17 [Munn v. Illinois, 94 U.S. 113 (1876),
18 SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]

19 All "citizens" that they can regulate therefore must be WITHIN the government and be acting as public officers. Otherwise,
20 they would continue to be PRIVATE parties beyond the CIVIL control of any government. Hence, in a Republican Form of
21 Government where the People are sovereign:

- 22 1. The only "subjects" under the civil law are public officers in the government.
23 2. The government is counted as a STATUTORY "citizen" but not a CONSTITUTIONAL "citizen". All
24 CONSTITUTIONAL citizens are human beings and CANNOT be artificial entities. All STATUTORY citizens, on the
25 other hand, are artificial entities and franchises and NOT CONSTITUTIONAL citizens.

26 "A corporation [the U.S. government, and all those who represent it as public officers, is a federal corporation
27 per 28 U.S.C. §3002(15)(A)] is a citizen, resident, or inhabitant of the state or country by or under the laws of
28 which it was created, and of that state or country only."
29 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

30
31 "Citizens of the United States within the meaning of this Amendment must be natural and not artificial
32 persons; a corporate body is not a citizen of the United States."¹⁴

33
34 ¹⁴ Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States,
35 corporations accordingly have been declared unable "to claim the protection of that clause of the Fourteenth
36 Amendment which secures the privileges and immunities of citizens of the United States against abridgment or
37 impairment by the law of a State." Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869) . This conclusion was in
38 harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations
39 were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2.
40 See also Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912) ; Berea College v. Kentucky, 211 U.S. 45 (1908)
41 ; Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928) ; Grosjean v. American Press Co., 297 U.S.
42 233, 244 (1936).
43 [SOURCE: Annotated Fourteenth Amendment, Congressional Research Service:
44 http://www.law.cornell.edu/amdt14a_hd1]

- 45 3. The only statutory "citizens" are public offices in the government.
46 4. By serving in a public office, one becomes the same type of "citizen" as the GOVERNMENT is.

1 These observations are consistent with the very word roots that form the word "republic". The following video says the word
2 origin comes from "res publica", which means a collection of PUBLIC rights shared by the public. You must therefore JOIN
3 "the public" and become a public officer before you can partake of said PUBLIC right.

Overview of America, SEDM Liberty University, Section 2.3

<http://sedm.org/LibertyU/LibertyU.htm>

4 This gives a WHOLE NEW MEANING to Abraham Lincoln's Gettysburg Address, in which he refers to American
5 government as:

6 *"A government of the people, by the people, and for the people."*

7 You gotta volunteer as an uncompensated public officer for the government to CIVILLY govern you. Hence, the only thing
8 they can CIVILLY GOVERN, is the GOVERNMENT! Pretty sneaky, huh? Here is a whole memorandum of law on this
9 subject proving such a conclusion:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

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

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

10 The other important point we wish to emphasize is that those who are EXCLUSIVELY private and therefore beyond the
11 reach of the civil law are:

- 12 1. Free inhabitants.
- 13 2. Not a statutory "person" under the civil law or franchise statute in question.
- 14 3. Not "individuals" under the CIVIL law if they are human beings. All statutory "individuals", in fact, are identified as
15 "employees" under 5 U.S.C. §2105(a). This is the ONLY statute that describes HOW one becomes a statutory
16 "individual" that we have been able to find.
- 17 4. "foreign", a "transient foreigner", and sovereign in respect to government CIVIL but not CRIMINAL jurisdiction.
- 18 5. NOT "subject to" but also not necessarily statutorily "exempt" under the civil or franchise statute in question.

19 For a VERY interesting background on the subject of this section, we recommend reading the following case:

Mugler v. Kansas, 123 U.S. 623 (1887)

SOURCE: http://scholar.google.com/scholar_case?case=12658364258779560123

20 **5. Procuring Consent through DECEPTION, FRAUD and** 21 **DURESS**

22 The following subsections will not discuss the subject of consent and duress in detail. They will merely show how duress is
23 instituted or consent is invisibly acquired. If you want detailed background on consent and duress terms, please refer to the
24 following free memorandum of law on our site:

Requirement for Consent, Form #05.003

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

25 The following subsections were derived from sections 10.1-10.2, 10.4 and 11 of the above document.

26 **5.1 Introduction**

27 Exclusively PRIVATE rights and PRIVATE property are beyond the civil legislative control of de jure government because
28 they are protected by the U.S.A. Constitution.

29 *"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes*
30 *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)]

Before governments may civilly control, tax, or regulate anything they must do one or more of the following:

1. Convert the ownership of PRIVATE PROPERTY they want to control from EXCLUSIVELY PRIVATE to either PUBLIC or QUALIFIED PRIVATE. Essentially, you are tricked into donating your PRIVATE property or a portion of it to a PUBLIC use and thereby giving the public the right to CONTROL that 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)]

2. Convert the CIVIL STATUS of the person engaging in the activity or owning the PRIVATE PROPERTY they want to control from PRIVATE to PUBLIC. In other words, to change you:
 - 2.1. From a CONSTITUTIONAL "person" to a statutory "person" and therefore public officer. A statutory person is not protected by the constitution under the civil law because they have availed themselves of a "benefit" and thereby waived their Constitutional rights to exchange them for "privileges".

The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons or places whereby a certain individual or class of individuals was exempted from the rigor of the common law [AND the constitution]. Privilege or immunity is conferred upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy some particular advantage or exemption. See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31. [Paul v. Virginia, 8 Wall. 168, 19 L.Ed. 357]

- 2.2. From a human being to an officer of a government corporation called a "person".

For proof of the above, see:

All Statutory Civil Law is Law for Government and not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

The most important means of surreptitiously accomplishing the above conversions from PRIVATE to PUBLIC is through the abuse of statutory civil franchises. Here is how the covetous conspiratorial politicians accomplish the two main goals:

1. Use propaganda and deceit to confuse the line between PUBLIC and PRIVATE by:
 - 1.1. PRESUMING or ASSUMING that STATUTORY "persons" are the same as CONSTITUTIONAL "persons". They are NOT. This includes defining the terms "citizen" or "resident" as franchisees who are public officers instead of constitutional "persons".

*"Citizens of the United States within the meaning of this Amendment must be natural and not artificial persons; a corporate body is not a citizen of the United States."*¹⁴

¹⁴ Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States, corporations accordingly have been declared unable "to claim the protection of that clause of the Fourteenth Amendment which secures the privileges and immunities of citizens of the United States against abridgment or impairment by the law of a State." Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869). This conclusion was in harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations

1 were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2.
2 See also *Selover, Bates & Co. v. Walsh*, 226 U.S. 112, 126 (1912) ; *Berea College v. Kentucky*, 211 U.S. 45 (1908)
3 ; *Liberty Warehouse Co. v. Tobacco Growers*, 276 U.S. 71, 89 (1928) ; *Grosjean v. American Press Co.*, 297 U.S.
4 233, 244 (1936).
5 [Annotated Fourteenth Amendment, Congressional Research Service,
6 SOURCE: <http://www.law.cornell.edu/amdt14a.html>]

- 7 1.2. Calling franchises “law”, when in fact they are PRIVATE law that does not apply generally to all. In other words,
8 confusing PRIVATE law with PUBLIC law.

9 “[l]aw . . . must be not a special rule for a particular person or a particular case, but . . . the general law . . . so
10 that every citizen shall hold his life, liberty, property and immunities under the protection of the general rules
11 which govern society.”
12 [*Hurtado v. California*, 110 U.S. 516, 535-536 (1884)]

13
14 Municipal law, thus understood, is properly defined to be “a rule of civil conduct prescribed by the supreme
15 power in a state, commanding what is right and prohibiting what is wrong.”

16 [. . .]

17 It is also called a rule to distinguish it from a compact or agreement; for a compact is a promise proceeding
18 from us, law is a command directed to us. The language of a compact is, “I will, or will not, do this”; that of a
19 law is, “thou shalt, or shalt not, do it.” It is true there is an obligation which a compact carries with it, equal in
20 point of conscience to that of a law; but then the original of the obligation is different. In compacts we ourselves
21 determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without
22 ourselves determining or promising anything at all. Upon these accounts law is defined to be “a rule.”
23 [*Readings on the History and System of the Common Law*, Second Edition, Roscoe Pound, 1925, p. 4]

- 24 2. Write PRIVATE law franchises for government employees and officials that imposes a tax, duty, or obligation.
25 3. Mislead and confuse private employers in states of the Union into volunteering to become federal PUBLIC
26 instrumentalities, agents, and “public officers” in the process of implementing this private law that doesn’t apply to them.
27 See:
28 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
29 4. Offer BRIBES to otherwise PRIVATE people to entice them to sign up for the franchises and thereby illegally and
30 criminally impersonate a public officer:

31 “The principle of democracy is corrupted not only when the spirit of equality is extinct [BECAUSE OF
32 FRANCHISES!], but likewise when they fall into a spirit of extreme equality, and when each citizen would
33 find be upon a level with those whom he has chosen to command him. Then the people, incapable of bearing
34 the very power they have delegated, want to manage everything themselves, to debate for the senate, to execute
35 for the magistrate, and to decide for the judges.

36 When this is the case, virtue can no longer subsist in the republic. The people are desirous of exercising the
37 functions of the magistrates, who cease to be revered. The deliberations of the senate are slighted; all respect is
38 then laid aside for the senators, and consequently for old age. If there is no more respect for old age, there will
39 be none presently for parents; deference to husbands will be likewise thrown off, and submission to masters. This
40 license will soon become general, and the trouble of command be as fatiguing as that of obedience. Wives,
41 children, slaves will shake off all subjection. No longer will there be any such thing as manners, order, or virtue.

42 We find in Xenophon's *Banquet* a very lively description of a republic in which the people abused their equality.
43 Each guest gives in his turn the reason why he is satisfied. “Content I am,” says Chamides, “because of my poverty.
44 When I was rich, I was obliged to pay my court to informers, knowing I was more liable to be hurt by them than
45 capable of doing them harm. The republic constantly demanded some new tax of me; and I could not decline
46 paying. Since I have grown poor, I have acquired authority; nobody threatens me; I rather threaten others. I
47 can go or stay where I please. The rich already rise from their seats and give me the way. I am a king, I was
48 before a slave; I paid taxes to the republic, now it maintains [PAYS “BENEFITS” TO] me; I am no longer
49 afraid of losing; but I hope to acquire.”

50 The people fall into this misfortune when those in whom they confide, desirous of concealing their own corruption,
51 endeavour to corrupt them. To disguise their own ambition, they speak to them only of the grandeur of the state;
52 to conceal their own avarice, they incessantly flatter theirs.

53 The corruption will increase among the corruptors, and likewise among those who are already corrupted. The
54 people will divide the public money among themselves [to pay “BENEFITS”], and, having added the

administration of affairs to their indolence, will be for blending their poverty with the amusements of luxury. But with their indolence and luxury, nothing but the public treasure [“BENEFITS”] will be able to satisfy their demands.

We must not be surprised to see their suffrages [VOTES at the ballot box] given for money [GOVERNMENT “BENEFITS”]. It is impossible to make great largesses to the people without great extortion; and to compass this, the state must be subverted. The greater the advantages they seem to derive from their liberty, the nearer they approach towards the critical moment of losing it. Petty tyrants arise who have all the vices of a single tyrant. The small remains of liberty soon become insupportable; a single tyrant starts up, and the people are stripped of everything, even of the profits of their corruption.’

[The Spirit of Laws, Baron Charles de Montesquieu,

SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_08.htm#002]

5. Obfuscate the terms and definitions in the franchise to confuse PRIVATE and PUBLIC persons and property:

5.1. Make it appear that said law applies universally to everyone, including those in the states of the Union, when in fact it does not.

5.2. Compel the courts and the IRS to mis-interpret and mis-enforce the Internal Revenue Code, by for instance, making judges into “taxpayers” who have a financial conflict of interest whenever they hear a tax case.

Montesquieu in his The Spirit of Laws, which is the document the founders used to write the Constitution, describes this process of corruption as merging POLITICAL law with CIVIL law, and thereby turning EVERYONE into an “employee” and/or OFFICER of the government whose “pay” is the “benefits” of franchises. Political law is law for the government ONLY, and not the PRIVATE citizen:

The Spirit of Laws, Book XXVI, Section 15

15. That we should not regulate by the Principles of political Law those Things which depend on the Principles of civil Law.

As men have given up their natural independence to live under political laws, they have given up the natural community of goods to live under civil laws.

By the first, they acquired [PUBLIC] liberty; by the second, [PRIVATE] property. We should not decide by the laws of [PUBLIC] liberty, which, as we have already said, is only the government of the community, what ought to be decided by the laws concerning [PRIVATE] property. It is a paralogism to say that the good of the individual should give way to that of the public; this can never take place, except when the government of the community, or, in other words, the liberty of the subject is concerned; this does not affect such cases as relate to private property, because the public good consists in every one's having his property, which was given him by the civil laws, invariably preserved.

Cicero maintains that the Agrarian laws were unjust; because the community was established with no other view than that every one might be able to preserve his property.

Let us, therefore, lay down a certain maxim, that whenever the public good happens to be the matter in question, it is not for the advantage of the public to deprive an individual of his property, or even to retrench the least part of it by a law, or a political regulation. In this case we should follow the rigour of the civil law, which is the Palladium of [PRIVATE] property.

Thus when the public has occasion for the estate of an individual, it ought never to act by the rigour of political law; it is here that the civil law ought to triumph, which, with the eyes of a mother, regards every individual as the whole community.

If the political magistrate would erect a public edifice, or make a new road, he must indemnify those who are injured by it; the public is in this respect like an individual who treats with an individual. It is fully enough that it can oblige a citizen to sell his inheritance, and that it can strip him of this great privilege which he holds from the civil law, the not being forced to alienate his possessions.

After the nations which subverted the Roman empire had abused their very conquests, the spirit of liberty called them back to that of equity. They exercised the most barbarous laws with moderation: and if any one should doubt the truth of this, he need only read Beaumanoir's admirable work on jurisprudence, written in the twelfth century.

They mended the highways in his time as we do at present. He says, that when a highway could not be repaired, they made a new one as near the old as possible; but indemnified the proprietors at the expense of those who reaped any advantage from the road.⁴¹ They determined at that time by the civil law; in our days, we determine by the law of politics.

[The Spirit of Laws, Charles de Montesquieu, 1758, Book XXVI, Section 15;
SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm#001]

6. Introduce new franchise courts that may not hear constitutional issues and force PRIVATE people into the courts. This includes “traffic court”, “family court”, and “tax court”. This has the practical effect of DESTROYING their rights because it removes constitutional and jury protections. Franchise judges are in the Executive Branch rather than the Judicial Branch, and act in a POLITICAL rather than LEGAL capacity. They cannot act impartially and will always side with the government:

“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]

7. Gag franchise judges in the Executive Branch from exposing the FRAUD by prohibiting them from entering declaratory judgments in the case of “taxes” per the Declaratory Judgments Act, 28 U.S.C. §2201(a). This act can only apply to statutory franchisees called “taxpayers”, but judges illegally apply it to NONTAXPAYERS as a way to undermine and destroy the protection of private rights. It is a TORT when they do this.
8. When Americans discover that eligibility to franchises is the origin of government jurisdiction and try to quit, agencies administering the program will tell people two contradictory statements:
- 8.1. That they ARE NOT allowed to quit. In the case of Social Security, this is NOT true, because there are processes and procedures to quit that are HIDDEN from the public. See:

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

- 8.2. That participating is “voluntary”. If you CANNOT quit, it CANNOT be “voluntary”. Furthermore, if OTHER people like your parents can sign you up WITHOUT your consent or even knowledge, as in the case of Social Security, you can NEVER escape the program or the obligations of the franchise program.

Thus they interfere with their ability to escape jurisdiction and authority of those who administer the program. As long as “benefit” eligibility is preserved and people are FORBIDDEN to quit, there ARE no constitutional rights in the context of any federal benefit program:

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

[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

9. Interfere with remedies for protecting PRIVATE rights in constitutional courts by:
- 9.1. Refusing to allow litigants to invoke ONLY the common law and the constitution rather than statutory civil franchise law in their defense. This has the practical effect of exercising a THEFT of constitutional rights and an eminent domain over those rights without compensation and in violation of the Fifth Amendment Takings Clause.
- 9.2. CONFUSING CRIMINAL statutes with PENAL statutes. Most civil franchises are enforced as PENAL law rather than CRIMINAL law. They are heard in criminal courts to fool the litigants into thinking that they are CRIMINAL

in nature. However, PENAL law requires DOMICILE and CONSENT to the franchise before the penalty provisions may be enforced, and you should demand that the government PROVE with evidence that you lawfully consented to the franchise by engaging in a public office BEFORE you could even be eligible to participate or receive the “benefits” of said franchise. See:

Government Instituted Slavery Using Franchises, Form #05.030, Section 15
<http://sedm.org/Forms/FormIndex.htm>

- 9.3. Forcing litigants into a franchise court even though they may NOT go there without committing a crime. Only public officers can go into FRANCHISE courts in the Executive Branch. If a PRIVATE human who is not a public officer or franchisee goes into a FRANCHISE court, he/she/it is criminally impersonating a public officer. See:

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

- 9.4. Illegally transferring controversies in state courts involving constitutional rights to federal FRANCHISE courts, thus manipulating the right out of existence. See:

Opposition to Removal from State to Federal Court, Litigation Tool #11.001
<http://sedm.org/Litigation/LitIndex.htm>

- 9.5. PRESUMING that the parties before it are STATUTORY “persons”, “citizens”, or “residents” if litigants to not claim otherwise, thus removing them from the protections of the constitution. See:

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

- 9.6. Abusing choice of law rules to FORCE only statutory civil franchise remedies on the parties to litigation. See:

Federal Jurisdiction, Form #05.018, Section 3
<http://sedm.org/Forms/FormIndex.htm>

10. Illegally and unconstitutionally invoke sovereign, judicial, or official immunity to protect those in government who willfully:

10.1. Enforce the PUBLIC franchise against those PRIVATE people who do not consent to participate.

10.2. Violate the constitutional rights of others by exceeding their lawful authority, and thereby become a mafia protection racket for wrongdoers in violation of [18 U.S.C. §1951](#). This tactic has the effect of making the District of Columbia into the District of Criminals and a haven for financial terrorists who exploit the legal ignorance and conflict of interest of their coworkers and tax professionals to enrich themselves.

The Bible warned us this was going to happen, when it said:

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

Who else but corrupted lawmakers and public servants could “devise evil by law”? In this white paper, we will therefore:

1. Provide extensive evidentiary support which conclusively proves the above assertions beyond a shadow of a doubt.
2. Try to provide to you some tools and techniques to enforce the requirement for consent in all interactions you have with the government.
3. Show you how to discern exactly WHO a particular law is written for, so that you can prove it isn’t you and instead is only federal instrumentalities, agents, and “public officers”.
4. Teach you to discern the difference between “public law” that applies EQUALLY to all and “private law” that only applies to those who individually consent.
5. Teach you how to discern what form the “constructive consent” must take in the process of agreeing to be subject to the provisions of a “private law”, and how public employees very deviously hide the requirement for consent to fool you into believing that a private law is a “public law” that you can’t question or opt out of.
6. Show you how public servant legislators twist the law to change its purpose of protecting the public to protecting the public servants and the plunder they engage in. For more information on this, see:

The Law, Frederick Bastiat
<http://famguardian.org/Publications/TheLaw/TheLaw.htm>

5.2 Logical Fallacies: Main tools of deception

Logical fallacies are the main tools of deception. Learn what they are and how to use them and defend yourself against them. For details on all the various types of logical fallacies, visit the following website:

[Thou Shalt Not Commit Logical Fallacies](https://yourlogicalfallacyis.com/)
<https://yourlogicalfallacyis.com/>

5.3 Twenty-Five Rules of Disinformation: The Politicians Credo¹⁵

Note: The first rule and last five (or six, depending on situation) rules are generally not directly within the ability of the traditional disinfo artist to apply. These rules are generally used more directly by those at the leadership, key players, or planning level of the criminal conspiracy or conspiracy to cover up.

1. Hear no evil, see no evil, speak no evil. Regardless of what you know, don't discuss it -- especially if you are a public figure, news anchor, etc. If it's not reported, it didn't happen, and you never have to deal with the issues.
2. Become incredulous and indignant. Avoid discussing key issues and instead focus on side issues which can be used to show the topic as being critical of some otherwise sacrosanct group or theme. This is also known as the "How dare you!" gambit.
3. Create rumor mongers. Avoid discussing issues by describing all charges, regardless of venue or evidence, as mere rumors and wild accusations. Other derogatory terms mutually exclusive of truth may work as well. This method works especially well with a silent press, because the only way the public can learn of the facts are through such "arguable rumors". If you can associate the material with the Internet, use this fact to certify it a "wild rumor" which can have no basis in fact.
4. Use a straw man. Find or create a seeming element of your opponent's argument which you can easily knock down to make yourself look good and the opponent to look bad. Either make up an issue you may safely imply exists based on your interpretation of the opponent/opponent arguments/situation, or select the weakest aspect of the weakest charges. Amplify their significance and destroy them in a way which appears to debunk all the charges, real and fabricated alike, while actually avoiding discussion of the real issues.
5. Sidetrack opponents with name calling and ridicule. This is also known as the primary attack the messenger ploy, though other methods qualify as variants of that approach. Associate opponents with unpopular titles such as "kooks", "right-wing", "liberal", "left-wing", "terrorists", "conspiracy buffs", "radicals", "militia", "racists", "religious fanatics", "sexual deviates", and so forth. This makes others shrink from support out of fear of gaining the same label, and you avoid dealing with issues.
6. Hit and Run. In any public forum, make a brief attack of your opponent or the opponent position and then scamper off before an answer can be fielded, or simply ignore any answer. This works extremely well in Internet and letters-to-the-editor environments where a steady stream of new identities can be called upon without having to explain criticism reasoning -- simply make an accusation or other attack, never discussing issues, and never answering any subsequent response, for that would dignify the opponent's viewpoint.
7. Question motives. Twist or amplify any fact which could so taken to imply that the opponent operates out of a hidden personal agenda or other bias. This avoids discussing issues and forces the accuser on the defensive.
8. Invoke authority. Claim for yourself or associate yourself with authority and present your argument with enough "jargon" and "minutiae" to illustrate you are "one who knows", and simply say it isn't so without discussing issues or demonstrating concretely why or citing sources.
9. Play Dumb. No matter what evidence or logical argument is offered, avoid discussing issues with denial they have any credibility, make any sense, provide any proof, contain or make a point, have logic, or support a conclusion. Mix well for maximum effect.
10. Associate opponent charges with old news. A derivative of the straw man usually, in any large-scale matter of high visibility, someone will make charges early on which can be or were already easily dealt with. Where it can be foreseen, have your own side raise a straw man issue and have it dealt with early on as part of the initial contingency plans. Subsequent charges, regardless of validity or new ground uncovered, can usually then be associated with the original charge and dismissed as simply being a rehash without need to address current issues - so much the better where the opponent is or was involved with the original source.
11. Establish and rely upon fall-back positions. Using a minor matter or element of the facts, take the "high road" and "confess" with candor that some innocent mistake, in hindsight, was made -- but that opponents have seized on the opportunity to blow it all out of proportion and imply greater criminalities which, "just isn't so." Others can

¹⁵ Courtesy of [American Patriot Friends Network](http://AmericanPatriotFriendsNetwork.com/) and [Walt](http://Walt.com/), July 15, 1998. SOURCE: <http://famguardian.org/Subjects/MediaIntell/Articles/25RulesOfDisinformation.htm>.

- reinforce this on your behalf, later. Done properly, this can garner sympathy and respect for "coming clean" and "owning up" to your mistakes without addressing more serious issues.
12. Enigmas have no solution. Drawing upon the overall umbrella of events surrounding the crime and the multitude of players and events, paint the entire affair as too complex to solve. This causes those otherwise following the matter to begin to lose interest more quickly without having to address the actual issues.
 13. Alice in Wonderland Logic. Avoid discussion of the issues by reasoning backwards with an apparent deductive logic in a way that forbears any actual material fact.
 14. Demand complete solutions. Avoid the issues by requiring opponents to solve the crime at hand completely, a ploy which works best for items qualifying for rule 10.
 15. Fit the facts to alternate conclusions. This requires creative thinking unless the crime was planned with contingency conclusions in place.
 16. Vanishing evidence and witnesses. If it does not exist, it is not fact, and you won't have to address the issue.
 17. Change the subject. Usually in connection with one of the other ploys listed here, find a way to side-track the discussion with abrasive or controversial comments in hopes of turning attention to a new, more manageable topic. This works especially well with companions who can "argue" with you over the new topic and polarize the discussion arena in order to avoid discussing more key issues.
 18. Emotionalize, Antagonize, and Goad Opponents. If you can't do anything else, chide and taunt your opponents and draw them into emotional responses which will tend to make them look foolish and overly motivated, and generally render their material somewhat less coherent. Not only will you avoid discussing the issues in the first instance, but even if their emotional response addresses the issue, you can further avoid the issues by then focusing on how "sensitive they are to criticism".
 19. Ignore proof presented, demand impossible proofs. This is perhaps a variant of the "play dumb" rule. Regardless of what material may be presented by an opponent in public forums, claim the material irrelevant and demand proof that is impossible for the opponent to come by (it may exist, but not be at his disposal, or it may be something which is known to be safely destroyed or withheld, such as a murder weapon). In order to completely avoid discussing issues may require you to categorically deny and be critical of media or books as valid sources, deny that witnesses are acceptable, or even deny that statements made by government or other authorities have any meaning or relevance.
 20. False evidence. Whenever possible, introduce new facts or clues designed and manufactured to conflict with opponent presentations as useful tools to neutralize sensitive issues or impede resolution. This works best when the crime was designed with contingencies for the purpose, and the facts cannot be easily separated from the fabrications.
 21. Call a Grand Jury, Special Prosecutor, or other empowered investigative body. Subvert the (process) to your benefit and effectively neutralize all sensitive issues without open discussion. Once convened, the evidence and testimony are required to be secret when properly handled. For instance, if you own the prosecuting attorney, it can insure a Grand Jury hears no useful evidence and that the evidence is sealed and unavailable to subsequent investigators. Once a favorable verdict (usually, this technique is applied to find the guilty innocent, but it can also be used to obtain charges when seeking to frame a victim) is achieved, the matter can be considered officially closed.
 22. Manufacture a new truth. Create your own expert(s), group(s), author(s), leader(s) or influence existing ones willing to forge new ground via scientific, investigative, or social research or testimony which concludes favorably. In this way, if you must actually address issues, you can do so authoritatively.
 23. Create bigger distractions. If the above does not seem to be working to distract from sensitive issues, or to prevent unwanted media coverage of unstoppable events such as trials, create bigger news stories (or treat them as such) to distract the multitudes.
 24. Silence critics. If the above methods do not prevail, consider removing opponents from circulation by some definitive solution so that the need to address issues is removed entirely. This can be by their death, arrest and detention, blackmail or destruction of their character by release of blackmail information, or merely by proper intimidation with blackmail or other threats.
 25. Vanish. If you are a key holder of secrets or otherwise overly illuminated and you think the heat is getting too hot, to avoid the issues, vacate the kitchen.

5.4 Why and how the government deceives you into believing that "private law" is "public law" in order to PLUNDER and ENSLAVE you unlawfully

5.4.1 Constraints on government legislative power

Public servants in the Legislative Branch know that:

1. It is FRAUD to call any private law or franchise contract they enact “LAW” without preceding it with either “PUBLIC” or “PRIVATE”. “Law” in a classical sense must apply equally to ALL members of society whether they consent or not. This means that private law franchises are not “law” in a classical sense, but merely compacts or contracts:

“Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong."

[...]

It is also called a rule to distinguish it from a compact or agreement; for a compact is a promise proceeding from us, law is a command directed to us. The language of a compact is, "I will, or will not, do this"; that of a law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all. Upon these accounts law is defined to be "a rule."

[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]

"[l]aw . . . must be not a special rule for a particular person or a particular case, but . . . the general law . . . ' so that every citizen shall hold his life, liberty, property and immunities under the protection of the general rules which govern society."
[Hurtado v. California, 110 U.S. 516, 535-536 (1884)]

2. All legislation is prima facie territorial, meaning that it is limited to the territory that they have exclusive jurisdiction over.

“It is a well established principle of law that all federal regulation applies only within the territorial jurisdiction of the United States unless a contrary intent appears.”
[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.]

3. They cannot civilly reach those with a foreign domicile, meaning a domicile outside their territory, such as a constitutional state of the Union, per Federal Rule of Civil Procedure 17(b).
4. The only lawful way they can legislatively reach outside their exclusive jurisdiction is through debt or contracts.

Debt and contract [franchise agreement, in this case] are of no particular place.

Locus contractus regit actum.

The place of the contract [franchise agreement, in this case] governs the act.
[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

5. Both debt and contracts require consent of the other party to the relationship.
6. Consent cannot be PRESUMED, but must be PROVEN by those who are enforcing a duty under the contract or franchise.
7. The only way they can lawfully through legislation reach outside their territory and inside the “cookie jar”, which are the legislatively “foreign states” called states of the Union, is through the operation of “private law” for nearly all subject matters except interstate and foreign commerce.

5.4.2 How they deceive you into thinking that PRIVATE law is PUBLIC law that you must obey

Corrupt and covetous governments know that since private law requires explicit consent and that most people would not voluntarily give up their life, liberty, property, or sovereignty, that the only way they are going to procure such consent is by fooling them into believing that private law is public law that everyone MUST obey. They do this by the following means:

1. They will pretend like a “private law” is a “public law”. This is done by calling voluntary franchises “law” rather than “PRIVATE law”.
2. They will deny attempts to characterize their activities truthfully as “private law” both in the laws they publish and their court rulings.
3. They will call their enactment a “code” but never refer to it as a “law”. It doesn’t become “law” for anyone until they explicitly consent to it. All “law” implicitly conveys rights to the parties, and no rights exist where there is no one who consents to a “code”! Look at 1 U.S.C. §204 and you will see that Title 26 (Internal Revenue Code) is never referred to as a “law” but simply a “Title”.
4. They will define those who are “subject” as including “citizens or residents”, but define “citizen” or “resident” as a voluntary statutory franchise rather than a CONSTITUTIONAL “citizen”. Thus, consent is given indirectly by simply volunteering for the “citizen” or “resident” franchise. When you point out that duties cannot be imposed upon CONSTITUTIONAL “citizens” because it violates the Thirteenth Amendment and that the “citizen” or “resident” is a public office in the government, they will FRAUDULENTLY deny that this is true. For an example of this, see the definition of “U.S. person” in 26 U.S.C. §7701(a)(30) .
5. They will call those who consent “residents” and those who don’t consent “aliens” or “transient foreigners”. By doing this, they aren’t implying that you LIVE within their jurisdiction, but instead that you are a party to their private law contract who has a “res”, which is a collection of rights and benefits “ident”-ified within their jurisdiction. Sneaky, huh?

Resident. “Any person who occupies a dwelling within the State, has a present intent to remain within the State for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within the State together with indicia that his presence within the State is something other than merely transitory in nature. The word “resident” when used as a noun means a dweller, habitant or occupant; one who resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one who resides or abides. [Hanson v. P.A. Peterson Home Ass’n, 35 Ill.App.2d. 134, 182 N.E.2d. 237, 240] [Underlines added]

Word “resident” has many meanings in law, largely determined by statutory context in which it is used. [Kelm v. Carlson, C.A.Ohio, 473 F.2d. 1267, 1271]
[Black’s Law Dictionary, Sixth Edition, p. 1309]

The term “the State” they are referring to in the case of most private law usually means “the government” and not the people that it serves. Everyone who is party to the private law or special law usually are agents, public officers, or “employees” of the government in one form or another. See the following for proof:

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

6. They will try to make the process of consenting “invisible” and keep you unaware that you are consenting.
7. When you contact them to notify them that you have withdrawn your consent and rescinded your signatures on any forms you filled out, they will LIE to you by telling you that there is no way to quit the program.
8. They will remove references to people who don’t consent off their website and from their publications. They will also forbid their employees, through internal policy, from recognizing, helping, or communicating with those who did not consent. For instance, they will refuse to recognize the existence of “nontaxpayers” or people who are not “licensed” or privileged in some way. These people are the equivalent of “aliens” as far as they are concerned.
9. When asked about whether the “code” is voluntary, they will lie to you and tell you that it isn’t, and that EVERYONE is obligated to obey it, even though only those who consent in fact are. They will ensure that when they lie to you in this way, they:
 - 9.1. Will act stupid so they can protect their plausible deniability and thereby shield themselves from legal liability for their lies.
 - 9.2. Will protect their lie with a disclaimer. See:

“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)]

10. They will commit constructive fraud by abusing the rules of statutory construction to include things in definitions that do not appear anywhere within the law in order to make “private law” look like “public law” that applies to everyone. See:

Meaning of the Words “includes” and “including”, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

11. They will ensure that all paperwork that you sign in which you consent hides the fact that it is a contract or agreement. Look at the W-4 form: Do you see any reference to the word “agreement” on it? Well guess what, it’s an agreement and you didn’t even know. The regulations at 26 C.F.R. §31.3401(a)-3(a) say it’s an “agreement”, which is a contract. Why didn’t your public SERVANTS tell you this? Because they want to fool you into thinking that participation is mandatory and that the Internal Revenue Code is a “public law”, when in fact, it is a “private law” that you must consent to in order to be subject to.

The government will play all the above games because deep down, they know their primary duty is to protect you, and that the only people they can really regulate or control are their own “public officers” or “employees” (5 U.S.C. §2105(a)) in the process of protecting you. Therefore, they have to make you LOOK like one of their own employees or agents or contractors in order to get ANY jurisdiction over you. They do this by associating a status with you that is connected to federal employment or office:

“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)]

5.4.3 How to know when you are being tricked

How can we know this is happening for any given interaction with the government? It’s really quite simple. Let us give you an example. Just about every municipality in the country has a system of higher education. Every one of them charges TWO rates for their tuition: 1. Resident; 2. Nonresident. The Constitution in Section 1 of the Fourteenth Amendment requires “equal protection”, which means EVERYONE, resident or nonresident, is EQUAL under the law. It’s logical to ask:

“How can they discriminate against nonresidents by charging them a significantly higher rate of college tuition than residents without violating the equal protection clauses of the Constitution? Why hasn’t someone litigated this in court already and fixed this injustice?”

The answer is that:

1. The municipality has created a PRIVATE corporation under the authority of PRIVATE law.
2. Those who partake of the benefits of this PRIVATE corporation are partaking of a PRIVILEGE, and can only procure the PRIVILEGE by consenting to the contract codified within the laws of the municipality.
3. The written application for the benefit constitutes the “consent” to the contract, even though the complete terms of the contract do not appear on the contract itself. In practice, the terms of the contract, like the laws themselves, are so voluminous that it would be impractical to publish them on the form used to apply for the benefit. Therefore, the terms are deliberately left out so that the applicant, in practical effect, is signing a BLANK CHECK! The government, by rewriting its laws, can change the terms of the contract at any time without your explicit consent!

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.

4. The method for providing “reasonable notice” of the terms of the “constructive contract” or “implied contract” is by publication of a “code” by the municipality within its municipal ordinances. They call it a “code” because it isn’t law

until someone consents to it! In that sense, it is an “invisible contract”, because most people never read the laws that their government publishes and couldn’t read or research the law if their life depended on it. The GOVERNMENT/public schools, in fact, are deliberately engineered to ensure that those who attend them are dysfunctional in the legal field so that the sheep and future citizens who graduate will end up in lifetime economic and political servitude to a privileged priesthood and cabal of judges and lawyers because of their own legal ignorance. The federal and state courts have repeatedly affirmed that everyone has a duty to seek out, read, and know the law:

“But it must be remembered that all are presumed to know the law, and that whoever deals with a municipality [the District of Columbia, and the “United States” which is a synonym for are both “municipalities”] is bound to know the extent of its powers. Those who contract with it, or furnish it supplies, do so with reference to the law, and must see that limit is not exceeded. With proper care on their part and on the part of the representatives of the municipality, there is no danger of loss.”

[San Francisco Gas Co. v. Brickwedel , 62 Cal. 641 (1882).

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

“Every citizen of the United States is supposed to know the law. . . .”

[Floyd Acceptances, 7 Wall (74 U.S. 169) 666 (1869)]

“Of course, ignorance of the law does not excuse misconduct in any one, least of all in a sworn officer of the law. But this is a quasi criminal action, and in fixing the penalty to be imposed the court should properly take into account the motives and purposes which actuated the accused. Applying these considerations, we think the requirements of the situation will be satisfied by a judgment suspending the respondent from practice for a limited time.”

[In re McCowan, 177 Cal. 93, 170 P. 1100 (1917)]

“It is one of the fundamental maxims of the common law that ignorance of the law excuses no one. If ignorance of the law could in all cases be the foundation of a suit in equity for relief, there would be no end of litigation, and the administration of justice would become in effect impracticable. There would be but few cases in which one party or the other would not allege it as a ground for exemption from legal liability, and the extent of the legal knowledge of each individual suitor would be the material fact on which judgment would be founded. Instead of trying the facts of the case and applying the law to such facts, the time of the court would be occupied in determining whether or not the parties knew the law at the time the contract was made or the transaction entered into. The administration of justice in the courts is a practical system for the regulation of the transactions of life in the business world. It assumes, and must assume, that all persons of sound and mature mind know the law, otherwise there would be no security in legal rights and no certainty in judicial investigations.”

[Daniels v. Dean, 2 Cal.App. 421, 84 P. 332 (1905)]

“Every man is supposed to know the law. A party who makes a contract with an officer [of the government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law.”

[Clark v. United States, 95 U.S. 539 (1877)]

Even the Bible itself condemns those who don’t read, learn, or obey the law!:

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

“But this crowd that does not know [and quote and follow and use] the law is accursed.”
[John 7:49, Bible, NKJV]

“Salvation is far from the wicked, For they do not seek Your statutes.”
[Psalm 119:155, Bible, NKJV]

The fundamental injustices in the above SCHEME are the following:

1. The contract, BEFORE IT WAS SIGNED, was not “law” for the applicant, but simply a “code”. Private law is not “law” for those who are not subject to it. Only those who explicitly consent to it are subject and *only* for them can it be called “law”. The contract “activates” and becomes “law” only AFTER it is consented to. Before it is consented to, it is simply a “proposal” or an “offer”.

2. It is therefore unreasonable for any court of law to infer that the a person has a “duty” to read or learn or know that which is not “law” for him or that doesn’t pertain to him. Therefore, there is no way that it can use the maxim of law that “everyone is supposed to know the law” as an excuse to PRESUME that he the applicant had “reasonable notice” of the terms of a contract that were never spelled out on the application itself. No court, we might add, has ever said:

“Every citizen of the United States is supposed to read and know and learn ‘codes’ but not ‘laws’ that don’t pertain to him.”

3. The municipality has deprived other PRIVATE corporations of equal protection who are engaged in the same competitive activity as the government’s competitive PRIVATE corporation. For instance:

3.1. Other competing private corporations are not allowed to publish their administrative regulations within the municipal code like the government does. Why not?

3.2. Other private corporations do not enjoy the same kind of subsidies from the municipality as the state-run schools do.

3.3. Other private corporations cannot assert “sovereign immunity” to protect their PRIVATE business activities like the government can.

The way out of the above quagmire for people dealing with the government is simply to write the following on every government form, so that you don’t surrender any rights under it:

“All rights reserved without prejudice, U.C.C. §1-308”

5.5 Invisible consent: The weapon of tyrants

There are many situations in which we create at least the APPEARANCE of consenting and may not even realize it. Here are some legal definitions and maxims that demonstrate this process of invisible consent:

“SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent”
[Black’s Law Dictionary, Fourth Edition, p. 1593]

*“Qui tacet consentire videtur.
He who is silent appears to consent. Jenk. Cent. 32.”*
[Bouvier’s Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

It is very important for us to understand how the process of procuring your consent works so that it can be reversed and used in your defense against tyrants in government who want to abuse their delegated authority to STEAL from you.

We established throughout this document that only consent in some form can produce a “law” within a Republican government populated by Sovereigns. This is also confirmed by the following maxim of law:

Consensus facit legem.
Consent makes the law. A contract [INCLUDING a “social compact”] 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>]

Where The People are Sovereign, the only way you can lose rights is to give them away by exercising your right to contract. The type of consent manifested determines the type of “law” that is produced by the act of consenting. *Collective* consent produces “public law”. *Individual* consent produces “private law” or “special law”. Within the realm of private law, the consent that produces the individual contractual obligation can be manifested or implied in several ways:

1. By a signed instrument that identifies itself as a contract or agreement. For instance, the IRS Form W-4 is identified in Treasury Regulations [26 C.F.R. §31.3401\(a\)-3\(a\)](#) as an “agreement”, which means a private contract between you and Uncle Sam to procure “social insurance”. The only people who are allowed to procure social insurance under the Internal Revenue Code are “employees”, so when you procure such insurance, you have to consent to be treated as a federal “employee”. Note, for instance, that 26 U.S.C. Subtitle C, Chapter 21, Subchapter A, which is the FICA program, is entitled “Tax on Employees”, which means you are a federal “employee” if you participate in the program. 5 U.S.C.

§552a(a)(13) , which is the Privacy Act, also identifies you as “federal personnel”. You become the equivalent of an uncompensated federal “employee” until you begin collecting retirement benefits.

2. By certain behavior which implicates a person as being associated with the contract. For instance:
 - 2.1. The only people with a legal obligation to file tax returns are those “subject to” and “liable for” something under the Internal Revenue Code. If you are a “nontaxpayer” and you file one of these, you implicitly imply yourself to be a “taxpayer”.
 - 2.2. The only people who litigate in family court are those who volunteered to be subject to the Family Code. The only people subject to the Family Code in most states are those who obtained a state marriage license. Many states that issue marriage licenses do not recognize common law marriage. This means you can only become subject to the Family Code and government control of your family by volunteering.
3. By applying for a license to engage in a privileged, regulated, or taxable activity. For instance:
 - 3.1. Applying for a business license implies intent to be subject to business taxation, because a Taxpayer Identification Number is asked for on the application and the application implies that failure to provide the number will result in the application not being granted.
 - 3.2. Applying for driver’s license implies that you are engaged in revenue-taxable commercial activities upon the public roadways and that you agree to pay taxes upon such activity. That is why you must supply a Social Security Number when you apply for a driver’s license: so they can enforce the payment of taxes upon your commercial activities.

Of the above three methods of manifesting consent, the last two are not recognized as a voluntary process by the average American, but in fact they are. A government run by covetous tyrants will do everything that it can to make the process of consenting to something invisible or to make the activity look involuntary or unavoidable. Therefore, they will usually elect the last two of the above three methods to in effect force or compel people to become privileged, regulated, and taxable. In most cases, this process of compelled consent is illegal, but few Americans realize why it is illegal and therefore do not prosecute the abuse. Tyrannical governments make the process of procuring consent invisible by:

1. Making false and unconstitutional presumptions about the status of a person based on their behavior. For instance:
 - 1.1. If you send in a tax return, then the IRS will “assume” that you must be a “taxpayer” who has income exceeding the exemption amount. Therefore, the penalty provisions of the Internal Revenue Code apply to you. In fact, this is not true if the amount of gross income on the return is zero. You can’t be a taxpayer without taxable income. Without taxable income, regardless of whether you sent in a return or not, you can’t be subject to any other provision of the Internal Revenue Code.
 - 1.2. When the IRS sends you a collection notice and you don’t respond, then they will assume that you agree and basically “Default” you. In most cases, you don’t, but they in effect assume that you therefore “consent” to whatever determination they might make about you that results from your failure to respond.
 - 1.3. If your employer sent the IRS a Form W-2, then the I.R.S. will assume that you completed a W-4 and are subject to the Internal Revenue Code contract. This is simply not true, and in fact, we show later in this chapter that those who never signed a W-4 should never have W-2’s filed on them and if they do have any such forms, the amount of statutory “wages” must be zero.
 - 1.4. If you apply for a Social Security Number, then you must maintain a “domicile” in the federal zone. This also is untrue, because the SSA Form SS-5 and the Social Security Program Operations Manual System (P.O.M.S.) does not tell the whole truth about what a “U.S. citizen” is, and the fact that most Americans born in the states on nonfederal land are NOT “U.S. citizens” as defined under 8 U.S.C. §1401.
 - 1.5. If you receive an IRS Form 1099, then you must be engaged in a privileged activity called a “trade or business”. This also is untrue, as is explained in section 5.6.13 and following of the *Great IRS Hoax*, Form #11.302.
 - 1.6. If you send in an IRS Form 1040, then the IRS will assume that you have a domicile in the District of Columbia, even though you actually live elsewhere. According to IRS Published Products Catalog, Document 7130, the IRS Form 1040 may only be used by either citizens (statutory “U.S. citizens” under 8 U.S.C. §1401) or residents (aliens), both of whom have a domicile in the “United States”, which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia.
2. Interfering with your ability to challenge their false and prejudicial presumptions by:
 - 2.1. Excluding your evidence from the proceeding.
 - 2.2. Calling you “frivolous” without entering evidence on the record PROVING that you are incorrect.
3. Not mentioning anything about “agreement” or “contract” on the form, but only in the regulations that usually only the agency will read. This is the case of the IRS Form W-4. How many of you knew that the W-4 form was indeed a binding legal contract? The regulations in turn can and do bind only government officers and agents and not private people. By

hiding their secrets in the regulations that only regulate activities of government actors, indirectly they are admitting that the statute sought to be enforced only binds the government and not the general public.

4. Destroying or interfering with all other alternatives to what the government is offering so that you must accept the government's offer. For instance
 - 4.1. Those who do not wish to get a state-issued marriage license may lawfully draft their own private contract and record it at the county recorder. The government's method for interfering with this process is to refuse to record anything at the recorder's office other than government-issued applications. In many cases, they will not allow parties to record private contracts, because it undermines their monopoly.
 - 4.2. Those who do not wish to obtain a Taxpayer Identification Number are often refused in opening bank accounts as a matter of bank policy rather than as a requirement of law. This forces private individuals into becoming taxpayers subject to IRS supervision just in order to conduct their financial affairs.
 - 4.3. Those who do not wish to pay property tax may elect to quitclaim their property to an unnamed third party and file the quitclaim with the county recorder. At that point, the government cannot enforce the payment of property taxes because it does not know who the property owner is. Some county governments interfere with this tactic by refusing to record such documents, even though this is perfectly legal and an extension of our protected right to contract. We have a right to keep our private contracts secret from the government if we wish, and to not have the government account for or track who owns our property if we choose.
5. Inviting you to attend a court hearing at "federal church", also called "district court":
 - 5.1. The judge will use non-positive law franchise statute and PRESUME you are a party to it. For instance, he/she will PRESUME that you are a "taxpayer" unless you prove you are not. See 26 U.S.C. §7491. This is a prejudice to your constitutional rights and according to the Supreme Court, is a violation of due process. See: <http://famguardian.org/TaxFreedom/CitesByTopic/Presumption-RPG-Federal.pdf>
 - 5.2. If you show up and do not do any of the following, the judge will usually falsely PRESUME that you are subject to exclusive and general federal jurisdiction.
 - 5.2.1. Appear by special rather than general appearance. A general appearance subjects you to the general rather than special jurisdiction of the court.
 - 5.2.2. Do not challenge jurisdiction in your response. Jurisdiction is "assumed" if you do not challenge it.
 - 5.2.3. Do not claim diversity jurisdiction under 28 U.S.C. §1332. Consequently, they will assume you are a domiciliary of the federal zone and that you are subject to the exclusive jurisdiction of the federal government.
 - 5.3. The judge will falsely assume that you are subject to whatever code or title you quote in your pleading. You can't cite a code or statute that you aren't subject to.
 - 5.4. The judge will falsely assume that you agree with everything you didn't explicitly disagree with in your response to the government's Complaint. This creates a tremendous burden of effort to deflect false government charges if the government's pleading is long.

Consequently, we must be very aware of the use of the above tactics in procuring or establishing evidence of our consent. We can give consent without even realizing it, if we are ignorant of the law and of legal process and especially the false presumptions which it employs. The key to preserving our God-given rights is to understand how these tactics of procuring "invisible consent" by false presumption operate and to openly and forcefully challenge their exercise on every occasion that they are employed.

As you can see from the previous discussion, understanding PRESUMPTIONS and the violations of due process of law they perpetuate is KEY to avoiding and preventing the government from invisibly acquiring your consent. The subject of presumptions is exhaustively covered in:

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

The subject of "invisible consent" is further discussed in the following resources on our website:

Invisible Contracts, George Mercier, Form #11.107
<http://sedm.org/Forms/FormIndex.htm>

5.6 Common sources of illegal government duress¹⁶

¹⁶ Adapted from *Great IRS Hoax*, Form #11.302, Section 5.4.24 with permission: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

Now that we have firmly established that consent is required in the assessment and collection of income taxes under Subtitle A of the Internal Revenue Code, it's reasonable to ask what devious and illegal means the government uses to coerce "consent" or what they popularly call "voluntary compliance" out of the populace. Such coercion is called "duress" in the legal field. Section 4.3.16 of the *Great IRS Hoax*, Form #11.302 covers such techniques generally, but it is reasonable to particularize the techniques down so that we can be very aware of the tools of coercion, force, and fraud used directly against us in the case of income taxation. We will therefore itemize each technique into a very specific "MO", which is a "Method of Operation" used by criminal public servants for accomplishing their crime. The reason we put this section at the end of the treatment of the "voluntary" nature of income taxes is so that we can start from the point of knowing exactly what the lawful limits are upon the IRS' authority. The techniques in the following subsections will be listed in order of the frequency they occur.

Those who are subject to duress and who can prove it have standing to nullify all evidence of consent/agreement and all the legal obligations arising from the consent.

"An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced. ¹⁷ 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, ¹⁸ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. ¹⁹ 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. ²⁰"
[American Jurisprudence 2d, Duress, §21 (1999)]

In order to avoid the mandates of government bureaucrats, we therefore must:

1. Know what duress is from a legal perspective.
2. Be able to immediately recognize, identify, and prove the existence of duress.
3. Continually produce evidence of duress and absence of consent in our government administrative record.
4. Use the evidence generated in our administrative record as a defense in any legal or administrative proceeding against any government that tries to enforce its franchises against us.

This section will therefore serve as a way to help you understand how to both identify the duress and generate evidence of it.

If you would like an affidavit you can enter into your administrative record demonstrating unlawful duress and which is useful in establishing a reliance defense in the context of taxation, please see:

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

5.6.1 Deceptive language and words of art

IRS makes false presumptions about the meaning of several important words in its publications and forms and website which it is unwilling to share with you and which prejudice your rights and sovereignty in most cases. In such a case, we must remind ourselves what the U.S. Supreme Court said about the abuse of "presumption" to exceed the authority of the Constitution:

"The power to create [false] presumptions is not a means of escape from constitutional restrictions,"
[*New York Times v. Sullivan*, [376 U.S. 254](#) (1964)]

¹⁷ *Brown v. Pierce*, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

¹⁸ *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.

¹⁹ *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)

²⁰ 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.

The purpose of these “words of art” is to deceive you into believing their false presumptions and thereby commit constructive fraud. The abused words include, but are not limited to:

1. “United States”
2. “State”
3. “state”
4. “foreign”
5. “nonresident alien”
6. “U.S. citizen”
7. “employee”
8. “income”
9. “gross income”
10. “trade or business”
11. “wages”
12. “individual”

The only way to overcome false presumptions about the meaning of the above words is to read the codes and laws for oneself, which the IRS knows that few Americans will do. This constructive fraud counts on the following elements to be successful:

1. A deficient public education system run by the government which dumbs-down Americans by not teaching them either “law” or “constitutional law”, in any grammar, junior high, or high school curricula.
2. College and university curricula in government-run universities that do not require the study of any aspect of law for most majors.
3. IRS and government websites that do not define the meaning of these words. See section 3.12.1 of the Great IRS Hoax, Form #11.302 and following for examples.
4. IRS publications that deliberately do not define the meaning of these words.
5. Legal dictionaries that have had these critical words removed so that they cannot be easily understood. For instance, no legal dictionary published at this time that we could find has a definition of the term “United States” in it. See section 6.10.1 of the Great IRS Hoax, Form #11.302, for instance.
6. Federal courts that have become vehicles for political propaganda and terrorism rather than justice. See sections 2.8.13 through 2.8.13.8.1 of the Great IRS Hoax, Form #11.302, Sections 2.8.13 through 2.8.13.8.1.
7. A refusal, upon submitting a Freedom Of Information Act (F.O.I.A.) Request, to provide an unambiguous and honest definition of these words that includes the WHOLE truth.

Those who try to educate the public about the legal meaning of the above words have been persecuted by the IRS, and this includes us. If you would like to learn more about this fraud, consult the following sections of the Great IRS Hoax, Form #11.302:

- Subsections underneath section 3.12.1.
- Section 5.9 later about vague laws

5.6.2 Ignoring Responsive Correspondence to Collection Notices

When the IRS attempts illegal collection actions against Americans, they send out threatening correspondence, often via certified mail. Many recipients respond faithfully to this correspondence, using research from this book, documenting that the IRS is:

1. Violating enacted positive law.
2. Wrongfully enforcing against a “nontaxpayer”.
3. Involved in racketeering and organized extortion.
4. Collecting without the consent of the target.

We call such responses to illegal enforcement actions “response letters”. Any time a person sends a response letter to the IRS, they are doing what is called “Petitioning their government for illegal and unconstitutional abuses.” The First Amendment to the U.S. Constitution makes petitioning the government a protected right, the exercise of which cannot be penalized. Such a petition also requires an earnest response by the IRS and due respect for the legal issues raised in it. Seldom

are these response letters read or even responded to by the IRS. Instead, the IRS routinely penalizes those submitting such correspondence by:

1. Instituting penalties illegally and in violation of the Constitutional prohibition against Bills of Attainder. A Bill of Attainder is a penalty without a court trial, and it is prohibited by Article 1, Section 10 of the Constitution against natural persons.
2. Creating additional retaliatory assessments.
3. Falsifying the Individual Master File (I.M.F.) of the respondent by indicating that they are involved in criminal activity. When the respondent notices this in their record, then the IRS refuses to correct the computer fraud, which is actually a violation of 18 U.S.C. §1030. See our Master File (MF) Decoder for how this fraud works:

Master File (MF) Decoder, SEDM

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

5.6.3 Fraudulent forms and publications

The IRS publications are constructively fraudulent. Their purpose is mainly as a government propaganda vehicle intended to encourage false presumption, because they exclude discussion of any of the below subjects, and therefore encourage incorrect conclusions about the tax liability of the reader:

1. The limits upon federal jurisdiction.
2. The implications of these limits upon the definition of geographic terms such as “United States”, “State”, “employee”, and “income”
3. The fact that the Internal Revenue Code is not “law” and therefore imposes no obligation upon anyone except those who consent to be subject to its provisions.
4. The fact that the Internal Revenue Code does not describe a lawful “tax” as defined by the Supreme Court
5. The dual nature of the Internal Revenue Code as a municipal tax upon all federal territories, possessions, and the District of Columbia as well as a “national” tax upon imports of federal corporations ONLY.

The IRS admits that its publications are not trustworthy, by saying in its Internal Revenue Manual (IRM) the following:

"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)]

If you would like to learn more detail about this subject, read the following resources:

1. Section 5.6.1 on “words of art”
2. *Great IRS Hoax*, Form #11.302, Section 5.5.9 about fraud in the use of the IRS Form 1040.
3. *Great IRS Hoax*, Form #11.302, Section 6.6.6: IRS Trickery on the IRS Form 1040 to get you inside the federal zone
4. The Family Guardian website article describing how the courts refuse to hold the IRS responsible for the content of its publications, forms, and telephone advice at: <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

5.6.4 Political propaganda

There are five main sources of political propaganda designed to terrorize the American public into consenting to comply with the Internal Revenue Code. These sources are:

1. The IRS tax fraud alerts at: <http://www.irs.gov/compliance/enforcement/article/0,,id=121259,00.html>
2. The Department of Injustice press releases. See: <http://www.usdoj.gov/tax/TEN.htm>
3. Press releases leaked indirectly to the media.
4. Deliberately deceiving publications of the Congressional Research Service. This includes Congressional Research Service Report 97-59A entitled “Frequently Asked Questions Concerning the Federal Income Tax”. A rebutted version of the pamphlet is available at:
<http://famguardian.org/PublishedAuthors/Govt/CRS/CRS-97-59A-rebuts.pdf>
5. Informal publications posted on the IRS website which the IRS refuses to take responsibility for. This includes the IRS pamphlet entitled “The Truth About Frivolous Tax Arguments”. A rebutted version of this pamphlet is available at:
http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax_rebuts.pdf

6. Abuse of case law for political rather than legal purposes. The IRS will quote irrelevant federal case law from federal courts that have no jurisdiction over us because we do not live on federal property. They will do this in violation of their own Internal Revenue Manual, which says on the subject the following:

Internal Revenue Manual (I.R.M.)
[4.10.7.2.9.8 \(05-14-1999\) Importance of Court Decisions](#)

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

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

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

Because none of these sources portray the relevant, complete or most important truth about the limits upon federal taxing powers, the result is that they exploit ignorance to create fear of the government and the IRS in order to encourage “voluntary compliance”. We might add that any decision accomplished in the presence of fear, at least in the context of rape, cannot be considered “consensual”. The only way consent can lawfully be procured is when it is FULLY INFORMED, meaning that the decision maker is given the WHOLE truth upon which to make his decision, rather than only that subset of the truth which benefits the government.

“Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences.”
[Brady v. U.S., 397 U.S. at 749, 90 S.Ct. 1463 at 1469 (1970)]

5.6.5 Deception of private companies and financial institutions

Through a systematic campaign of dis-information, the IRS deceives private companies outside of its jurisdiction into believing that they are required to comply with whatever IRS agents tell them on the telephone or whatever gets mailed to them in the form of a Notice of Levy or a Notice of Lien. The most famous private company, No Time Delay Electronics, Nick Jesson, which challenged the IRS authority to use such tactics. The owner of that establishment, Nick Jesson, was featured on the movie on the web below:

[How to Keep 100% of Your Earnings, Marc Lucas](http://famguardian.org/Media/movie.htm)
<http://famguardian.org/Media/movie.htm>

Mr. Jesson eventually became the target of malicious, criminal, and unconstitutional legal terrorism by the IRS and the California Franchise Tax Board (F.T.B.), the techniques of which are documented in the next section. We call such activity “selective enforcement”, meaning that whistleblowers who attract special media attention are targeted for undue attention while the government’s own transgressions go largely ignored. He correctly and properly challenged the misapplication of IRS levies by citing the content of 26 U.S.C. §6331(a), which says that levy may ONLY be made on instrumentalities of the U.S. government and NOT private parties, and he pointed out that the IRS levy notice very conveniently omitted this paragraph in order to encourage the unlawful and criminal misapplication of IRS levy authority:

[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

1 and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay
2 such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

3 Private employers not within the jurisdiction of the federal government that don't ask any questions and comply with illegal
4 requests by the IRS are left alone. However, those that request any of the following are harassed and terrorized:

- 5 1. Proof of the legal identity and service of process address of the person in the IRS who is making the request or sending
6 the illegal Notice of Lien or Notice of Levy.
- 7 2. The basis upon which to believe that the Internal Revenue Code has the "force of law" in the case of the SPECIFIC party
8 who is the target of the enforcement action. This means the government has to provide legal evidence in writing that
9 they consented to acquire a status under the Internal Revenue Code, Subtitle A "trade or business" franchise and that
10 they were domiciled on federal territory AND occupying a public office at the time they acquired the status of statutory
11 "taxpayer".
- 12 3. Why the Notice of Levy form 668A-c(DO) is missing paragraph (a) of 26 U.S.C. §6331, which states that levies are
13 limited only to elected or appointed officers of the United States government or federal "instrumentalities" such as
14 "public officers".
- 15 4. An abstract of judgment signed by a judge authorizing the levy or lien of the property of the accused. The "Notice of
16 Levy" and "Notice Of Lien" must meet the requirements of the Fifth Amendment, which requires that all such takings
17 of property must be signed by a judge and be executed ONLY through judicial process.

18 In response to questions of the kind above, the IRS only offers threats, because it can't demonstrate legal authority.
19 Disinformation of payroll people at private companies is effected mainly through the techniques documented later in section
20 5.6.8. If you would like to learn how to fight such underhanded intimidation of private companies and financial institutions
21 in the context of withholding, please refer to the free pamphlet below available at:

[Federal and State Tax Withholding Options for Private Employers, Form #09.001](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

22 **5.6.6 Legal terrorism**

23 Those people who expose the illegal and fraudulent dealings of the government relating to income taxes are frequently
24 targeted for endless litigation and terrorism by the government. The nature of litigation is that it is expensive, very time-
25 consuming, and complex. The government institutes what is called "malicious abuse of legal process" to essentially wear
26 down, distract, and plunder their opponents of financial resources. Most Americans are unfamiliar with the legal process,
27 and when falsely accused or litigated against by the government, must hire an expensive attorney. This attorney, who is
28 licensed by the government, becomes just another government prosecutor against them who essentially bilks their assets
29 while cooperating subtly with the government in ensuring a conviction. It doesn't take long to exhaust the financial resources
30 of the falsely accused American, and so even if there is no money left for the IRS to collect at that point, they have still
31 accomplished the financial punishment that they sought originally. As long as it really hurts financially to not "consent",
32 then the government will win in the end.

33 We must remember, however, that such an abuse of legal process to effect the equivalent of slavery, is a crime if effected
34 within federal jurisdiction. The government parties who cooperate in such legal terrorism become personally liable for this
35 type of slavery:

36 [TITLE 18 > PART 1 > CHAPTER 77 > Sec. 1589.](#)
37 [Sec. 1589. - Forced labor](#)

38 **Whoever knowingly provides or obtains the labor or services of a person -**

39 **(3) by means of the abuse or threatened abuse of law or the legal process,**

40 **shall be fined under this title or imprisoned not more than 20 years, or both.** *If death results from the violation*
41 *of this section, or if the violation includes kidnapping or an attempt to kidnap, aggravated sexual abuse or the*
42 *attempt to commit aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title or*
43 *imprisoned for any term of years or life, or both*

44 The slavery produced by this legal terrorism also violates the Thirteenth Amendment prohibition against involuntary servitude
45 and is punishable under 18 U.S.C. §1994 and 18 U.S.C. §1581.

5.6.7 Coercion of federal judges

Since 1918, federal judges sitting in the District and Circuit courts have been subject to IRS extortion and coercion. Since 1938, this extortion has enjoyed the blessing of no less than the U.S. Supreme Court. The Revenue Act of 1918, Section 213, 40 Stat. 1057, was the first federal law to impose income taxes on federal judges. That act was challenged by federal judges in the case of *Miles v. Graham*, 268 U.S. 501 (1924) and the judges won. Congress attempted again in the Revenue Act of 1932, Section 22, to do the same thing by much more devious means. Federal judges again challenged the attempt in the case of *O'Malley v. Woodrough*, 307 U.S. 277 (1938), and lost. Since that time, the independence of the federal judiciary on the subject of taxation has been completely compromised. No judge who is subject to IRS extortion can possibly be objective when ruling on an income tax issue. He cannot faithfully and with integrity perform his job without violating 28 U.S.C. §144, 28 U.S.C. §455, and 18 U.S.C. §208. Consequently, the rulings of the federal district and circuit courts since that time have consistently favored the government, and thereby prejudiced the rights of the sovereign people. Every case involving a judge with this kind of conflict of interest can only be described as violation of due process of law, which requires both an impartial jury AND judge to preside over the trial. The very problem documented in the Declaration of Independence that was the reason for creating this country to begin with has once again come back to haunt us:

"They have made Judges dependent on their will alone, for the tenure of their offices and the amount and payment of their salaries."
[Declaration of Independence]

An entire book has been written about the corruption of the federal judiciary and its nature as an Article IV, territorial court which enjoys no jurisdiction in states of the Union, if you wish to investigate further:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

If you would like to learn more about this fraud and conflict of interest, see the following additional resources within the *Great IRS Hoax*, Form #11.302:

1. Section 5.6.11: Federal Employee Kickback position
2. Section 6.5.15: Revenue Act of 1932 imposes first excise income tax upon federal judges and public officers
3. Section 6.5.18: 1911: Judicial Code of 1911
4. Section 6.9.9: 1938: *O'Malley v. Woodrough*, 307 U.S. 277
5. Section 6.9.10: 1924: *Miles v. Graham*, 268 U.S. 501

5.6.8 Manipulation, licensing, and coercion of CPA's, Payroll clerks, Tax Preparers, and Lawyers

The IRS maintains several "education programs" for tax preparers, tax professionals, payroll people, and CPAs, which have really become nothing but propaganda, disinformation, and terrorism mechanisms. Below are a few:

1. TaxTalk Today, Internal Revenue Service: A website devoted to "educating" tax attorneys, CPAs, and payroll people.
See:
<http://www.taxtalktoday.tv/>
2. Tax Professionals Area, Internal Revenue Service: Area on their website devoted to propagandizing tax professionals.
See:
<http://www.irs.gov/taxpros/index.html>
3. IRS Enrolled Agent Program: Described in Treasury Circular 230, this publication prescribes the requirements that tax professionals must meet in order to get "privileged", priority service from the IRS in the resolution of tax problems. Those who don't participate in the program and meet all the governments demands are put on hold forever on the telephone and ignored when they seek tax help in the resolution of problems for their clients. Undoubtedly, they must be "compliant" and not challenge the authority of the IRS, and when they don't, their "privilege" of participating is summarily revoked.

Can you see how insidious and devious this manipulation is? On top of the above, those tax professionals who reveal the truth are threatened to have their licenses and CPA credentials pulled. This happened to former IRS Criminal Investigator Joe Banister, who became the target of an attempt by the Secretary of the Treasury to suspend his CPA license because he was informing people about the government fraud documented in this book. This same kind of illegal duress of tax

professionals also extends to those who left the IRS to speak out against the agency: They are persecuted and become the target of media slander campaigns. If you would like to learn more about this type of devious manipulation, consult the following resources:

1. Great IRS Hoax, Form #11.302, Section 4.3.12: Government-instituted Slavery using “privileges”
2. Great IRS Hoax, Form #11.302, Section 6.6.9.1: 1998: IRS Historian Quits-Then Gets Audited
3. Great IRS Hoax, Form #11.302, Section 6.6.16: Cover-Up of 1999: IRS CID Agent Joe Banister Terminated by IRS for Discovering the Truth about the Voluntary Nature of Income Taxes
4. Article on the Family Guardian Website at the address below:

Ernst and Young, Tax Publisher, Sells out to IRS without a fight
<http://famguardian.org/Subjects/Taxes/News/ErnstAndYoung-030702.pdf>

5.7 Administrative methods to eliminate or avoid or hide the requirement for “consent”²¹

“Good intentions will always be pleaded for every assumption of authority. It is hardly too strong to say that the Constitution was made to guard the people against the dangers of good intentions. There are men in all ages who mean to govern well, but they mean to govern. They promise to be good masters, but they mean to be masters.”
[Noah Webster]

The Declaration of Independence says that all just government authority derives from the “consent” of the governed. The implication of this requirement of law is that all good governments and the public servants working within them should always remind us that they need our consent to do anything and they must explicitly ask for our consent in writing before they accomplish anything on our behalf. That consent must come in all of the following coinciding forms:

1. There must be a positive law statute which our elected representatives passed and therefore consented to authorizing absolutely everything they are doing for us.
2. There must be a regulation published in the Federal register or the state register that implements the statute and which:
 - 2.1. Gives due notice to the public that their rights may be adversely affected by enforcing the new law.
 - 2.2. Gives an opportunity for public comment and review to discern legislative intent and the proper enforcement of the law.
 - 2.3. Reconciles the broad language of the statute against the requirements of the Bill of Rights.
3. There must be a delegation of authority for the specific government agent who is implementing the regulations and the statutes within the agency in question. Anything not explicitly in the delegation of authority order may not be accomplished.
4. If the statute and implementing regulation creates a privilege that we have to volunteer for in order to receive, there must be a form signed by us and received by the government which shows that we elected to voluntarily participate in the privilege and pay the corresponding tax. If we wish to qualify the conditions under which we consent to the program, the application for the program must also have an attachment containing additional provisions that we place upon our participation, so as to completely define the extent of our “consent”. The government application should also explicitly and completely define the specific rights we are giving up in order to procure the government privilege.

The above requirements effectively put government servants inside of a box which they cannot legally go outside of without being personally liable for a tort, which is an involuntary violation of rights to life, liberty, or property. The minute our public servants stop asking for our consent, our signature, and our permission and stop reading and obeying the regulations and delegation of authority orders that limit their authority whenever they are dealing with us is the point at which they are trying to become masters and tyrants and make us into slaves. Jesus warned us this was going to happen when he said:

“Remember the word that I said to you, “A [public] servant is not greater than his master [the American People].” If they persecuted Me, they will also persecute you [because you emphasize this relationship]. If they kept My word [God’s Law], they will keep yours [the Constitution] also.”
[Jesus in [John 15:20](#), Bible, NKJV]

Positive law is essentially an agreement, a contract, a delegation of authority, and a promise by the government, in effect, to only do what we, the Sovereigns and their Master, consented explicitly to allow them to do, and to respect our sacred God-given rights while they are doing it.

²¹ Adapted from Great IRS Hoax, Form #11.302, Section 4.3.16 with permission: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

1 *"No legislative act [of the SERVANT] contrary to the Constitution [delegation of authority from the MASTER]*
2 *can be valid. To deny this would be to affirm that the deputy [public SERVANT] is greater than his principal*
3 *[the sovereign American People]; that the servant is above the master; that the representatives of the people*
4 *are superior to the [SOVEREIGN] people [as individuals]; that men, acting by virtue of [delegated] powers*
5 *may do not only what their [delegated] powers do not authorize, but what they forbid...[text omitted] It is not*
6 *otherwise to be supposed that the Constitution could intend to enable the representatives of the people to*
7 *substitute their will to that of their constituents. It is far more rational to suppose, that the courts were designed*
8 *to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter*
9 *within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of*
10 *the courts. A Constitution is, in fact, and must be regarded by judges, as fundamental law [a DELEGATION OF*
11 *AUTHORITY FROM THE MASTER TO THE SERVANT]. If there should happen to be an irreconcilable variance*
12 *between the two, the Constitution is to be preferred to the statute."*
13 *[Alexander Hamilton, [Federalist Paper # 78](#)]*

14 As concerned Americans who want to preserve our liberties and freedoms, we must be ever-vigilant and watchful when
15 governments step outside the boundaries of the law by ignoring the requirement for consent in all the forms listed above. We
16 must ensure that specific challenges to our sovereignty and authority by defiant public dis-servants are met with an appropriate
17 and timely response which emphasizes in no uncertain terms "who is boss". Parents frequently must do the same thing with
18 their children. The Bible says we should not spare the rod for our children or our servants, because it is the only way we will
19 ever stay free and have peace at home.

20 *"But if that servant says in his heart 'My master is delaying his coming,' and begins to beat the male and female*
21 *servants, and to eat and drink and be drunk, the master of that servant will come on a day when he is not looking*
22 *for him, and at an hour when he is not aware, and will cut him in two and appoint him his portion with the*
23 *unbelievers. And that servant who knew his master's will, and did not prepare himself or do according to his*
24 *will, shall be beaten with many stripes."*
25 *[Luke 12:45-47, Bible, NKJV]*

26 *"He who s pares his rod [of discipline] hates his son, But he who loves him disciplines him promptly."*
27 *[Prov. 13:24, Bible, NKJV]*

28 In a free society with a free press, open defiance by public servants of the Constitution, the law, and their delegation of
29 authority and open violations of our rights are more difficult to get away with than in totalitarian or communist countries
30 where the press is state controlled. Therefore, the means of defiance must be much more subtle and made to look simply like
31 an "accident", or a product of "bureaucracy" or mismanagement or inefficiency, rather than what it really is: Open, rebellious,
32 willful defiance of the law and violation of our rights. Because people will rebel against sudden changes, public servants
33 intent on seizing and usurping power from their master, the People, are very aware of the fact that they must take baby steps
34 to make any headway in the struggle for control. Here is how one of our readers wisely describes it:

35 *"The devil always works in baby steps. If you put a frog in hot water, he will immediately jump out. But if you*
36 *put him in cool water and then gradually raise the temperature over tens or even hundreds of years, then you can*
37 *boil the frog alive and he won't even know how it happened."*

38 This section will therefore focus on how to recognize very subtle and insidious but prevalent techniques that our public dis-
39 servants commonly use to sidestep the requirement for consent and usurp authority to transform themselves from servants to
40 masters. The *Great IRS Hoax*, Form #11.302, Section 2.8 and following already covered the more obvious and blatant means
41 of effecting tyranny. This section and its subsections will focus on much more subtle, devious, and insidious techniques at
42 rebellion by our public servants. Once we are trained to recognize these techniques, we will be better equipped to meet them
43 with an appropriate response that protects our rights and liberties and reminds them "who's boss". The Great IRS Hoax,
44 Form #11.302, Chapter 6 also traces the history of many of the insidious corrupting steps taken by public dis-servants since
45 the beginning of the country. That chapter makes very interesting reading for history buffs and also provides powerful
46 confirmation of the techniques documented in succeeding subsections.

47 If you want to learn more about how corrupted public dis-servants eliminate or avoid the need or requirement for consent,
48 you can read sections 4.3.16 through 4.3.16.9 of the *Great IRS Hoax*, Form #11.302.

49 **5.7.1 Rigging government forms to create false presumptions and prejudice our rights**

50 By far the most common method to hide or eliminate consent from the governance process is the insidious rigging of
51 government forms to create false presumptions in the reader and thereby prejudice out rights. This method involves:

1. Constricting the choices offered on a government form to only those outcomes that the government wants and removing all others, even though there are other more desirable and valid legal choices.
- Using labels that are incorrect to identify the party filling out the form in some way, such as “taxpayer”, or “resident”, or “citizen”.
- Modifying the perjury statement at the end of the form to create false presumptions about our residency.

The above techniques most commonly appear on the following types of forms:

- Jury summons.
- Voter registration.
- Tax returns.
- Withholding forms
- Driver’s license applications.

In an effort to prevent prejudicing our rights, we have downloaded most of the above types of forms and modified them electronically to remove false or misleading labels and to restore the missing choices from the forms. You can view the tax-related modified forms at the website below. The modified versions of the forms appear in the column entitled ”Amended form”. The page also describes the changes that have been made to the forms to remove false presumptions or restricted choices:

IRS Forms and Publications

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

We have also authored a training presentation on specifically how governments rig their forms to compel a choice of civil status that applicants don’t want and in most cases, can’t lawfully even have in the following document:

Avoiding Traps in Government Forms, Form #12.023

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

5.7.2 Misrepresenting the law in government publications

Tyrants focus on propaganda as a major way to expand their power and influence. Propaganda is a very efficient means of political control because it is inexpensive and does not require the use of guns or force or a military. Such propaganda is implemented by three chief methods:

- Government ownership or control or regulation of the media and press, including television stations and newspapers.
- Eliminating private education and forcing children to be educated in government-run public schools. Teaching evolution instead of creationism to take the focus off God and religion, and to make Government a replacement for God and an idol to young minds. This breeds an atheistic society that is hostile to God.
- Misrepresenting what the laws say in government publications.

The media and the public education system, once they are put under government control or regulation, are then used as a vehicle to deceive and brainwash the people to believe lies that expand government power and control further. This very technique, in fact, is part of the original Communist Manifesto written by Karl Marx, which calls for:

Sixth Plank: *Centralization of the means of communications and transportation in the hands of the State. (read DOT, FAA, FCC etc...)*

Tenth Plank: *Free education for all children in public schools. Abolition of children's factory labor in its present form. Combination of education with industrial production.*

We will focus the remainder of this section on the third approach used to implement propaganda, which is that of misrepresenting what the law says in government publications. The surest way to know whether the laws are being misrepresented in government publications is to:

- Examine whether the people in government who are doing the misrepresentation are being held personally accountable by our legal system for their actions to deceive the people.

1 2. Pose pointed questions to the author of the deceiving publication that will help expose the deception. If the government
2 responds with either silence (the Fifth Amendment response), gives a personal opinion instead of citing relevant law, or
3 further tries to confuse or mislead the questioner, then one can safely conclude that the government knows what they are
4 doing is wrong and is trying to cover it up.

5 The First Amendment to the Constitution of the United States is designed to ensure an accountable government. The Right
6 to Petition clause of the First Amendment, in particular, demands that the government answer the petitions of the people for
7 redress of grievances, including petitions that include questions or inquiries about government improprieties. In practice, our
8 government ignores the First Amendment Petition for Redress clause repeatedly. This violation of our Constitution by
9 specific public dis-servants and the refusal of the federal courts to hold specific IRS employees accountable for the content
10 of IRS publications are the main influences that propagate and expand willful constructive fraud and deceit that permeates
11 government tax publications. The fraud and deceit, in turn, are what maintains the high level of “voluntary compliance”
12 currently existing.

13 Within government publications, the main method for fraud and deceit is to use “words of art” without clarifying that the
14 words used are clearly different from common understanding. The key “words of art” are :

- 15 1. “employee”
- 16 2. “employer”
- 17 3. “income”
- 18 4. “taxpayer”
- 19 5. “State”
- 20 6. “United States”
- 21 7. “trade or business”
- 22 8. “nonresident alien”

23 The Great IRS Hoax, Form #11.302 also discusses in section 3.16 how both the IRS’ own Internal Revenue Manual and the
24 courts refuse to hold the IRS accountable for the content of their publication. The section below from the IRM below clearly
25 establishes that you can’t rely on anything on an IRS Form or publication:

26 *Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)*
27 *IRS Publications*

28 *IRS Publications, issued by the Headquarters Office, explain the law in plain language for taxpayers and their*
29 *advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include*
30 *worksheets. Publications are nonbinding on the Service and do not necessarily cover all positions for a given*
31 *issue. While a good source of general information, publications should not be cited to sustain a position.*

32 Consequently, you can’t trust anything the IRS puts out on a government form or a publication, and the courts have even said
33 you can be penalized for relying on IRS advice! See the article below:

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

34 Is it any wonder that the author of the publications is not identified and that the lies and deception contained in IRS
35 publications continues? Can you also see that if the IRS did tell the whole truth in their publications about the use of their
36 “words of art”, that almost no one would participate in the federal donation program deceitfully called a “tax”? This deception
37 and hypocrisy is unconscionable and must be righted. It can only be fixed by holding the IRS and their employees just as
38 liable for false statements in their publications as Americans are held liable for what they put on government tax forms. If
39 their publications are wrong or misleading, then the author should go to jail. All IRS publications must also be signed under
40 penalty of perjury by the IRS commissioner, just like the IRS tries to force us to do on our tax forms.

41 5.7.3 Automation

42 Bureaucrats just love automation because it gives them a convenient excuse to blame the lack of their “ability” to satisfy the
43 requirement to procure your consent upon an impersonal computer that they have no control over and no one person is
44 responsible for. The most common place this happens is:

1. Mandating the use of Socialist Security Numbers. The Social Security Administration, for instance, said in a signed letter we received from them that there is no requirement to either have or use a Socialist Security Number, which implies that its use is “voluntary” and “consensual”. See SEDM Exhibit #07.004 (<http://sedm.org/Exhibits/ExhibitIndex.htm>). On the other hand, most government agencies when you call them up, they will tell you that you HAVE to provide a Socialist Security Number in order for them to be “able” to help you or to process your “application” and that their computer won’t work without it. If you tell them that they do not have your consent to use a Socialist Security Number to process your application, they will tell you that they have to deny you some privilege or benefit, as though them doing anything for you is a privilege and not a right.
2. In many cases you may want to protect your rights by providing an attachment to staple to your paper government application that qualifies and defines the extent of your “consent”. We have tried this several times and they have told us that they don’t keep attachments, and in fact shred not only your attachment but also the original paper application after they enter only the relevant data into the computer. If you ask them if they scan in the application or the attachment before shredding, they will say no. This is destroying evidence! This is also a violation of the First Amendment, which guarantees us a right of free speech and to define how we communicate with our government. When you complain about it, they will typically say they do this to promote “efficiency”. When you ask them if they have a field to enter important notes on their terminal screen, they will say none is provided.
3. When a government dis-servant has violated the requirement for consent in the methods above and you call to complain and find a person accountable for the problem, your public servants will knowingly use automation to avoid personal accountability. Most large federal agencies have a “voicemail jail” front end to their phone support so that it is virtually impossible to get through to a specific person to complain or to talk to the last person who helped you. When you login to their website, you will also find that there is no way to find the identify or contact information of a specific person or their specific job function. This discourages personal responsibility by specific government servants, which in turn encourages abuse and tyranny. Bureaucrats just love this approach, because then they can say they must be doing what Americans want because they never hear any complaints! The IRS support line, for instance, is an example of that. It takes almost two hours on hold waiting to get help, when they talk to you they are trained to be rude if you bring up the law, they won’t give you their full name or direct phone number, and it is virtually impossible to talk to the same person who was handling your case on the last call. This is no accident: it is a defect in customer service deliberately engineered to frustrate, exasperate, and alienate you so that you will just pay up and go away.
4. When the government maintains records about you, they will frequently choose to code the information and then not publish the meaning of the codes, so that even if you do obtain a copy of the record, it is meaningless without the “code book”. This is the technique used both by the IRS and many state taxing authorities. The IRS’ electronic information about “taxpayers” is called the “Individual Master File” and it took us nearly a year to figure out how the codes work and then design a program to decode the content of the files. About ten days before we released the program to do the decoding called the Master File (MF) Decoder, the IRS launched an investigation of us and called us in for an audit, presumably to prevent the program from getting into the hands of the American Public.

When you complain about any of the above violations of the requirement for consent, government dis-servants will frequently say “We are just ‘clerks’ and are not empowered to change the system”, and then they will give you an address to write to, knowing that most people don’t like to write and that letters can more easily be ignored and forgotten than live phone calls. If you then write the appropriate party to complain, your letter will either be ignored or they will send you a flattering form letter that doesn’t deal substantially with any of your concerns, and in effect, blow you off and never deal with the problem. All the while, they can use the following additional standard excuses with innocent impunity, such as:

1. “Please write your Congressman if you don’t like it.”
2. “We can’t give you the benefit until you give us your Social Security Number.”
3. “Why don’t you talk to someone who cares?”
4. “We’re too busy around here to deal with your personal concerns. Can’t you see how many people there are in line behind you?”

This kind of evasion of responsibility and violation of rights and privacy using computers as the means is the similar to the kind of evasion practiced by the U.S. Congress, in fact, in the context of tax collection. When our country was founded, taxation without representation was the biggest cause for the revolution. After we won the revolution and separated from Great Britain, our new federal government put the representation and taxation function in the same place: The House of Representatives, which is part of the Legislative Branch. The House of Representatives was meant to represent the people while the Senate represented the states. As long as the “purse”, which is the responsibility and authority to collect taxes, remained under the control of the People in the House of Representatives, we had “taxation with representation”. When the exigencies of the Civil War happened in the 1860’s, the first thing the IRS did was try to move the tax collection function to

the Executive Branch, thus separating the representation from the taxation function. Déjà vu all over again! The “Bureau of Internal Revenue” (BIR) was put into the Executive Branch instead of the Legislative Branch, and was assigned the responsibility to collect taxes to pay for the Civil War. When the people complained, they complained bitterly about “taxation without representation”, and about the injustice and violation of the Constitution that was being wrought by the this expediency. Instead of Congress taking responsibility for the monster they created, they blamed it on the excesses and abuses of the Bureau of Internal Revenue (B.I.R.) and the Executive Branch! They turned the rogue organization they created into the whipping boy for all of the complaints and told constituents that they had no control over the Executive Branch because of the separation of powers! In fact, they were violating the Constitution and the Separation of Powers Doctrine by trying to delegate the tax collection function to the Executive Branch and they should have been impeached! No sovereign power of any branch of government can be delegated to another branch.

5.7.4 Concealing the real identities of government wrongdoers

In the former Soviet Union, the government terrorized the citizens using a secret police force called the KGB. They made everyone into informants to the KGB by offering rewards to people who would snitch on their “comrades”. The government, in such a scenario, becomes a terrorist organization. The secrecy surrounding the KGB was the main source of government terror because its activities were kept secret and the government-controlled press did not report on their activities. The fear that the terrorism is intended to produce comes mainly from ignorance about who or what we are up against.

Secrecy, however, is anathema to a free society and an accountable government. Wherever there is secrecy in government, there is sure to be tyranny, corruption, and abuse of power. Consequently, those governments that are knowingly engaged in illegal or criminal activities will implement security measures to keep the identity of the perpetrators of the crimes and terrorism secret. This helps maintain the deception and illusion that we have a “voluntary tax system”, as the U.S. Supreme Court said in *Flora v. United States*, but at the same time, generates enough fear and anxiety in Americans to keep them involuntarily paying anyway. Can it reasonably or truthfully be said that any choice or decision we make in the presence of any kind of illegal duress and the fear it produces is voluntary or consensual? Absolutely NOT! Black’s Law Dictionary, Sixth Edition, says the following under the definition of the word “consent” on p. 305:

“Consent is implied in every agreement. It is an act unclouded by fraud, duress, or sometimes even mistake.”
[Black’s Law Dictionary, Sixth Edition, p. 305]

Is an enforcement act that is not specifically authorized by an implementing regulation published in the federal register an act of duress? You bet it is! If that act hurts someone, and more importantly, if it produces fear in all the “sheep” who observed it, then it is an act of illegal duress and terrorism. If the fear produced by the illegal act causes someone to comply with the wishes of the IRS when no law obligates them to, then their act is no longer consensual, but simply a response to illegal government terrorism, racketeering, and extortion.

Have you ever tried to find a publication or a government website that identifies everyone who works at the IRS by name and gives their mailing address, phone number, and email address? We’ll give you a clue: There is no such thing! We have spent days searching for this type of information at the law library and the public library and on the Internet and have found nothing. We even called them and they said they don’t make that kind of information public. We also wrote them a freedom of information act request to provide the information and they refused to comply. Does this cause you some concern? We hope so! The IRS is unlike any other government organization because of the secrecy it maintains about the identity of its employees, and perhaps that’s because they aren’t even part of the U.S. government! They have no lawful authority to even exist either within the Constitution or under Title 31 of the U.S. Code. The IRS even readily admits that they are not an agency of the federal government! See:

U.S. Government Denies Under Oath that IRS Is an Agency of the Federal Government, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>

The IRS is, instead, a rogue private organization of financial terrorists involved in racketeering, what Irwin Schiff calls “The Federal Mafia”, that is extorting vast sums of money from the American people under the “color of law” but without the authority of law. For confirmation of this fact, look at the 1939 edition of the Internal Revenue Code (still active today and never repealed) and look at the code section dealing with the duties of IRS “Revenue Agents”:

53 State 489
Revenue Act of 1939, 53 Stat. 489

Section 4000 Appointment

The Commissioner may, whenever in his judgment the necessities of the service so require, employ competent agents, who shall be known and designated as internal revenue agents, and, except as provided for in this title, no general or special agent or inspector of the Treasury Department in connection with internal revenue, by whatever designation he may be known, shall be appointed, commissioned, or employed.

“Competent agents”? What a joke! If they were “competent”, then they would:

1. Know and follow the law and be fired if they didn’t.
2. Work as an “employee” for a specific Congressman in the House of Representatives who was personally accountable for their actions. “Taxation and representation” must coincide to preserve the original intent of the Constitution.

You can read the above statute yourself on the website below:

Revenue Act of 1939

<http://famguardian.org/CDs/LawCD/Federal/RevenueActs/Revenue%20Act%20of%201939.pdf>

If “Revenue Agents” are not “appointed, commissioned, or employed”, then what exactly are they? I’ll tell you what they are: They are independent consultants who operate on commission. They get a commission from the property they steal from the American People, and their stolen “loot” comes from the Department of Agriculture. See the following response to a Freedom Of Information Act (F.O.I.A.) request proving that IRS agents are paid by the Department of Agriculture:

<http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/USDAPaysIRS.pdf>

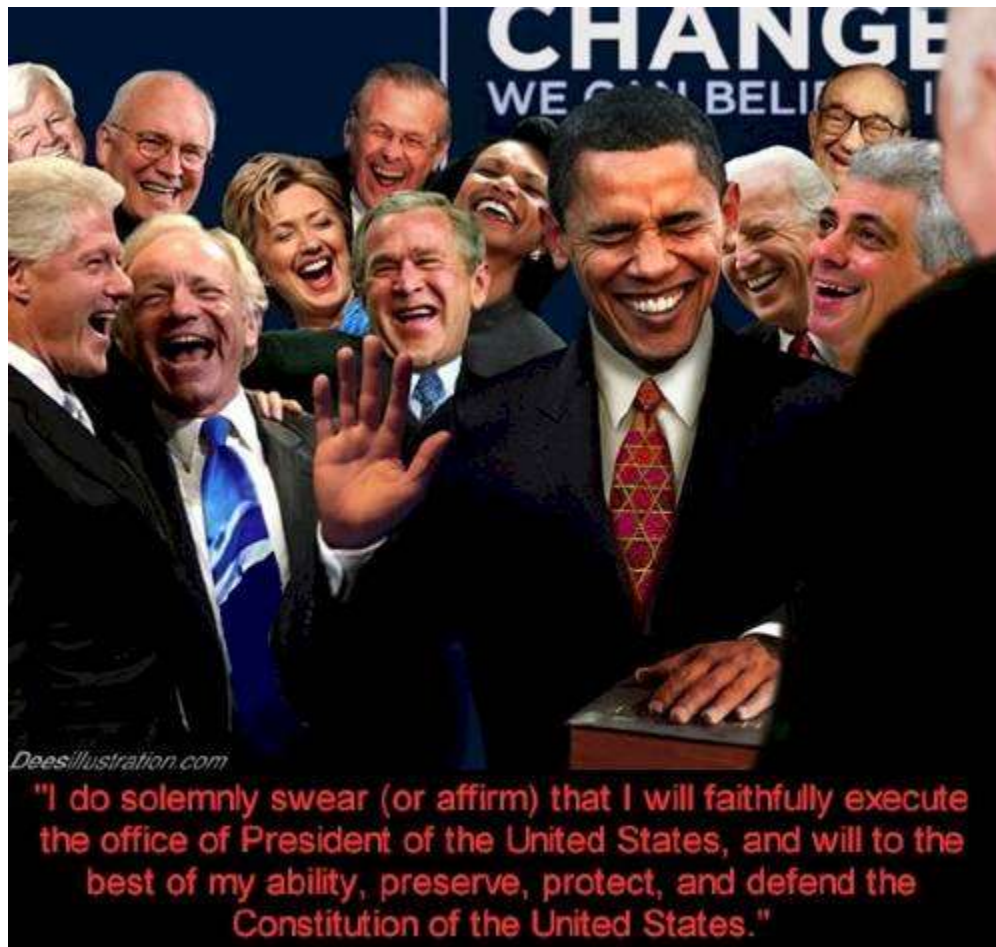
Why would the Congress NOT want to make Revenue Agents “appointed, commissioned, or employed”? Well, if they are effectively STEALING property from the American people and if they are not connected in any way with the federal government directly, have no statutory authority to exist under Title 26, and are not “employees”, then the President of the United States and all of his appointees in the Executive Branch cannot then be held personally liable for the acts and abuses of these thieves. What politician in his right mind would want to jeopardize his career by being held accountable for a mafia extortion ring whose only job is to steal money from people absent any legal authority?

Because IRS supervisors know they are involved in criminal terrorism, extortion, and racketeering, they have taken great pains to conceal the identity of their employees as follows:

1. When you call their 800 support number, the agent who answers will only give you his first name and an employee number. If you specifically ask him for his full legal name, he will refuse to provide it and cannot cite the legal or delegated authority that authorizes him to do this.
2. If you do a Freedom Of Information Act (F.O.I.A.) request on the identity of a specific IRS employee and provide the employee number, the IRS will refuse to disclose it, even if you can prove with evidence that the employee was acting illegally and wrongfully.
3. There is no information about either the IRS organization chart or the identity of specific IRS employees anywhere on either the Department of the Treasury or the IRS websites.
4. When you go to an IRS due process meeting and ask for identification of the employees present, they will present an IRS badge that contains a “pseudo name” which is not the real name of the employee. If you ask them for some other form of ID to confirm the accuracy of the IRS Pocket Commission they presented as we did, IRS employees will refuse to provide it. The only reasonable explanation for this is that the Pocket Commissions issued by the IRS are fraudulent.
5. You can visit the law library or any public library and spend days looking for any information about the identity of anyone in the IRS below the upper management level, and you will not find anything. The closest thing we found was the Congressional Quarterly, which only publishes information about the identity of a handful of IRS upper management types.
6. Collection notices coming from the IRS that might adversely affect your rights to property are conspicuously missing signatures and the identity of the sender. There is frequently no phone number to call or person to write, and if the letter has a signature, it is the signature of a fictitious person who doesn’t even exist. If you write a response to the collection letter and direct it to the signer of the letter, it is frequently either ignored entirely or is sent back with a statement saying that the employee doesn’t exist!

- 1 7. They will not put their last names or employee numbers in clear view on their name badges so you don't even know who
2 you are talking to.
3 8. When you call the information number and ask the legal identity of a specific number or his or her contact information
4 and to connect you to them, they will refuse to comply.
5 9. When you visit the federal government building, and especially the IRS floor of the building, you will notice that there
6 are not directories of people who work there and all doors have cipher locks so you can't go inside and try to find
7 someone. Their "customer service desk" will have two-inch thick bullet proof glass. Do you think they would need that
8 kind of security if they really were conscientiously performing the only legitimate function of government in defending,
9 protecting, and respecting our PRIVATE Constitutional rights? The laws and their whole work environment are designed
10 to protect them from their "customers" and the people they work for! They may use the excuse that they are trying to
11 prevent terrorism, but who are the real terrorists? THEM! Yes indeed, they are trying to protect from terrorists, and in
12 their mind, any American who demands an accountable government that obeys the Constitution is a terrorist. We have
13 a government pamphlet from the FBI that clearly says that people who promote the Constitution are terrorist! You can
14 view this pamphlet at:

15 <http://famguardian.org/Subjects/LawAndGovt/LegalEthics/ConstDefenderTerorsts.pdf>
16



- 17
18
19 10. If you go to the IRS website and download any of their publications relating to tax scams or enforcement, notice that
20 neither the agency nor any specific individual is identified as the author. For instance, the IRS publishes a short
21 propaganda pamphlet below:

The Truth About Frivolous Tax Arguments, Internal Revenue Service
http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax.pdf

22
23 The most interesting thing about this pamphlet is not the inflammatory and accusatory and presumptuous rhetoric, but
24 the fact that it is posted on the IRS website and no author is specifically identified. DO you think that people in the
25 government who claim to be speaking "The Truth", as they call it, ought to be held accountable for their statements?

How can you have a reasonable basis for belief if they aren't identified and held accountable? For instance, at a court trial, witnesses must identify themselves and swear under oath that they will tell "the truth, the whole truth, and nothing but the truth". There is not such affirmation at the end of the document, no IRS seal, and no author identified. This isn't truth: its' government sponsored propaganda!

Below is the text from a real deposition of an IRS agent in a tax trial showing how IRS agents disguise their identities deliberately to protect them from the legal consequences of their criminal behavior:

A. Well, there have been several revenue officers that have worked this case, not just me.
Q. Who are the other ones?
A. There was another revenue officer that worked it prior to it being assigned to me. I don't recall his name right off the top of my head, but I know it was a male revenue officer.
Q. Is he still there at the IRS?
A. Yes, he is.
Q. You don't remember his name?
A. Well, to be quite frank with you, he changed his name over a course of time. So I'm not sure which name he was using at that time.
Q. What's his new and old name?
A. His old name was John Tucker and his new name is John Otto.
Q. Why did he change his name?
A. That was something that the Internal Revenue Service gave the employees the option to do so because taxpayers would file liens against employees, they would file judgments against employees, record them in the courthouses where they lived, and it would make it difficult for the revenue officer to sell their home or, you know, transfer property or whatever the case might be. In other words, it would encumber their own personal property. And so the Internal Revenue Service gave us an option to use what we call pseudonyms that would protect the employees from taxpayers harassing us in that particular manner.
Q. So it's not a legal name change, it's just --
A. It's for Internal Revenue Service's purposes.
Q. Have you ever used another name?
A. Yes, I have.
Q. What other names have you used?
THE WITNESS: Do I have to answer that?
MR. SHILLING: Are you talking work name?
THE WITNESS: Are you talking work name or are you talking about my legal name?
Q. (BY MR. DROUGHT:) I'm talking about both. Are there any other names that you have ever gone by?
A. Yes. I have my maiden name and I have my married name that I use.
Q. And your maiden name is what?
THE WITNESS: Do I have to answer?
MR. SHILLING: Well, at this point she is operating under the pseudonym. Let's go off the record for a second.
(Off record 10:53 a.m. to 10:55 a.m.)
MR. SHILLING: You can give any other name. Do you have any other pseudonyms that you used?
THE WITNESS: No. I have only used Frances Jordan.
Q. (BY MR. DROUGHT:) How long have you used that name?
A. Approximately 10 years.
Q. So 1994 about?
A. That's a good ballpark. The service made that available to employees for one very specific reason. At that particular time, there was a lot of -- you know, Oklahoma City, you know, that was in reference to those individuals that were killed in that. So that became a concern that the employees have some type of protection. A coworker that I sat next to received a letter at her home address from a taxpayer, and she had two small children, and her fear was that the taxpayer may do something to her home or to her children, and so she inquired about using a pseudonym, and I inquired about using one at the same time because we need to protect our families and our children from any harassing taxpayers.
Q. What about judges that send people to prison?
A. Sir, I can only tell you that the service made that option available to the employees.
Q. What about policeman that arrest people?
A. Sir, I can tell you -- I'm not a police officer. I'm not a judge. I'm only a revenue officer with the Internal Revenue Service. That option was made available to us because of the type of job that we have. We have to take people's money, we have to take people's property, and sometimes people become very distraught when that happens. So consequently they -- they do things to our families and to our homes, and we need to protect ourselves as much as we can.
Q. Okay. What names have you gone by besides Frances Jordan?
A. While I worked for the Internal Revenue Service?
Q. Yes.
A. I'm going to -- like Mr. Shilling said, I'm going to not answer that question at this time until we discuss it with the judge to see whether or not he prefers -- that he allows me to use my pseudonym or if he makes me use my real name.
MR. DROUGHT: We are asking for her to give us those names, and we will agree to keep them confidential and used only for the purpose of this lawsuit, but I think it's relevant and it likely could lead to something relevant, and I don't want to have to go in front of the judge and spend these people's money. We are

asking that she give us the names now so I can ask her about them now and not have to come back and re-depose her.

Do the above observations disturb you? They should! We are living in a police state and the IRS is a Gestapo organization of secret police operatives who maintain “voluntary compliance” through financial terrorism. It’s terrorism because they:

1. Cannot demonstrate the authority of a specific statute AND implementing regulations AND delegation of authority order authorizing their act of enforcement. 50 U.S.C. §841, in fact, says any public servant who refuses to acknowledge and respect the Constitutional or lawful limits on their authority is a “communist”!
2. Won’t reveal their identities or allow themselves to be held personally liable and accountable to the public for their illegal and fraudulent acts and statements.
3. Are allowed to institute illegal abuses of our rights completely anonymously and without having to accept personal responsibility for the abuses.

On the other hand, how long do you think the lies, the propaganda, and the willful and illegal abuses of our rights by would continue if the following reforms were instituted and enforced upon the IRS:

1. Every Revenue Agent who interacts with the public had to reveal their true, full legal identity and contact information, including their Social Security Number. After all, if they can ask you for it, then you should be able to do the same thing. Equal protection of the laws requires it.
2. Use of “Pseudo names” on IRS Pocket Commissions was discontinued.
3. The identities of every IRS employee down to the lowest level was published on the IRS website.
4. Every piece of correspondence from the IRS had to be signed under penalty of perjury as required by 26 U.S.C. §6065 and the complete contact information and real legal name of the originator or responsible person must be identified on the correspondence.

The answer is that the abuses would stop IMMEDIATELY. Secrecy and the fear it produces is the only thing that keeps this house of cards standing, folks!

5.7.5 Making it difficult, inconvenient, or costly to obtain information about illegal government activities

Criminals, whether they are violating the Constitution or enacted statutory law, don’t want evidence about their misdeeds exposed. A crime is simply any act that harms someone and was not done to them with their consent. The Freedom Of Information Act (F.O.I.A.) and the Privacy Act are both designed to maintain an accountable government that serves the people by ensuring that people can always find out what their government is up to. Information about what the government is doing can then be used to prosecute specific public servants who violated the requirement for consent and your rights. Government agencies typically maintain “Public relations” offices, and also a full-time legal staff called the “disclosure group” to deal with requests for information that come in from the Public because of these laws. These disclosure litigation lawyers have the specific and sole function of filtering and obscuring and obfuscating information that is provided to the public about the activities and employees of the agency they work for. These main purpose for doing the filtering is to protect from prosecution wrongdoers within the agency. Disclosure litigation lawyers know that Fifth Amendment guarantees only biological people the right to not incriminate themselves, but corporations are not covered by the Fifth Amendment. The U.S. Code identifies the U.S. Government as a federal corporation in 28 U.S.C. §3002(15)(A), and so the silver tongued devils have to devise more devious means to conceal the truth. They are paid to lie and conceal and deceive the public without actually “looking” like they are doing so. They are “poker players” for the government.

When you send in a Privacy Act Request or Freedom Of Information Act (F.O.I.A.) Request, as we have many times, that focuses on some very incriminating evidence that could be used against the government, the response usually falls into one of the following four categories:

1. The government will say the information is exempt from disclosure and cite the exemptions found in 5 U.S.C. §552a(k).
2. The government will only provide a subset of the requested information and not explain why they omitted certain key information.
3. The government will provide the information requested, but redact the incriminating parts. For instance, they will black out the incriminating information and/or remove key pages.

4. If the government is involved in an enforcement action and the information you requested under the Privacy Act or Freedom Of Information Act (F.O.I.A.) could stop or interfere with the action because it exposes improprieties, they will try to drag their feet and delay providing the information until they have the result they want. For instance, if you send in a Privacy Act request for information about your tax liability, they will delay the response until after the period of appeal or response is over. That way , you can't respond or defend yourself against their illegal actions in a timely fashion.

In the process of decoding the Individual Master Files (I.M.F.'s) of several people, we have found that the IRS very carefully conceals information that would be useful in understanding what the IRS knows about a person. They use complicated, computerized codes in their records for which no information is presently available about what they mean. They used to make a manual called IRS Document 6209 available on their website for use in decoding IMF's, but it was taken down in 2003 so that no public information about decoding is available now. A number of people have sent Freedom Of Information Act (F.O.I.A.) Requests to the IRS requesting a copy of IRS Document 6209 and the IRS has responded by providing a very incomplete and virtually useless version of the original manual, with key chapters removed and most of the rest of the remaining information blacked out. They are obviously obstructing justice by preventing evidence of their wrongdoing from getting in the hands of the public. Some people who have requested this document under the Freedom Of Information Act (F.O.I.A.) from the IRS, got the unbelievable response below:

"We are sorry, but under the war on terrorism, the information you requested is not available for release because it would jeopardize the security of the United States government."

What the heck does the meaning of the codes in a persons' IRS records have to do with the war on terrorism? The war on terror is being used as an excuse to make our own government into a terrorist organization! The needs of the public and the need for an accountable government that obeys the Constitution far outweigh such lame excuses by the IRS that have the effect of obstructing justice and protecting wrongdoers in the IRS. Such criminal acts of concealment are also illegal under the following statutes:

1. [18 U.S.C. §3](#): Accessory after the fact
2. [18 U.S.C. §4](#): Misprision of felony
3. [18 U.S.C. Chapter 73](#): Obstruction of justice
4. [18 U.S.C. §241](#): Conspiracy against rights under

Since the IRS Document 6209 is effectively no longer available through the Freedom Of Information Act (F.O.I.A.), then if a person wanted a full and complete and uncensored version of the document from the government they would then have to file a disclosure lawsuit against the government for not complying with the provisions of the Freedom Of Information Act (F.O.I.A.). Lawsuits, lawyers, and litigation are costly, inconvenient, and demanding and therefore beyond the reach and affordability of the average busy American. Consequently, the government wins in its effort to block from public disclosure key information about its own wrongdoing. The result is that by bending the rules slightly, they in effect make it so costly, inconvenient, exasperating, and complicated to have an accountable and law-abiding government that few people will attempt to overcome the illegal barrier they have created. The few that do overcome this barrier then have to worry about finding an attorney who is brave enough to get his license to practice law pulled by the government he is litigating against for prosecuting such government wrongdoers. The system we have now is very devious and prejudicial and needs to be reformed.

5.7.6 Ignoring correspondence and/or forcing all complaints through an unresponsive legal support staff that exasperates and terrorizes "customers"

When your rights have been violated because a government agency or employee has tried to do something without your explicit, informed consent, then the clerk at the government agency who instituted the wrong will further obstruct redress of grievances as follows:

1. They will tell you that they can't give you information about their supervisor to lodge a complaint, and this is especially true if you did not get their full legal name because they refused to give it to you.
2. They will say that this is an issue or problem that you must contact the "legal department" or "public affairs department" about. Then they will tell you that those organizations do not take direct calls and insist that everything must be in writing. They will not explain why, but the implications are obvious: They want to prevent spilling the beans and prevent further contact with themselves or their supervisors so they cannot be prosecuted for wrongdoing.

3. Then when you write the address the clerk gave you, most often the legal department will ignore it entirely or respond with a lame form letter that answers questions you never asked and doesn't directly address any of the major issues you raised. This leaves you with no further recourse but to litigate, and they do it this way on purpose because they know most people won't litigate and can't afford the time or expense to do so. Checkmate. The government got what it wanted: a violation of your rights without legal or material consequence for the violation.

Those Americans who are familiar with the above process and the abuses it results in and who are more familiar with legal procedure can still use the above process to their advantage with a procedure we call the Notary Certificate of Default Method (NCDM), whereby the correspondence sent to the legal department establishes what you expect, provides exhaustive evidence of government wrongdoing, formats the complaint as what is called an "Admissions" in the legal field, gives the government a specific time period to respond, and states that failure to respond constitutes an affirmative admission to every question. They then send in their complaint to the legal department or "Taxpayer Advocate" via certified mail with a proof of mailing, which then develops legal evidence of what was sent and when it was sent. This approach gives them admissible evidence they can use in court to litigate against the government. You can read more about the Notary Certificate of Default Method in:

1. *Notary Certificate of Dishonor Process*, Form #07.006
<http://sedm.org/Forms/FormIndex.htm>
2. *Tax Fraud Prevention Manual*, Form #06.008, Section 3.4.4.5
<http://sedm.org/Forms/FormIndex.htm>

5.7.7 Deliberately dumbing down and propagandizing government support personnel who have to implement the law

To quote former Treasury Secretary Paul O'Neil on the subject of the Internal Revenue Code, which he says is...

"9,500 pages of gibberish."
[SOURCE: <http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/IRSExhibit-PaulONeill-IRSCode9500PgsOfGibberish.pdf>]

Add to this the following:

1. 22,000 pages of Treasury and IRS regulations that implement the Internal Revenue Code
2. 70,000 employees at the IRS
3. A very high turnover rate among revenue agents, and the need to constantly educate new recruits.
4. An overworked support force.
5. Contracting key functions of the IRS out to independent third party debt collectors.
6. A very unpleasant job to do that most people detest.

...and you have a recipe for disaster, abuse, and tyranny and a total disregard of the requirement for consent and respect of the rights of sovereign Americans everywhere. Several studies have been done on the hazards of this government bureaucracy by the Government Accounting Office, which show that IRS advice on their telephone support line was wrong over 80% of the time! IRS supervisors who design the training curricular for new employees have also made a concerted effort to "dumb down" revenue agents to increase "voluntary compliance". For instance, during the We the People Truth in Taxation Hearing held in Washington D.C. on February 27-28, 2002, a Former IRS Collection Agent John Turner brought his IRS Revenue Agent Training Materials to the hearing and proved using the materials that Revenue Agents are not properly warned that there is no law authorizes them to do Substitute For Return (SFR) assessments upon anything BUT a business or corporation located in the federal zone which consents to taxation, and that SFR's against biological people are illegal and violate 26 U.S.C. §6020(b) and Internal Revenue Manual (I.R.M.), Section 5.1.11.6.8. See the questions and evidence for yourself on the website at:

<p><i>Tax Deposition Questions</i>, Form #03.016, Section 13: 26 U.S.C. 6020(b) Substitute For Returns http://sedm.org/Forms/FormIndex.htm</p>
--

Do you think that an IRS Revenue Agent who meets all the following criteria is going to be "properly equipped" to follow the lawful limits on his authority, respect your rights, and help you make an informed choice based only on consent? What a joke! Most IRS employees:

1. Are never taught from the law books or taught about the law. Instead, are only taught about internal procedures developed by people who don't read the tax code. And if they do start reading the law and asking questions of their supervisors, as former IRS Criminal Investigator Joe Banister did, then they are asked to resign or fired if they won't resign.
2. Rely mainly upon the IRS publications for information about what to do and are not told to read the law, in spite of the fact that the IRS Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 says that IRS Publications should not be used to form an opinion about what the tax code requires.
3. Are wrong 80% of the time about the only subject they are paid to know.
4. Don't stay at the job longer than about two years because of the very high turnover in the organization.
5. Are despised and feared by the public for what they do, mainly because they do not honor the restrictions placed on them by the law itself.
6. Have deceptive IRS Formal classroom training materials that deliberately omit mention about doing Substitute For Return (SFR) assessments upon natural persons, even though it is not authorized by the law in 26 U.S.C. §6020(b).

In the legal realm, ignorance of the law is no excuse. Therefore, if anyone at the government agency can or should be held responsible for acts that violate the law and our rights, it should be the ignorant and deliberately misinformed clerk or employee who committed the act. However, the managers of these employees should also be culpable, because they deliberately developed the training and mentorship curricula of their subordinates so as to maximize the likelihood that employees would violate the laws and prejudice the rights of Americans in order to encourage "voluntary compliance" with what the agency wants, but which the law does not require. These devious managers will most often respond to accusations of culpability by trying to maintain a defense called "plausible deniability", in which they deny responsibility for the illegal actions of their employees because they will falsely claim that they did not know about the problem. Notifying these wayward government employees personally via certified mail and posting all such correspondences on a public website for use in litigation against the government can be very helpful in fighting this kind of underhanded approach. This is the approach of Larken Rose, who has been keeping a database of all government employees at the IRS who have been notified that employees are mis-enforcing the law and yet refused to take action to remedy the wrong, concealed the fact that they were notified of the wrong, and continued to claim "plausible deniability". This has gotten him on the bad side of the IRS to the point where they decided to raid his house and confiscate his computers, and then plant false evidence of kiddie porn on them and have him prosecuted for it violation of kiddie porn laws. Your government servants are wicked and these abuses must be stopped!

If you would know more about the subject of "plausible deniability" in the context of the IRS, refer to section 7.4.2 of the Great IRS Hoax, Form #11.302.

5.7.8 Creating or blaming a scapegoat beyond their control

As was pointed out in section 6.5.1 of the Great IRS Hoax, Form #11.302, our republic was created out of the need for taxation WITH representation. England was levying heavy taxes without giving us any representation in their Parliament, and we didn't like it and revolted. The original Constitutional Republican model created by the founders solved this problem by giving the sovereign People in the House of Representatives the dual responsibility of both Representing us AND Collecting legitimate taxes while also limiting the term of office of these representatives to two years. This ensured that:

- The sovereign People controlled the purse of government so that it would not get out of control.
- If our tax-collecting representatives got too greedy, we could throw the bastards out immediately.
- There would be no blame-shifting between the tax collectors and our representatives, because they would be one and the same.

This scheme kept our representatives in the House who controlled the purse strings on a very short leash and prevented government from getting too big or out of control. The very first Revenue Act of 1789 found in the Statutes at Large at 1 Stat. 24-49 created the Office of Collector of Revenue and imposed the very first official federal tax of our new Constitutional Republic only upon imports. This tax was called a "duty" or "impost", or "excise". It placed collectors at every port district and made them accountable to Congress. This type of a taxing structure remained intact until the Civil War began in 1860.

However, our system of Taxation WITH Representation was eventually corrupted, primarily by separating the Taxation and Representation functions from each other. With the start of the Civil War and as an emergency measure in the Revenue Act of 1862, the Congress through legislation shifted the tax collection to a newly created "Bureau of Internal Revenue (B.I.R.)", which was part of the Executive Branch and came under the Department of Treasury, which was in the Executive Branch.

At that point, we lost the direct relationship between Taxation and Representation because the functions were separated across two departments. All of the evils in our present tax system trace back to the corruption that occurred at that point because:

1. Specific collection agents in the IRS are not put under a member of the House of Representatives and apportioned, as all federal tax collections require in Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3. This means that they are not supervised by someone who we directly control in the House.
2. Congress has a convenient “whipping boy” they created to do the tax collection function. This whipping boy is conveniently in another branch of government that they can claim they have no direct control over. This causes endless finger-pointing and eliminates all accountability on either end of the Taxation or Representation equation.
3. Those in IRS cannot be held directly accountable because most are federal employees who are hard to fire and not elected so they are not accountable to the people.

Even today, this devious tactic of separating responsibility from authority for government abuses among multiple branches is very frequently used as the only real justification for what would otherwise be flagrant disregard for the rights of the people by the government. For instance, if the government is abusing people’s rights in a way that gets negative media attention, the most common justification you will hear is that the bureaucracy has gotten too big, is out of control, and is not accountable directly to the people. The Executive branch will usually be the culprit, and no one in the Legislative Branch will want to take responsibility to pass a law to fix it. Or worst yet, the Legislative Branch will pass a “dead law”, which is a statute meant to appease the public but for which the Executive Branch positively refuses to write implementing regulations to enforce. This is what happened with the campaign finance reforms in the 2001. Sound familiar? The more layers of bureaucracy there are, the more effective this system of blame-shifting becomes. With more layers, public servants can just conveniently excuse themselves by saying “It takes forever to get X to do anything so it’s unlikely that we will be able to help you with your problem.”

To give you an example of how the IRS abuses this technique to their advantage, look at how they respond to Privacy Act requests for Assessment documents. The Privacy Act requires them to respond with the documents requested within 20 days. After several people began using the Privacy Act to demand assessment documents, and since the IRS was not doing legal assessments and wanted to hide the fact from the public, the IRS changed their Internal Revenue Manual in 2000 to essentially delay and interfere with responding. In Internal Revenue Manual (I.R.M.), Section 11.3.13.9.4, the IRS basically tells its Disclosure Officers essentially to bounce a person’s Privacy Act Request for assessment documents all over its many hundreds of disclosure offices until the person gets frustrated and essentially gives up. Read this dastardly section yourself at:

<http://www.irs.gov/irm/part11/ch03s14.html#d0e13151>

5.7.9 Terrorizing and threatening, rather than helping, the ignorant

Another famous techniques of criminals working in public service is to terrorize the ignorant. This technique is usually only used when the financial stakes are high and a person is taking custody of a large sum of money that the government wants to steal a part of. Here is how it works:

1. Before the distribution can be made, and notice is sent to the affected party stating the conditions under which the distribution can be made without incurring tax liability.
2. If the party wants to take the distribution without tax withholding as prescribed in 26 U.S.C. §3406, they are told that they *must* sign a statement under penalty of perjury that they meet the conditions required for not being “liable” for federal income taxes. They will be told that if it is not under penalty of perjury, then they cannot get their money or property back.
3. The statement the party must sign will contain a dire warning that if they are wrong in signing the form, they are committing perjury and that they will violate 18 U.S.C. §1001, which carries with it a fine and jail time up to five years!
4. In the meantime, the clerks processing the paperwork in the government, when consulted, will tell the submitter that:
 - 4.1. We can’t provide legal advice.
 - 4.2. We refuse to sign any statement under penalty of perjury which might help you to determine whether you meet the criteria for not being taxable.
 - 4.3. You are on your own and need to seek expensive legal counsel if you want assistance.
5. If you ask the clerks the phone contact information for the legal department to resolve your issue with the government agency, they will tell you:
 - 5.1. We can’t give it out

5.2. It only works internally and you can't use it.

5.3. Calls are not authorized to the legal department. All inquiries must be in writing. Then when you write the legal department of the agency, they will completely ignore your request and you will have no way to call them and do follow-up to ensure that they respond.

6. The party will therefore be left with only two options:

6.1. Pay the withholding tax.

6.2. Hire an expensive legal counsel to "advise" you and then pay something approaching the cost of the withholding tax to a government-licensed attorney who has a conflict of interest. The government-licensed attorney will tell you that you have to pay the tax even if there is no law that requires this, because if he doesn't, the government will pull his license. Now you paid close to DOUBLE the withholding tax after everything is said and done, because you have to pay an expensive attorney AND the withholding tax.

To give you one example of how the above tactic is used, consider the situation of a public servant who has just left federal employment voluntarily or was terminated. At that point, he usually has a large retirement nest egg in Federal Thrift Savings Program (T.S.P.) that he wants to take into his or her custody while also avoiding the need to pay any income tax as a consequence of the distribution. Lawyers in what Mark Twain called the District of Criminals who are running the Thrift Savings Program (TSP) have devised a way to basically browbeat people into paying withholding taxes on direct retirement distributions using the above technique. Here is how it works:

1. Federal employees who leave federal service and who want to withdraw their retirement savings must submit the TSP-70 form to the Federal Thrift Savings Program. You can view this form at: <http://tsp.gov/forms/index.html>
2. Most separating federal employees inhabit the states of the Union, are "nationals" under 8 U.S.C. §1101(a)(21), are not "citizens" under 8 U.S.C. §1401, and are "non-resident NON-persons", as we explain later in this chapter. TSP Publication OC-96-21 describes the procedures to be used for "nonresident aliens" who are not engaged in a "trade or business" to withdraw their entire retirement free of the 20% withholding mandated by 26 U.S.C. §3406. Here is what section 3 of that pamphlet says:

3. How much tax will be withheld on payments from the TSP?

*The amount withheld depends upon your status, as described below. Participant. **If you are a nonresident alien, your payment will not be subject to withholding for U.S. income taxes. (See Question 2.)** If you are a U.S. citizen or a resident alien, your payment will be subject to withholding for U.S. income taxes. If you are a U.S. citizen or resident alien when you separate, you will receive from your employing agency the tax notice "Important Tax Information About Payments From Your TSP Account," which explains the withholding rules that apply to your various withdrawal options.*

[Thrift Savings Program (T.S.P.), Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>]

Later on in that same pamphlet above, here is what they say about the requirement for a statement under penalty of perjury attesting that you are a "nonresident alien" with no income from within the federal "United States":

2. Will the TSP withhold U.S. taxes from my payments?

This depends on whether the payment you receive is subject to U.S. income tax. If the money you receive is subject to U.S. income tax, then it is subject to withholding. In general, the only persons who do not owe U.S. taxes are nonresident alien participants and nonresident alien beneficiaries of nonresident alien participants. The TSP will not withhold any U.S. taxes if you fit into either category and you submit the certification described below. However, if you do not submit the certification to the TSP, the TSP must withhold 30% of your payment for Federal income taxes.

Certification. *To verify that no tax withholding is required on a payment you are receiving as a participant, the TSP asks that you certify under penalty of perjury that you are a nonresident alien whose contributions to the TSP were based on income earned outside the [federal] United States. If you are receiving a payment as a beneficiary, you must certify that you are a nonresident alien and that the deceased participant was also a nonresident alien whose contributions to the TSP were based on income earned outside the United States. (Certification forms are attached to this tax notice.)*

[Thrift Savings Program (T.S.P.), Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>]

3. The certification form for indicating that you are a "nonresident alien" who earned all income outside the "United States" is contained at the end of the above pamphlet. Here is the warning it contains in the perjury statement at the end:

Warning: Any intentional false statement in this certification or willful misrepresentation concerning it is a violation of the law that is punishable by a fine of as much as \$10,000 or imprisonment for as long as 5 years, or both (18 U.S.C. 1001).

4. The critical issue in the above pamphlet, of course, is their “presumed” and ambiguous definition of “United States”, which we find in section 4.8 of the Great IRS Hoax, Form #11.302 means the federal United States or “federal zone”, which is the District of Columbia Only within Subtitle A of the Internal Revenue Code as indicated by 26 U.S.C. §7701(a)(9) and (a)(10). If you call the Thrift Savings Program (T.S.P.) coordinator and ask him some very pointed questions about the definition of “United States” upon which the above pamphlet relies and the code section or regulation where it is found, you will get the run-around. If you ask for the corporate counsel phone number, they refuse to give it to you and tell you to ask in writing. If you write them, they will ignore you because they don’t want the truth to get out in black in white. If you were to corner one of these people after they left federal service and ask them for honest answers, they would probably tell you that their supervisor threatened them if they leaked out what is meant by “United States” to callers or if they put anything in writing. They are obviously holding the truth hostage for 20 pieces of silver. They will positively refuse to give you anything in writing that will help clarify the meaning of “United States” as used in the pamphlet, because they want to make it very risky and confrontational for you to keep your hard-earned money. They will refuse to take any responsibility whatsoever to help you follow the law, and they will conveniently claim ignorance of the law, even though ignorance of the law is no excuse, according to the courts.

Note in the above the hypocrisy evident in the situation and the resulting violation of equal protection of the laws mandated by the Fourteenth Amendment, Section 1:

1. You are being compelled to take a risk of spending five years in jail by signing something under penalty of perjury that they can falsely accuse you is fraudulent and wrong. All you have to do is look at them the wrong way and they will try to sick a mafia police state on you. At the same time, there is absolutely no one in government who is or can be required to take the equivalent risk by signing a determination about the meaning of “United States” in their own misleading publication.
2. TSP Publication OC-96-21 starts off with a disclaimer of liability and advice to consult an attorney, and yet it is impossible for you to have the same kind of disclaimer if you sign their form at the end of the pamphlet.
3. They refuse to put anything in writing that they say or do and require EVERYTHING you do with them to be in writing and signed under penalty of perjury. If you do a Privacy Act request for their internal documents relating to your case to hold them accountable, they will refuse to provide them because they want to protect their coworkers from liability. This is hypocrisy.
4. All risk is thereby transferred to you and avoided by your public dis-servants. Consequently, there is no way to ensure that they do their job by genuinely helping you, even though that is the ONLY reason they even have a job to begin with.

In effect, what our public dis-servants are doing above is using ignorance, fear, deliberate ambiguity of law and publications, and intimidation as weapons to terrorize “nontaxpayers” into paying extortion money to the government. They have made every option available to you EXCEPT bribing the government into a risky endeavor, knowing full well that most people will try to avoid risk. They will not help citizens defend their property, which is the ONLY legitimate function of government. Based on the above, the only thing these thieves will help anyone do is bribe the government with money that isn’t owed and to do so under the influence of constructive fraud, malfeasance, and breach of fiduciary duty on the part of the public dis-servant. The presence of such constructive fraud makes it impossible to give informed, voluntary consent in the situation, and therefore makes it impossible to willfully make a false statement. However, it is common for federal judges to aid and abet in the persecution and terrorism of honest Americans who submit the above Thrift Savings Program (T.S.P.), Pamphlet OC-96-21 in order to perpetuate the federal mafia and keep the stolen loot flowing that funds their fat federal retirement checks.

5.8 Dealing with government avoidance of consent

The following subsections will deal with how to circumvent attempts by corrupted covetous governments to hide, avoid, or undermine the requirement for consent of the governed mentioned in the Declaration of Independence and which is the foundation of American jurisprudence.

5.8.1 Enforcing the requirement for consent against the government

5.8.1.1 Defenses useful in court to mandate the requirement of consent

The key to winning in a civil court when governments seek to enforce franchise rights against you without your consent is therefore to assert that:

1. You are EQUAL under the law with the United States government and that every method of acquiring rights they use against you, you have an equal right to use against them. The United States is a government of delegated powers alone, and the people cannot delegate an authority to any “government” that they themselves do not ALSO individually and personally possess. It is a contradiction to assert that the COLLECTIVE can have any more authority than a private human being and to claim otherwise is to create a state sponsored religion in which the COLLECTIVE has “supernatural powers” and becomes the object of worship and slavery. For instance, if they use third parties filing FALSE information returns to elect you into public office, then you have the right to unilaterally elect THEM into YOUR service as your PRIVATE officer without compensation. For an example of how they UNLAWFULLY perform this brand of identity theft, kidnapping, and slavery, see:

Correcting Erroneous Information Returns, Form #04.001

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

2. All presumptions, and especially presumptions about any of the following, are a violation of due process of law against those protected by the U.S. Constitution.

2.1. Your “status” under civil franchises such as the Internal Revenue Code, Subtitle A income tax.

2.2. The definition of words. For instance, they cannot ADD things to definitions that do not expressly appear in the statutory definitions. See:

Meaning of the Words “includes” and “including”, Form #05.014

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

3. The public rights or franchise rights sought to be enforced against you attach to a status you never consented to acquire and that the government has the burden of proving that you consented to it in a manner that YOU and not THEY prescribe.

4. The civil statute sought to be enforced is LAW, but has no “force of law” in your case because:

4.1. The civil law sought to be enforced attaches to a civil domicile that you do not have.

4.2. You never gave your consent in the form that YOU and not THEY prescribe.

5. Consent to the franchise did not take the form you and not THEY mandated it to take. For instance, the following document describes the method by which Members are allowed to consent. It invokes the same rights as the government to define the METHOD by which others procure your consent. If the government can pass a law during the civil war stating that all contracts with the government must be in writing signed by BOTH parties, then YOU can do the same thing under the concept of equal protection:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001, Section 4.1

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

6. You are not ALLOWED to have the status sought to be enforced because.

6.1. Those protected by the Constitution have rights that are “unalienable”, which means they cannot lawfully be alienated even WITH your consent:

“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”
[Black’s Law Dictionary, Fourth Edition, p. 1693]

6.2. It is illegal for you to unilaterally “elect” yourself into public office by filling out any government form. For instance, you can’t lawfully use tax forms to unilaterally “elect” yourself into public office. The public office or “trade or business” associated with the activity being regulated and taxed must be lawfully created BEFORE you became a “statutory “taxpayer”.

7. The words associated with the status such as “taxpayer” (under the Income Tax franchise), “driver” (under the Vehicle Code franchise), “spouse” (under the Family Code franchise) are defined on all forms you submitted to NOT be associated with the status that the public rights or franchise rights attach to. The following form on our website defines all terms used on any government form submitted to third parties as EXCLUDING the meanings appearing in any federal law:

Tax Form Attachment, Form #04.201

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

8. The franchise contract/agreement cannot be enforced extraterritorially against those not domiciled on federal territory, such as people within constitutional states of the Union.
9. The franchise is unenforceable as a contract BECAUSE it provides nothing that you define as a “benefit”.

10. The laws regulating officers of the court FORBID them from making determinations about your status in the context of the proceeding that might associate you with obligations under the franchise contract. For instance, the Declaratory Judgments Act, 28 U.S.C. §2201(a) prohibits federal judges from declaring or determining whether you are a statutory “taxpayer”.

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

5.8.1.2 How to skip out of “government church worship services”

It ought to be clear by now that government is simply another type of church and religion. We call it a “civil religion” and we have written an entire book to describe this religion:

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

Those who don’t want to join the church simply change their domicile to be outside the state-sponsored church:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

Those who are not part of the church but who appear before the priests of the church, who are the judges in the government’s courts, are presumed to consent to their jurisdiction if they make an “appearance” before a judge:

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]*

If you are compelled to appear before a priest of the state-sponsored church, all you have to do is make a “special visitation” rather than an “appearance”. This deprives the priest of your “worship and obedience”. One of our readers sent us information about a very interesting technique he uses when he gets involuntarily invited to a government “worship service” in a federal church called “District Court”. The intent of the interchange is to emphasize that we don’t consent and therefore are not subject to the jurisdiction of the court. We repeat it below for your edification and education.

What I'm talking about is actually a legal strategy that we ALL should be employing in the Courts, but very few of us do. It all has to do with CONTRACT law. I've actually known about this for a long time, but just recently did an in-depth study.

As I said, it's all built around contracts. EVERY State, and EVERY City in the United States of America is a for-profit corporation. It is the goal of every for-profit corporation to conduct "business" in order to obtain profits. It is impossible for any "business" to be conducted without a contract of some type in place. ALL businesses (contracts) are governed by the Uniform Commercial Code. For example, when you go to the grocery store, you offer to discharge your debt for the items you select by offering to give the clerk a certain amount of Federal

1 Reserve Notes. This is a verbal contract which is consummated by both of your actions. You have made an
2 exchange of equal value.

3 The same type of thing applies in the Courts. Courts, whether "of record" (state), or not "of record"
4 (municipal/city), are all corporations, doing business for a profit. The only way a corporation can force you to
5 do business with them is IF THEY HAVE YOU UNDER CONTRACT. A judge will always ask you your name,
6 and if you understand the charges. If you give a name, and indicate that you understand the charges, you have
7 entered into a contract to do business with the Court, and the Court will always protect its government
8 corporations. The judge is nothing more than a third party debt collector corporate employee. If you do not enter
9 into a contract to do business with the Court, then the Court cannot proceed against you, as it is not a party.
10 Below is a sample transcript of how one might proceed to deny jurisdiction to the Courts using this approach.

11 J = Judge

12 PA = Prosecuting Attorney

13 C = Citizen
14

15 PA: Would you please identify yourself?

16 C: I make a reservation of all rights at all times, and surrender, transfer or relinquish none of my rights at any
17 time. I am "I, me, myself, a Citizen of the United States of America"

18 J: Please answer the question

19 C: I just did.

20 J: We need your name.

21 C: I'll just bet you do.

22 J: I'm not going to play this game. Let the record show that the defendant has refused to identify himself.

23 C: I take exception to that statement. I have done no such thing, and I assure you that you are absolutely correct
24 when you say that this is not a game. I am dead serious.

25 J: You didn't give the Court your name!

26 C: And, I'm not about to!

27 J: But, you have to give your. . . .

28 C: I don't have to do anything, because I'm not under contract to you. Judge, do you have a claim against me?

29 J: The State of XXXXXXXXXX has a claim against you.

30 C: No, it doesn't. It has a civil "allegation" (or "charge" if you are being tried for a crime), but there is no "claim".
31 There is a BIG difference between a "claim" and an "allegation" (or "charge", as the case may be). Don't try to
32 change the subject. I asked you if you personally have a claim against me?

33 J: No.

34 C: Can you produce any evidence that I've entered a contract to do business with this Court?

35 J: What do you mean?

36 C: Don't you know what a contract is?

37 J: Of course I do!

38 C: Well, where is your evidence that I've allegedly entered into any contract to do business with this Court? I
39 haven't given my name, and I DO NOT understand the allegations (or charges).

40 J: I don't need any contract. This Court has jurisdiction of all the Citizens of this state.

C: Oh, yeah? Sans a contract, exactly what is your lawful authority for that statement? I want to see an actual LAW. This Court is a division of a corporation, and I have elected NOT to do business with you. Judge, you do not have me under contract. I have given no name, nor do I understand any "charge" or "allegation". You are a third party debt collector, and I grant you no authority or jurisdiction over me whatsoever. That having been said, I am not under contract to you, and by your own admission you have acknowledged that no claim has been stated upon which relief may be granted. I do not accept any judgment from this Court. I order this Court, in the name of the United States Constitution, to dismiss these charges and/or allegations against me, with prejudice, unless you can produce a contract by which I've agreed to do business with you, and you can state a claim for which relief may be granted.

This is one way that you can absolutely deny the Courts any jurisdiction over you whatsoever. They will have no choice but to dismiss the charges against you if you do not agree to contract to do business with them.

The above reader then referenced the series of articles below as the authority for the above. Those articles are available at:

Invisible Contracts, George Mercier, Form #11.107
<http://sedm.org/Forms/FormIndex.htm>

5.8.1.3 How to develop evidence of the absence of consent

Our approach in our private lives to eliminate all evidence of consent and to show that we don't consent is must instead be as follows:

1. Recognize what evidence the government uses to prove "consent" to engage in a privileged, excise taxable activity. That activity is a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office" in the U.S. government. Such evidence includes:
 - 1.1. IRS Form W-2's.
 - 1.2. IRS Form 1042's.
 - 1.3. IRS Form 1098's.
 - 1.4. IRS Form 1099's.
 - 1.5. IRS Form 8300: Currency Transaction Report.
 - 1.6. IRS Form 1040's.
 - 1.7. SSA Form SS-5.
 - 1.8. SSA Form SS-4.
2. Eliminate all evidence of consent by:
 - 2.1. Ending participation in Social Security. See:
Resignation of Compelled Social Security Trustee, Form #06.002
<http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>
 - 2.2. Correcting government records describing our citizenship status:
Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>
 - 2.3. Open all of your financial accounts using the proper form, the AMENDED IRS Form W-8BEN, so that you aren't "presumed" to be a statutory "U.S. person" and instead are a "non-resident non-person" not connected with a "trade or business". Close all accounts previously opened WITHOUT this form. See:
About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>
 - 2.4. Avoiding all government franchises and licenses. See section 4 of our SEDM Liberty University for resources useful in this goal:
SEDM Liberty University, Section 4
<http://sedm.org/LibertyU/LibertyU.htm>
 - 2.5. Submitting the correct forms to private employers and financial institutions for all future transactions and notifying private employers and financial institutions that they are violating the law if they continue to file these erroneous reports.
 - 2.6. Rebut all Information Returns which might connect you to the "trade or business" activity. See:
 - 2.6.1. *Income Tax Withholding and Reporting Course*, Form #12.004:
<http://sedm.org/LibertyU/LibertyU.htm>
 - 2.6.2. 26 U.S.C. §6041.
 - 2.6.3. *Correcting Erroneous Information Returns*, Form #04.001

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

2.6.4. *Correcting Erroneous IRS Form W-2's*, Form #04.006:

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

2.6.5. *Correcting Erroneous IRS Form 1042's*, Form #04.003:

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

2.6.6. *Correcting Erroneous IRS Form 1098's*, Form #04.004:

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

2.6.7. *Correcting Erroneous IRS Form 1099's*, Form #04.005:

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

2.6.8. Prevent erroneous Currency Transaction reports from being filed against you using the following form:

Demand for Verified Evidence of "Trade or Business" Activity: Currency Transaction Report, Form #04.008

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

3. When coerced illegally to provide evidence of consent, in the form of IRS Form W-4's, SS-5's, Social Security Numbers, and IRS Form 1040's:

3.1. Attach evidence of said duress and ensure that you provide copies of it whenever you interact with revenue agencies so that it ends up as evidence you can use in your administrative record, should litigation be necessary later.

3.2. Avoid using standard IRS Forms, which are only for "taxpayers" who consent to the Internal Revenue Code. IRS has no forms for "nontaxpayers". Instead, do one of the following, in descending order of preference.

3.2.1. Use AMDENDED IRS Forms from the following page:

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

3.2.2. If the IRS won't accept the AMENDED forms, modify existing forms by hand according to the instructions in section 1 of the link below:

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

3.2.3. If the IRS won't accept modified forms, use the standard form, write somewhere near your signature "Not valid without the attached signed 'Tax Form Attachment'" and then attach the following form:

Tax Form Attachment, Form #04.201

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

4. Educate and inform private employers and financial institutions about what the law actually says and why they aren't following it. Threaten litigation if they don't shape up. See:

Federal and State Tax Withholding Options for Private Employers, Form #09.001

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

5.8.1.4 How to argue the requirement for consent in court

A lot of freedom lovers have studied the subject of private law, public law, and positive law extensively and used that knowledge to defend their rights in federal court. Many lose because they present the issue improperly. Here are things that you should not argue in federal court, based on our research on this subject so far:

1. That the Internal Revenue Code is not "law" for ANYONE. This is not true.
2. That the Internal Revenue Code is not enforceable unless it is a positive law. This is not true. However, those statutes within it which the government seeks to enforce must individually be proven to be positive law and therefore legally admissible evidence, or else they are nothing more than an unconstitutional prejudicial presumption.
3. That "taxpayers" do not have to obey or are not subject to the Internal Revenue Code. They are subject and they must obey.
4. That there are no "taxpayers". There are, and nearly all of them are Social Security business trusts with you as the "trustee". See:

Resignation of Compelled Social Security Trustee, Form #06.002

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

Below are rulings by several federal courts against those who litigated the fact that the Internal Revenue Code is not positive law, which is not a good idea:

*Ryan's primary contention on appeal is that, as Congress has never enacted Title 26 of the United States Code into positive law, the defendants violated his constitutional rights by attempting to enforce it.*fn3 Thus, he concludes, the district court erred by dismissing his suit. This contention is frivolous.*

Congress's failure to enact a title into positive law has only evidentiary significance and does not render the underlying enactment invalid or unenforceable. See 1 U.S.C. §204(a) (1982) (the text of titles not enacted into positive law is only prima facie evidence of the law itself). Like it or not, the Internal Revenue Code is the law, and the defendants did not violate Ryan's rights by enforcing it. [Ryan v. Bilby, 764 F.2d. 1325 (9th Cir. 07/03/1985)]

Defendant asserts that, unless and until Congress enacts a title of the United States Code into positive law, the title and all provisions contained therein are of no legal force. A necessary corollary to this transparently semantic argument is that a majority vote of the respective houses of Congress on a resolution reported out by the appropriate committee or committees does not make law. Such a notion, anathema to any rational legislative process, is totally inconsistent with the process contemplated by the constitution. Instead, a piece of legislation takes effect according to its terms when Congress properly approves a bill and the President either signs it, fails to object within ten days, or vetoes it but Congress overrides the veto. This, and only this, is legislation or statutory law.

Codification of existing legislation is an entirely different, subsequent and largely ministerial matter, directed towards the proper and commendable goal of collecting the multitude of congressional enactments in force and organizing them in a readily-accessible manner. The "United States Code" is, of course, such a codification. Acts of Congress do not take effect or gain force by virtue of their codification into the United States Code; rather, they are simply organized in a comprehensive way under the rubric of appropriate titles, for ready reference. [14] Nor does the enactment into "positive" law of a title of the United States Code make or unmake the efficacy or force of a duly-enacted law. Instead, congressional enactment of a title of the United States Code, as such, into positive law is relevant only to the question of whether the contents of that Code title itself, as such, are to be deemed to constitute full and faithful reflections of the law in force as Congress has enacted it. Where a title has not undergone the mystical-sounding ritual of "enactment into positive law," recourse to the numerous volumes of the statutes at large or other records of congressional proceedings is available in case a question arises as to the accuracy of the version of the law as enacted by Congress. Where a title has, however, been enacted into positive law, the Code title itself is deemed to constitute conclusive evidence of the law; recourse to other sources is unnecessary and precluded. [15] Thus, a codification is evidence of law as Congress enacted it. Enactment into positive law only affects the weight of that evidence. Congress has set all of this forth for a law now codified in language somewhat more technical than the above at 1 U.S.C. §204(a). Under this section, and as plainly explained in defendant's own Exhibit 5 appended to his motion, whenever a title, as such, is enacted into positive law, the text of that title constitutes legal evidence of the laws contained in that title. In construing a provision of such a title, a court may neither permit nor require proof of the underlying original statutes. Where, however, a title, as such, has not been enacted into positive law, then the title is only prima facie or rebuttable evidence of the law. If construction of a provision to such a title is necessary, recourse may be had to the original statutes themselves. 1 U.S.C. §204(a). See *United States v. Welden*, 377 U.S. 95, 84 S.Ct. 1082, 12 L.Ed.2d. 152 (1964).

Thus, the failure of Congress to enact a title as such and in such form into positive law -- the criteria for such a determination being those detailed in defendant's Exhibit 6 -- in no way impugns the validity, effect, enforceability or constitutionality of the laws as contained and set forth in the title. Defendant's argument that Title 26 is without legal force is therefore specious. The remaining assertions in defendant's April 2 pleading need not detain the court. While the constitution does not, as defendant notes, explicitly refer to nor create an Internal Revenue Service, that fact cannot be said to preclude congressional delegation of tax-collecting authority to an executive agency, such as the IRS. There is nothing improper in the prosecution of this action. [United States v. Zuger, 602 F.Supp. 889 (D. Conn. 06/18/1984)]

If you then need to litigate in federal court to defend your rights because the government does not respect the requirement for consent and collects illegally against a nontaxpayer who is not subject to the Internal Revenue Code, the best way we know of to approach the subject of the requirement for consent in court is to use the following tactics:

1. Emphasize that the following authorities forbid "involuntary servitude", which is simply any kind of servitude that you do not consent to:
 - 1.1. [Thirteenth Amendment](#)
 - 1.2. [42 U.S.C. §1994: Peonage abolished](#)
 - 1.3. [18 U.S.C. §1583: Enticement into slavery](#)
2. Challenge every instance of presumption the government attempts to engage in which prejudices or violates your constitutional rights. Emphasize that:
 - 2.1. All presumption which prejudices constitutional rights is unconstitutional and impermissible, including the presumption that one is a "taxpayer" subject to the Internal Revenue Code.

(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 \(2006\)](#), Rutter Group, paragraph 8:4993, p. 8K-34]

2.2. Presumption is a biblical sin that you cannot engage in or be compelled by the government to engage in. See Numbers 15:30.

"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]

2.3. A "presumption" is neither evidence nor a substitute for evidence.

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, under "presumption"]

2.4. Statutory presumptions, such as [26 U.S.C. §7701\(c\)](#), are unconstitutional if used to expand jurisdiction of the government beyond the clear language within the Internal Revenue Code:

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 \(1932\)](#)]

For further details on this scam, see:

[Meaning of the Words "includes" and "including", Form #05.014](#)
<http://sedm.org/Forms/FormIndex.htm>

For further information about how presumption is abused to unlawfully enlarge federal jurisdiction, see:

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

3. Emphasize that the court is prohibited by [28 U.S.C. §2201\(a\)](#) from declaring you a "taxpayer", and especially if you say you aren't.

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

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

4. Emphasize that the IRS cannot lawfully make you a "taxpayer" by doing an involuntary assessment against you.

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

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>

5. Insist that the burden of proof is upon the government to prove that you are a "taxpayer" before the burden shifts to you under 26 U.S.C. §7491 to prove that you aren't liable. Note that Section 7491 uses the word "taxpayer", which you aren't. See:

Government Burden of Proof, Form #05.025
<http://sedm.org/Forms/FormIndex.htm>

6. Emphasize that the government, which is usually the prosecution, may not cite or enforce any provision of the Internal Revenue Code against a "nontaxpayer" who is not subject to it, which you should have extensive evidence to prove includes you:

"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 [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)]

7. Challenge jurisdiction of the government to enforce an income tax within a state of the Union using section 8 of the following valuable resource:

Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>

8. Present evidence of unlawful duress to the court developed in the previous section, which hopefully will be extensive and will already be in your IRS administrative record:

"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. ²² 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, ²³ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. ²⁴ 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. ²⁵"
[American Jurisprudence 2d, Duress, §21 (1999)]

9. Present evidence developed in the previous section to prove that:

9.1. Information returns were filed against you in violation of 26 U.S.C. §§7206, 7207, and 7434.

9.2. Insist that because the information returns were incorrect, the government is demanded to criminally prosecute the submitters of these false information returns pursuant to 26 U.S.C. §§7206 and 7207.

9.3. That information returns submitted against you are not admissible as evidence because:

9.3.1. They are "fruit of a poisonous tree", which means the fruit of a crime. *Wong Sun v. United States*, 371 U.S. 471, 83 S.Ct. 407, 9 L.Ed.2d. 441 (1963).

²² *Brown v. Pierce*, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

²³ *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.

²⁴ *Faske v. Gershman*, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; *Heider v. Unicum*, 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)

²⁵ 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.

9.3.2. They are excludible under the Hearsay Rule, Federal Rule of Evidence 802 because not signed under penalty of perjury.

9.3.3. You are not engaged in a “trade or business”.

10. To emphasize that all income taxes are based on “domicile”, which is a voluntary choice, which makes taxes based on them voluntary and avoidable. Then present proof to the court that you don’t maintain a domicile within their jurisdiction and therefore don’t consent to it and are not subject to it. See:

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

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

11. To argue that the Internal Revenue Code is “private law” or “special law” rather than “public law”, which applies only to a very narrow group of people that you are not part of. Then to demand evidence of consent to it as “private law”. This places the burden of proof on the government to prove consent, which they won’t be able to do if you have eliminated all evidence of consent and shown that any that remains was submitted under duress and therefore is not obligatory. This means you are going to have to read it to learn who the IRC applies to and why it doesn’t cover you. You will also need to request a declaratory judgment from the court on which of the two that it is so that they have no option but to address the issue, because they will certainly do their best to avoid it.

12. To argue that the Internal Revenue Code only applies to federal officers, “employees”, contractors, benefit recipients, and members of the military and not to the general public. See:

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

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

13. To focus on the fact that the Internal Revenue Code, Subtitle A is a tax on voluntary, avoidable, privileged, excise taxable activity called a “trade or business”, and to show that you aren’t involved in it, don’t consent to be involved in it, and that banks and financial institutions are violating the law by filing reports that connect you to it. See our article below:

The “Trade or Business” Scam, Form #05.001

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

14. To emphasize the fact that no provision of the Internal Revenue Code may lawfully be enforced against persons in states of the Union without publication of the enforcement provision, whether a statute or implementing regulations, in the Federal Register. See:

Federal Enforcement Authority Within States of the Union, Form #05.032

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

15. To demand that the government prove that the section of the Internal Revenue Code they are citing is “positive law”, and to demand that if they can’t, that such “prima facie evidence” should not be admitted into evidence because it is based on presumption and is a violation of due process which prejudices your constitutional rights. We talk about why “presumption” is a violation of due process in our memorandum below:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

16. To not cite anything from the Internal Revenue Code as authority in any suit, because you are a “nontaxpayer” not subject to it. Only “taxpayers” subject to the Internal Revenue Code can quote it or avail themselves of any benefit from using it.

“The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609; St. Louis, etc., Co., v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178.”

[Ashwander v. TVA, 297 U.S. 288 (1936)]

California Civil Code

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.

[SOURCE:

<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=civ&group=01001-02000&file=1565-1590>]

All you do by quoting and using the Internal Revenue Code is to prove that it is “law” for you and that you are subject to it. See:

Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”, Form #05.013

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

17. Use your Constitutional rights and not federal statutes as your authority for suit, and focus on an injury caused by a direct violation of law of a specific federal employee. Don't sue the "United States", because it will assert sovereign immunity. Instead, sue the specific federal employee individually and personally for violation of rights. Don't do it as a Bivens action or under [42 U.S.C. §1983](#), but under equity jurisdiction and using Diversity of citizenship under 28 U.S.C. §1332(a)(2). Cite the Foreign Sovereign Immunities Act at [28 U.S.C. §1602-1611](#):

Plaintiff's complaint asserts that the civil rights statutes, 42 U.S.C. §1981, 1983, and 1986, give this court jurisdiction over his suit. However, none of these provisions is an appropriate basis for relief in this case. Section 1981 is restricted by the import of its language to discrimination based on race or color. Virginia v. Rives, 100 U.S. 313, 25 L.Ed. 667 (1880); Willingham v. Macon Telegraph Publishing Co., 482 F.2d. 535, 537 n. 1 (5th Cir. 1973). In fact, the language of § 1981 militates against plaintiff's case, because the section provides that "all persons" shall be subject to taxes. Section 1983 prohibits deprivation of rights under color of state law. However, actions of IRS officials, even if beyond the scope of their official duties, are acts done under color of federal law and not state law, thus making § 1983 inapplicable. Seibert v. Baptist, 594 F.2d. 423 (5th Cir. 1979), cert. denied, 446 U.S. 918, 100 S.Ct. 1851, 64 L.Ed.2d. 271 (1980); Mack v. Alexander, 575 F.2d. 488, 489 (5th Cir. 1978). Section 1986 creates a cause of action for failure or neglect to prevent a § 1985 conspiracy. However, § 1985(1) deals with conspiring to prevent an official from discharging his duties, while § 1985(2) deals with obstructing justice, both of which are inapplicable here. Section 1985(3) requires that there be "some racial, or perhaps otherwise class based, invidiously discriminatory animus behind the conspirators' action," Griffin v. Breckenridge, 403 U.S. 88, 102, 91 S.Ct. 1790, 1798, 29 L.Ed.2d. 338 (1971), none of which is alleged to be present here. It is therefore obvious that none of these statutory provisions can provide plaintiff with a basis for suit.

The court notes that two general jurisdiction statutes may have some potential applicability to this case. However, the court is convinced that neither one of these statutes will supply this court with jurisdiction over plaintiff's claim. The first statute, 28 U.S.C. §1340, grants the district court original jurisdiction of any civil action arising under any act of Congress providing for internal revenue. The very language of the statute indicates that this section does not create jurisdiction in and of itself. Section 1340 makes clear that the jurisdiction extends to civil actions arising under the Internal Revenue laws; as such, the suit must be based on some cause of action which the Internal Revenue Code recognizes and allows the plaintiff to bring. Absent some recognition of this kind of suit under the Internal Revenue Code, § 1340 will not create an independent basis for jurisdiction. As one court has noted, "given the limitations which Article III of the Constitution places on the jurisdiction of the federal courts, it is doubtful that the various jurisdictional statutes [like § 1340] could do more than waive the congressionally imposed jurisdictional amount requirement." Crown Cork & Seal Co. v. Pennsylvania Human Relations Commn., 463 F.Supp. 120, 127 n. 8 (E.D.Pa. 1979).

It appears that this case does not arise under the Internal Revenue Code. Plaintiff does not seek either to enforce any provision of the Code or to pursue a statutory remedy under the Code. Rather, he seeks damages for the alleged violation of his rights. In fact, the whole thrust of plaintiff's case is that he is outside the scope of the Code so that the actions of the defendants are violations of his rights. However, if the plaintiff's claim comes from outside the Code, then it logically cannot "arise under" the Code, and therefore § 1340 cannot provide plaintiff with jurisdiction.

A second possible source of general jurisdiction is 28 U.S.C. § 1331, the federal question jurisdiction statute. Plaintiff claims that he is outside the scope of the federal income tax laws. Such a claim brings into question the interpretation of several provisions of the Internal Revenue Code. This may be sufficient to create some kind of federal question jurisdiction based on the interpretation of the Code. However, this federal question would not provide a sufficient jurisdictional basis for plaintiff's damage claim. In order to recover damages, the plaintiff must show that he can recover damages for violations stemming from defendants' alleged unconstitutional activity. Plaintiff can obtain damages against the defendants under only one of two theories: a claim under the Federal Tort Claims Act, 28 U.S.C. § 2671-2680; or an implied cause of action under the principles of Bivens v. Six Unknown Agents, 403 U.S. 388, 91 S.Ct. 1999, 29 L.Ed.2d. 619 (1971). As will be discussed more fully in the next section of this order, a claim under the Federal Tort Claims Act will fail on principles of sovereign immunity. Furthermore, in Seibert v. Baptist, 594 F.2d. 423, 429-32 (5th Cir. 1979), cert. denied, 446 U.S. 918, 100 S.Ct. 1851, 64 L.Ed.2d. 271 (1980), the court refused to recognize a Bivens-type cause of action against the IRS and IRS officials and agents. The actions of the present defendants in assessing the taxes and penalties against the plaintiff and in generally operating under the IRS regulatory framework were not of the outrageous nature of those found in Bivens. This court agrees with the Seibert court and refuses to recognize a Bivens-type cause of action against the IRS or IRS officials and agents for the collection and assessment of taxes. Thus, while a federal question may exist, it provides no basis for plaintiff to recover damages. As such, § 1331 cannot provide this court with jurisdiction over plaintiff's damage claim. [Young v. IRS, 596 F.Supp. 141 (N.D.Ind 09/25/1984)]

Below is how one of our members describes the income tax fraud in his pleadings before federal courts which emphasizes and reinforces everything we have said in this pamphlet:

I am a reasonable person, but my religious beliefs do NOT permit me to participate in a state-sponsored civil religion of the kind created in this courtroom. I recognize this proceeding not as a legal war, but a spiritual war.

1 *"For we do not wrestle against flesh and blood, but against principalities, against powers,*
2 *against the rulers of the darkness of this age,[a] against spiritual hosts of wickedness in*
3 *the heavenly places."*
4 *[Eph. 6:12, Bible, NKJV]*

5 *This is a worship service, the court is the church, the Internal Revenue Code is the state-sponsored Bible, and it*
6 *is nothing but a presumption that is not positive law. _____[U.S. attorney name] is the state licensed*
7 *and "ordained" deacon who is conducting this particular worship service. He was "ordained" by the chief*
8 *priests of the _____[state name] Supreme Court. This religion is a Civil Religion, and it is based on glorifying*
9 *and empowering man and governments made up of men instead of the true and living God. Of this subject, the*
10 *Bible says and requires the following:*

11 *"It is better to trust the Lord*
12 *Than to put confidence in man.*
13 *It is better to trust in the Lord*
14 *Than to put confidence in princes [or government, or the 'state']."*
15 *[Psalm 118:8-9, Bible, NKJV]*

16 *The Internal Revenue Code regulates the tithes to this state-sponsored church. Those who want to voluntarily*
17 *join this government church simply choose a domicile within the "United States", which is the District of*
18 *Columbia, and thereby shift their allegiance from God to a political ruler, thus FIRING God from their life. The*
19 *"faith" practiced by this civil religion is called "presumption". People who practice this satanic religion are*
20 *motivated primarily by fear rather than love for their God or their neighbor. Those who are members of this*
21 *church are called "U.S. persons", "taxpayers", and "public officers" who are acting in a representative capacity*
22 *not of the true and living God, but a pagan, socialist, money-grubbing politician whose only concern is expanding*
23 *and aggrandizing his own vain importance. What the Plaintiff is attempting to do in this case is destroy and*
24 *discredit a competing religion, Christianity, in order to elevate his religion to top, and he is doing it in violation*
25 *of the First Amendment. He has done so by refusing to recognize a religion for what it is, by turning its*
26 *parishioners into "customers", and by reclassifying its beliefs to make them into factual commercial speech in*
27 *violation of the First Amendment. There is no stare decisis that could or does permit this malicious attempt to*
28 *dis-establish a religion by the Plaintiff. His presence here is an immune response to a competing religion. On*
29 *this subject, Rousas Rushdoony has said:*

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

39 *I cannot condone the abuse of the machinery of this state-sponsored church and tribunal to allow the government*
40 *to promote and expand a civil religion of the kind clearly demonstrated here today. The only law I can or will*
41 *recognize is God's Law found in THIS BOOK (hold up the bible). By that Sovereign and Eternal Law, I cannot*
42 *lawfully participate as a "citizen" or "domiciliary" of this corrupted forum, be subject to any civil laws within*
43 *the forum, or participate in any of its franchises such as a "trade or business", Socialist Security, or any other*
44 *method of surrendering the sovereignty God gave me and delegating it to the a pagan ruler. I am instead a*
45 *"stateless person", a "foreign sovereign", a "transient foreigner", a and a "non-resident non-person" and I*
46 *have a protected First Amendment right to make that choice to disassociate from governments that have become*
47 *corrupt and are not fulfilling their Biblical mandate of providing ONLY protection such as this one. As a stateless*
48 *person, I can still be a law abiding American by obeying ONLY the criminal laws of the area I temporarily occupy*
49 *but do not inhabit. By obeying God's Laws, I satisfy the criminal laws, and so I am NOT a bad American in any*
50 *sense. It is not a crime under God's laws to not subject yourself to laws which require your explicit consent and*
51 *choice of domicile in order to be subject to.*

52 *It is a violation of the First Amendment for this court to interfere with the right to change one's domicile and*
53 *politically disassociate, or to falsely and maliciously label such a protected political choice of disassociation as*
54 *illegal "tax shelter" that can lawfully be enjoined. If this court cannot lawfully involve itself in "political*
55 *questions", then it also cannot interfere with the political right to disassociate by changing one's domicile and*
56 *allegiance, abandoning the protections of a corrupted government, and restoring God to His sovereign role as*
57 *our ONLY Lawgiver, King, and Judge.*

58 **5.8.2 Using the Uniform Commercial Code (U.C.C.) to Defeat Attempts to Compel Participation in Government** 59 **Franchises**

60 **5.8.2.1 Introduction to the UCC**

Government Identity Theft

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Form 05.046, Rev. 9-27-2015

141 of 534

EXHIBIT: _____

The Uniform Commercial Code (U.C.C.) governs all commercial interactions at the federal and state levels. This code is PRIVATE law published by Unidroit. Entire reference libraries exist on the subject of the U.C.C. The most famous one is published by the American Bar Association (A.B.A.):

ABC's of the UCC, American Bar Association

<http://apps.americanbar.org/abastore/index.cfm?section=main&fm=Product.Search&type=a&cid=70>

Every commercial transaction is an exercise of your right to contract and it has all the elements of a valid contract:

1. An offer. The person making the offer is called the “merchant”. U.C.C. §2-206(1).
2. An acceptance. The person making the acceptance is attempting to contract with the merchant for a specific product or service. Acceptance can be signaled expressly in writing or impliedly through performance of the obligation demanded. U.C.C. §2-206(2) and (3) and U.C.C. §2-207.
3. Mutual consideration or obligation. Without mutual consideration or obligation, a valid contract cannot be created.
4. Absence of duress. Any contract entered into in the presence of duress is voidable but not necessarily void.

Every time you interact with the government, you are engaging in a commercial transaction where you exchange PRIVATE rights for government “benefits” or “privileges”. Filling out any kind of government “application” is an example of an attempt on your part to:

1. Consensually contract with the government.
2. Exchange PRIVATE rights for PUBLIC privileges.
3. Possibly ALSO consent to become a public officer within the government called “taxpayer” (under the tax code), “driver” (under the vehicle code), “spouse” (under the Family Code).
4. “Purposefully avail” yourself of commerce within the legislative jurisdiction of said government and thereby waive sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Chapter 97. In particular, see 28 U.S.C. §1605(a).

A knowledge of the Uniform Commercial Code (U.C.C.) is essential in order to defeat attempts to compel you to participate in government franchises such as Social Security, Medicare, unemployment insurance, driver licensing, etc. Such compulsion is very common and often invisible to the average American. Being able to recognize when the compulsion occurs and having tools at your disposal to fight the compulsion is crucial to preserving your rights and sovereignty.

5.8.2.2 Merchant or Buyer?

Within the Uniform Commercial Code (U.C.C.), there are only two types of entities that you can be:

1. Merchant (U.C.C. §2-104(1)). Sometimes also called a Creditor.
2. Buyer (U.C.C. §2-103(1)(a)). Sometimes also called a Debtor.

Playing well the game of commerce means being a Merchant, not a Buyer, in relation to any and every government. Governments try to ensure that THEY are always the Merchant, but astute freedom minded people ensure that any and every government form they fill out switches the roles and makes the GOVERNMENT into the Buyer and debtor in relation to them. On this subject, the Bible FORBIDS believers from EVER becoming “Buyers” in relation to any and every government:

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

“I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and I said, ‘I will never break My covenant with you. And you shall make no covenant [contract or franchise or agreement of ANY kind] with the inhabitants of this [corrupt pagan] land; you shall tear down their [man/government worshipping socialist] altars.’ But you have not obeyed Me. Why have you done this?”

1 *"Therefore I also said, 'I will not drive them out before you; but they will become as thorns [terrorists and*
2 *persecutors] in your side and their gods will be a snare [slavery!] to you.'"*

3 *So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up*
4 *their voices and wept.*
5 *[Judges 2:1-4, Bible, NKJV]*

6 The Bible also forbids believers from ever being borrowers or surety, and hence, from ever being a Buyer. It says you can
7 LEND, meaning offer as a Merchant, but that you cannot borrow, meaning be a "Buyer" under the U.C.C., in relation to any
8 and every government:

9 *"For the Lord your God will bless you just as He promised you; **you shall lend to many nations, but you shall***
10 ***not borrow**; you shall reign over many nations, but they shall not reign over you."*
11 *[Deut. 15:6, Bible, NKJV]*

12 *"The Lord will open to you His good treasure, the heavens, to give the rain to your land in its season, and to bless*
13 *all the work of your hand. **You shall lend to many nations, but you shall not borrow.**"*
14 *[Deut. 28:12, Bible, NKJV]*

15 *"**You shall not charge interest to your brother**--interest on money or food or anything that is lent out at interest."*
16 *[Deut. 23:19, Bible, NKJV]*

17 *"To a foreigner you may charge interest, but to your brother you shall not charge interest, that the Lord your*
18 *God may bless you in all to which you set your hand in the land which you are entering to possess."*
19 *[Deut. 23:20, Bible, NKJV]*

20 Buyers take positions, defend what they know and make statements about it; they ignore, argue and/or contest. Extreme
21 buyer-minded people presume victimhood and seek to limit their liability. Buyers operate unwittingly from and within the
22 public venue. They are satisfied with mere equitable title - they can own and operate, but not totally control their property.
23 Buyer possibilities are limited and confining, as debtors are slaves.

24 Merchants are present to whatever opportunity arises; they ask questions to bring remedy if called for; they accept, either
25 fully or conditionally. Accomplished Merchants take full responsibility for their life, their finances and their world.
26 Merchants understand and make use of their unlimited ability to contract privately with anyone they want at any time. They
27 maintain legal title and control of their property. Merchant possibilities are infinite. Merchants are sovereign and free.

28 Governments always take the Merchant role by ensuring that every "tax" paid to them is legally defined as and treated as a
29 "gift" that creates no obligation on their part:

30 [31 U.S.C. § 321 - General authority of the Secretary](#)

31 (d)

32 *(1) The Secretary of the Treasury may accept, hold, administer, and use gifts and bequests of property, both real*
33 *and personal, for the purpose of aiding or facilitating the work of the Department of the Treasury. Gifts and*
34 *bequests of money and the proceeds from sales of other property received as gifts or bequests shall be deposited*
35 *in the Treasury in a separate fund and shall be disbursed on order of the Secretary of the Treasury. Property*
36 *accepted under this paragraph, and the proceeds thereof, shall be used as nearly as possible in accordance with*
37 *the terms of the gift or bequest.*

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

40 Hence, you should never describe ANYTHING you pay to them as a "tax" or a "gift", but rather a temporary LOAN that
41 comes with strings, just like the way they do with all their socialist franchises. Likewise, you should emulate their behavior
42 as a Merchant and ensure that EVERYTHING they pay you is characterized and/or legally defined as a GIFT rather than a
43 LOAN. This is consistent with the following scripture:

44 *"The rich rules over the poor,*
45 *And **the borrower is servant to the lender.**"*
46 *[Prov. 22:7, Bible, NKJV]*

47 Remember:

Government Identity Theft

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Form 05.046, Rev. 9-27-2015

143 of 534

EXHIBIT: _____

1. If everything you give any government is a LOAN rather than a GIFT, then they always work for you and you can NEVER work for them.
2. They can only govern you civilly with your consent. If you don't consent, everything they do to you will be unjust and a tort per the Declaration of Independence.
3. Everyone starts out EQUAL. An entire government cannot have any more rights than a single human being. That's what a government of delegated authority means. NEVER EVER consent to:
 - 3.1. Become CIVILLY unequal.
 - 3.2. Be civilly governed under civil statutory law.
 - 3.3. Waive your sovereign immunity. Instead insist that you have the SAME sovereign immunity as any and every government because we are ALL equal. If they assert their own sovereign immunity they have to recognize YOURS under the concept of equal protection and equal treatment.
4. Any attempt to penalize you or take away your property requires that all of the affected property had to be donated to a public use and a public purpose VOLUNTARILY and EXPRESSLY before it can become the subject of such a penalty. The right of property means that you have a right to deny any and every other person, including GOVERNMENTS, the right to use, benefit, or profit from your property. If they can take away something you didn't hurt someone with, they have the burden of proving that it belonged to them and that you gave it to them BEFORE they can take it. All property is presumed to be EXCLUSIVELY PRIVATE until the government meets the burden of proof that you consented to donate it to a public use, public purpose, and/or public office.

Below is a sample from our Tax Form Attachment, Form #04.201, showing how we implement the approach documented in this section:

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

Pursuant to U.C.C. §1-202, this submission gives REASONABLE NOTICE and conveys FULL KNOWLEDGE to the Recipient of all the terms and conditions exclusively governing their commercial relationship and shall be the ONLY and exclusive method and remedy by which their relationship shall be legally governed. Ownership by the Submitter of him/her self and his/her PRIVATE property implies the right to exclude ALL others from using or benefitting from the use of his/her exclusively owned property. All property held in the name of the Submitter is, always has been, and always will be stipulated by all parties to this agreement and stipulation as: 1. Presumed EXCLUSIVELY PRIVATE until PROVEN WITH EVIDENCE to be EXPRESSLY and KNOWINGLY and VOLUNTARILY (absent duress) donated to a PUBLIC use IN WRITING; 2. ABSOLUTE, UNQUALIFIED, and PRIVATE; 3. Not consensually shared in any way with any government or pretended DE FACTO government. Any other commercial use of any submission to any government or any property of the Submitter shall be stipulated by all parties concerned and by any and every court as eminent domain, THEFT, an unconstitutional taking in violation of the Fifth Amendment, and a violation of due process of law. [Tax Form Attachment, Form #04.201]

5.8.2.3 Why Definitions are Important

Governments can only tax or regulate that which they create:

"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)]

"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 must proceed from the same hand."
[VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795)]

1 "The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law
2 [including a tax law] involving the power to destroy. "
3 [Providence Bank v. Billings, 29 U.S. 514 (1830)]

4 DEFINITIONS found in franchise statutes are the precise place where government CREATES things. If you want to attack
5 a tax or regulation, you have to attack and undermine its DEFINITIONS.

6 Governments didn't create human beings. God did. Therefore, if they want to tax or regulate PRIVATE human beings, they
7 must do it INDIRECTLY by creating an PUBLIC office or franchise, fooling you into volunteering for it (usually
8 ILLEGALLY), and then regulating you INDIRECTLY by regulating the PUBLIC office.

- 9 1. The PUBLIC OFFICE was created by the government and therefore is PROPERTY of the government.
- 10 2. The PUBLIC OFFICE is legally in partnership with the CONSENTING human being volunteer filling the office. It is
- 11 the ONLY lawful "person" under most franchises.
- 12 3. Most people are enticed to volunteer for the PUBLIC OFFICE by having a carrot dangled in front of their face called
- 13 "benefits". See:

The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

- 14 4. The human being volunteer becomes SURETY for and a representative of the PUBLIC office and a debtor, but is not
- 15 the PUBLIC OFFICE itself. Instead, the human being is called a PUBLIC OFFICER and is identified in Federal Rule
- 16 of Civil Procedure 17(d). The all caps name in association with the de facto license, the Social Security Number, is the
- 17 name of the OFFICE, not the human filling the office.

18 Rule 17. Plaintiff and Defendant; Capacity; Public Officers

19 (d) Public Officer's Title and Name.

20 *A public officer who sues or is sued in an official capacity may be designated by official title rather than by name,*
21 ***but the court may order that the officer's name be added.***

- 22 5. Once you take the bait and apply for the PUBLIC OFFICE by filling out a government "benefit" form such as an SS-5,
- 23 W-4, etc., they LOAN you the office, which is THEIR property and continues to be THEIR property AFTER you
- 24 receive it. The BORROWER of said property is ALWAYS the servant, "PUBIC SERVANT", and DEBTOR relative
- 25 to the lender, which is "U.S. Inc.":

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

43 *[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543]*

44 *"The rich rules over the poor, and the borrower is slave to the lender."*
45 *[Proverbs 22:7, Bible, NKJV]*

46 The above is confirmed by the statutory definition of "person" within the Internal Revenue Code, Subtitle A "trade or
47 business" franchise agreement. Without this partnership, there is no statutory "person" to regulate or tax:

48 TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > Sec. 7343.
49 Sec. 7343. - Definition of term "person"

The term "person" as used in this chapter [Chapter 75] includes an officer or employee of a corporation [U.S. Inc.], 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 PUBLIC office that they reach you through is also called 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]

Once you volunteer for the office or acquiesce to OTHER PEOPLE volunteering you for the office with FALSE information returns such as IRS Forms W-2, 1042-S, 1098, and 1099, etc., then and only then do you become "domestic" and thereby subject to the otherwise "foreign" franchise agreement:

26 U.S.C. §7701 - Definitions

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

(4) Domestic

The term "domestic" when applied to a corporation or partnership means created or organized in the United States [GOVERNMENT, U.S. Inc., NOT the geographical "United States"] or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.

If you never volunteer or you were nonconsensually volunteered by others, then you remain both "foreign" and "not subject" but not statutorily "exempt" from the provisions of the franchise agreement:

26 U.S.C. §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 [U.S. Inc. the government] which is not effectively connected with the conduct of a trade or business [public office, per 26 U.S.C. §7701(a)(26)] within the United States[U.S. Inc. the government corporation, not the geographical "United States"], is not includible in gross income under subtitle A.

Jesus warned of this above mechanism of enslaving you as follows:

"Most assuredly, I say to you, he who does not enter the sheepfold by the door, but climbs up some other way, the same is a thief and a robber. ² But he who enters by the door is the shepherd of the sheep."
[John 10:1-2, Bible, NKJV]

Consonant with the right of governments to CREATE franchises and the PUBLIC offices that animate them, is the right to DEFINE every aspect of the thing they created:

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 [such as "Tax Court", "Family Court", "Traffic Court"] etc..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. at 83-84, 102 S.Ct. 2858 (1983)]

5.8.2.4 UCC provisions useful in defeating franchises

The key constraints that the U.C.C. places upon commercial transactions which are useful in defeating compelled participation in franchises are the following:

1. There are two parties to every transaction:
 - 1.1. Merchant (U.C.C. §2-104(1)). Sometimes also called a Creditor.
 - 1.2. Buyer (U.C.C. §2-103(1)(a)). Sometimes also called a Debtor.
2. The Merchant making the offer has the duty of giving NOTICE to the Buyer of the terms of the sale. U.C.C. §1.202.
3. The Merchant has the power and duty to define the precise MODE by which the Buyer signals acceptance of his/her/its offer. U.C.C. §1.303.
4. The Buyer may signal non-acceptance by reserving all their rights pursuant to U.C.C. §1-308.
5. The language of the offer and the acceptance MUST be the same. Otherwise a meeting of minds has not occurred. See U.C.C. §2-206(1).

*Uniform Commercial Code
§ 2-206. Offer and Acceptance in Formation of Contract.*

(1) Unless otherwise unambiguously indicated by the language or circumstances.

6. A counteroffer by the original Buyer invalidates or modifies the original offer and turns the applicant from a Buyer to a Merchant. U.C.C. §2-209.

*Uniform Commercial Code
§ 2-209. Modification, Rescission and Waiver.*

(1) An agreement modifying a contract within this Article needs no consideration to be binding.

(2) An agreement in a signed record which excludes modification or rescission except by a signed record may not be otherwise modified or rescinded, but except as between merchants such a requirement in a form supplied by the merchant must be separately signed by the other party.

(3) The requirements of Section 2-201 must be satisfied if the contract as modified is within its provisions.

(4) Although an attempt at modification or rescission does not satisfy the requirements of subsection (2) or (3), it may operate as a waiver.

(5) A party that has made a waiver affecting an executory portion of a contract may retract the waiver by reasonable notification received by the other party that strict performance will be required of any term waived, unless the retraction would be unjust in view of a material change of position in reliance on the waiver.

The following two videos insightfully illustrate how the above two principles can be used to defeat an offer of a franchise by the government and make YOU the Merchant and THEM the Buyer, rather than the other way around. In effect, you are using their own secret weapon against them and turning the tables. Under the concept of equal protection and equal treatment, they HAVE to let you do this and if they deny you the ability, indirectly they have to deny THEMSELVES the ability as well!:

1. This Form is Your Form, Mark DeAngelis
<http://www.youtube.com/embed/b6-PRwhU7cg>
2. Mirror Image Rule, Mark DeAngelis
<http://www.youtube.com/embed/j8pgbZV757w>

Those seeking to undermine compelled participation in government franchises should consider the following tactics:

1. Attaching a MANDATORY attachment to the application indicating the duress and saying the applicant does NOT consent to receive any “benefit”.
2. Defining all terms on the form to completely exclude any government jurisdiction over them.
3. Identifying the application NOT as an ACCEPTANCE of any kind, but a counter offer that makes the GOVERNMENT the recipient of the “benefit” of the temporary use of YOUR property and labor and thereby subject to YOUR anti-franchise franchise.

We use the above tactics throughout our ministry in the following forms:

1. Tax Form Attachment, Form #04.201 – turns the government’s offer of the “trade or business” franchise into a COUNTER-OFFER and you into the Merchant instead of them. Proposes a an anti-franchise franchise that obligates the GOVERNMENT and not YOU. Signifies that a failure to deny constitutes acceptance of the offer.
2. Socialism: The New American Civil Religion, Form #05.016, Section 13-describes how to defeat word games intended to unknowingly recruit you into a franchise status.
3. Sovereignty Franchise and Agreement, Form #06.027- provides a SUBSTITUTE franchise you can cite and use in your counter-offer as a Merchant rather than a Buyer.

The only defense the de facto government has against the above tactics is sovereign immunity, but the agreement turns anyone receiving the “benefits” into YOUR public officer instead of an officer of the de facto government, so that defense can’t and doesn’t work.

5.8.2.5 Using definitions to destroy or replace the government’s offer

Socialism is state worship and idolatry from a religious perspective. It places civil rulers and/or government above the average man and imputes supernatural powers to them that ordinary men do not have. THAT is the ONLY lawful technique by which they can “govern” you. From a legal perspective, state worship can only be maintained when equal protection and equal treatment can be replaced with inequality and hypocrisy. This inequality is manufactured using the following means within the legal field:

1. Using franchises to make the applicants subservient to the grantor of the franchises. In legal terms, the grantor is referred to as a “parens patriae”.
2. Confusing STATUTORY and CONSTITUTIONAL contexts for words. They will try to make you believe that BOTH contexts are the same, even though they are NOT. The difference between STATUTORY and CONSTITUTIONAL contexts is described in:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Sections 3 and 4
<http://sedm.org/Forms/FormIndex.htm>

3. Confusing the LEGAL and ORDINARY meaning of words. This is done using “words of art”. They will use the words in the ORDINARY sense when speaking to the jury and on government forms, but when actually ENFORCING the implications of the forms, they will interpret them in their LEGAL sense. See:

Meaning of the Words “includes” and “including”, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

4. Using government forms that promote policies inconsistent with what the law actually says. This is an abuse of government forms to in effect “invisibly contract” with the applicant.
5. Refusing to define words on government forms and publications, and telling you that you can’t trust the content of government forms. This allows the forms to be misused as propaganda devices and conveys what the supreme court calls “arbitrary power” to the government bureaucrat to MISINTERPRET the meaning of the words in their favor. Thus, a “society of law” is replaced with a “society of men”.
6. Not providing statutory definitions for key words, so that they can be subjectively defined by judges to prejudice your rights and advantage a corrupted government.
7. PRESUMING that the form or application being submitted is being done voluntarily and that the applicant CONSENTS to the jurisdiction of the government. Anything you consent to cannot form the basis for an injury in a court of law:

“Volunt non fit injuria.

He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

Consensus tollit errorem.

Consent removes or obviates a mistake. Co. Litt. 126.

Melius est omnia mala pati quam malo consentire.

It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

Nemo videtur fraudare eos qui sciunt, et consentiunt.

One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.”

[Bouvier’s Maxims of Law, 1856;

The way to destroy any religion is to discredit or contradict the underlying belief with legal evidence. Therefore, the way to prevent all of the above abuses from a legal perspective is to use the following approach to all government forms or applications:

1. Ensuring that you DO NOT apply for any franchise, license, or privilege and terminating participation in any and all franchises. See:

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

2. The CONTEXT for each word is carefully defined to be EITHER STATUTORY or CONSTITUTIONAL.
3. The specific statutory definition for each term is referenced as NOT applying. This places the applicant OUTSIDE the jurisdiction of the government.
4. Proposals or statements on the form or publication which are in conflict with the written law are identified as FALSE and FRAUDULENT.
5. Emphasizing that since the terms on the form are NOT defined and the government says you can't trust their forms, then you MUST define all terms to leave NO room for unconstitutional presumption that might damage your rights. For proof that you can't trust most government forms, and especially tax forms, see:

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

6. Disassociating yourself from government jurisdiction by defining geographical "words of art" to place you outside the government's jurisdiction.
7. Ensuring that the government application or form you are filling out is identified NOT as an "acceptance" of anything, but rather a COUNTER-OFFER under the Uniform Commercial Code (U.C.C.) in which the government is asking for something from you rather than the other way around.
8. Providing an affidavit of duress, stating that you were compelled to fill out the form and asking the source of the duress to be criminally prosecuted for criminal coercion, theft, and slavery.
9. Removing any and all discretion by any judge or government administrator to DEFINE or REDEFINE any of the key words on the form.
10. Stating that you are the only one who can decide the definitions on the form, because you are the only witness signing the form and that if they try to modify your testimony, they are criminally tampering with a witness.

The reason the above tactics work is insightfully described in the following two entertaining videos on the Uniform Commercial Code (U.C.C.):

1. This Form is Your Form, Mark DeAngelis
<http://www.youtube.com/embed/b6-PRwhU7cg>
2. Mirror Image Rule, Mark DeAngelis
<http://www.youtube.com/embed/j8pgbZV757w>

To give you an idea of how the above process works, you may want to examine the following form on our website which is attached to all government tax forms:

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

In the legal field, the MOST important power you can have is the power to DEFINE words. In practice, HE who defines the word FIRST wins ALL legal battles. That is why all contracts usually contain a definitions section. Notably ABSENT from all GOVERNMENT forms is such a definition section. This is deliberate, because:

1. The government is an insurance company that NEVER accepts responsibility for its own actions and abuses sovereign immunity to avoid all such responsibility.
2. The government and courts will ALWAYS tell you that you can't trust the accuracy of the form. Therefore, even if they DID define it, they would make sure they included a disclaimer that said you couldn't trust their definition anyway. For an example of this, see:

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

3. The purpose of the form is to unlawfully and unconstitutionally convey to a bureaucrat or judge the power to define the words ANY WAY THEY WANT and thus, to corruptly turn a “society of law” into a “society of men”.

All government forms usually contain a perjury statement at the end which gives the form the character of “testimony of a witness” and assigns the content of the form the status of legally admissible evidence in court. As such, it is a criminal offense to influence the person filling out the form or to change their testimony. That crime is called witness tampering.

18 U.S.C. §1512 - Tampering with a witness, victim, or an informant

a)

(1)Whoever kills or attempts to kill another person, with intent to—

(A)prevent the attendance or testimony of any person in an official proceeding;

(B)prevent the production of a record, document, or other object, in an official proceeding; or

(C)prevent the communication by any person to a law enforcement officer or judge of the United States of information relating to the commission or possible commission of a Federal offense or a violation of conditions of probation, parole, or release pending judicial proceedings;

shall be punished as provided in paragraph (3).

(2)Whoever uses physical force or the threat of physical force against any person, or attempts to do so, with intent to—

(A)influence, delay, or prevent the testimony of any person in an official proceeding;

(B)cause or induce any person to—

(i)withhold testimony, or withhold a record, document, or other object, from an official proceeding;

(ii)alter, destroy, mutilate, or conceal an object with intent to impair the integrity or availability of the object for use in an official proceeding;

(iii)evade legal process summoning that person to appear as a witness, or to produce a record, document, or other object, in an official proceeding; or

(iv)be absent from an official proceeding to which that person has been summoned by legal process; or

(C)hinder, delay, or prevent the communication to a law enforcement officer or judge of the United States of information relating to the commission or possible commission of a Federal offense or a violation of conditions of probation, supervised release, parole, or release pending judicial proceedings;

shall be punished as provided in paragraph (3).

If you want to win ANY and EVERY battle against the government in court, all you have to do is be the FIRST to define the words using the techniques in this section, and to turn their own form against them to make THEM the franchisee and YOU the grantor of the franchise. Since you are signing the form under penalty of perjury, they can’t tell you what to put on it or they are criminally tampering with and threatening a protected witness. If they don’t like the terms of YOUR offer, then all they can do is respond by saying YOU ARE NOT ELIGIBLE to participate in THEIR franchise or to receive the Mark of the Beast, the Social Security Number. You can even define a non-response in your offer as a statement by them that YOU ARE NOT ELIGIBLE. Then you can tell everyone who wants such a number that the government says you are NOT eligible, and therefore, that they cannot demand the Mark of the Beast. Hurt me!

Finally, they can’t respond to the tactics suggested in this section by saying that you can’t use them, because these are EXACTLY the same tactics the GOVERNMENT uses and if they deny you the ability to use them, then under the concept of equal protection and equal treatment, they HAVE to deny THEMSELVES the SAME ability.

You should view EVERY opportunity to fill out any government form as an act of contracting away your God given, unalienable rights and to thereby become INFERIOR and UNEQUAL in relation to the pagan government.

6. LANGUAGE ABUSE Identity Theft

The following subsections will not discuss the subject of language abuse in detail. They will merely show how legal language is abused to deceive and enslave people that the government is supposed to be protecting. If you want detailed background on language abuse terms and contexts, please refer to the following free memorandum of law on our site:

Meaning of the Words “includes” and “including”, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

The following subsections derive from sections 4-7, 11-12 of the above document.

If you would like an excellent series of sermons that show how corrupted people abuse definitions and redefinitions to increase their importance and elevate themselves above everyone around them, watch the following:

Redefining Religion Sermon, Newbreak Church
<http://newbreak.org/resources/messages/redefining-religion/character-redescribed>

6.1 Ignorant presumptions about tax “terms” and definitions that aren’t true

It is quite common for people and companies to make false PRESUMPTIONS about the requirements of the Internal Revenue Code. These presumptions are engaged in mainly because of legal ignorance. Below are a few of these common presumptions that are COMPLETELY FALSE.

1. That the terms used in the Internal Revenue Code have the same meaning as in ordinary speech. They DO NOT.
2. That definitions in the Internal Revenue Code ADD TO rather than REPLACE the meaning of ordinary words. They DO NOT. See:

Meaning of the Words “includes” and “including”, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

3. That EVERYONE is subject to the Internal Revenue Code whether they want to be or not. FALSE. The Declaration of Independence says that all just powers of government derive from the CONSENT. Without CONSENT to BECOME a statutory “taxpayer” manifested in some form, one is presumed to be NOT subject but not statutorily “exempt”.
4. That EVERYONE, including state citizens, fits into one of the following civil statuses. They DO NOT.
 - 4.1. “citizen” per 26 C.F.R. §1.1-1(c), 26 U.S.C. §911, and 8 U.S.C. §1401.
 - 4.2. “resident” per 26 U.S.C. §7701(b)(1)(A) and 26 U.S.C. §911.
 - 4.3. “nonresident alien” per 26 U.S.C. §7701(b)(1)(B).
5. That there is NO one who is NOT subject to the Internal Revenue Code. In other words, that “non-resident non-persons” DO NOT exist. FALSE. See:

Non-Resident Non-Person Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

6. That you may rely upon ANYTHING the IRS says or publishes in their publications or websites as a basis for belief. The courts say ABSOLUTELY NOT! See:

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

Anyone who believes that any of the above false presumptions are true is asked to kindly provide legally admissible evidence proving otherwise, signed under penalty of perjury, by a person with delegated authority to do so, and who agrees to be legally liable for any misrepresentation.

Absent legally admissible proof that the above presumptions are TRUE rather than FALSE, any attempt to engage in them in my specific case is clearly an instance of criminal identity theft, as exhaustively described in the following:

Government Identity Theft, Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

6.2 Violations of Due Process of Law by Language Abuse

6.2.1 Due Process of Law Defined

All abuse of language ultimately leads to false inferences, beliefs, or presumptions that produce violations of due process of law. This section will provide an overview of due process of law so that you may have the tools to describe what due process violations have occurred as a result of the abuse of language, usually by the government, so that you will have standing to sue for violations of due process. Due process of law is defined as follows:

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*, 95 U.S. 714, 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.**

An orderly proceeding wherein a person with notice, actual or constructive, and has an opportunity to be heard and to enforce and protect his rights before a court having the power to hear and determine the case. *Kazubowski v. Kazubowski*, 45 Ill.2d. 405, 259 N.E.2d. 282, 290. Phrase means that no person shall be deprived of life, liberty, property or of any right granted him by statute, unless matter involved first shall have been adjudicated against him upon trial conducted according to established rules regulating judicial proceedings, and it forbids condemnation without a hearing. *Pettit v. Penn*, LaApp., 180 So.2d. 66, 69. The concept of “due process of law” as it is embodied in the 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. *U.S. v. Smith*, D.C.Iowa, 249 F.Supp. 515, 516. Fundamental requisite of “due process of law” is the opportunity to be heard, to be aware that a matter is pending, to make an informed choice whether to acquiesce or contest, and to assert before the appropriate decision-making body the reasons for such choice. *Trinity Episcopal Corp. v. Romney*, D.C.N.Y., 387 F.Supp. 1044, 1084. Aside from all else, “due process” means fundamental fairness and substantial justice. *Vaughn v. State*, 3 Tenn.Crim.App. 54, 456 S.W.2d. 879, 883.

Embodied in the due process concept are the basic rights of a defendant in criminal proceedings and the requisites for a fair trial. These rights and requirements have been expanded by Supreme Court decisions and include, timely notice of a hearing or trial which informs the accused of the charges against him or her; the opportunity to confront accusers and to present evidence on one’s own behalf before an impartial jury or judge; 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]

As indicated above, the purpose of due process of law is:

1. To protect rights identified within but not granted by the Constitution of the United States.

“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)]

2. To protect private rights but not public rights. Those engaged in any of the following are not exercising private rights, but public rights:

- 2.1. Government franchises.

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

- 2.2. Government “benefits”. See:

The Government “Benefits” Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

2.3. Public office.

2.4. “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.

2.5. Licensed activities, which are franchises.

3. To prevent litigants before a court of being deprived of their property by the court or their opponent without just compensation. In law, all rights are property and any deprivation of rights without consideration is a deprivation of property in violation of the Fifth Amendment takings clause. Those who violate due process essentially are STEALING from their opponent.

“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)]

4. Prevent presumptions, and especially conclusive presumptions, that may injure the rights of the litigants by insisting that only physical evidence with foundational testimony may form the basis for any inferences by the court or the jury.

“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]

(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 \(2006\)](#), Rutter Group, paragraph 8:4993, p. 8K-34]

6.2.2 How the government routinely and willfully violates due process of law

The most prevalent method for violating due process of law is to make presumptions that:

1. Prejudice the rights of one or more litigants.
2. Are not supported by evidence.
3. Are not required by the judge to be supported by evidence.
4. Are not challenged by those who are injured by the presumption.
5. Are not allowed to be challenged by the judge because he/she deliberately interferes with the admission of evidence by those who are the victim of the presumption. This happens usually because the judge has a financial conflict of interest in violation of 18 U.S.C. §201, 28 U.S.C. §455, and 28 U.S.C. §144.

If you would like to learn more about how the above methods are used to unlawfully extend jurisdiction of the government and prejudice your rights, see:

<p><i><u>Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction</u></i>, Form #05.017 http://sedm.org/Forms/FormIndex.htm</p>
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The following methods are commonly used by the government to violate due process of law and make you the victim of their false presumptions:

1. Assuming you are engaging in a public office or franchise so that you aren’t entitled to due process of law.

2. Refusing to meet or enforce the burden of proof imposed upon the government as moving party to show that you are in fact and in deed engaged in public offices or franchises and therefore not entitled to “due process”.
3. Interfering with the introduction of evidence by you that would prove that presumptions they are engaging in which prejudice your rights are false.
4. Presuming or assuming that are domiciled in a place that is not protected by the Constitution and therefore that you have no rights. This includes assuming that you are any of the following:
 - 4.1. “U.S. persons” as defined in 26 U.S.C. §7701(a)(30) .
 - 4.2. Statutory “U.S. citizen” pursuant to 8 U.S.C. §1401.
 - 4.3. Statutory “resident alien” pursuant to 26 U.S.C. §7701(b)(1)(A) .
 - 4.4. Representing a federal corporation domiciled on federal territory where there are no constitutional rights. This includes “public officers” engaged in the “trade or business” franchise.

6.2.3 How Governments Abuse CONFUSION OVER CONTEXT in Statutes and/or Government Forms to Deliberately Create False Presumptions that Deceive, Injure, and Violate Rights of Readers

Next, we must address the main methods by which government employees abuse language in order to deceive those reading or administering the law. The following primary methods are used:

1. Using the expansive or additive sense of the word “includes” within definitions appearing in the code and falsely claiming that such a use authorizes them to add ANYTHING THEY WANT to the meaning of definition of the term. We cover this later in section 6.4.4.
2. Deliberately specifying in a statute or form a vague definition or no definition at all of key words, thus:
 - 2.1. Inviting false presumptions for confusion of what context is intended.
 - 2.2. Leaving undue discretion to readers, judges, and juries when disputes over meaning occur in order to add whatever they want to the meaning of terms.The above approach is discussed in Form #05.014, Section 10.8, where we talk about the “Void for Vagueness Doctrine”.
3. Abusing words on government forms as follows to confuse the ORDINARY context with the STATUTORY context, both of which are usually MUTUALLY EXCLUSIVE and opposite to each other:
 - 3.1. Making the reader believe that the word is used in its ORDINARY rather than STATUTORY meaning.
 - 3.2. Telling the reader that they aren’t allowed to trust anything on the form.
 - 3.3. Refusing to clarify WHICH of the two contexts is intended, or that they are NOT equivalent, in the instructions for the form.
 - 3.4. When the person who is asked to fill out the form asks the government representative which of the two contexts are intended, maliciously and deliberately refusing to clarify, so that they the government can protect itself from blame for what usually ends up being PERJURY on the form when the person filling it out PRESUMES that the ordinary rather than the STATUTORY meaning applies.
 - 3.5. Examples of words that fit this category:
 - 3.5.1. “United States”
 - 3.5.2. “State”
 - 3.5.3. “Employee”
 - 3.5.4. “Income”
4. Abusing words on government forms and statutes to confuse the LEGAL/STATUTORY context with the POLITICAL/CONSTITUTIONAL context, both of which are usually MUTUALLY EXCLUSIVE and opposite to each other:
 - 4.1. There are two main contexts for “terms”: Constitutional and Statutory. These two contexts, in nearly all cases, are MUTUALLY EXCLUSIVE and do not overlap geographically because of the separation of powers doctrine.
 - 4.2. The CONSTITUTIONAL context of “United States” is a POLITICAL use of the word that includes states of the Union and excludes federal territory, while the STATUTORY context of the term refers to the LEGAL sense of the word and includes federal territory but excludes states of the Union in nearly all cases.
 - 4.3. An example of such an abuse is to ask you whether you are a “U.S. citizen”, assuming it means the LEGAL and STATUTORY sense, but making the reader believe it means the POLITICAL and CONSTITUTIONAL sense. This fraud is exhaustively explained in the following document:

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

6.2.4 Preventing violations of due process of law by government opponents

Government Identity Theft

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.046, Rev. 9-27-2015

154 of 534

EXHIBIT: _____

If you would like to prevent most of the above abuses, we recommend the following defensive weapons:

1. Attaching the following to your initial complaint or response in every action in federal court:
 - 1.1. Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/LitIndex.htm>
 - 1.2. Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006
<http://sedm.org/Litigation/LitIndex.htm>
 - 1.3. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
2. Rebutting the use of any license numbers or government numbers that might connect you to federal franchises using the following:
 - 2.1. Tax Form Attachment, Form #04.201-attach to any tax form you are asked to fill out so that your status as other than a franchisee called a “taxpayer” is preserved
<http://sedm.org/Litigation/LitIndex.htm>
 - 2.2. Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205-use this to explain why you can’t lawfully use government numbers and would be committing a crime to do so.
<http://sedm.org/Litigation/LitIndex.htm>
3. Not citing statutes implementing federal franchises in your defense and instead basing your action entirely upon the constitution, equity, and equal protection. All you do by citing provisions of a franchise agreement that is voluntary is prove that you are subject to it. Such franchises include but are not limited to:
 - 3.1. 26 U.S.C.: Internal Revenue Code.
 - 3.2. 42 U.S.C.: Social Security Act, Medicare, and Unemployment insurance
4. Using your own franchise to defend yourself from theirs and insisting on equal protection. Insist that our government is one of delegated powers and that if they can establish a franchise using their property and their numbers, then you can do so with your property, which includes all information about you and any attempt to demand your services or your response to their correspondence. The following mandatory attachment to all tax forms does this in Section 6 of the form:

Tax Form Attachment, Form #04.201
<http://sedm.org/Litigation/LitIndex.htm>
5. Challenging the ability of the federal government to enforce federal franchises within states of the Union as both a scam and a violation of the separation of powers doctrine using the following:
 - 5.1. The Government “Benefits” Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>
 - 5.2. Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>
 - 5.3. The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
6. Not referring to yourself as a franchisee called a “taxpayer” or a “benefit recipient” and contradicting any attempts by your opponent to do so. See:

Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>
7. Terminating participation in any and all franchises and introducing evidence that you have terminated participation. See the following for details on how to do this and how to produce evidence that you are not eligible:

SEDM Liberty University, Section 4: Avoiding Government Franchises and Licenses
<http://sedm.org/LibertyU/LibertyU.htm>
8. Introducing the following document into evidence whenever you are either deposed or sent a request for production of documents.

Citizenship, Domicile, and Tax Status Options, Form #10.003
<http://sedm.org/Forms/FormIndex.htm>
9. Ensuring that you don’t make any false presumptions or statements yourself by reading and heeding the following and challenging all those who engage in any of the false presumptions or beliefs identified:
 - 9.1. Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>
 - 9.2. Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”, Form #08.005
<http://sedm.org/Forms/FormIndex.htm>

9.3. Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax, Form #08.006
<http://sedm.org/Forms/FormIndex.htm>

6.2.5 How corrupt judges and prosecutors abuse “GENERAL terms” to STEAL from you and thereby violate due process

It is a maxim of law that fraud lies hid in what is called “general expressions”:

"Dolus versatur generalibus. A deceiver deals in generals. 2 Co. 34."

"Fraus latet in generalibus. Fraud lies hid in general expressions."

Generale nihil certum implicat. A general expression implies nothing certain. 2 Co. 34.

Ubi quid generaliter conceditur, in est haec exceptio, si non aliquid sit contra jus fasque. Where a thing is concealed generally, this exception arises, that there shall be nothing contrary to law and right. 10 Co. 78.

[Bouvier's Maxims of Law, 1856]

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>

By “general expressions” is meant “words of art” such as the following:

1. “United States”. See 26 U.S.C. §7701(a)(9) and (a)(10) .
2. “State”. See 26 U.S.C. §7701(a)(10), 4 U.S.C. §110(d) , and 42 U.S.C. §1301(a)(1).
3. “Trade or business”. See 26 U.S.C. §7701(a)(26).
4. “Employee”. See 26 U.S.C. §3401(c) and 5 U.S.C. §2105(a).
5. “Employer”. See 26 U.S.C. §3401(d).
6. “Taxpayer”. See 26 U.S.C. §7701(a)(14).
7. “Resident”. See 26 U.S.C. §7701(b)(4).
8. “citizen”, “U.S. citizen”, or “citizen of the United States”. See:
 - 8.1. 26 C.F.R. §1.1-1(c), 8 U.S.C. §1401.
 - 8.2. Why You are a “national”, “state national”, and Constitutional but not Statutory “Citizen”, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
 - 8.3. Citizenship Status v. Tax Status, Form #10.011
<http://sedm.org/Forms/FormIndex.htm>

Abuse of the above “general expressions” is the main mechanism of FRAUD in courtrooms across the country and its abuse leads to more crimes committed by federal judges and prosecutors than all the other crimes put together. A “general expression” is one which satisfies one or more of the following criteria:

1. Used in its ORDINARY meaning when described to a jury, even when that meaning is WILLFULLY and DELIBERATELY in CONFLICT with the statutory meaning. Thus, the judge’s will instead of the written law defines the word, leading to the judge violating the separation of powers doctrine by acting as a legislator.
2. Judge or prosecutor REFUSES to discuss the statutory meaning of the term in front of the jury.
3. Judge or prosecutor REFUSES to strictly apply the rules of statutory construction in any and every use of the term.
4. Judge or prosecutor refuses to allow the defendant to define the meaning in any or every government form they fill out, thereby compelling a jury to interpret the meaning according to ORDINARY understanding rather than what the law EXPRESSLY says or defines.
5. Judge or prosecutor interferes with the jury reading the statutes and especially the definitions being enforced for the statutes or tries to exclude evidence containing the statutes or definitions using motions in limine.
6. A term in which the PROPER statutory meaning would deprive the judge, prosecutor, or government of revenue or subsidy. Thus there is a CRIMINAL financial conflict of interest on the part of the judge and due process is violated because the judge or fact finders have a financial conflict of interest:

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

*"He who is greedy for gain troubles his own house,
But he who hates bribes will live."*
[Prov. 15:27, Bible, NKJV]

"Surely oppression destroys a wise man's reason.
And a bribe debases the heart."
[Ecclesiastes 7:7, Bible, NKJV]

"The king establishes the land by justice, but he who receives bribes overthrows it."
[Prov. 29:4, Bible, NKJV]

Below is how the person who designed our Republican Form of Government, Baron Montesquieu, complete with the three branches of government, described the above types of abuses, in which the separation of powers is destroyed, thus leaving room for what the U.S. Supreme Court calls "arbitrary power":

"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]

6.3 Treason and Sedition by Lawyers Using Word Games

Lawyers are warriors and adversaries. The legal field in general is very confrontational and adversarial and unethical. The only weapon they have to fight with is:

1. Words.
2. Definitions of words.
3. Controlling who gets to define the meaning of words.
4. Controlling or influencing what part of the law is enforced or who it is enforced against. In other words, they use "selective enforcement" in order to benefit themselves personally and financially, and to hell with what the law requires.
5. Exploiting your own legal ignorance to terrorize you into submission. It's a poker game and this tactic in poker is called a bluff. They manipulate the risks or perceived risks in order to coerce the outcome they seek.
6. The authority you delegate to them OVER YOU by consenting to the jurisdiction of a court that otherwise would have no jurisdiction by making an "appearance". At the point you consent, you lose your right to complain about what the court did to you.

Voluntati non fit injuria.
He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

Consensus tollit errorem.
Consent removes or obviates a mistake. Co. Litt. 126.

Melius est omnia mala pati quam malo consentire.
It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

Nemo videtur fraudare eos qui sciunt, et consentiunt.
One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

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., Federal Rule of Criminal Procedure 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]

Lawyers use words to “sell” and “market” their political view of the world to circumvent the will of the people expressed in the law. They do this regardless of whether that view is consistent with the truth or reality or the “legislative intent” of the statute they pretend to want to enforce. This may be why some people call lawyers and judges “silver tongued devils”.

Lawyers who wish to advance a position contrary to what the law expressly says and which serves their own financial interest at the expense of others have a very limited repertoire of “weapons” they can use, all of which have dishonest and unlawful goals at their heart. Every American should understand and immediately recognize these tactics and if they did, our system of law would much better serve the interests of true justice. Here is a list of some of the dishonest tactics that dishonest “word games” that lawyers use to expand their own importance and the jurisdiction of the government beyond what the law clearly and expressly authorizes:

1. They will provide a statutory definition in the law, but then insist that the jury or the judge enforce the ORDINARY meaning RATHER than the LEGAL meaning. We call this tactic “deception through words of art”.
2. They will deliberately confuse the two main contexts for legal “terms”. There are two main contexts for “words of art”: (1) Constitution; (2) Statutes. These contexts are usually mutually exclusive and NOT synonymous. This approach takes many forms:
 - 2.1. With citizenship terms, they will confuse CONSTITUTIONAL/POLITICAL status with STATUTORY STATUS.
 - 2.2. With geographic words of art such as “State” and “United States”, they will presume that the two contexts are the same and that they are equivalent to the constitutional context.These types of tactics are further clarified in the next section.
3. They will add things to the definition of statutory “terms” that do not expressly appear in the law itself, in violation of the rules of statutory construction and of due process of law. The success of this approach depends primarily on:
 - 3.1. The legal ignorance of the audience they are trying to convince. The more legally ignorant the audience is, the better for the lawyer making the FALSE proposition.
 - 3.2. The willingness of the audience to make “presumptions” that what they are adding is indeed “included” without actually looking at the law.
4. They will propose a meaning to the law or its operation that does not appear in the law itself and then:
 - 4.1. Exclude all evidence from the record that disproves this meaning.
 - 4.2. Make a motion in limine to exclude the evidence disproving their argument.
5. They will invite in “experts” to share opinions that are irrelevant because not substantiated by facts.
6. When confronted with the truth, they will:
 - 6.1. Personalize the discussion and try to discredit the opponent using issues that are irrelevant.
 - 6.2. Threaten their opponent with endless retaliatory litigation, and indirectly, with a mountain of debt needed to pay for the litigation, as a financial dis-incentive to follow what the law actually says.
7. They will redefine words in the legal dictionary to deceive or mislead people. Earlier versions of Black's Law Dictionary, for instance, are much more complete and truthful than later versions. Westlaw, the publisher, refuses to allow older versions of their legal dictionary to be offered to the public because they want to perpetuate social change and further corruption of the legal profession.
8. They will associate the terms used on government forms that even the government says are untrustworthy with the ORDINARY meaning rather than the statutory meaning. The way to prevent this is to attach to every government

form you fill out a mandatory attachment such as the following which defines EVERY “word of art” to prevent being victimized by their usually false, prejudicial, and injurious presumptions.

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

9. Judges will censor the truth about the meaning of the words in the law by:
- 9.1. Approving motions of government attorneys to censor evidence seen by the jury that might point the jury to the correct application of the statute or definition being enforced.
 - 9.2. Insisting that they are the only ones who are allowed to define what a word means on a form that YOU submitted, even if it is in conflict with the definition you provided on the form and even attached to the form. By doing so, they are interfering with the exercise of your right to contract and to associate, because the status us use to describe yourself is the ONLY legal method by which you can exercise your constitutional right to associate and contract.
 - 9.3. Placing arbitrary limits on the size of pleadings filed with the court.
 - 9.4. Calling arguments or litigants “frivolous” but refusing to provide legally admissible evidence that proves that their arguments are inaccurate.
 - 9.5. Rejecting the filing of pleadings.
 - 9.6. Refusing to allow litigants to discuss what the law actually says in the courtroom and especially in front of the jury. This is criminal jury tampering, but of course, judges violate the law more often than most Americans.
 - 9.7. Sanctioning litigants for insisting on reading the law to the jurists.
 - 9.8. Punishing or sanctioning those litigants who insist on a jury trial that might result in a ruling more consistent with what the law actually says.
 - 9.9. Threatening to disbar attorneys who insist on acting consistent with what the law actually says.

The purpose of all of the above TREACHERY is to allow the corrupt covetous judge or the jury to substitute THEIR will for what the law actually and expressly says and to turn a country and a civilization into an ABOMINATION in the sight of the Lord:

“One who turns his ear from hearing the law [[God's law](#) or [man's law](#)], even his prayer is an abomination.”
[Prov. 28:9, Bible, NKJV]

“But this crowd that does not know [and quote and follow and use] the law is accursed.”
[John 7:49, Bible, NKJV]

“In the United States, sovereignty resides in the people...the Congress cannot invoke sovereign power of the People to override their will as thus declared.”
[Perry v. U.S., 294 U.S. 330 (1935)]

Collectively, all of the above tactics are dishonest, under handed, and ultimately result in a violation of the law and obstruction of justice. In many cases, the violation if even CRIMINAL and treasonous and should result in them being disbarred. In fact, such tactics have been identified in the statutes as a criminal offense:

[TITLE 18](#) > [PART I](#) > [CHAPTER 77](#) > § 1589
[§ 1589. Forced labor](#)

(a) Whoever knowingly provides or obtains the labor or services of a person by any one of, or by any combination of, the following means—

(1) by means of force, threats of force, physical restraint, or threats of physical restraint to that person or another person;

(2) by means of serious harm or threats of serious harm to that person or another person;

(3) by means of the abuse or threatened abuse of law or legal process; or

(4) by means of any scheme, plan, or pattern intended to cause the person to believe that, if that person did not perform such labor or services, that person or another person would suffer serious harm or physical restraint,

shall be punished as provided under subsection (d).

(b) Whoever knowingly benefits, financially or by receiving anything of value, from participation in a venture which has engaged in the providing or obtaining of labor or services by any of the means described in subsection (a), knowing or in reckless disregard of the fact that the venture has engaged in the providing or obtaining of labor or services by any of such means, shall be punished as provided in subsection (d).

(c) In this section:

(1) The term “abuse or threatened abuse of law or legal process” means the use or threatened use of a law or legal process, whether administrative, civil, or criminal, in any manner or for any purpose for which the law was not designed, in order to exert pressure on another person to cause that person to take some action or refrain from taking some action.

(2) The term “serious harm” means any harm, whether physical or nonphysical, including psychological, financial, or reputational harm, that is sufficiently serious, under all the surrounding circumstances, to compel a reasonable person of the same background and in the same circumstances to perform or to continue performing labor or services in order to avoid incurring that harm.

(d) Whoever violates this section shall be fined under this title, imprisoned not more than 20 years, or both. If death results from a violation of this section, or if the violation includes kidnapping, an attempt to kidnap, aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title, imprisoned for any term of years or life, or both.

In fact, lawyers who use the above tactics are “devising evil by law” and doing the very thing that Jesus criticized the Pharisees for:

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

And WHAT is the main purpose of “law”? The U.S. Supreme Court identified the purpose of all law as a “definition and limitation of power”. Upon WHO? How about the GOVERNMENT and all servants working for the government!:

“When we consider the nature and theory of our institutions of government, the principles upon 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.”

From Marbury v. Madison to the present day, no utterance of this Court has intimated a doubt that in its operation on the people, by whom and for whom it was established, the national government is a government of enumerated powers, the exercise of which is restricted to the use of means appropriate and plainly adapted to constitutional ends, and which are “not prohibited, but consist with the letter and spirit of the Constitution.”

The powers delegated by the people to their agents are not enlarged by the expansion of the domain within which they are exercised. When the restriction on the exercise of a particular power by a particular agent is ascertained, that is an end of the question.

To hold otherwise is to overthrow the basis of our constitutional law, and moreover, in effect, to reassert the proposition that the states, and not the people, created the government.

It is again to antagonize Chief Justice Marshall, when he said:

The government of the Union, then (whatever may be the influence of this fact on the case), is emphatically and truly a government of the people. In form and in substance, it emanates from them. Its powers are granted by them, and are to be exercised directly on them and for their benefit. This government is acknowledged by all to be one of enumerated powers.
[Downes v. Bidwell, 182 U.S. 244 (1901)]

Law can only function as a “definition or limitation of power” delegated to public servants and government when:

1. All statutory terms are defined.
2. The “definition” expressly includes EVERYTHING or CLASS OF THING that is included.
3. Everything not “expressly included” is presumed to be purposefully excluded.

The legal definition of the word “definition”, in fact, confirms these assertions:

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]

Legal maxims of law also confirm that everything NOT within the definition of a term is presumed to be “purposefully excluded”:

“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]

The essence of what it means to be a “communist” is that communists:

“Refuse to recognize any limitation, and especially constitutional or statutory limitation, upon their power.”

Here is the proof of this fact provided by the communists themselves in their own laws:

[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 government ruled by a the judiciary]. 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 I, 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 unlawfully enforced income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (A.B.A.)] 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

For emphasis, look at the essence of communism again from the above:

“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 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. .”

Any effort to therefore exceed the limitations of either the Constitution or the laws which implement it constitutes an act of communism that must be swiftly and decisively stopped, and especially in a legal setting. A failure to prevent anyone in government from exceeding their authority or expanding any of their powers beyond the clear limits of the law, in fact, results in all the following consequences:

1. Destroys the separation of powers and makes the judiciary into an oligarchy.
2. Causes a loss of liberty for ALL but civil rulers.
3. Turns an objective “society of law” into a subjective “society of men” in violation of the legislative intent of the constitution.

“The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested legal right.”

[Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]

4. Makes the Constitution into toilet paper.

“Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy.”

[Senator Sam Ervin, during Watergate hearing]

5. Makes public servants into tyrants and dictators, instead of SERVANTS of the sovereign people. This de facto form of government is called a “dulocracy”:

“Dulocracy. A government where servants and slaves have so much license and privilege that they domineer.”

[Black’s Law Dictionary, Sixth Edition, p. 501]

6. Makes Americans subject to the whims of their civil rulers and the subject of EVERY act of Congress.
7. Makes a profitable business for lawyers out of alienating rights that are supposed to be UNALIENABLE. This type of business, in fact, is a franchise, in which lawyers SELL you and your rights like cattle to the highest bidder. An unalienable right is, after all, a right that you CANNOT LAWFULLY CONSENT TO GIVE AWAY!

“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”

[Black’s Law Dictionary, Fourth Edition, p. 1693]

8. Results in a destruction of equality and places civil rulers above and superior to those they govern. This turns government into a pagan civil religion, in which:
 - 8.1. Civil rulers become “superior beings” and therefore “gods”.
 - 8.2. Presumption serves as a substitute for religious faith. Faith, after all, is a belief about something that either CANNOT be or IS NOT REQUIRED TO BE proven with legally admissible PHYSICAL evidence.
 - 8.3. Consensually obeying franchise codes that are otherwise foreign and alien becomes the equivalent of an act of “worship” of the pagan deity. “Worship”, after all, is defined as obedience to the laws of one’s God, which is exactly the purpose of law as well:

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.

[Black’s Law Dictionary, Sixth Edition, pp. 1606-1607]

*“worship 1. chiefly Brit: a person of importance—used as a title for various officials (as magistrates and some mayors) 2: **reverence offered a divine being or supernatural power**; also: an act of expressing such reverence 3: a form of religious practice with its creed and ritual 4: extravagant respect or admiration for or devotion to an object of esteem <~ the dollar>.”*

[Webster’s Ninth New Collegiate Dictionary, ISBN 0-87779-510-X, 1983, p. 1361]

1
2 "Obedientia est legis essentia.
3 Obedience is the essence of the law. 11 Co. 100."
4 [Bouvier's Maxims of Law, 1856;
5 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

- 6 8.4. "Taxes" become tithes to a state-sponsored church.
7 8.5. Franchises "codes" serve as the "bible" that facilitate people joining this voluntary church of socialism.
8 8.6. Your consent to be associated with a status under a government franchise is the method that you join the state-
9 sponsored church.
10 8.7. Judges become "priests" of a civil religion.
11 8.8. Courthouses become "churches" of the civil religion.
12 8.9. Pleadings to the judge become "prayers" to the priest of the civil religion.
13 8.10. Attorneys act as deacons who conduct "worship services" at the altar of the judge in the "court" church building.
14 8.11. Seats in the church act as "pews" for those who worship the imperial monarch and priest of the civil religion
15 called "judge".
16 8.12. Money becomes a permission slip to exist from the pagan deity.
17 8.13. A statutory "U.S. person" is really just an employee of the government who needs permission from a public
18 servant to do ANYTHING and EVERYTHING.

19 The Bible confirms the above, wherein it admits that when the Israelites insisted on nominating a King who is sovereign over
20 and superior to them, they were committing idolatry and worshipping a false religion.

21 "Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, 'Look, you are
22 old, and your sons do not walk in your ways. Now make us a king to judge us like all the nations [and be OVER
23 them]'.

24 "But the thing displeased Samuel when they said, 'Give us a king to judge us.' So Samuel prayed to the Lord.
25 And the Lord said to Samuel, 'Heed the voice of the people in all that they say to you; for they have rejected
26 Me, that I should not reign over them. According to all the works which they have done since the day that I
27 brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods—so
28 they are doing to you also [government becoming idolatry]."
29 [1 Sam. 8:4-8, Bible, NKJV]

30 God also warned us that allowing the servants in government to write their own delegation order by adding whatever they
31 want to it through the abuse of the word "includes" would result in a government that becomes a THIEF and a tyrant:

32 "However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over
33 them."

34 So Samuel told all the words of the LORD to the people who asked him for a king. And he said, "This will be the
35 behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own
36 chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his
37 thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to
38 make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be
39 perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive
40 groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give
41 it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest
42 young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your
43 sheep. And you will be his servants. And you will cry out in that day because of your king whom you have
44 chosen for yourselves, and the LORD will not hear you in that day."

45 Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over us,
46 that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles."
47 [1 Sam. 8:9-20, Bible, NKJV]

48 Thomas Jefferson also said that it is completely wrong to allow the servants to write or rewrite their own delegation of
49 authority order to give them unlimited power:

50 "In questions of power...let no more be heard of confidence in man, but bind him down from mischief by the chains
51 of the Constitution."
52 [Thomas Jefferson: Kentucky Resolutions, 1798]

1 "Whenever the General Government assumes undelegated powers, its acts are unauthoritative, void, and of no
2 force."

3 [Thomas Jefferson: Kentucky Resolutions, 1798]

4 "It [is] inconsistent with the principles of civil liberty, and contrary to the natural rights of the other members of
5 the society, that any body of men therein [INCLUDING judges] should have authority to enlarge their own
6 powers... without restraint."

7 [Thomas Jefferson: Virginia Allowance Bill, 1778]

8 Any attempt, therefore, to violate the rules of statutory construction, add things to definitions that don't expressly appear, or
9 to invoke powers not expressly delegated amounts to the following for those who consent to be victims of it:

- 10 1. Treason.
11 2. Communism.
12 3. Slavery and subjection.

13 Confucius explained this situation best when he wisely said:

14 "When words lose their meaning, people will lose their liberty."

15 [Confucius, circa 500 B.C.]

16 If you would like to study the subject of corruption of the legal profession further touched upon in this section and even find
17 evidence needed to PROVE the corruption, the following resources should prove useful:

- 18 1. [SEDM Forms/Publications Page](http://sedm.org/Forms/Publications Page), Section 1.11.4: Corruption
19 <http://sedm.org/Forms/FormIndex.htm>
20 2. [Activism Page](http://famguardian.org/Subjects/Activism/Activism.htm), Section 13: Investigate Government Corruption, Family Guardian Fellowship
21 <http://famguardian.org/Subjects/Activism/Activism.htm>
22 3. [Law and Government Page](http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm), Section 14: Legal and Government Ethics, Family Guardian Fellowship
23 <http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>

24 **6.4 "Includes" and "including" abuse**

25 **6.4.1 Purpose of Due Process: To completely remove "presumption" from legal proceedings**

26 All presumption represents a violation of Constitutional Due Process. The only exception to this rule is if the Defendant is
27 not covered by the Constitution because domiciled in the federal zone or exercising agency of a legal "person" who is
28 domiciled in the federal zone. This was thoroughly covered in the previous section.

29 According to the Bible, "presumption" also happens to be a Biblical sin in violation of God's law as well, which should result
30 in the banishment of a person from his society:

31 "But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings
32 reproach on the LORD, and he shall be cut off from among his people."

33 [[Numbers 15:30](#), Bible, NKJV]
34

35 "Keep back Your servant also from **presumptuous** sins; Let them not have dominion over me. Then I shall be
36 blameless, And I shall be innocent of great transgression."

37 [[Psalm 19:13](#), Bible, NKJV]
38

39 "Now the man who acts presumptuously and will not heed the priest who stands to minister there before the
40 LORD your God, or the judge, that man shall die. So you shall put away the evil from Israel. 13 And all the people
41 shall hear and fear, and no longer act presumptuously."

42 [[Deut. 17:12-13](#), Bible, NKJV]

43 We have therefore established that "presumption" is something we should try very hard to avoid, because it is a violation of
44 both man's law AND God's law. As a matter of fact, we have a whole free book on our website that challenges the false
45 assumption of liability to federal taxation available at:

46 <http://famguardian.org/Publications/AssumptOfLiability/AssumptionOfLiability.htm>

The chief purpose of Constitutional “due process” is therefore to completely remove bias and the presumption that produces it from every legal proceeding in a court of law. This is done by:

1. Completely removing all presumptions from the legal proceeding.
2. Preventing the application of any “statutory presumptions” that might prejudice the rights of the Defendant.
3. Insisting that every conclusion is based on physical and non-presumptive (not “prima facie”) evidence.
4. To apply the same rules of evidence equally against both parties.
5. Choosing jurists who are free from bias or prejudice during the voir dire (jury selection) process.
6. Choosing judges who are free from bias or prejudice during the voir dire process.

A good lawyer will challenge presumptions at every stage of a legal proceeding. You can tell when presumptions are being prejudicially used in a legal proceeding when:

1. The judge or either party uses any of the following phrases:
 - 1.1. “Everyone knows. . .”
 - 1.2. “You knew or should have known...”
 - 1.3. “A reasonable [presumptuous] person would have concluded otherwise...”
2. The judge does not exclude the I.R.C. from evidence in the case involving a person who is not domiciled in the federal zone and provided proof of same.
3. The judge allows the Prosecutor to throw accusations at the Defendant in front of the jury without insisting on evidence to back it up.
4. The judge admits into evidence or cites a statutory presumption that prejudices your rights.

“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); 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.]

5. A judge challenges your choice of domicile and/or citizenship. In such a case, the court is illegally involving itself in what actually are strictly political matters and what is called “political questions”. One’s choice of domicile is a political matter that may not be coerced or presumed to be anything other than what the subject himself has clearly and unambiguously stated, both orally and on government forms. See the end of the previous section.

Unscrupulous government prosecutors will frequently make use of false presumption as their chief means of winning a tax case as follows:

1. They will choose a jury that is misinformed or under-informed about the law and legal process.
2. They will use the prejudices and ignorance of the jury as a weapon to manipulate them into becoming an angry “lynch mob” with a vendetta against the Defendant.
3. They will make frequent use of “words of art” to deceive the jury into making false presumptions that will prejudice the rights of the defendant.

“The power to create presumptions is not a means of escape from constitutional restrictions,”
[New York Times v. Sullivan, 376 U.S. 254 (1964)]

4. They will prevent evidence of the meaning of the words they are using from entering the court record or the deliberations. Federal judges will help them with this process by insisting that “law” may not be discussed in the courtroom.

A good judge will ensure that the above prejudice does not happen. He will especially do so where the matter involves taxation and where there is no jury or where anyone in the jury is either a taxpayer or a recipient of government benefits. He will do so in order to avoid violation of 18 U.S.C. §597, which forbids bribing of voters, since jurists are a type of voter. However, we don’t have many good judges who will be this honorable in the context of a tax trial because their pay and retirement, they think, depends on a vigorous illegal enforcement of the Internal Revenue Code in violation of 28 U.S.C. §455.

[TITLE 28](#) > [PART 1](#) > [CHAPTER 21](#) > § 455

1 § 455. Disqualification of justice, judge, or magistrate judge

2 (a) Any justice, judge, or magistrate judge of the United States shall disqualify himself in any proceeding in which
3 his impartiality might reasonably be questioned.

4 (b) He shall also disqualify himself in the following circumstances:

5 [...]

6 (4) He knows that he, individually or as a fiduciary, or his spouse or minor child residing in his household, has
7 a financial interest in the subject matter in controversy or in a party to the proceeding, or any other interest that
8 could be substantially affected by the outcome of the proceeding;

9 Most of the injustice that occurs in federal courtrooms across the country relating to income taxation occurs primarily because
10 the above statute is violated. This statute wasn't always violated. It was only in the 1930's that federal judges became
11 "taxpayers". Before that, they were completely independent, which is why most people were not "taxpayers" before that.
12 For details on this corruption of our judiciary, see our free book Great IRS Hoax, Form #11.302, Sections 6.5.15, 6.5.18,
13 6.8.2 through 6.9.12:

14 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

15 The U.S. Supreme Court has declared that judges must be alert to prevent such unconstitutional encroachments upon the
16 sacred Constitutional Rights of those domiciled in the states of the Union, when it gave the following warning, which has
17 gone largely unheeded by federal circuit and district courts since then:

18 *"It may be that it...is the obnoxious thing in its mildest and least repulsive form; but illegitimate and*
19 *unconstitutional practices get their first footing in that way; namely, by silent approaches and slight deviations*
20 *from legal modes of procedure. This can only be obviated by adhering to the rule that constitutional provisions*
21 *for the security of person and property should be liberally construed. A close and literal construction deprives*
22 *them of half their efficacy, and leads to gradual depreciation of the right, as if it consisted more in sound than in*
23 *substance. It is the duty of the courts to be watchful for the constitutional rights of the citizens, and against*
24 *any stealthy encroachments thereon. Their motto should be obsta principalis."* [Mr. Justice Brewer, dissenting,
25 quoting Mr. Justice Bradley in *Boyd v. United States*, 116 U.S. 616, 29 L.Ed. 746, 6 Sup.Ct.Rep. 524]
26 [*Hale v. Henkel*, 201 U.S. 43 (1906)]

27 If you would like to read more authorities on the subject of "presumption", see:

28 <http://famguardian.org/TaxFreedom/CitesByTopic/presumption.htm>

29 Another very important point needs to be made about the subject of "presumption", which is that "presumption", when it is
30 left to operate unchecked in a federal court proceeding:

- 31 1. Has all the attributes of religious "faith". Religious faith is simply a belief in anything that can't be demonstrated with
32 physical evidence absent presumption.
33 2. Turns the courtroom into a federal "church", and the judge into a "priest".
34 3. Produces a "political religion" when exercised in the courtroom.
35 4. Corrupts the court and makes it essentially into a political, and not a legal tribunal.
36 5. Violates the separation of powers doctrine, which was put in place to protect our rights from such encroachments.

37 If you would like to investigate the fascinating matter further of how the abuse of presumption in federal courtrooms has the
38 affect of creating a state-sponsored religion in violation of the First Amendment Establishment Clause, please consult our
39 free Great IRS Hoax book, sections 5.4 through 5.4.3.6 below. We strongly encourage you to rebut the evidence contained
40 there if you find any errors or omissions:

41 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

42 **6.4.2 Statutory Presumptions that Injure Rights are Unconstitutional**

A statutory presumption is a presumption which is mandated by a statute. Below is an example of such a presumption, from section Form #05.014, Section 8.1:

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."

What Congress is attempting to create in the above is the following false presumption:

"Any definition which uses the word 'includes' shall be construed to imply not only what is shown in the statute and the code itself, but also what is commonly understood for the term to mean or whatever any government employee deems is necessary to fulfill what he believes is the intent of the code."

We know that the above presumption is unconstitutional and if applied as intended, would violate the Void for Vagueness Doctrine described in section Form #05.014, Section 10.5 and following. It would also violate the rules of statutory construction described earlier in section Form #05.014, Section 9.9.29 that say:

1. The purpose for defining a word within a statute is so that its ordinary (dictionary) meaning is not implied or assumed by the reader.
2. When a term is defined within a statute, that definition is provided usually to supersede and not enlarge other definitions of the word found elsewhere, such as in other Titles or Codes.

The U.S. Supreme Court has ruled many times that statutory presumptions which prejudice or threaten constitutional rights are unconstitutional. Below are a few of its rulings on this subject to make the meaning perfectly clear:

"Legislation declaring that proof of one fact of group of facts shall constitute prima facie evidence of an ultimate fact in issue is valid if there is a rational connection between what is proved and what is to be inferred. A prima facie presumption casts upon the person against whom it is applied the duty of going forward with his evidence on the particular point to which the presumption relates. A statute creating a presumption that is arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process clause of the Fourteenth Amendment. Legislative fiat may not take the place of fact in the judicial determination of issues involving life, liberty, or property. *Manley v. Georgia*, 279 U.S. 1, 49 S.Ct. 215, 73 L. Ed. -, and cases cited." [Western and Atlantic Railroad v. Henderson, 279 U.S. 639 (1929)]

"[I]t is unconstitutional for a legislature to remove from the jury the assessment of facts that increase the prescribed range of penalties to which a criminal defendant is exposed. It is equally clear that such facts must be established by proof beyond a reasonable doubt." [McMillan v. Pennsylvania, 477 U.S. 79 (1986)]

It has always been recognized that the guaranty of trial by jury in criminal cases means that the jury is to be the factfinder. This is the only way in which a jury can perform its basic constitutional function of determining the guilt or innocence of a defendant. See, e. g., United States ex rel. Toth v. Quarles, 350 U.S. 11, 15 -19; Reid v. Covert, 354 U.S. 1, 5 -10 (opinion announcing judgment). And of course this constitutionally established power of a jury to determine guilt or innocence of a defendant charged with crime cannot be taken away by Congress, directly or indirectly, in whole or in part. Obviously, a necessary part of this power, vested by the Constitution in juries (or in judges when juries are waived), is the exclusive right to decide whether evidence presented at trial is sufficient to convict. I think it flaunts the constitutional power of courts and juries for Congress to tell them what "shall be deemed sufficient evidence to authorize conviction." And if Congress could not thus directly encroach upon the judge's or jury's exclusive right to declare what evidence is sufficient to prove the facts necessary for conviction, it should not be allowed to do so merely by labeling its encroachment a "presumption." Neither Tot v. United States, 319 U.S. 463, relied [380 U.S. 63, 78] on by the Court as supporting this presumption, nor any case cited in Tot approved such an encroachment on the power of judges or juries. In fact, so far as I can tell, the problem of whether Congress can so restrict the power of court and jury in a criminal case in a federal court has never been squarely presented to or considered by this Court, perhaps because challenges to presumptions have arisen in many crucially different contexts but nevertheless have generally failed to distinguish between presumptions used in different ways, treating them as if they are either all valid or all invalid, regardless of the rights on which their use may impinge. Because the Court also fails to differentiate among the different circumstances in which presumptions may be utilized and the different consequences which will follow, I feel it necessary to say a few words on that subject before considering specifically the validity of the use of these presumptions in the light of the circumstances and consequences of their use.

In its simplest form a presumption is an inference permitted or required by law of the existence of one fact, which is unknown or which cannot be proved, from another fact which has been proved. The fact presumed may be based on a very strong probability, a weak supposition or an arbitrary assumption. The burden on the party seeking to prove the fact may be slight, as in a civil suit, or very heavy - proof beyond a reasonable doubt - as in a criminal prosecution. This points up the fact that statutes creating presumptions cannot be treated as fungible, that is, as interchangeable for all uses and all purposes. The validity of each presumption must be determined in the light of the particular consequences that flow from its use. When matters of trifling moment are involved, presumptions may be more freely accepted, but when consequences of vital importance to litigants and to the administration of justice are at stake, a more careful scrutiny is necessary. [380 U.S. 63, 79]

In judging the constitutionality of legislatively created presumptions this Court has evolved an initial criterion which applies alike to all kinds of presumptions: that before a presumption may be relied on, there must be a rational connection between the facts inferred and the facts which have been proved by competent evidence, that is, the facts proved must be evidence which is relevant, tending to prove (though not necessarily conclusively) the existence of the fact presumed. And courts have undoubtedly shown an inclination to be less strict about the logical strength of presumptive inferences they will permit in civil cases than about those which affect the trial of crimes. The stricter scrutiny in the latter situation follows from the fact that the burden of 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)]

The reason a statutory presumption that injures rights is unconstitutional was also revealed in the Federalist Papers, which say on the subject:

"No legislative act [including a statutory presumption] contrary to the Constitution can be valid. To deny this would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. A Constitution is, in fact, and must be regarded by judges, as fundamental law. If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute." [Alexander Hamilton, Federalist Paper #78]

The implication of the prohibition against statutory presumptions is that:

1. No natural person who is domiciled within a state of the Union and protected by the Bill of Rights may be victimized or injured in any way by any kind of statutory presumption.
2. Statutory presumptions may only lawfully be applied against legal "persons" who do not have Constitutional rights, which means corporations or those natural persons who are domiciled in the federal zone, meaning on land within exclusive federal jurisdiction that is not protected by the First Ten Amendments to the United States Constitution. See *Downes v. Bidwell*, 182 U.S. 244 (1901).
3. Any court which uses "judge made law" to do any of the following in the case of a natural person protected by the Bill of Rights is involved in a conspiracy against rights:
 - 3.1. Imposes a statutory or judicial presumption.
 - 3.2. Extends or enlarges any definition in the Internal Revenue Code based on any arbitrary criteria.
 - 3.3. Invokes an interpretation of a definition within a code which may not be deduced directly from language in the code itself.

The above inferences help establish who the only proper audience for the Internal Revenue Code is, which is federal corporations, agents, and employees and those domiciled within the federal zone, and excluding those within states of the

Union. The reason is that those domiciled in the federal zone are not protected by the Bill of Rights. The only exception to this rule is that any natural person who is domiciled in a state of the Union but who is exercising agency of a federal corporation or legal “person” which has a domicile within the federal zone also may become the lawful subject of statutory presumptions, but only in the context of the agency he is exercising. For instance, we demonstrate in our document below:

Resignation of Compelled Social Security Trustee, Form #06.002

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

that those participating in the Social Security program are deemed to be “agents”, “employees”, and “fiduciaries” of the federal corporation called the United States, which has a “domicile” in the federal zone (District of Columbia) under [4 U.S.C. §72](#). Therefore, unless and until they eliminate said agency using the above document, statutory presumptions may be used against them without an unconstitutional result, but only in the context of the agency they are exercising.

6.4.3 Application of “Expressio unius est exclusio alterius” rule

“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]

The above important rule establishes that what is not enumerated in law can safely be ignored. The Supreme court has said about the above rule:

1. That it is a rule of statutory construction and interpretation, and not a substantive law. See *U.S. v. Barnes*, 222 U.S. 513 (1912).
2. That the rule can never override clear and contrary evidences of Congressional intent. See *Neuberger v. Commissioner of Internal Revenue*, 311 U.S. 83 (1940).
3. A few exceptions to the *Exclusio Rule* were made in the following cases:
 - 3.1. *Springer v. Government of the Philippine Islands*, 277 U.S. 189 (1928)
 - 3.2. *U.S. v. Barnes*, 222 U.S. 513 (1912)
 - 3.3. *Neuberger v. Commissioner of Internal Revenue*, 311 U.S. 83 (1940)
4. For examples of the use of the above rule of statutory construction, see the following U.S. Supreme Court Rulings: *Tennessee Valley Auth. v. Hill*, 437 U.S. 153, 188 (1978); *Passenger Corp. v. Passengers Assoc.*, 414 U.S. 453, 458 (1974); *Bingler v. Johnson*, 394 U.S. 741, 749 (1969); *Evans v. Newton*, 382 U.S. 296, 311 (1966); *Nashville Milk Co. v. Carnation Co.*, 355 U.S. 373, 375 (1958)).

The reason for the above rule is two fold:

1. A fundamental requirement of Constitutional due process is “due notice”. This means that a law must warn an individual exactly and specifically what the law requires and what is prohibited. Therefore, it must describe all of the persons and things and behaviors EXACTLY to which it applies.

“One of the important steps in the enactment of a valid law is the requirement that it shall be made known to the people who are to be bound by it. There would be no justice if the state were to hold its people responsible for their conduct before it made known to them the unlawfulness of such behavior. In practice, our laws are published immediately upon their enactment so that the public will be aware of them.”
[*How Our Laws Are Made*, Chapter 19, U.S. Government Printing Office
<http://thomas.loc.gov/home/lawsmade.toc.html>]

To enforce a law that does not meet this requirement violates not only the requirement for “due notice”, but more importantly violates the “void for vagueness doctrine”, which states:

“Men of common intelligence cannot be required to guess at the meaning of penal enactment.

“In determining whether penal statute is invalid for uncertainty, courts must do their best to determine whether vagueness is of such a character that men of common intelligence must guess at its meaning.

“Where a statute is so vague as to make criminal an innocent act, a conviction under it cannot be sustained.”

2. In addition to the above, a statute also may NOT create or encourage presumption. Statutory presumptions are absolutely forbidden where they impair or injure Constitutionally guaranteed rights. If the reader is required to “presume” what is included in a statute or regulations or if he must rely on a judge rather than the law itself to decide what is “included”, then we have violated the legislative intent of the Constitution, which was to create a society of law and not of men:

“The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested legal right.”
[Marbury v. Madison, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]

Either “presuming” or being compelled by the court to “presume” something that isn’t actually written in the law, especially where it would prejudice Constitutional rights, is a violation of due process and represents a gross injury to the rights of the Alleged Defendant. Below is the U.S. Supreme Court’s condemnation of such statutory presumptions in *United States v. Gainly*, 380 U.S. 63 (1965). Notice that they go so far as to call the consequences of such a presumption slavery in violation of the Thirteenth Amendment. This is a very important point:

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. In *Bailey* the constitutional right was given by the Thirteenth Amendment. In the case before us the accused, in my judgment, has been denied his right to the kind of trial by jury guaranteed by Art. III, 2, and the Sixth Amendment, as well as to due process of law and freedom from self-incrimination guaranteed by the Fifth Amendment. And of course the principle announced in the *Bailey* case was not limited to rights guaranteed by the Thirteenth Amendment. The Court said in *Bailey*:

“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.”
[219 U.S., at 239](#) .

Thus the Court held that presumptions, while often valid (and some of which, I think, like the presumption of death based on long unexplained absence, may perhaps be even salutary in effect), must not be allowed to stand where they abridge or deny a specific constitutional guarantee.
[*United States v. Gainly*, 380 U.S. 63 (1965)]

6.4.4 **Meaning of “extension” and “enlargement” context of the word “includes”**

Earlier in this document, we quoted the definition of “includes” from Black’s Law Dictionary. We have underlined and emphasized that portion which we shall address in this section:

“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*]

The Supreme Court has ruled that the use of the word “includes” as a term of enlargement” or “extension” is the exceptional and not usual use:

The determining word is, of course the word ‘including.’ It may have the sense of addition, [221 U.S. 452, 465] as we have seen, and of ‘also;’ but, we have also seen, ‘may merely specify particularly that which belongs to the genus.’ *Hiller v. United States*, 45 C.C.A. 229, 106 Fed. 73, 74. It is the participle of the word ‘include,’ which means, according to the definition of the *Century Dictionary*, (1) ‘to confine within something; hold as in an inclosure; inclose; contain.’ (2) ‘To comprise as a part, or as something incident or pertinent; comprehend; take in; as the greater includes the less; . . . the Roman Empire included many nations.’ ‘Including,’ being a participle, is in the nature of an adjective and is a modifier.”

...

1 "...The court also considered that the word 'including' was used as a word of enlargement, the learned court
2 being of opinion that such was its ordinary sense. With this we cannot concur. It is its exceptional sense, as
3 the dictionaries and cases indicate. We may concede to 'and' the additive power attributed to it. It gives in
4 connection with 'including' a quality to the grant of 110,000 acres which it would not have had, -the quality of
5 selection from the saline lands of the state. And that such quality would not exist unless expressly conferred we
6 do not understand is controverted. Indeed, it cannot be controverted...."
7 [Montello Salt Co. v. Utah, 221 U.S. 452 (1911)]

8 A favorite tactic of those who wish to illegally expand the public perception of federal jurisdiction is to zero in on the use of
9 the word "includes" as a word of "enlargement". They will first cite 26 U.S.C. §7701(c) :

10 26 U.S.C. Sec. 7701(c) INCLUDES AND INCLUDING.

11 *The terms 'include' and 'including' when used in a definition contained in this title shall not be deemed to exclude*
12 *other things otherwise within the meaning of the term defined."*

13 Then they will try to imply that the above definition allows for:

- 14 1. The inclusion of the common meaning or use of the word IN ADDITION to that context in which it is defined in the
15 code. This violates the rules of statutory construction summarized earlier in section Form #05.014, Section 9.9.29, rules
16 6 and 7.
- 17 2. The inclusion of subjects or things which are not specifically pointed out in the code itself. This is a violation of the
18 "Expressio unius est exclusion alterius" rule covered in the previous section.
- 19 3. The inclusion of anything the government or the reader wants to include. This is a violation of the Supreme Court ruling
20 in the case of *Marbury v. Madison*, which unequivocally stated that we are a society of law and not of men. The meaning
21 of the law cannot be mandated to be decided by any man, but only by a reader of average intelligence.

22 *"The government of the United States has been emphatically termed a government of laws, and not of men. It*
23 *will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested*
24 *legal right..."*

25 *"The government of the United States is the latter description. The powers of the legislature are defined and*
26 *limited; and that those limits may not be mistaken, or forgotten, the constitution is written. To what purpose*
27 *are powers limited, and to what purpose is that limitation committed to writing, if these limits may, at any time,*
28 *be passed by those intended to be restrained? The distinction between a government with limited and unlimited*
29 *powers is abolished, if those limits do not confine the persons on whom they are imposed, and if acts prohibited*
30 *and acts allowed, are of equal obligation. It is a proposition too plain to be contested, that the constitution*
31 *controls any legislative act repugnant to it; or, that the legislature may alter the constitution by an ordinary*
32 *act."*

33 *[Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)]*

34 As the above case points out, the government of the United States is one of finite, limited, and delegated powers. The limits
35 imposed by the Constitution, Ninth and Tenth Amendments, upon our public servants are there to protect our rights and
36 freedoms and for no other reason. The purpose of law, in fact, is to define and limit government power. Law is incapable of
37 performing that essential role of protection from government abuse when:

- 38 1. A statute compels a presumption (called a "statutory presumption") which violates or prejudices the Constitutional rights
39 of the litigant.
- 40 2. Judge-made-law compels presumptions or uses presumptions as a substitute for REAL, positive law evidence.
- 41 3. The law uses terms whose definition is uncertain.
- 42 4. The law uses terms that can only be understood subjectively.
- 43 5. The law uses terms that can be interpreted to mean whatever the reader or a government bureaucrat wants them to mean.

44 The Supreme Court related why the above tactics represent malicious abuses of legal process when it created what it calls
45 "the void for vagueness doctrine":

46 *"That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are*
47 *subject to it what conduct on their part will render them liable to its penalties is a well- recognized requirement,*
48 *consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either forbids*
49 *or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at*
50 *its meaning and differ as to its application violates the first essential of due process of law. International*
51 *Harvester Co. v. Kentucky, 234 U.S. 216, 221, 34 S.Ct. 853; Collins v. Kentucky, 234 U.S. 634, 638, 34 S.Ct.*
52 *924*

1 ...

2 [269 U.S. 385, 393] ... The dividing line between what is lawful and unlawful cannot be left to conjecture. The
3 citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they
4 will reasonably admit of different constructions. A criminal statute cannot rest upon an uncertain foundation.
5 The crime, and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently
6 choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain
7 things, and providing a punishment for their violation, should not admit of such a double meaning that the citizen
8 may act upon the one conception of its requirements and the courts upon another.'
9 [*Connally v. General Construction Co.*, 269 U.S. 385 (1926)]

10 Based on the above, the only reasonable interpretation of any statute or code is to include only that which is explicitly spelled
11 out. There are only three ways to define a term in a law:

- 12 1. To define **every** use and application of a term within a **single** section of a code or statute. Such a definition could be
13 relied upon as a universal rule for interpreting the word defined, to the exclusion, even, of the common definition of the
14 word. Remember that according to the Rules of Statutory Construction, the purpose for defining a word in a statute is
15 to exclude all other uses, and even the common use, from being used by the reader. This is the case with the word
16 "includes" within the Internal Revenue Code, which is only defined in one place in the entire Title 26, which is found in
17 26 U.S.C. §7701(c). For this type of definition, the word "includes" would be used ONLY as a term of "limitation".
- 18 2. To break the definition across multiple sections of code, where each additional section is a regional definition that is
19 limited to a specific range of sections within the code. For this context, the term "includes" is used mainly as a word of
20 "limitation" and it means "is limited to". For instance, the term "United States" is defined in three places within the
21 Internal Revenue Code, and each definition is different:
22 2.1. 26 U.S.C. §3121
23 2.2. 26 U.S.C. §4612
24 2.3. 26 U.S.C. §7701(a)(9) and (a)(10).
- 25 3. To break the definition across multiple sections of code, where each additional section ADDS to the definition. For this
26 context, the term "includes" is used mainly as a word of "enlargement", and functions essentially as meaning "in addition
27 to". For instance:
28 3.1. Code section 1 provides the following definition:

29 Chapter 1 Definitions
30 Section 1: Definition of "fruit"

31 For the purposes of this chapter, the term "fruit" shall include apples, oranges and bananas.

- 32 3.2. Code section 10 expands the definition of "fruit" as follows. Watch how the "includes" word adds and expands the
33 original definition, and therefore is used as a term of "enlargement" and "extension":

34 Chapter 2 Definitions
35 Section 10 Definition of "fruit"

36 For the purposes of this Chapter, the term "fruit" shall include, in addition to those items identified in section 1,
37 the following: Tangerines and watermelons.

38 The U.S. Supreme Court elucidated the application of the last rule above in the case of *American Surety Co. of New York v.*
39 *Marotta*, 287 U.S. 513 (1933):

40 "In definitive provisions of statutes and other writings, 'include' is frequently, if not generally, used as a word
41 of extension or enlargement [meaning "in addition to"] rather than as one of limitation or enumeration.
42 *Fraser v. Bentel*, 161 Cal. 390, 394, 119 P. 509, Ann.Cas. 1913B, 1062; *People ex rel. Estate of Woolworth v.*
43 *S.T. Comm.*, 200 App.Div. 287, 289, 192 N.Y.S. 772; *Matter of Goetz*, 71 App.Div. 272, 275, 75 N.Y.S. 750;
44 *Calhoun v. Memphis & P.R. Co.*, Fed. Cas. No. 2,309; *Cooper v. Stinson*, 5 Minn. 522 (Gil. 416). Subject to the
45 effect properly to be given to context, section 1 (11 USCA 1) prescribes the constructions to be put upon various
46 words and phrases used in the act. Some of the definitive clauses commence with 'shall include,' others with 'shall
47 mean.' The former is used in eighteen instances and the latter in nine instances, and in two both are used. When
48 the section as a whole is regarded, it is evident that these verbs are not used synonymously or loosely, but with
49 discrimination and a purpose to give to each a meaning not attributable to the other. It is obvious that, in some
50 instances at least, 'shall include' is used without implication that any exclusion is intended. Subsections (6) and
51 (7), in each of which both verbs are employed, illustrate the use of 'shall mean' to enumerate and restrict and of
52 'shall include' to enlarge and extend. Subsection (17) declares 'oath' shall include affirmation, Subsection (19)

declares 'persons' shall include corporations, officers, partnerships, and women. Men are not mentioned. In these instances the verb is used to expand, not to restrict. It is plain that 'shall include,' as used in subsection (9) when taken in connection with other parts of the section, cannot reasonably be read to be the equivalent of 'shall mean' or 'shall include only.' [287 U.S. 513, 518] There being nothing to indicate any other purpose, Congress must be deemed to have intended that in section 3a(1) 'creditors' should be given the meaning usually attributed to it when used in the common-law definition of fraudulent conveyances. See *Coder v. Arts*, 213 U.S. 223, 242, 29 S.Ct. 436, 16 Ann.Cas. 1008; *Lansing Boiler & Engine Works v. Joseph T. Ryerson & Son (C.C.A.)* 128 F. 701, 703; *Githens v. Shiffler (D.C.)* 112 F. 505. Under the common-law rule a creditor having only a contingent claim, such as was that of the petitioner at the time respondent made the transfer in question, is protected against fraudulent conveyance. And petitioner, from the time that it became surety on Mogliani's bond, was entitled as a creditor under the agreement to invoke that rule. *Yeend v. Weeks*, 104 Ala. 331, 341, 16 So. 165, 53 Am.St.Rep. 50; *Whitehouse v. Bolster*, 95 Me. 458, 50 A. 240; *Mowry v. Reed*, 187 Mass. 174, 177, 72 N.E. 936; *Stone v. Myers*, 9 Minn. 303 (Gil. 287, 294), 86 Am.Dec. 104; *Cook v. Johnson*, 12 N.J.Eq. 51, 72 Am.Dec. 381; *American Surety Co. v. Hattrem*, 138 Or. 358, 364, 3 P.(2d) 1109, 6 P.(2d) 1087; *U.S. Fidelity & Guaranty Co. v. Centropolis Bank (C.C.A.)* 17 F.(2d) 913, 916, 53 A.L.R. 295; *Thomson v. Crane (C.C.)* 73 F. 327, 331." [American Surety Co. of New York v. Marotta, 287 U.S. 513 (1933)]

6.4.5 Three Proofs that demonstrate the proper meaning of the word "includes"

In this section, we shall use evidence from the Internal Revenue Code and the IRS' own Internal Revenue Manual to establish the proper use of the word "includes". We will statistically examine three different aspects about the use of the word "includes" within these sources in order to prove that the only conclusion a reasonable person can reach about the use of the word "includes" and "including" is that it is used as a term of "limitation" in these sources unless accompanied by "in addition to".

6.4.5.1 PROOF #1: Internal Revenue Code (I.R.C.) uses of the word "includes"

The Internal Revenue Code defines the words "includes and including" under Title 26, Section 7701(c):

Title 26 – Section 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.

Let us accept this definition for now on its face. If we are to accept the definition under 7701(c) then why is the Internal Revenue Code using the phrase 'but not limited to' twenty-five (25) times in the 2003 version Internal Revenue Code – while the code already defines it to include other things not listed? Logically, this can mean that "includes" and "including" are to be limiting terms, because obviously there are (25) instances where the phrase 'but not limited to' has been used. Through logical reasoning, this implies that there are instances in the Internal Revenue Code where "includes" and 'including' are to be used "expansively". Here are the following sections that use the phrase 'including but not limited to' or "includes but not limited to" in Section order through the Internal Revenue Code:

- 1- Section 61(a) Gross income defined
- 2- Section 127(c)(1) Educational assistance programs
- 3- Section 162(e)(2)(B) Trade or business expenses
- 4- Section 162(j)(2) Trade or business expenses
- 5- Section 175(c)(1) Soil and water conservation expenditures
- 6- Section 190(a)(3) Expenditures to remove architectural and transportation barriers to the handicapped and elderly
- 7- Section 382(m) Limitation on net operating loss carry forwards and certain built-in losses following ownership
- 8- Section 415(j) Limitations on benefits and contribution
- Section 416(f)
- 9- Section 509(d) Definition of support
- 10- Section 513(d)(2) Unrelated trade or business
- 11- Section 513(d)(3)(A) Unrelated trade or business
- 12- Section 613(B)(7) Percentage depletion
- 13- Section 851(B)(2) Definition of regulated investment company
- 14- Section 852(B)(5)(B) Taxation of regulated investment companies and their shareholders
- 15- Section 901(e)(2) Taxes of foreign countries and of possessions of United States
- 16- Section 954(f) Foreign base company income
- 17- Section 955(B)(1) Withdrawal of previously excluded subpart F income from qualified investment
- 18- Section 1253(a)(2) Transfers of franchises, trademarks, trade names

- 19- Section 1504(a)(5) Definitions
- 20- Section 4462(i) Definitions and special rules
- 21- Section 4942(g)(2)(B) (ii)(III) Failure to distribute income
- 22- Section 5002(a)(5)(B) Definitions
- 23- Section 5006(a)(1) Determination of tax
- 24- Section 7624(a) Reimbursement to State and local law enforcement agencies
- 25- Section 9712(c)(2) Establishment and coverage of 1992 UMWA Benefit Plan

The history of the Internal Revenue Code also documents that the phrase “but not limited to” was also used. The term “includes and including” were defined in this version the same way as it is defined in the 1986 version of the Internal Revenue Code. For instance, there were 6 instances of the phrase ‘including but not limited to’ in the Internal Revenue Code (1954 Version):

- 1- Section 61 Gross Income Defined
- 2- Section 175(c)(1) Soil and Water Conservation Expenditures
- 3- Section 346 (a)(2) Partial Liquidation defined
- 4- Section 613 (B)(6) Percentage depletion
- 5- Section 5006 (a)(1) Determination of tax
- 6- Section 5026 Determination and collection of rectification tax

Question for doubters that “includes” is a limiting term in the Internal Revenue Code:

If Congress and the Internal Revenue Service would like us to believe that the words “includes” and “including” are to be understood “expansively”, then why add the phrase “but not limited to” used 25 times in the Internal Revenue Code of 1986 and 6 instances of it in the 54 Code?

6.4.5.2 PROOF #2: The I.R.C. definition of “gross income”

This proof is a bit complex and requires a little analysis. Below is section 61 of the Internal Revenue Code:

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter B](#) > [PART I](#) > § 61
[§ 61. Gross income defined](#)

Section 61(a) Gross income defined – Except as otherwise provided in this subtitle, 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.*
- (2) Gross income derived from business*
- (3) Gains derived from dealings in property*
- (4) Interest*
- (5) Rents*
- (6) Royalties*
- (7) Dividends*
- (8) Alimony and separate maintenance payments*
- (9) Annuities*
- (10) Income from life insurance and endowment contracts*
- (11) Pensions*
- (12) Income from discharge of indebtedness*
- (13) Distributive share*
- (14) Income in respect of a decedent and*
- (15) Income from an interest in an estate*

Based on this Section 61(a) definition, we are to understand that “gross income” is to mean the 15 elements above and ANYTHING that is ALSO NOT listed in that category. Taking that statement into consideration, we now are confronted with 37 sections of the Internal Revenue Code Sections which use the phrase:

“gross income does not include”

at least once within their respective sections, and then lists various elements. The above phrase proves a contradiction, within the I.R.C. because there appears to be some sort of ‘definition deadlock’ where ‘gross income’ means nothing at all! Below is the list of specific sections which use the above phrase so you can prove the contradiction yourself.

1 Section 101(a)
2 Section 101(h)(1)
3 Section 102(a)
4 Section 103(a)
5 Section 104(a)
6 Section 105(c)
7 Section 106(a)
8 Section 107
9 Section 108(a)(1)
10 Section 108(f)(1)
11 Section 109
12 Section 110(a)
13 Section 111(a)
14 Section 112(a)
15 Section 112(B)
16 Section 112(d)(1)
17 Section 112(d)(2)
18 Section 114(a)
19 Section 115
20 Section 117(a)
21 Section 117(d)(1)
22 Section 118(a)
23 Section 120(a)
24 Section 121(a)
25 Section 122(a)
26 Section 123(a)
27 Section 126(a)
28 Section 127(a)
29 Section 127(c)(1)
30 Section 129(a)
31 Section 131(a)
32 Section 132(a)
33 Section 132(j)(4)
34 Section 134(a)
35 Section 136(a)
36 Section 138(a)
37 Section 139(a)

38 The IRS is fond of lying to us by saying that ‘includes’ and ‘including’ are to be used EXPANSIVELY. We accept that
39 definition and apply it to Section 61(a) ‘gross income’ and also apply it to the above 37 sections. Next, we take the above 37
40 sections and apply the same ‘includes’ and ‘including’ rule. For instance, when one section states ‘gross income does NOT
41 include A B C D and E’ – then we can claim that gross income does NOT INCLUDE anything, because we are told to use
42 the word EXPANSIVELY.

43 If our critics DISMISS this proof, then LOGICALLY this would mean that the they admit that the word ‘includes’ and
44 ‘including’ are used in a limiting rather expansive way, in the above 37 sections. As a result, this would also prove that the
45 phrase ‘includes’ and ‘including’ CAN ALSO be used in a limiting way, DESPITE Section 7701(c). In turn, this would
46 introduce the ‘void for vagueness’ doctrine.

47 In conclusion, either way you look at it “includes and including” are words in such a way that they compel men of common
48 intelligence must necessarily have to guess at its meaning, which the Supreme Court said no law can do.

49 Following the illogic of our detractors leads to the conclusion that the Internal Revenue Code is filled with such contradictions
50 with ‘includes’ and ‘does not include’. For instance, Section 1273 uses the word ‘includes’ and ‘include’ in a very interesting
51 manner:

52 *Section 1273(B)(5) – Property. In applying this subsection, the term ‘property’ includes services and the right to*
53 *use property, but such term does not include money.*

If one states that ‘include’ and ‘includes’ is used EXPANSIVELY in this Section, then the word ‘property’ as used in that Section means nothing! If one states that ‘include’ and ‘includes’ is used in a LIMITING way, then this proves that ‘include’ and all of its derivatives as used in the Code are void for vagueness.

Here is another interesting way the word ‘include’ is used, as found in Section 1301(B)(2), in which the same LOGIC can be used:

Section 1301(B)(2) – Individual. The term ‘individual’ shall not include any estate or trust.

Here is another Section that uses the word ‘include’ in a very interesting way in Section 3405(e)(11):

Section 3405(e)(11) – Withholding includes deduction. The term ‘withholding’ ‘withhold’ and ‘withheld’ include ‘deducting’ ‘deduct’ and ‘deducted’

An important question that might be asked is – What if Congress wished to use the word ‘include’ or any of its derivatives in a limiting way? What would it need to do?

Answer: They would need to add the word ‘only’ before or after the word ‘include’ as they have done so with the Sections below.

In Section 132(k):

“Customers not to include employees – for the purposes of this section (other than subsection ©(2)), the term ‘customers’ shall only include customers who are not employees.”

In Section 164(B)(2) and Section 164(B)(3):

“(2) State or Local taxes – A State or local taxes includes only a tax imposed by a State, a possession of the United States, or a political subdivision of any of the foregoing, or by the District of Columbia.

(3) Foreign taxes. A foreign tax includes only a tax imposed by the authority of a foreign country.”

In Section 7701(a)(9):

“United States. The term ‘United States’ when used in a geographical sense includes only the States and the District of Columbia.”

CONCLUSION OF THIS PROOF: The word “includes” and all of its derivatives is either used as a word of limitation or is void for vagueness.

6.4.5.3 PROOF #3: IRS uses of the word in their own Internal Revenue Manual (IRM)

Believe it or not, the Internal Revenue Service itself uses the words “includes” and ‘including’ in a limiting way. Ironically, the Internal Revenue Service’s own, Internal Revenue Manual (IRM) can prove this! The Manual as of April 15, 2004 uses the phrases”

“includes but is not limited to” or

“including but not limited to”

(426) times. Furthermore, the IRM at time when it deems necessary, uses the phrase “includes” or “including” WITHOUT using the phrase “but not limited to”. Obviously, the Manual recognizes this distinction. The deception is revealing. Below is the list of IRM sections which contain the above two phrases:

- 1.1.10.1 - Equal Employment Opportunity and Diversity
- 1.1.12.2.1 - Office of Security Standards and Evaluation
- 1.1.16.6.1 - Program Management
- 1.2.1.5.19 - Collection Activity
- 1.2.4.7 - Additional Information

1 1.4.1.7 Employee Development and Training
2 1.4.16.5.4 - Workload Reviews
3 1.4.20.3 – Extracts
4 1.4.50.2 - Role of the Collection Field function (CFf) Manager
5 1.4.50.3 Protecting Taxpayer Rights
6 1.4.50.5.4 - Other Managerial Responsibilities
7 1.4.50.5.5 – Administrative
8 1.4.50.5.7 - Employee Development and Training
9 1.4.50.5.12 - Interaction With Employees on Flexiplace
10 1.5.2.7 - Reason for Prohibitions on the Use of ROTERS
11 1.5.2.9 - Records of Tax Enforcement Results (ROTERS)
12 1.5.2.12 Exercise of Judgment in Pursuing Enforcement of the Tax Laws
13 1.5.3.3 - Certification and Waiver Requirements
14 1.5.4.4 - Tax Enforcement Results
15 1.5.4.5 - Examples of Section 1204 Employees in Appeals
16 1.5.5.3 (10-01-2000) - Use of ROTERS in Evaluations
17 1.5.5.4 (10-01-2000) - Other Measures and Statistics
18 1.5.6.2 - Definition and Examples of Section 1204 Employees in LMSB
19 1.5.6.3 - What Are Tax Enforcement Results?
20 1.5.6.4 (10-01-2000) - What are NOT Tax Enforcement Results?
21 1.5.6.5 - What are Records of Tax Enforcement Results (ROTERS)
22 1.5.6.6 - What are Quantity and Quality Measures?
23 1.5.7.7 - Section 1204 Employees
24 1.5.7.9 - Tax Enforcement Results (TERS)
25 1.5.7.10 - Records of Tax Enforcement Results (ROTERS)
26 1.5.7.12 - Quality Measures
27 1.5.8.3 - Self-Certification
28 1.5.9.2 (10-01-2000) Examples of Section 1204 Employees in TE/GE
29 1.5.9.3 - What Are Tax Enforcement Results
30 1.5.9.5 - What Are Records of Tax Enforcement Results (ROTERS)
31 1.5.10.3 - What Are Tax Enforcement Results?
32 1.5.10.4 - What are Records of Tax Enforcement Results?
33 1.5.10.8 - What are Quantity and Quality Measures?
34 1.11.1.4.2 (07-01-2003) - IMD Coordinator Responsibilities
35 1.11.1.5 (07-01-2003) - Routing and Clearing IMDs
36 1.15.7.4 (01-01-2003) Subject Files
37 1.16.8.3.4 (07-01-2003) Significant Incidents
38 1.16.10.3 (07-01-2003) – Planning
39 1.16.13.3.4.1 (07-01-2003) – Disposition
40 1.16.14.10 (07-01-2003) - Automatic Detection Equipment
41 1.17.6.7.2 (11-01-2003) - Work Planning and Control (WP&C)
42 1.22.6.1.2 (05-28-2002) – Responsibility
43 1.22.7.5.1 (05-28-2002) - Shipment Valuation
44 1.23.2.1.3 (02-01-2003) – Definitions
45 1.23.2.2 (02-01-2003) - General Investigative Requirements
46 1.23.3.1.3 (01-02-2000) – Definitions
47 1.54.1.3.1 (09-30-2003) - Elevation to Inform Managers or Executives
48 1.54.1.3.2 (09-30-2003) - Elevation to Obtain a Decision
49 1.54.1.6.6 (09-30-2003) - Commissioner and Deputy Commissioner, TE/GE
50 3.0.257.3.1 (10-01-2002) - Centralized File
51 3.0.273.3.5 (01-01-2003) - Form 9345, Editorial Change Request
52 3.0.275.5.5.3 (12-01-2002) - Deposit Error Rate Summary Reports
53 3.8.45.6.40 (02-01-2004) - Processing Items From NCS, EFAST Processing Center OSPC only
54 3.13.5.12 (01-01-2004) - Oral Statement, Change of Address
55 3.13.5.14.1 (01-01-2004) - Updating Address Records
56 3.17.63.19.1 (10-01-2003) - After Hours Assessments
57 3.21.260.10 (10-01-2002) - Unacceptable Documentation

1 3.30.28.5.2.1 (03-01-2003) - BMF Entity SS-4 Review
2 3.30.28.5.2.2 (03-01-2003) - BMF Returns Received Without EIN's
3 3.30.28.5.3.2 (03-01-2003) - FTD Penalty Adjustments
4 3.30.28.5.3.3 (03-01-2003) - FTD Review for Accounting
5 3.31.125.3 (01-01-2004) - Types of Forms Used to Submit IRM/Program Changes
6 4.1.4.23 (05-19-1999) – Nonfilers
7 4.1.7.4 (05-19-1999) - Control and Management of Tax Return and Return Information
8 4.2.2.4 (10-01-2003) - Identification of Bad Payer Data
9 4.2.3.3.1.1 (10-01-2003) - Examples of Area Counsel Assistance
10 4.2.4.2 (10-01-2003) - Responsibilities of Examiners
11 4.3.1.1 (05-18-1999) – Overview
12 4.3.2.6 (05-18-1999) - Compliance/Compliance Services Exam Operation
13 4.4.24.7.1 (02-08-1999) - Manager's Responsibility
14 4.4.27.7.1.4 (02-08-1999) – Missing Document
15 4.4.35.9 (02-08-1999) - Resolving Unpostables without Source Docs.
16 4.5.2.1.3.1 (06-01-2003) - POA/TIA
17 4.6.1.1.2 (06-20-2002) – Outreach
18 4.6.1.1.6 (06-20-2002) - Third Party Contacts
19 4.7.4.4.1 (10-01-2003) - Role and Responsibilities of Support Manager, Planning and Special Programs Section
20 4.7.4.4.2 (10-01-2003) - Role and Responsibilities of the Project/Program Manager
21 4.7.5.7.1 (10-01-2003) - Role and Responsibilities of the Technical Employee
22 4.7.6.2.1 (10-01-2003) - Overage Report (IVL)/Inventory Listing
23 4.7.6.2.2 (10-01-2003) - Status Report
24 4.7.6.2.8 (07-31-2000) - Closed Case Report
25 4.7.6.2.9 (07-31-2000) - Tracking Code Report
26 4.7.6.2.10 (10-01-2003) - Suspense Report
27 4.7.6.3 (10-01-2003) - Time Analysis
28 4.7.6.3.2 (10-01-2003) - Case Time Analysis Report
29 4.7.6.3.5 (07-31-2000) - Inactive Case Report
30 4.7.6.5.1 (10-01-2003) - Activity Code Count Report
31 4.7.7.4 (10-01-2003) - Role and Responsibilities of Technical Services Manager Staff/Section
32 4.7.7.4.1 (10-01-2003) - Role and Responsibilities of Reviewer
33 4.7.7.4.2 (10-01-2003) - Role and Responsibilities of Secretary/Clerk
34 4.7.8.4 (10-01-2003) - Role and Responsibilities of Case Processing Support Manager and Managers
35 4.7.8.4.1 (10-01-2003) - Role and Responsibilities of Case Processing Support Users
36 4.7.9.4 (10-01-2003) - Role and Responsibilities of Chief Users
37 4.7.9.4.1 (10-01-2003) - Role and Responsibilities of Secretary and Clerical Staff
38 4.7.10.4 (10-01-2003) - Role and Responsibilities of the ERCS Functional Coordinator
39 4.7.11.3 (10-01-2003) - Role and Responsibilities of the System Administrator
40 4.8.5.4.1 (10-01-2003) - Completion of TEFRA Procedures by Examiners
41 4.10.1.6.12.1 (05-14-1999) - Third Party Contacts – Definition
42 4.10.2.7.1 (05-14-1999) - Determining the Proper Person to Contact
43 4.10.3.3.5 (03-01-2003) - Inspection of a Taxpayer's Residence
44 4.10.3.16.6 (03-01-2003) – Work papers
45 4.10.4.6.3.4 (05-14-1999) - Gross Receipts Defined
46 4.10.8.15.1 (05-14-1999) - Determination of Taxpayer Compliance
47 4.10.9.2.5 (05-14-1999) - Supporting Work papers
48 4.10.9.3.1 (05-14-1999) - Activity Records
49 4.12.2.3.1 (04-30-1999) - Field Territory Managers Guidelines for Cases Involving IRC
50 4.12.2.4.1 (04-30-1999) – General
51 4.16.1.2 (01-01-2003) – Introduction
52 4.19.1.6.3 (10-01-2001) - incorrect Arguments
53 4.19.1.6.13.2 (10-01-2001) - Auditing Standards-Non-filer Returns
54 4.19.1.7.3.7 (10-01-2001) - Clerical Review
55 4.19.1.8 (10-01-2002) - Telephone Contacts
56 4.19.4.2 (03-01-2003) - CAWR Case Screening
57 4.20.2.2 (05-25-2000) - General Collectability Considerations

1 4.20.3.2 (05-25-2000) - Tiered Interview Approach
2 4.23.3.5 (03-01-2003) - Employment Tax Leads
3 4.23.3.10.6 (03-01-2003) - Third Party Authorization/Power of Attorney
4 4.23.5.2.2.2 (02-01-2003) - Consistency Requirement-Substantive Consistency
5 4.23.7.11 (03-01-2003) - Form 8027 Requirements
6 4.23.11.5.1 (02-01-2003) - Payments Of \$100,000 Or More
7 4.24.2.9 (02-01-2003) - Follow-up Actions After Approval
8 4.24.2.10 (02-01-2003) - Examinations Resulting from Compliance Reviews
9 4.24.6.4.3.5 (02-01-2003) - Foreign Insurance Tax
10 4.26.9.2.2.1 (01-01-2003) - Reporting Requirements
11 4.26.9.2.6.5 (01-01-2003) - Review of Record keeping
12 4.26.9.2.8.1 (01-01-2003) – Evidence
13 4.26.12.9 (01-01-2003) - Other Retail Overview
14 4.26.12.10 (01-01-2003) - Retail Vehicles Overview
15 4.26.13.3.1 (01-01-2003) - Identification of Potentially Structured Transactions in a Form 8300 Compliance
16 Review
17 4.30.1.3 (01-09-2002) - Screening of PFA Applications
18 4.30.3.2 (02-01-2002) - A Role of the Tax Attaché
19 4.31.1.12.8.10 (01-01-1999) - When Designation, Resignation, or Revocation Becomes Effective
20 4.31.1.12.10.4 (01-01-1999) – TEFRA
21 4.31.2.2 (01-01-1999) – General
22 4.37.1.1.2 (07-31-2002) – Background
23 4.37.1.2.3.4 (07-31-2002) - Team Managers
24 4.40.2.1.1 (03-01-2002) - Director, Pre-Filing and Technical Guidance
25 4.45.7.2 (01-01-2002) - Overview/Planning the Examination
26 4.60.1.2.1 (01-01-2002) - Exchangeable Information
27 4.60.4.6 (01-01-2002) - Regional Program Analyst (International) Duties
28 4.60.4.7 (01-01-2002) - DPM Duties
29 4.61.10.4 (01-01-2002) - Substantiation Requirements
30 4.62.1.8.5.8 (06-01-2002) - Separate Maintenance Allowance (SMA)
31 4.71.1.2 (10-31-2002) - Examination Jurisdiction
32 4.71.1.7 (10-31-2002) - Power of Attorney
33 4.71.1.8.1 (10-31-2002) - Third Party Contact Defined
34 4.71.1.16 (10-31-2002) - Failure to Maintain Proper Records
35 4.71.3.2 (07-01-2003) - Addressing Issues that Effect Plan Qualification
36 4.71.3.4.2.1 (07-01-2003) - Extent of Retroactive Enforcement
37 4.71.4.4.1 (10-31-2002) - IDRS Research
38 4.71.14.1 (07-01-2003) - Overview of EP Mandatory Review
39 4.71.14.4 (07-01-2003) - Cases Subject to Review
40 4.71.14.4.1 (07-01-2003) – Definitions
41 4.72.7.5.1.1 (06-14-2002) - "Traditional" IRC 415©(3) Compensation
42 4.72.11.3.1.2 (06-14-2002) - Examination Step
43 4.72.11.4.3.1.1 (06-14-2002) - Correction Involving Use of Money or Property
44 4.72.11.4.3.1.2 (06-14-2002) - Correction Involving Use of Money or Property by a Plan
45 4.72.11.4.3.1.3 (06-14-2002) - Correction of Sales of Property by a Plan
46 4.72.11.4.3.1.5 (06-14-2002) - Correction of Sale of Property to a Plan
47 4.75.11.4.3.2 (08-01-2003) - Inadequate Records
48 4.75.11.5.2.1 (08-01-2003) - Form 5464 Case Chronology Record
49 4.75.11.6 (08-01-2003) - Examination Techniques
50 4.75.16.10 (05-13-2003) - Processing Suspense Cases
51 4.75.16.12.4 (05-13-2003) - Returns, Forms, and Other Documents Enclosed in the Case File
52 4.75.17.6.2 (03-01-2003) - Suspense Procedures
53 4.75.28.3 (03-01-2003) - Processing Discrepancy Adjustments
54 4.76.8.3 (07-01-2003) - Private Schools Racial Nondiscrimination Policy
55 4.76.8.5 (07-01-2003) - Private Schools Legal Decisions
56 4.76.20.13.9 (04-01-2003) - Initial Document Requests
57 4.76.20.15.6 (04-01-2003) - Initial Document Requests

1 4.76.50.3.1 (01-01-2004) - Facts to be Determined
2 4.76.50.8.3 (01-01-2004) - UBI Exception Under IRC 513(a) and Reg. 1.513-1(e)(1)
3 4.81.1.5 (01-01-2003) - Case Selection
4 4.81.1.10.1 (01-01-2003) - Case Upgrade
5 4.81.1.32.1 (01-01-2003) - Agent Responsibility
6 4.87.1.4.7 (01-01-2003) - Compliance Checks
7 4.88.1.10.3 (01-01-2003) - Power of Attorney (POA)
8 4.88.1.12.1 (01-01-2003) - Submission Processing Center
9 4.90.4.4 (09-30-2002) - Case Processing Procedures
10 4.90.5.6 (09-30-2002) - Sources of Casework
11 4.90.5.6.2 (09-30-2002) - Form 941 Database (RICS)
12 4.90.6.2 (09-30-2002) - Introduction
13 4.90.12.7 (09-30-2002) - Procedures for Processing Suspense Cases
14 4.90.13.15.1 (11-30-2003) - Assistance from the OPR Technical/Quality Review Staff (TQR)
15 5.1.2.1.3 (01-22-2001) - Payment Documents
16 5.1.10.7 (04-01-2003) - Timely Follow-ups
17 5.1.11.6.1 (05-27-1999) - Preparing and Processing Referrals
18 5.1.17.2 (12-30-2002) - Third-Party Contacts
19 5.4.2.2 (05-31-2000) - Types of Area Office Adjustments
20 5.4.2.21 (05-31-2000) - Management Responsibilities for the Personal Liability for Excise Tax Program
21 5.6.1.2 (07-15-1998) - Types of Acceptable Securities
22 5.8.11.2.1 (11-30-2001) - Economic Hardship
23 5.10.1.3.2 (01-01-2003) - Alternative Methods of Collection
24 5.10.1.3.3 (01-01-2003) - Equity Determination
25 5.10.1.3.3.1 (01-01-2003) - Equity Determination - Expenses of Sale
26 5.10.3.20 (01-01-2003) - Transfer of Custody to PALS
27 5.10.5.1 (01-01-2003) - General
28 5.11.7.1.3 (07-26-2002) - SITLP Coordinator
29 5.12.3.11 (06-12-2001) - Data for Defense of Suits
30 5.14.1.4.3 (07-01-2002) Increases, Decreases, Varied Payment Amounts; Completing and Processing Installment
31 Agreements
32 5.14.2.1 (03-30-2002) - Collection Statute Expiration Date (CSED): Law, Policy and Procedures: Group Managers
33 Approve F900 Waivers
34 5.17.7.1.1 (09-20-2000) - Persons Subject to Trust Fund Recovery Penalty
35 5.17.10.4.2 (10-31-2000) - Appointing a Chapter 11 Trustee
36 5.17.12.4 (09-20-2000) - Work Plan
37 5.19.1.4 (12-31-2003) - Analyze Taxpayer's Ability to Pay
38 5.19.1.4.3.5 (12-31-2003) - Other Expenses
39 5.19.1.8.1 (12-15-2002) - Consequences of Non-Compliance
40 5.19.2.5 (03-01-2004) - Return Delinquency Research
41 5.19.5.5.8 (06-28-2001) - Notification of Third Party Contact
42 5.19.6.3 (08-30-2001) - ACS Support Research
43 5.19.8.5 (10-01-2002) - Collection Appeal Rights Research
44 5.19.9.2.1 (11-01-2003) - SITLP Coordinator
45 5.19.9.5.2 (11-01-2003) - How AKPFD Works
46 6.335.4.8.3 (10-30-2001) - Involuntary Cessation
47 6.410.1.1.11 (10-01-2001) - Reasonable Accommodation
48 6.410.1.3.4 (10-01-2001) - Course Development Project Agreements
49 6.500.1.11.12.4 (07-01-2003) - Back Pay Computations
50 6.711.1.11 (07-01-2002) - Job Actions Reporting Procedures
51 6.771.1.4 (07-01-2002) - Definitions
52 6.771.1.7 (07-01-2002) - Grievance Coverage
53 6.771.1.18 (07-01-2002) - Grievance Files
54 6.771.1.18.1 (07-01-2002) - Contents of the Grievance File
55 7.11.1.6.1 (09-01-2002) - Extent of Analysis
56 7.25.3.18.1 (02-23-1999) - Political Activities
57 7.25.4.2.1 (02-09-1999) - Published Precedents

7.25.7.1 (02-23-1999) – Overview
7.25.9.8.1 (02-09-1999) - Taxable Benefits
7.27.5.8.6 (02-23-1999) - Convention and Trade Show Activity
7.27.5.8.7 (02-23-1999) - Public Entertainment Activities
7.27.7.6 (04-30-1998) - Direct Use
7.27.15.4.1.1 (04-26-1999) - Sale or Exchange
7.27.15.7.2 (04-26-1999) – Correction
7.27.16.4.4.2 (04-01-1999) - Valuation of Real Property Interests
7.27.16.6.8.1 (04-01-1999) - Suitability Test
7.27.19.4.1 (02-22-1999) - Influencing the Outcome of a Specific Election
7.27.19.5.1 (02-22-1999) - IRC 4945(d)(3) Grants Defined
7.27.19.5.7.3 (02-22-1999) - Selection Criteria
8.1.1.2 (02-01-2003) - Appeals' Functional Authority and Jurisdiction
8.1.1.3.3 (02-01-2003) - Testimony by Appeals Officers or Settlement Officers in IRS Tax Case
8.1.1.6.2 (02-01-2003) - What are not third party contacts?
8.2.1.7.7 (11-30-2001) - Remittance Processing
8.4.1.2.4 (06-01-2002) - Preparation of Settlement Documents
8.7.2.3.1 (05-27-2004) - Revenue Officer/ACS Procedures under Collection Due Process Appeals
8.20.8.1 (01-31-2002) - Appeals Office Files
9.1.3.4.16 (08-11-2003) - Section 1960 Prohibition of Unlicensed Money Transmitting Businesses
9.2.1.13 (03-31-2004) - Instructor Assignments
9.4.2.5.5.2 (12-20-2001) - Responsibility of Special Agents When Dealing With a Confidential Informant/Cooperating Witness/Cooperating Defendant
9.4.2.5.6.1 (12-20-2001) - General Information
9.4.2.5.10.4 (12-20-2001) - Required Justice Reports When Using Title V Witnesses In Investigations
9.4.4.2.18 (12-16-1998) - Federal Aviation Administration (FAA)
9.4.10.4.2 (03-26-2002) - Factors To Consider
9.4.11.7.4 (12-20-2001) - Services Provided by a Tax Fraud Investigative Assistant
9.4.11.8.4 (12-20-2001) - Services Provided by a Compliance Support Assistant
9.5.5.1.4 (07-29-2002) - 18 USC §1960 Prohibition of Illegal Money Transmitting Business
9.5.5.1.8 (07-29-2002) - Title 31 Definitions (31 C.F.R. §103.11)
9.5.5.1.9.3 (07-29-2002) - Currency Transaction Report by Casinos (Form 8362)
9.5.5.1.18 (07-29-2002) - Definitions of Terms Used in Section 6050I (Defined by the IRS Regulations)
9.5.6.1.1 (07-29-1998) - Definition of Organized Crime
9.7.6.10.3 (06-11-2002) - Post and Walk
9.7.6.10.5 (06-11-2002) - Initial Services upon Transfer of Real Property to the Seized Property Contractor
9.7.6.12 (06-11-2002) – Maintenance
9.7.7.4.5 (11-21-2001) - Criteria For Mitigation
9.7.8.18.2 (12-03-2002) - Limitations on the Mandatory Spending Authority
9.8.1.7.1.2 (01-29-2002) – Responsibilities
9.10.1.3 (09-16-2003) – DEFINITIONS
9.11.3.2.2 (09-20-1998) - Investigative Accessories and Supplies
9.11.4.8.3 (10-30-2001) - Involuntary Cessation
11.2.1.1.1 (05-15-2002) - Privacy Legislation and Guidance
11.3.2.4.3 (02-28-2003) – Corporations
11.3.2.4.11 (12-31-2001) - Deceased Individuals
11.3.9.7 (12-31-2001) - Letters or Documents Issued by the Service
11.3.10.2 (12-31-2001) - Explanation of Terms
11.3.10.3 (12-31-2001) - Documents That May Be Inspected
11.3.14.9 (12-31-2001) - Privacy Act Orientation and Training
11.3.15.3 (04-30-2003) - Explanation of Terms
11.3.23.11 (12-31-2001) - Information Available to GAO in Connection with Tax Reviews
11.3.23.12 (12-31-2001) - Information Available to GAO in Connection with Nontax Reviews
11.3.28.3 (03-31-2003) - Disclosure of Returns and Return Information Pursuant to IRC 6103(i)(1), IRC 6103(i)(2) and IRC 6103(i)(5)
11.3.32.6.1 (05-31-2003) - Content of Implementing Agreements
11.3.35.3 (08-01-2003) – Definitions

1 11.3.35.6 (08-01-2003) - Procedures in IRS Matter Cases
2 11.3.35.8 (08-01-2003) - Responsibilities of Service Personnel
3 11.3.35.10 (08-01-2003) - Recommending and Preparing Testimony and Production Authorizations
4 11.3.36.7.1 (05-06-2003) - Content of Safeguard Activity Report
5 11.3.36.9.2 (05-06-2003) - Need and Use Reviews
6 11.3.38.6 (05-14-2003) - Referral of Unauthorized Disclosure and/or Inspection
7 11.3.38.6.1 (05-12-2003) - Report of Inadvertent Improper Disclosures
8 11.55.1.3.1 (04-01-2004) - Page Steward
9 13.1.7.3.8 (10-01-2001) - Contacts Meeting Criteria
10 13.1.7.4.3 (08-21-2000) - Exceptions to Transfers
11 13.1.7.5.2.2 (10-01-2001) - Hardship Validation (Step 2)
12 13.1.7.10.3.16 (10-01-2001) - Lost/Stolen Refund Checks
13 20.1.1.3.1.2.3 (08-20-1998) – Forgetfulness
14 20.1.1.3.1.2.4 (08-20-1998) - Death, Serious Illness, or Unavoidable Absence
15 20.1.1.3.1.2.5 (08-20-1998) - Unable to Obtain Records
16 20.1.1.3.2.3 (08-20-1998) - Undue Hardship
17 20.1.1.3.2.4 (08-20-1998) – Advice
18 20.1.4.12.1 (07-15-1998) - Manual Adjustments
19 20.1.6.4.11 (07-08-1999) - Coordination with other Penalties
20 20.1.6.6.3.3 (07-08-1999) - Evidence Supporting the Government's Burden of Proof
21 20.1.7.9.1 (08-20-1998) - Reasonable Cause
22 21.1.1.6 (10-01-2003) - Customer Service Representative (CSR) Duties
23 21.2.2.4.4.5 (10-01-2000) - TRDB Summary Screens
24 21.2.5.3 (10-01-2002) - Miscellaneous Forms Research
25 21.3.5.3 (10-01-2003) - Referral Research
26 21.3.7.11 (10-01-2003) - Specific Use Authorizations
27 21.3.7.12 (10-01-2003) - Civil Penalty Authorizations
28 21.6.2.4.2.1 (10-01-2003) - Telephone Inquiries (Toll Free)
29 21.10.1.3 (10-01-2003) - Quality Review Research Tools and Procedures
30 22.21.1.2.5.3 (09-01-2003) - Area (Local) Coordination
31 22.21.1.3.4.21 (09-01-2003) - Form 8027 Requirements
32 22.22.16.1 (01-01-2004) - SB/SE Website
33 22.30.1.2.1.7 (10-01-2003) - Single Entry Time Reporting (SETR)
34 22.30.1.2.8.2.1 (10-01-2003) - Convention Request Form Instructions
35 22.30.1.2.15.1.1.2 (10-01-2003) - Number of Sites
36 22.30.1.2.15.1.4 (10-01-2003) – Outreach
37 22.30.1.2.15.1.4.1 (10-01-2003) - Taxpayer Contacts
38 22.30.1.2.15.4.6 (10-01-2003) - Program Activity (Items 07 - 22)
39 22.30.1.2.15.4.9 (10-01-2003) - Number of Sites/Sessions
40 22.30.1.4.5 (10-01-2003) - Planning, Recruitment and Retention of Volunteers
41 22.30.1.5.9 (10-01-2003) - Administrative Requirements
42 22.30.1.6 (10-01-2003) - Outreach Program Overview
43 22.30.1.10.13 (10-01-2003) - Free Tax Preparation Site Information
44 22.30.1.12.3.1 (10-01-2003) - Tax Education Seminars
45 25.1.3.2 (01-01-2003) - Preparation of Form 2797
46 25.1.7.4 (01-01-2003) - Development of Fraud
47 25.1.8.4 (01-01-2003) - Fraudulent Offers In Compromise
48 25.5.2.4.1.2 (04-30-1999) - Corporate Records
49 25.5.2.4.1.3 (04-30-1999) - Individual Records
50 25.5.2.4.1.4 (04-30-1999) - Third Party Records
51 25.5.2.4.1.5 (04-30-1999) - Other Records
52 25.6.1.4.5 (10-01-2001) - Necessity Of Managerial Review
53 25.6.18.2.2 (10-01-2002) - CSED Research for Installment Agreement Extensions
54 25.6.18.3.2 (10-01-2002) - Conditions Which Suspend the CSED
55 25.8.1.2 (01-01-2004) – Revisions
56 25.8.1.3 (01-01-2004) - Approval Authority for Reorganization
57 25.15.3.4.1.2 (09-01-2003) – Item

25.15.3.8.3.1 (09-01-2003) - Divorced or Separated
 25.15.3.8.3.3 (09-01-2003) - Economic Hardship
 25.15.3.8.4.1 (09-01-2003) - Tier II Factors Weighing in Favor of Relief
 25.15.3.8.4.2 (09-01-2003) - Tier II Factors Weighing Against Relief
 25.15.7.10.12.6 (09-01-2003) - Tax Equity Fiscal Responsibility Act (TEFRA)
 25.15.7.10.14 (09-01-2003) - Exceptions to Innocent Spouse Provisions
 25.16.5.13 (06-01-2003) - Compliance Field Operations - Collection Procedures
 25.17.2.9 (07-01-2002) - The Effect of Bankruptcy on Collection
 25.17.3.4 (07-01-2002) - Automatic Stay
 25.17.3.11 (07-01-2002) - Courtesy Investigations - Insolvency-Initiated
 25.17.6.8 (07-01-2002) - Unassessed Claims
 30.3.1.2.1.2 (06-18-1996) - Deputy Chief Counsel
 30.3.1.2.3.3 (09-29-1997) - Assistant Chief Counsel (Disclosure Litigation)
 30.4.2.9.5.1 (03-29-1995) - Responsibility for Establishing and Maintaining EPFs
 30.4.5.6.3 (06-18-1996) - Testing
 30.4.7.3.3 (01-16-1998) - Committee Operations and Functions
 30.4.8.3.14 (03-2194) - Actions Included
 30.4.8.7.1 (04-15-1999) - Matters to be Referred to the Deputy Chief Counsel for Referral to the Treasury
 Inspector General for Tax Administration
 30.4.8.7.2 (04-15-1999) - Matters to be Referred to the Deputy Chief Counsel for Consideration
 30.4.8.7.4 (04-15-1999) - Matters Which May Be Handled Under Local Procedures
 31.1.1.1 (04-18-1997) - Authority of Chief Counsel's Office
 31.3.2.1 (12-11-1989) - Exceptions Generally
 31.4.4.13 (12-09-1997) - Gasoline Excise Tax
 31.8.3.2 (06-29-1994) - Seizures
 34.6.1.3 (06-11-1999) - General Litigation Division Prereview
 34.12.3.7.1 (06-22-1999) - Requests Referred Directly to the United States Attorney
 35.4.16.13 (07-14-1992) - Attorney Fees: Processing Issues Under the Equal Access to Justice Act (Pub. L. No.
 96-481)
 35.8.12.7.1 (12-13-1999) - Field Responsibilities with Respect to Obtaining and Disseminating Chief Counsel
 Advice
 35.13.2.1 (01-24-1996) - Responsibilities and Functions (Department of Justice, National Office, Field Offices)
 35.13.10.3 (07-11-1991) - Assessment in Appealed Cases
 42.2.2.1 (06-15-1988) - Formal Document Request
 42.10.9.1 (11-15-1996) - Coordination with Ongoing Litigation
 42.10.10.1 (11-15-1996) - Application of APA Methodology to Prior Years

It is obvious that the Internal Revenue Manual (IRM) recognizes the difference between:

1. "includes" and "include but not limited to"
2. "including" and "including but not limited to"

6.4.6 Techniques for Malicious Abuse of the rules of Statutory Construction by Misbehaving Public Servants

The most famous type of abuse of the rules of statutory construction occurs in the context of terms used within the Internal Revenue Code that are used to define and limit the jurisdiction of the Internal Revenue Code. The only purpose for such abuse is to extend federal jurisdiction beyond the clear limits imposed by the code itself in order to enlarge federal revenues.

*"The love of money is the root of all evil."
 [1 Tim. 6:10]*

The definitions within the Internal Revenue Code which are most frequently abused in this way are the following, all of which incorporate the word "includes" into their definitions:

1. "employee": 26 U.S.C. §3401(c)
2. "gross income": 26 U.S.C. §872
3. "person": 26 U.S.C. §7701(a)(1), 26 U.S.C. §7343, 26 U.S.C. §6671(b)
4. "State": 26 U.S.C. §7701(a)(10)

- 1 5. “trade or business”: 26 U.S.C. §7701(a)(26)
2 6. “United States”: 26 U.S.C. §7701(a)(9)

3 Tyrants in government will frequently point to the above words, when used by an American, and point out that the definitions
4 of the terms use the word “includes”. They will then cite the definition of “includes” found in 26 U.S.C. §7701(c) and try to
5 “enlarge” or expand the definition using some arbitrary criteria that financially benefits them, and in clear violation of the
6 uses for that context of the word described in the previous section. They will attempt to imply that I.R.C. 7701(c) gives them
7 carte blanche authority to include whatever they subjectively want to add into the definition of the term being controverted.
8 This approach obviously:

- 9 1. Violates the whole purpose behind why law exists to begin with, explained earlier , which is to define and limit
10 government power so as to protect the citizen from abuse by his government.
11 2. Gives arbitrary authority to a single individual to determine what the law “includes” and what it does not.

12 *“When we consider the nature and the theory of our institutions of government, the principles on which they*
13 *are supposed to rest, and review the history of their development, we are constrained to conclude that they do*
14 *not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is,*
15 *of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers*
16 *are delegated to the agencies of government, sovereignty itself remains with the*
17 *people, by whom and for whom all government exists and acts.*
18 *And the law is the definition and limitation of power.* It is, indeed, quite
19 true that there must always be lodged somewhere, and in some person or body, the authority of final decision;
20 and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the
21 ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage.
22 But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are
23 secured by those maxims of constitutional law which are the monuments showing the victorious progress of the
24 race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous
25 language of the Massachusetts bill of rights, the government of the commonwealth ‘may be a government of laws
26 and not of men.’ *For the very idea that one man may be compelled to hold his life, or the means of living, or*
27 *any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any*
28 *country where freedom prevails, as being the essence of slavery itself.”*
29 [Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

- 30 3. Creates a society of men and not law, in violation of *Marbury v. Madison* cited earlier.
31 4. Is a recipe for tyranny and oppression.
32 5. Creates slavery and involuntary servitude of citizens toward their government, in violation of the Thirteenth Amendment.
33 6. Creates a “dulocracy”, where our public servants unjustly domineer over their sovereign citizen masters:

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

- 36 7. Compels “presumption” and therefore violates due process of law.
37 8. Injures the Constitutional rights of the interested party.

38 The only way to eliminate the above types of abuses in the interpretation of law and to oppose such an abuse of authority by
39 a public servant is to demand that the misbehaving “servant” produce a definition of the word somewhere within the code
40 that clearly establishes the thing which he is attempting to “include”. If it isn’t shown in an enacted positive law, then it
41 violates the exclusio rule and due process: To wit:

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

49 **6.4.7 Summary: Precise Meaning of “includes”**

This section shall attempt a concise, complete, and more useful definition of the word “includes” which removes the controversies over the use of the word so commonly found throughout the freedom community. In doing so, we started with the definition from Black’s Law Dictionary, Sixth Edition, and expanded upon it as little as possible so that the clear meaning can clearly and unambiguously be understood. The intention of doing so is to prevent false presumption and abuses of due process by those with a political or financial agenda who work in the tax profession or for the government. The added language is shown underlined in order to emphasize what we added to the definition in order to make it clearer:

“**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.” When ‘Includes’ is used as a term, of “enlargement” or “expansion”, it is only in the context of a definition which is spread across multiple sections of a title or code and which refer and/or relate to each other, each of which usually use the phrase “in addition to”. If the definition of a word within a Title of a code is only found in **one place**, it is always used only as a term of limitation and is equivalent to “is limited to”. When “includes” it is used in the context of a definition, it may safely be concluded that the purpose of providing the definition was to **supersede, and not extend**, the commonly understood meaning of the term. Stenberg v. Carhart, 530 U.S. 914 (2000) (“**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)) Any other method or construction or interpretation of a statute compels a statutory presumption and therefore violates due process of law. United States v. Gainly, 380 U.S. 63 (1965) All presumption which prejudices constitutionally guaranteed rights is impermissible in any court of law. Vlandis v. Kline, 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 (1973); Cleveland Bd. of Ed. v. LaFleur, 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215 (1974)”

[Black’s Law Dictionary, Sixth Edition, p. 763]

6.5 Ability to add anything one wants to a definition is a legislative function prohibited to constitutional courts

The separation of powers doctrine that is the heart of the United States Constitution reserves the power to make law exclusively to the Legislative Branch of the government. The purpose of the separation of powers doctrine is to protect your sacred constitutional rights:

“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 (1992)]

Included within that legislative power is the exclusive authority to define words used within statutes. Anything not expressly appearing in the definition in turn is conclusively presumed to be “purposefully excluded”:

“**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]

The purpose of the expressio unius est exclusio alterius rule indicated above is to prevent the exercise of what the founding fathers called “arbitrary power”:

“It has been frequently remarked, with great propriety, that a voluminous code of laws is one of the inconveniences necessarily connected with the advantages of a free government. **To avoid an arbitrary discretion in the courts, it is indispensable that they should be bound down by strict rules [of statutory construction and interpretation] and precedents, which serve to define and point out their duty in every particular case that comes before them;** and it will readily be conceived from the variety of controversies which grow out of the folly and wickedness of mankind, that the records of those precedents must unavoidably swell to a very considerable bulk, and must demand long and laborious study to acquire a competent knowledge of them.”

[Federalist Paper No. 78, Alexander Hamilton]

1 *"When we consider the nature and the theory of our institutions of government, the principles upon which they*
2 *are supposed to rest, and review the history of their development, **we are constrained to conclude that they do***
3 ***not mean to leave room for the play and action of purely personal and arbitrary power.**"*
4 *[Yick Wo v. Hopkins, [118 U.S. 356, 369](#), 6 S.Sup.Ct. 1064, 1071]*

5 The exercise of arbitrary power has the practical effect of turning a "society of law" into a "society of men":

6 *"**The government of the United States has been emphatically termed a government of laws, and not of men.** It*
7 *will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested*
8 *legal right."*
9 *[Marbury v. Madison, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]*

10 Arbitrary power is power whose limits are not defined. Statutory definitions are the main method of delegating and expressly
11 limiting the exercise of such power and thereby preventing the exercise of arbitrary power.

12 When judges or executive branch employees do any of the following, they are unconstitutionally exercising "legislative
13 power" reserved exclusively for the legislative branch in violation of the separation of powers doctrine and acting in a
14 POLITICAL rather than LEGAL capacity:

- 15 1. Add any thing or class of thing they want to a statutory definition.
- 16 2. Act in a way inconsistent with the statutory definitions and refuse to define where the thing they want to include
17 expressly appears in the statutes.
- 18 3. PRESUME any of the following. All presumption which adversely impact rights protected by the Constitution and
19 which are not consented to are a violation of due process of law that renders a void judgment and renders the actions
20 that result from it as de facto rather than de jure.
 - 21 3.1. That the statutory definition EXPANDS the common meaning of a term.
 - 22 3.2. That exclusively private conduct, property, or activities are included within the definition. The purpose of
23 statutory civil law is to define and limit and control GOVERNMENT, but to leave private rights and private
24 conduct ALONE. The ability to regulate private rights and private conduct is repugnant to the constitution.

25 When either the executive or judicial branches of the government exercise the above types of legislative powers reserved
26 exclusively to the legislative branch, then you have tyranny and liberty is impossible. The founding fathers in writing the
27 U.S. Constitution relied on a book entitled *The Spirit of Laws*, by Charles de Montesquieu as the design for our republican
28 form of government. In that book, Montesquieu describes how freedom is ended within a republican government, which is
29 when the judicial branch exercises any of the functions of the executive branch, such as by exercising "legislative powers"
30 in adding to the statutory definitions of words.

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

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

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

41 [...]

42 ***In what a situation must the poor subject be in those republics! The same body of magistrates are possessed,***
43 ***as executors of the laws, of the whole power they have given themselves in quality of legislators. They may***
44 ***plunder the state by their general determinations; and as they have likewise the judiciary power in their hands,***
45 ***every private citizen may be ruined by their particular decisions.**"*
46 *[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6;*
47 *SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]*

48 Franchise courts such as the U.S. Tax Court were identified by the U.S. Supreme Court in Freytag v. Commissioner, 501
49 U.S. 868 (1991) as exercising Executive Branch powers. Hence, such franchise courts are the most significant source of

destruction of freedom and liberty in this country, according to Montesquieu. Other similar courts include family court and traffic court at the state level. We also wish to point out that the effect he criticizes also results when:

1. Any so-called “court” entertains “political questions”. Constitutional courts are not permitted to act in this capacity and they cease to be “courts” in a constitutional sense when they do. The present U.S. Tax Court, for instance, was previously called the “Board of Tax Appeals” so that people would not confuse it with a REAL court. They renamed it to expand the FRAUD. See:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

- Litigants are not allowed to discuss the law in the courtroom or in front of the jury or are sanctioned for doing so. This merely protects efforts by the corrupt judge to substitute HIS will for what the law actually says and turns the jury from a judge of the law and the facts to a policy board full of people with a financial conflict of interest because they are “taxpayers”. This sort of engineered abuse happens all the time both in U.S. Tax Court and Federal District and Circuit courts on income tax matters.
- Judges are permitted to add anything they want to the definition and are not required to identify the thing they want to include within the statutory definition. This is equivalent to exercising the powers of the legislative branch.
- A franchise court is the only administrative remedy provided and PRIVATE people are punished or financially or inconvenienced for going to a constitutional court.
- Judges in any court are allowed to wear two hats: a political hat when they hear franchises cases and a constitutional hat for others. This is how the present de facto federal district and circuit courts operate. This creates a criminal financial conflict of interest.
- Franchise courts refuse to dismiss cases and stay enforcement against private citizens who are not legitimate public officers within the SAME branch of government as THEY are. It is a violation of the separation of powers for one branch of government to interfere with the personnel or functions of another.
- Judges in franchise courts are allowed the discretion to make determinations about the status of the litigants before them and whether they are “franchisees” called “taxpayers”, “drivers”, etc. When they have this kind of discretion, they will always abuse it because of the financial conflict of interest they have. Such decisions must always be made by impartial decision makers who are not ALSO franchisees. That is why 28 U.S.C. §2201(a) forbids the exercise of this type of discretion by federal district and circuit judges.

Note that Montesquieu warns that franchise courts are the means for introducing what he calls “arbitrary control”:

“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.”

6.6 EQUIVOCATION: How corrupt judges and government prosecutors confuse contexts to unlawfully extend the meaning of words

In the legal field, context is EVERYTHING. In the real estate field, there are three things that determine the VALUE of property: LOCATION, LOCATION, and LOCATION. In the legal field, there are three things that determine the MEANING of a word: CONTEXT, CONTEX, and CONTEXT.

Law is about language, and the meaning of words in turn is determined entirely by their context. The last skill most people develop in learning any new subject, including law, is to understand the various contexts in which words can be used and to apply the correct context in determining the exact meaning of words. Understanding the various contexts is difficult because it requires the broadest possible exposure to the subject matter addressed by the word.

Within the legal field, there are four different contexts for the meaning of words:

- Public v. Private context.
- Geographical v. Legal context for words “United States” and “State”.
- Statutory v. Constitutional context for citizenship terms.
- “Subject to THE jurisdiction” v. “subject to ITS jurisdiction”

The following sections will individually address these two contexts to improve your comprehension of legal terms when reading and interpreting the law. They will also describe how these two contexts are deliberately confused to unlawfully and unconstitutionally expand government jurisdiction and power.

1 All the confusion of contexts is only possible under following mandatory conditions:

- 2 1. The audience hearing them are legally ignorant. Legal ignorance is MANUFACTURED by the government in the
3 public schools, so the slaves and serfs never have the key to their chains. The same thing happened with black slavery.
4 Black slaves were not allowed to go to school.
- 5 2. The legal ignorance of the audience allows them to be unaware of the various legal contexts for words.
- 6 3. "Equivocation", which is a logical fallacy, is abused to make two opposing and non-overlapping contexts appear
7 equivalent, even though they are not. This leads to an unconstitutional or unlawful or even CRIMINAL result.
- 8 4. All source of information on the Internet that might identify the contexts and eliminate the confusion of them are
9 systematically censored and enjoined. The de facto government tried to enjoin our website, for instance, to prevent
10 people learning essentially how to escape the IDENTITY THEFT and legal kidnapping being systematically abused by
11 judges and lawyers to STEAL from people and unlawfully and unconstitutionally enlarge their jurisdiction and
12 importance.
- 13 5. Government propaganda is abused to accomplish the equivocation that makes the contexts falsely appear equivalent.
14 5.1. This propaganda is used by both lawyers and courts and even the media, and none of it is trustworthy.
15 5.2. This propaganda is only possible because no one in the government is accountable for anything they say or write.

16 For extensive research on HOW government propaganda is abused to confuse the contexts and make them appear equivalent,
17 see:

- 18 1. Reasonable Belief About Income Tax Liability, Form #05.007
19 <http://sedm.org/Forms/FormIndex.htm>
- 20 2. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
21 <http://sedm.org/Forms/FormIndex.htm>

22 **6.6.1 How the two contexts are deliberately and maliciously confused and made to appear the same in order to** 23 **unlawfully and unconstitutionally expand government jurisdiction**

24 The process of confusing two non-overlapping contexts is called "equivocation". Here are the best definition we have found
25 on the subject matter:

26 **equivocation**

27 *EQUIVOCATION, n. Ambiguity of speech; the use of words or expressions that are susceptible of a double*
28 *signification. Hypocrites are often guilty of equivocation, and by this means lose the confidence of their fellow*
29 *men. **Equivocation is incompatible with the christian character and profession.***
30 *[SOURCE: <http://1828.mshaffer.com/d/search/word/equivocation/>]*

31 Wikipedia defines the term much more expansively:

32 ***Equivocation** ("to call by the same name") is an informal logical fallacy. It is the misleading use of a term with*
33 *more than one meaning or sense (by glossing over which meaning is intended at a particular time). It generally*
34 *occurs with polysemic words (words with multiple meanings).*

35 *Albeit in common parlance it is used in a variety of contexts, when discussed as a fallacy, equivocation only*
36 *occurs when the arguer makes a word or phrase employed in two (or more) different senses in an argument*
37 *appear to have the same meaning throughout.²⁶*

38 *It is therefore distinct from (semantic) ambiguity, which means that the context doesn't make the meaning of the*
39 *word or phrase clear, and amphiboly (or syntactical ambiguity), which refers to ambiguous sentence structure*
40 *due to punctuation or syntax.²⁷*

41 *[Wikipedia topic: Equivocation, Downloaded 9/15/2015; SOURCE: <https://en.wikipedia.org/wiki/Equivocation/>]*

²⁶ Damer, T. Edward (2009), Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments (6th ed.), Wadsworth, p. 121, ISBN 978-0-495-09506-4

Fischer, D. H. (June 1970), Historians' fallacies: toward a logic of historical thought, Harper torchbooks (first ed.), New York: Harper Collins, p. 274, ISBN 978-0-06-131545-9, OCLC 185446787

²⁷ Damer, T. Edward (2009), Attacking Faulty Reasoning: A Practical Guide to Fallacy-free Arguments (6th ed.), Wadsworth, p. 123, ISBN 978-0-495-09506-4

Equivocation is maliciously abused mainly by government and the legal field to:

1. Confuse PUBLIC statutory “persons” and public offices with PRIVATE human beings.
 - 1.1. PUBLIC statutory “persons” are subject to the civil statutory law.
 - 1.2. PRIVATE human beings are not subject to civil statutory law unless they FIRST consent to act as a public officer.

For details on this dichotomy, see:

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

2. Confuse the GEOGRAPHICAL context of “United States” and “State” with the LEGAL context.
 - 2.1. The “United States” and “State” in “acts of Congress, in a GEOGRAPHICAL sense means federal territory and excludes states of the Union. See 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d).
 - 2.2. The “United States” and “State” can also be used in a LEGAL context, whereby it implies the United States government corporation as a legal person and not a geographical place. To be “in” this “United States” means to be a public officer of the body corporate, which is a federal corporation.

For details on this dichotomy, see:

Non-Resident Non-Person Position, Form #05.020, Sections 9 through 12
<http://sedm.org/Forms/FormIndex.htm>

3. Confuse STATUTORY citizens or residents with CONSTITUTIONAL citizens or residents. These groups are mutually exclusive and non-overlapping.
 - 3.1. A STATUTORY citizen is someone born on federal territory subject to the exclusive jurisdiction of Congress. This type of citizen is a creation and franchise of Congress created exclusively under the authority of 8 U.S.C. §1401 and NOT the Fourteenth Amendment. This is a civil statutory status that implies a domicile on federal territory and NOT a constitutional state.
 - 3.2. A CONSTITUTIONAL citizen is a human being and not an artificial entity or office. This human being is born in a CONSTITUTIONAL state of the Union and outside of federal territory. This type of citizen is created under the authority of the Fourteenth Amendment and NOT 8 U.S.C. §1401. This is a CONSTITUTIONAL status rather than a civil statutory status. It requires the person to “reside” in a constitutional state of the Union, meaning to have a domicile there. If they do not, then they are not even Fourteenth Amendment citizens, but nonresidents and transient foreigners. “reside” in the Fourteenth Amendment implies DOMICILE per Saenz v. Roe, 526 U.S. 473, 119 S.Ct. 1430, 143 L.Ed.2d. 635 (1999).

For details on this dichotomy, see:

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

4. Confuse “subject to THE jurisdiction” in the Fourteenth Amendment with “subject to ITS jurisdiction” in federal statutes.
 - 4.1. “Subject to THE jurisdiction” means the POLITICAL and not LEGISLATIVE jurisdiction. This phrase is found in the Fourteenth Amendment and sometimes in federal statutes. It has a completely different meaning in each of the two contexts.
 - 4.2. “Subject to ITS jurisdiction” means subject to the LEGISLATIVE and not POLITICAL jurisdiction. This phrase is commonly found in federal statutes only and not the constitution.

The following sections will break down each of the above four areas where equivocation is commonly abused mainly by judges and lawyers to illegally and unconstitutional expand their jurisdiction and importance.

6.6.2 PUBLIC v. PRIVATE context

The purpose for establishing all civil government is the protection of PRIVATE rights. The Declaration of Independence affirms this principle.

“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, 1776]

All the authority delegated to any government derives from the CONSENT of those it governs. Any government that does not respect or protect the requirement for consent of the governed in a civil context is, in fact, a terrorist government.

TERRORISM noun 1 The act of terrorizing. 2 A system of government that seeks to rule by intimidation. 3 Violent and unlawful acts of violence committed in an organized attempt to overthrow a government.

[Original (pre-Orwellian) Definition of the Word "Terrorism"
Funk and Wagnalls New Practical Standard Dictionary (1946)]

The U.S. Supreme Court has held that PRIVATE rights are beyond the legislative power of the state and identifies any so-called "government" that neither recognizes private rights nor protects them as a "vain government". We would add that such a government is NO GOVERNMENT AT ALL, but a TERRORIST MAFIA and criminal extortion ring.

"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)]

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

"It must be conceded that there are [PRIVATE] rights [and property] in every free government beyond the control of the State [or any judge or jury]. 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 first step in protecting private rights is to protect citizens from having their PRIVATE property converted into PUBLIC property without their consent. Governments implement this principle by:

1. Presuming that all your property is PRIVATE property beyond their legislative control until the government meets the burden of proof of showing that you donated it to the government.

"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)]

2. Not allowing you to consent to alienate private rights, meaning consent to donate PRIVATE rights to the government and therefore converting it to PUBLIC property if you are protected by the Constitution. An "unalienable right" mentioned in the Declaration of Independence is, after all, a right that YOU ARE NOT ALLOWED BY LAW to consent to donate to or give away to a 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, 1776]

"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."
[Black's Law Dictionary, Fourth Edition, p. 1693]

3. Ensuring that the ONLY people who can donate PRIVATE property to the government and thereby ALIENATE a right are those domiciled on federal territory not protected by the Constitution.

"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)]

4. Enacting civil laws that can and do regulate ONLY:
- 4.1. Use of PUBLIC property owned by the government. This includes federal territory and federal chattel property.
 - 4.2. Conduct of PUBLIC officers within the government.
5. Never enacting a law that gives any government any right or advantage over those governed because all "persons" are equal under the law.

Consistent with the above:

1. The following document proves that all civil law enacted by the government can and does pertain only to public officers on official business and does not pertain to PRIVATE people:

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

2. All "persons" defined in government civil statutes are, in fact, public officers within the government and not private human beings. They are:

- 2.1. "Officers of a corporation", which corporation is a federal corporation and government instrumentality.
- 2.2. "Partners" with such a federal corporation who entered into partnership by signing a government form or application.

For proof, see the definitions of "person" found in 26 U.S.C. §6671(b) and 26 U.S.C. §7343, which identify all "persons" within the I.R.C. as employees or officers of a corporation. 5 U.S.C. §2105(a) in turn says that these "employees" are in fact public officers.

[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.

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

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.

3. All taxes, fees, or penalties the government charges must always be connected with public offices in the U.S. government. The income tax is upon ONLY those lawfully engaged in a public office in the U.S. government. This activity is defined in the Internal Revenue Code as a "trade or business", which 26 U.S.C. §7701(a)(26) defines as "the functions of a public office".

2 “The term ‘trade or business’ [includes](#) [is limited to] the performance of the functions of a [public office](#). ”

3 Judges and government prosecutors are keenly aware of the above limitations and frequently attempt to try to unlawfully and
4 criminally enlarge their jurisdiction by adding things to the definition of “person” or “individual” that do not and cannot
5 expressly appear in the statutes themselves. This is most frequently done by abusing the word “includes” as indicated
6 throughout this pamphlet.

7 When anyone in government, whether it be a corrupt judge or a government prosecutor, claims that you had a duty under any
8 civil statute to do anything, you should always insist on them meeting the burden of proving that:

- 9 1. You lawfully occupied a public office at the time the transaction occurred.
- 10 2. You expressly consented to occupy the public office. Otherwise, you are being subjected to involuntary servitude.
- 11 3. Your domicile was on federal territory at the time you consented to lawfully occupy the public office.
- 12 4. The public office was lawfully created and expressly authorized to be exercised in the place it was exercised as
13 required by 4 U.S.C. §72.
- 14 5. The franchise statute imposing the duty expressly authorizes the CREATION of the public office you allegedly
15 occupy.
- 16 6. The property that is the subject of the tax or penalty or fee was PUBLIC PROPERTY and BECAME public property
17 by your voluntary consent, if you are the owner.
- 18 7. The statutes defining the “person”, “individual”, or “taxpayer” who is the subject of the tax, fee, or penalty
19 EXPRESSLY INCLUDE PRIVATE human beings. Otherwise, they are presumed to be “purposefully excluded”
20 under the rules of statutory construction.

21 For further information relating to the subject of this section, please see:

- 22 1. [Why Statutory Civil Law is Law for Government and Not Private Persons](#), Form #05.037-why the government can’t
23 enact civil law to regulate private human beings.
24 <http://sedm.org/Forms/FormIndex.htm>
- 25 2. [Government Instituted Slavery Using Franchises](#), Form #05.030-how franchises are unlawfully abused by corrupt
26 rulers to convert all “citizens” and “residents” into public offices in the government.
- 27 3. [Proof That There Is a “Straw Man”](#), Form #05.042-how the “person” in all federal civil law is associated with only
28 public officers.
29 <http://sedm.org/Forms/FormIndex.htm>
- 30 4. [The “Trade or Business” Scam](#), Form #05.001-why the federal income tax is upon public offices in the government
31 called a “trade or business”.
32 <http://sedm.org/Forms/FormIndex.htm>
- 33 5. [Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes](#), Form #05.008-why
34 all “taxpayers” are public officers.
35 <http://sedm.org/Forms/FormIndex.htm>
- 36 6. [Corporatization and Privatization of the Government](#), Form #05.024-how the government has been transformed into a
37 de facto government by turning it into a private corporation that does not recognize private rights.
38 <http://sedm.org/Forms/FormIndex.htm>
- 39 7. [De Facto Government Scam](#), Form #05.043-why the present government is a fraud because they have turned all
40 “citizens” and “residents” into public officers.
41 <http://sedm.org/Forms/FormIndex.htm>

42 **6.6.3 GEOGRAPHICAL v. LEGAL context for words “United States” and “State”**

43 It is fundamental to the legal field that anything outside the geographical territory of a government entity is “nonresident”
44 and beyond its jurisdiction, except of course those things that it does with the consent of the nonresident parties. This consent
45 is called “comity”:

46 “Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her laws
47 affect and bind all property and persons residing within it. It may regulate the manner and circumstances under
48 which property is held, and the condition, capacity, and state of all persons therein, and also the remedy and
49 modes of administering justice. And it is equally true that no State or nation can affect or bind property out of
50 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)]

It should also be emphasized that the States of the Union mentioned in the Constitution are not legally defined as "territory" as described in the above holding. This means that they are legislatively (but not constitutionally) foreign and sovereign in relation to the national government, and therefore incapable of being "States" as used within ordinary acts of STATUTORY Congress:

Corpus Juris Secundum Legal Encyclopedia
"§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)]

Consistent with the above, the same Corpus Juris Secundum Legal Encyclopedia describes the national government as a "foreign corporation" in relation to a state of the Union:

"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, Corporations, §883 (2003)]

"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)]

In the GEOGRAPHICAL context within the Internal Revenue Code, the term "United States" and "State" have the following meanings:

[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.

Anything OUTSIDE of the GEOGRAPHICAL "United States" as defined above is "foreign", beyond the jurisdiction of the government, and therefore sovereign. Included within that legislatively "foreign" and "sovereign" area are both the constitutional states of the Union AND foreign countries. Anyone domiciled in a legislatively "foreign" or "sovereign" jurisdiction, REGARDLESS OF THEIR NATIONALITY, is a "non-resident non-person" for the purposes of income taxation. If they are also engaged in a public office, they are a "nonresident alien", "individual", and "taxpayer". This is exhaustively proven and explained with evidence in the following document:

Non-Resident Non-Person Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

Another important thing about the above definition is that:

1. It relates ONLY to the GEOGRAPHICAL CONTEXT of the word.
2. Not every use of the term "United States" implies the GEOGRAPHIC context.
3. The ONLY way to verify which context is implied in each case is if they EXPRESSLY identify whether they mean "United States****" the legal person or "United States**" federal territory in each case. All other contexts are NOT expressly invoked in the Internal Revenue Code and therefore PURPOSEFULLY EXCLUDED per the rules of statutory construction. The DEFAULT context in the absence of expressly invoking the GEOGRAPHIC context is "United States****" the legal person and NOT a geographic place. This is how they do it in the case of the phrase "sources within the United States", as we explain in Form #05.020, Section 12.

Therefore, "United States" and "State", WHEN USED IN A GEOGRAPHICAL sense imply federal territory within the exclusive jurisdiction of Congress. It does not imply any land within the exclusive jurisdiction of a Constitutional State. This requirement is a fulfillment of the Separation of Powers Doctrine of the U.S. Supreme Court, in fact.

One can be "legally present" within a jurisdiction WITHOUT being PHYSICALLY present within a GEOGRAPHIC region. For example, you can be regarded as a "resident" within the Internal Revenue Code, Subtitles A and C without ever being physically present in the only place it applies, which is federal territory not part of any state of the Union. Earlier versions of the Internal Revenue regulations demonstrate how this happens:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

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

partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.**
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]
[SOURCE: <http://fanguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

The corporations and partnerships mentioned above represent the ONLY “persons” who are “taxpayers” in the Internal Revenue Code, because they are the only entities expressly mentioned in the definition of “person” found at 26 U.S.C. §6671(b) and 26 U.S.C. §7343. It is a rule of statutory construction that any thing or class of thing not EXPRESSLY appearing in a definition is 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, p. 581]

“The United States Supreme Court cannot supply what Congress has studiously omitted in a statute.”
[Federal Trade Com. v. Simplicity Pattern Co., 360 U.S. 55, p. 55, 475042/56451 (1959)]

These same artificial “persons” and therefore public offices within 26 U.S.C. §§6671(b) and 7343, are also NOT mentioned in the constitution either. All constitutional “persons” or “people” are human beings, and therefore the tax imposed by the Internal Revenue Code Subtitles A and C and even the revenue clauses within the United States Constitution itself at 1:8:1 and 1:8:3 can and do relate ONLY to human beings and not artificial “persons” or corporations:

“Citizens of the United States within the meaning of this Amendment must be natural and not artificial persons; a corporate body is not a citizen of the United States.”¹⁴

¹⁴ Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States, corporations accordingly have been declared unable “to claim the protection of that clause of the Fourteenth Amendment which secures the privileges and immunities of citizens of the United States against abridgment or impairment by the law of a State.” Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869) . This conclusion was in harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that corporations were not within the scope of the privileges and immunities clause of state citizenship set out in Article IV, Sec. 2. See also Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912) ; Berea College v. Kentucky, 211 U.S. 45 (1908) ; Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928) ; Grosjean v. American Press Co., 297 U.S. 233, 244 (1936) .

[Annotated Fourteenth Amendment, Congressional Research Service.
SOURCE: http://www.law.cornell.edu/anncon/html/amdt14a_user.html#amdt14a_hd1]

One is therefore ONLY regarded as a “resident” within the Internal Revenue Code if and ONLY if they are engaged in the “trade or business” activity, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. This mechanism for acquiring jurisdiction is documented in Federal Rule of Civil Procedure 17(b) . Federal Rule of Civil Procedure 17(b) says that when we are representing a federal and not state corporation as “officers” or statutory “employees” per 5 U.S.C. §2105(a) , the civil laws which apply are the place of formation and domicile of the corporation, which in the case of the government of “U.S. Inc.” is ONLY 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, 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.

[[Federal Rule of Civil Procedure 17\(b\)](#)]

Please note the following very important facts:

1. The “person” which IS physically present on federal territory in the context of Federal Rule of Civil Procedure 17(b)(2) scenario is the PUBLIC OFFICE, rather than the OFFICER who is CONSENSUALLY and LAWFULLY filling said office.
2. The PUBLIC OFFICE is the statutory “taxpayer” per 26 U.S.C. §7701(a)(14) , and not the human being filling said office.
3. The OFFICE is the thing the government created and can therefore regulate and tax. They can ONLY tax and regulate that which they created.²⁸ The public office has a domicile in the District of Columbia per 4 U.S.C. §72, which is the same domicile as that of its CORPORATION parent.
4. Because the parent government corporation of the office is a STATUTORY but not CONSTITUTIONAL “U.S. citizen”, then the public office itself is ALSO a statutory citizen per 26 C.F.R. §1.1-1(c). All creations of a government have the same civil status as their creator and the creation cannot be greater than the creator:

“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)]

5. An oath of office is the ONLY lawful method by which a specific otherwise PRIVATE person can be connected to a specific PUBLIC office.

“It is true, that the person who accepts an office may be supposed to enter into a compact [contract] 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, 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

Absent proof on the record of such an oath in any legal proceeding, any enforcement proceeding against a “taxpayer” public officer must be dismissed. The oath of public office:

- 5.1. Makes the OFFICER into legal surety for the PUBLIC OFFICE.
- 5.2. Creates a partnership between the otherwise private officer and the government. That is the ONLY partnership within the statutory meaning of “person” found in 26 U.S.C. §7343 and 26 U.S.C. §6671(b).
6. The reason that “United States” is defined as expressly including ONLY the District of Columbia in 26 U.S.C. §7701(a)(9) and (a)(10) is because that is the ONLY place that “public officers” can lawfully serve, per 4 U.S.C. §72:

[TITLE 4](#) > [CHAPTER 3](#) > § 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

7. Even within privileged federal corporations, not all workers are “officers” and therefore “public officers”. Only the officers of the corporation identified in the corporate filings, in fact, are officers and public officers. Every other

²⁸ See [Great IRS Hoax](#), Form #11.302, Section 5.1.1 entitled “The Power to Create is the Power to Tax”. SOURCE: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

worker in the corporation is EXCLUSIVELY PRIVATE and NOT a statutory “taxpayer”.

8. The authority for instituting the “trade or business” franchise tax upon public officers in the District of Columbia derives from the following U.S. Supreme Court cite:

*“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. I, 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. The fact that art. I, 2, declares that 'representatives and direct taxes shall be apportioned among the several states . . . according to their respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the country from their operation. 'The words used do not mean that direct taxes shall be imposed on states only which are represented, or shall be apportioned to representatives; **but that direct taxation, in its application to states, shall be apportioned to numbers.**' That art. I, 9, 4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and equal 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)]

9. It is ILLEGAL for a human being domiciled in a constitutional state of the Union and protected by the Constitution and who is not physically present on federal territory to become legally present there, even with their consent:
- 9.1. The Declaration of Independence says your rights are “unalienable”, which means you aren’t ALLOWED to bargain them away through a franchise of office. It is organic law published in the first enactment of Congress in volume 1 of the Statutes at Large and hence has the “force of law”. All organic law and the Bill of Rights itself attach to LAND and not the status of the people on the land. Hence, unless you leave the ground protected by the Constitution and enter federal territory to contract away rights or take the oath of office, the duties of the office cannot and do not apply to those domiciled and present within a constitutional state.
- 9.2. You cannot unilaterally “elect” yourself into public office by filling out any tax or franchise form, even with your consent. Hence you can’t be “legally present” in the STATUTORY “United States**” as a public officer even if you consent to be, if you are protected by the Constitution.
- 9.3. When you DO consent to occupy the office AFTER a lawful election or appointment, you take that oath on federal territory not protected by the Constitution, and therefore only in that circumstance COULD you lawfully alienate an unalienable right.
10. Since the first four commandments of the Ten Commandments prohibit Christians from worshipping or serving other gods, then they also forbid Christians from being public officers in their private life if the government has superior or supernatural powers, immunities, or privileges above everyone else, which is the chief characteristic of any god. The word “serve” in the scripture below includes serving as a public officer. The essence of religious “worship” is, in fact, obedience to the dictates of a SUPERIOR or SUPERNATURAL being. You as a human being are the “natural” in the phrase “supernatural”, so if any government or civil ruler has any more power than you as a human being, then they are a god in the context of the following scripture.

“You shall have no other gods [including governments or civil rulers] before Me. You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; you shall not bow down or serve them. For I, the Lord your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments.
[Exodus 20:3-6, Bible, NKVJ]

11. Any attempt to compel you to occupy or accept the obligations of a public office without your consent represents several crimes, including:
- 11.1. Theft of all the property and rights to property acquired by associating you with the status of “taxpayer”.
- 11.2. Impersonating a public officer in violation of 18 U.S.C. §912.
- 11.3. Involuntary servitude in violation of the Thirteenth Amendment.

11.4. Identity theft, because it connects your legal identity to obligations that you don't consent to, all of which are associated with the statutory status of "taxpayer".

11.5. Peonage, if the status of "taxpayer" is surety for public debts, in violation of 18 U.S.C. §1581. Peonage is slavery in connection with a debt, even if that debt is the PUBLIC debt.

Usually false and fraudulent information returns are the method of connecting otherwise foreign and/or nonresident parties to the "trade or business" franchise, and thus, they are being criminally abused as the equivalent of federal election devices to fraudulently "elect" otherwise PRIVATE and nonresident parties to be liable for the obligations of a public office. 26 U.S.C. §6041(a) establishes that information returns which impute statutory "income" may ONLY lawfully be filed against those lawfully engaged in the "trade or business" franchise. This is covered in:

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

6.6.4 **STATUTORY v. CONSTITUTIONAL context for citizenship terms**

It is very important to understand that there are TWO separate, distinct, and mutually exclusive contexts in which geographical "words of art" can be used at the federal or national level:

1. Constitutional.
2. Statutory.

The purpose of providing a statutory definition of a legal "term" is to supersede and not enlarge the ordinary, common law, constitutional, or common meaning of a term. Geographical words of art include:

1. "State"
2. "United States"
3. "alien"
4. "citizen"
5. "resident"
6. "U.S. person"

The terms "State" and "United States" within the Constitution implies the constitutional states of the Union and excludes federal territory, statutory "States" (federal territories), or the statutory "United States" (the collection of all federal territory). This is an outcome of the separation of powers doctrine. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Constitution creates a public trust which is the delegation of authority order that the U.S. Government uses to manage federal territory and property. That property includes franchises, such as the "trade or business" franchise. All statutory civil law it creates can and does regulate only THAT property and not the constitutional States, which are foreign, sovereign, and statutory "aliens" for the purposes of federal legislative jurisdiction.

It is very important to realize the consequences of this constitutional separation of powers between the states and national government. Some of these consequences include the following:

1. Statutory "States" as indicated in [4 U.S.C. §110\(d\)](#) and "States" in nearly all federal statutes are in fact federal territories and the definition does NOT include constitutional states of the Union.
2. The statutory "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) includes federal territory and excludes any land within the exclusive jurisdiction of a constitutional state of the Union.
3. Terms on government forms assume the statutory context and NOT the constitutional context.
4. [Domicile is the origin of civil legislative jurisdiction](#) over human beings. This jurisdiction is called "in personam jurisdiction".
5. Since the [separation of powers doctrine](#) creates two separate jurisdictions that are legislatively "foreign" in relation to each other, then there are TWO types of political communities, two types of "citizens", and two types of jurisdictions exercised by the national government.

"It is clear that Congress, as a legislative body, exercise *two species of legislative power*: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?"
[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821)]

6. A human being domiciled in a state and born or naturalized anywhere in the Union is a statutory "non-resident non-person" in relation to the national government and a non-citizen national pursuant to **8 U.S.C. §1101(a)(21)**.
7. You cannot be a statutory "citizen" pursuant to 26 U.S.C. §1401 and a constitutional or Fourteenth Amendment "Citizen" AT THE SAME TIME. Why? Because the Supreme Court held in Hooven and Allison v. Evatt, 324 U.S. 652 (1945), that there are THREE different and mutually exclusive "United States", and therefore THREE types of "citizens of the United States". Here is an example:

"The Court today holds that the Citizenship Clause of the Fourteenth Amendment has no application to Bellei [an 8 U.S.C. §1401 STATUTORY citizen]. 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.
[Rogers v. Bellei, 401 U.S. 815 (1971)]

"The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. **It had been said by eminent judges that no man was a citizen of the [***] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories [STATUTORY citizens], though within the United States[*], were not [CONSTITUTIONAL] citizens.**"

[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

The "citizen of the United States" mentioned in the Fourteenth Amendment is a constitutional "citizen of the United States", and the term "United States" in that context includes states of the Union and excludes federal territory. Hence, you would NOT be a "citizen of the United States" within any federal statute, because all such statutes define "United States" to mean federal territory and EXCLUDE states of the Union. For more details, see:

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

8. Your job, if you say you are a "citizen of the United States" or "U.S. citizen" on a government form (a VERY DANGEROUS undertaking!) is to understand that all government forms presume the statutory and not constitutional context, and to ensure that you define precisely WHICH one of the three "United States" you are a "citizen" of, and do so in a way that excludes you from the civil jurisdiction of the national government because domiciled in a "foreign

state". Both foreign countries and states of the Union are legislatively "foreign" and therefore "foreign states" in relation to the national government of the United States. The following form does that very carefully:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

9. Even the IRS says you CANNOT trust or rely on ANYTHING on any of their forms and publications. We cover this in our [Reasonable Belief About Income Tax Liability, Form #05.007](#). Hence, if you are compelled to fill out a government form, you have an OBLIGATION to ensure that you define all "words of art" used on the form in such a way that there is no room for presumption, no judicial or government discretion to "interpret" the form to their benefit, and no injury to your rights or status by filling out the government form. This includes attaching the following forms to all tax forms you submit:

9.1. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

9.2. Tax Form Attachment, Form #04.201

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

6.6.5 "Subject to THE jurisdiction" v. "subject to ITS jurisdiction"

The phrase "subject to ITS jurisdiction" means the U.S. government and not any other state.

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). "

The above definition of "citizen" applying exclusively to the Internal Revenue Code reveals that it depends on 8 U.S.C. §1401 means a human being and NOT artificial person born anywhere in the country but domiciled in the federal United States**/federal zone, which includes territories or possessions and excludes states of the Union. These people possess a special "non-constitutional" class of citizenship that is not covered by the Fourteenth Amendment or any other part of the Constitution.

"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)]

Notice the term "born or naturalized in the United States and subject to its jurisdiction" within 26 C.F.R. §1.1-1, which means the exclusive legislative jurisdiction of the federal government within the District of Columbia and its territories and possessions under Article 1, Section 8, Clause 17 of the Constitution and Title 48 of the U.S. Code. If they meant to include states of the Union, they would have used "their jurisdiction" or "the jurisdiction" as used in section 1 of the Fourteenth Amendment instead of "its jurisdiction".

"The 13th Amendment to the Constitution, prohibiting slavery and involuntary servitude 'within the United States, or in any place subject to their jurisdiction,' is also significant as showing that there may be places within the jurisdiction of the United States that are no part of the Union. To say that the phraseology of this amendment was due to the fact that it was intended to prohibit slavery in the seceded states, under a possible interpretation that those states were no longer a part of the Union, is to confess the very point in issue, since it involves an admission that, if these states were not a part of the Union, they were still subject to the jurisdiction of the United States.

*Upon the other hand, the 14th Amendment, upon the subject of citizenship, declares only that 'all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States, and of the state wherein they reside.' **Here there is a limitation to persons born or naturalized in the United States, which is not extended to persons born in any place 'subject to their jurisdiction.'***

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

The phrase "Subject to THE jurisdiction", on the other hand, is found in the Fourteenth Amendment:

U.S. Constitution:

[Fourteenth Amendment](#)

Section. 1. All persons **born or naturalized in the United States***] and subject to the jurisdiction thereof, are citizens of the United States***]** and of the State wherein they reside.

This phrase “subject to THE jurisdiction”:

- Means “subject to the POLITICAL and not LEGISLATIVE jurisdiction”.

“This section contemplates two sources of citizenship, and two sources only,—birth and naturalization. The persons declared to be citizens are ‘all persons born or naturalized in the United States, and **subject to the jurisdiction thereof.**’ The evident meaning of these last words is, not merely subject in some respect or degree to the jurisdiction of the United States, **but completely subject to their [plural, not singular, meaning states of the Union] political jurisdiction, and owing them [the state of the Union] direct and immediate allegiance.** And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired.”
[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

- Requires domicile, which is voluntary, in order to be subject ALSO to the civil LEGISLATIVE jurisdiction of the municipality one is in. Civil status always has domicile as a prerequisite.

In *Udny v. Udny* (1869) L.R. 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the question whether the domicile of the father was in England or in Scotland, he being in either alternative a British subject. Lord Chancellor Hatherley said: **‘The question of naturalization and of allegiance is distinct from that of domicile.’** Page 452. Lord Westbury, in the passage relied on by the counsel for the United States, began by saying: **‘The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions,—one by virtue of which he becomes the subject [NATIONAL] of some particular country, binding him by the tie of natural allegiance, and which may be called his political status; another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status.’** And then, while maintaining that the civil status is universally governed by the single principle of domicile (*domicilium*), **the criterion established by international law for the purpose of determining civil status, and the basis on which the personal rights of the party—that is to say, the law which determines his majority or minority, his marriage, succession, testacy, or intestacy—must depend.** he yet distinctly recognized that a man’s political status, his country (*patria*), and his ‘nationality,—that is, natural allegiance,—‘may depend on different laws in different countries.’ Pages 457, 460. He evidently used the word ‘citizen,’ not as equivalent to ‘subject,’ but rather to ‘inhabitant’; and had no thought of impeaching the established rule that all persons born under British dominion are natural-born subjects.
[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898) ;
SOURCE: http://scholar.google.com/scholar_case?case=3381955771263111765]

- Is a POLITICAL status that does not carry with it any civil status to which PUBLIC rights or franchises can attach. Therefore, the term “citizen” as used in Title 26 is NOT this type of citizen, since it imposes civil obligations. All tax obligations are civil in nature.
- Is a product of ALLEGIANCE that is associated with the political status of “nationals” as defined in 8 U.S.C. §1101(a)(21). The only thing that can or does establish a political status is such allegiance.

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.

“Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance.”
[Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)]

- Relates only to the time of birth or naturalization and not to one’s CIVIL status at any time AFTER birth or naturalization.
- Is synonymous with the phrase “citizens of the United States” found in 8 U.S.C. §1421 and means CONSTITUTIONAL citizen and not STATUTORY citizen.

"The Naturalization Clause has a geographic limitation: it applies "throughout the United States." The federal courts have repeatedly construed similar and even identical language in other clauses to include states and incorporated territories, but not unincorporated territories. In Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901), one of the Insular Cases, the Supreme Court held that the Revenue Clause's identical explicit geographic limitation, "throughout the United States," did not include the unincorporated territory of Puerto Rico, which for purposes of that Clause was "not part of the United States." Id. at 287, 21 S.Ct. 770. The Court reached this sensible result because unincorporated territories are not on a path to statehood. See Boumediene v. Bush, 553 U.S. 723, 757–58, 128 S.Ct. 2229, 171 L.Ed.2d. 41 (2008) (citing Downes, 182 U.S. at 293, 21 S.Ct. 770). In Rabang v. I.N.S., 35 F.3d. 1449 (9th Cir.1994), this court held that the Fourteenth Amendment's limitation of birthright citizenship to those "born ... in the United States" did not extend citizenship to those born in the Philippines during the period when it was an unincorporated territory. U.S. Const., 14th Amend., cl. 1; see Rabang, 35 F.3d. at 1451. Every court to have construed that clause's geographic limitation has agreed. See Valmonte v. I.N.S., 136 F.3d. 914, 920–21 (2d Cir.1998); Lacap v. I.N.S., 138 F.3d. 518, 519 (3d Cir.1998); Licudine v. Winter, 603 F.Supp.2d. 129, 134 (D.D.C.2009).

Like the constitutional clauses at issue in Rabang and Downes, the Naturalization Clause is expressly limited to the "United States." This limitation "prevents its extension to every place over which the government exercises its sovereignty." Rabang, 35 F.3d. at 1453. Because the Naturalization Clause did not follow the flag to the CNMI when Congress approved the Covenant, the Clause does not require us to apply federal immigration law to the CNMI prior to the CNRA's transition date.
[Eche v. Holder, 694 F.3d. 1026 (2012)]

7. Does NOT apply to people in unincorporated territories such as Puerto Rico, Guam, American Samoa, etc.

If you would like to learn more about the important differences between POLITICAL jurisdiction and LEGISLATIVE jurisdiction, please read:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

6.7 Methods for opposing bogus government defenses of the unlawful use of the word "includes"

The following subsections will document some of the more prevalent methods for opposing false and fraudulent government abuses of the word "includes" to unlawfully expand federal jurisdiction and thereby destroy the separation of powers doctrine that is the foundation of our liberties. The goal of all of the approaches documented is to remove presumption from the legal process and require that every source of reasonable belief derives from admissible evidence and not presumption. If you would like to know more about how presumption is abused to perpetuate misapplication of and violation of the law, see:

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

6.7.1 Not a "definition"

One effective technique for opposing the abuse of the word "includes" to "stretch" definitions within the Internal Revenue Code involves the definition of the word "Definition" found in Black's Law Dictionary:

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]

All of the terms defined in the Internal Revenue Code are identified as "Definitions". For instance, 26 U.S.C. §7701, the definitions section of the Internal Revenue Code, begins with the following:

TITLE 26 > Subtitle F > CHAPTER 79 > § 7701
§ 7701. Definitions

Therefore, the words described there are "definitions" of each word. A definition must describe EVERYTHING that is included or it is simply not a definition. This is confirmed by the Rules of Statutory Construction and Interpretation, which state:

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 The purpose of providing a definition is to REPLACE, not ENLARGE the ordinary meaning of a term used in everyday
9 English:

10 ***"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's***
11 ***ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition*
12 ***of the term excludes unstated meanings of that term");** Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a*
13 ***rule, "a definition which declares what a term "means" . . . excludes any meaning that is not stated");** Western*
14 ***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*
15 ***(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,***
16 ***and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.***
17 ***943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney***
18 ***General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."***
19 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

20 *"The United States Supreme Court cannot supply what Congress has studiously omitted in a statute."*
21 *[Federal Trade Com. v. Simplicity Pattern Co., 360 U.S. 55, p. 55, 475042/56451 (1959)]*

22 **6.7.2 "Terms" are limiting and not expansive**

23 Owners and officers of companies across America issue millions of fraudulent affidavits each year about people that they
24 have made payments to. You know these affidavits as "W-2s", "1099s" and "K-1s". These affidavits have furnished sworn
25 testimony to the government that the payments were "wages as defined in 26 U.S.C. §3401(a), and 3121(a)" or
26 payments made in the course of their "trade or business". It is interesting that those that fill out these affidavits
27 **have never** even looked at how 26 U.S.C. §§3401(a) and 3121(a) define "wages", or at the specialized legal meaning
28 of "trade or business"!

29 Thanks to these lies, the vast majority of workers across America that these affidavits were created for will be
30 victimized by paying huge amounts of their wealth for taxes that they simply do not owe.

31 However, under our legal system the **responsibility for knowing the legal effect** of tax related instruments **rests on**
32 **the one signing** that instrument. **Not on the tax agency**, even when that agency **has an incentive to mislead**.

33 *"Whatever the form in which the government functions, anyone entering into an arrangement with the government*
34 *takes the risk of having ascertained that he who purports to act for the government stays within the bounds of his*
35 *authority."*
36 *[Federal Crop Ins. Corp v. Merrill, 332 U.S. 380 (1947)]*

37 *"Persons dealing with the government are charged with knowing government statutes and regulations, and they*
38 *assume the risk that government agents may exceed their authority and provide misinformation."*
39 *[Lavin v. Marsh, 644 F.2d. 1378 (1981)]*

40 Another contributing factor to the average American losing vast amounts of their wealth is a general lack of
41 knowledge of the custom legal meanings that are assigned to certain key words known and identified as **"TERMS"** within
42 our nations laws and particularly within taxing statutes and regulations.

43 State legislatures and Congress use the word "TERM" in statutes that conveys meanings that are totally different when the
44 word "TERM" is not used. "WORD" and "TERM" are entirely two separate and distinct conveyances of ideas. When "TERM"
45 is used in a definition it signifies a special meaning to the words that follow the word "TERM". For it is the man's idea,
46 who is the proponent of the idea, as to just what meaning that "TERM" has in his mind. It can be totally different
47 than what you are used to when using that word. It is really not that hard to grasp the differences. First let's set the
48 foundation for understandable use in this discussion.

49 The following is from **Black's Law 4th Ed.**

"TERM" - A word or phrase; an expression; particularly one which possesses a fixed or known meaning in some science, art, or profession.
[Black's Law Dictionary, Fourth Edition, p. 1639]

"WORDS" - Symbols indicating idea and subject to contraction and expansion to meet the idea sought to be expressed. ...As used in law, this term generally signifies the technical terms and phrases appropriate to particular instruments, or aptly fitted to the expression of a particular intention in legal instruments. See the subtitles following.
[Black's Law Dictionary, Fourth Edition, p. 1779]

"WORDS OF ART" - The vocabulary or terminology of a particular art or science, and especially those expressions which are idiomatic or peculiar to it. See *Cargill v. Thompson*, 57 Minn. 534, 59 N.W. 638.
[Black's Law Dictionary, Fourth Edition, p. 1779]

The following is from Webster's American Dictionary of the English Language, 1828. "TERM" consists of two columns of definitions so only the pertinent parts are cited here. However, read the entire definition in that book so you will see we are not picking and choosing to make our point like the government does.

"TERM"

1. A limit; a bound or boundary; the extremity of anything; that which limits it's extent.

7. In grammar, a word or expression; that which fixes or determines ideas.

14. In contracts, terms in the plural, are conditions; propositions stated or promises made, which when assented to or accepted by another, settle the contract and bind the parties.
[Webster's American Dictionary of the English Language, 1828]

"WORD"

1. An articulate or vocal sound or a combination of articulate or vocal sounds, uttered by the human voice, and by custom expressing an idea or ideas; a single component of human speech or language.
[Webster's American Dictionary of the English Language, 1828]

Notice that "TERM" is defined in both dictionaries quite similarly. "Term" pinpoints the idea exactly and must be specific and cannot be expanded or contracted upon. However, "WORD" is quite differently defined in the standard dictionary of common words we all use.

When we converse at home, in the street or in a store we use common words which are not "TERMS". "Term" is limiting to a specific idea. "Word" definitions can be expanded or contracted upon whereas "TERM" definitions cannot. Now refer to Black's Law from above and note that they used "TERM" and not "word" in the definition of "WORD". Most people would never catch this until shown. This is how closely you have to read in order to fully understand the definitions of what is being presented.

"I don't know what you mean by 'glory'," Alice said.
Humpty Dumpty smiled contemptuously. "Of course you don't, till I tell you.
I meant 'there's a nice knock-down argument for you!'"
"But 'glory' doesn't mean 'a nice knock-down argument'," Alice objected.
"When I use a word," Humpty Dumpty said, in rather a scornful tone,
"it means just what I choose it to mean, neither more nor less."
"The question is," said Alice,
"whether you can make words mean so many different things."
"The question is," said Humpty Dumpty,
"which is to be master, that's all."

What is white to you is black to them in the words employed in their "WORDS OF ART." This is never more evident than in the definitions in the Internal Revenue Code (IRC). Please note that every definition in Code section (7701) starts with "The TERM ...". Once you understand "TERM" is a clue to "WORDS OF ART." employed after the word "TERM", you have half the battle won. That means throw out the standard dictionary definition we are all use to using and use what the writers of the law, mean. They never say "The WORD" when they start the definition in any 7701 (a) part, now do they? Or for that matter anywhere else in the code definitions. It has to be the word "TERM" in order to make the definitions conform

to constitutional and jurisdictional requirements/limitations as well as allow the words to work to confuse or fool you into believing they mean something entirely different from what the law writers intended.

Let's take a look at 26 U.S.C. §7701(a)(28) OTHER TERMS:

26 U.S.C. §7701(a)(28) OTHER TERMS:

Any "TERM" used in this subtitle with respect to the application of, or in connection with, the provisions of **any other subtitle of this title shall have the same meaning as in such provisions.**

In the case of the "TERM" and the not "WORD", "Resident", it is legally defined in United States v. Penelope, 27 Fed. Case No. 16024, which states:

*"But admitting that the **common acceptance** of the word and its **legal technical** meaning are **different**, we must presume that Congress meant to adopt **the latter**.", page 487.*

*"But this is a highly penal act, and must have **strict construction**. . . .The question seems to be whether they inserted 'resident' without the legal meaning generally affixed to it. If they have omitted to express their meaning, we cannot supply it.", page 489.
[United States v. Penelope, 27 Fed. Case No. 16024]*

No one asks what words or their definitions are in the Internal Revenue code or for that matter any of our codes of law because they blindly use the common accepted use of the words that we all use in every day speech. This gives the Internal Revenue Service (IRS) an advantage because the idea written is specifically technical as stated by the court in the case above. In addition, the IRS moves by presumption, against the man by calling him a "person" that is defined in the code at Section 7343, but the man assumes he is a person in common words and not the "TERMS" of the law writer.

The words "including" and "includes" when used within the code, means that the definition is restricted to the specific definition given to the "TERM" and cannot be expanded upon. The use of the word "TERM" quite clearly states it is not a word that can be expanded or contracted upon when reading the definition in the above dictionaries. Therefore, "including" cannot be expanded upon to mean anything more than what is described by the "TERM." In either case the use of "WORD" can be expanded or contracted while the use of "TERM" cannot.

As example, in 26 U.S.C. §7701(a)(10), "State" is a "TERM" and not a "WORD". Therefore, it is defined exactly like the words employed and no more. "State" is exactly what is written, and that is the **District of Columbia**. It does **NOT** include any of the **states of the Union** as it cannot be expanded upon as it is not a "WORD", it's a "TERM" that is already defined as the idea of the law writer. In 26 U.S.C. §7701(a)(9) the "United States" is only the district of Columbia and only the states that the "United States" owns such as those described in 26 U.S.C. §3121(e)(1) and (2). Notice the word "TERM" in the beginning of the definition to alert you that it has a technically specific closed meaning to the words employed in that section. Therefore, in all the entire code, that meaning stands unless altered specifically.

To find out where that might be let's look at 26 U.S.C. §6103(b)(5). Note that after the word "TERM" is used it includes the word "MEANS". Nowhere else but one or two other places in the code will you see the word "MEANS" used. When "MEANS" is used it is informing you that for that section and that section only the definition is expanded upon to include all the states in the Union as it names them as such. You do not see this definition in 26 U.S.C. §3121(e)(1) and (2). Because to do so, as stated in §7701 (a) it would be "manifestly incompatible with the intent thereof."

Don't be so fast to look at what the word "MEANS" means. Just like President Clinton argued the word which was a "TERM" "is." Yes, words are used to harm you by the IRS and the government. The 1828 American Dictionary reveals why they had to use "MEANS" in Section 6103. The pertinent words of study are in bold.

The following is from **Webster's American Dictionary of the English Language, 1828.**

"MEAN" - Pronounced ment . To mean, to intend, **also to relate**, to recite or tell, also to moan, to lament; **The primary sense is to set or thrust forward, to reach, stretch or extend.**
[Webster's American Dictionary of the English Language, 1828]

The use of the word "MEANS" to describe a different meaning to the United States and State is required to make an expansion to the "TERM" "United States and State" as found throughout the IRC. Please note the use of the word "include" is not found in section 6103, whereas in all the other definitions "include" appears.

"Includes" is argued back and forth that it can be expansive. Well this proves "includes" is restrictive when the word "TERM" is employed, which in itself has a special "technical" restrictive meaning. We all know that "includes" is defined as to shut up, confine within and so forth. Now let's read 26 U.S.C. §3121(e)(1) and (2) and we find:

26 U.S.C. §3121(e)(1) and (2)

The "TERM" "State" "includes" and "The "TERM" "United States" when used in a "Geographical" sense. "Geographical" is yet another "WORD OF ART".

Let's now look at 26 U.S.C. §7701(a)(4) and (5), to see how easy it is to be misled by the use of "TERMS" rather than "WORDS" to define "domestic" and "foreign". Remember, the entire set of federal laws, Titles 1 through 50 are designed to apply strictly to the United States as defined within the Constitution and NOT to the States in Union. Federal laws apply to government employees and persons residing within the "Geographical" boundary of the "United States" as defined and not to the people in the States of the Union. Federal laws apply to "Domestic corporations" and NOT to the "Foreign corporations" located in the States of the Union. Can the state of Texas, Ohio, Florida or California statutes apply to any other State or to the United States? The answer is obviously not. Can the laws of the United States apply to one living in the foreign states just mentioned? Obviously not when the Case of John Barron was decided and since then all the other cases where the Supreme Court stated the Bill of Rights was never to extend to the people in the states as it was a Bill for ONLY the United States. That means none of the laws or Constitution FOR the United States apply to the people of the States.

Have fun in reading the use of the words of art following the use of the word "TERM" in any definition in the Internal Revenue Code or for that matter any other Title of the United States code. You might want to see how your state uses the word "TERM" in its Codes. This is one reason why most people living in America today could never begin to understand that the words in law have an entirely different meaning than what they think they mean. Always remember, there is a common use of a word and there is a "legal technical" use of the word as stated by the Supreme Court case discussed above.

Even at the back of the U.S. Supreme Court Rule book at Rule 47 it says:

Supreme Court Rule 47

"The "TERM" "State Court," when used in these Rules, includes the District of Columbia Court of Appeals and the Supreme Court of the Commonwealth of Puerto Rico. See 28 U.S.C. Sections 1257 and 1258. References in these Rules to the common law and Statutes of a State include the common law and statutes of the District of Columbia and the Commonwealth of Puerto Rico."

This is a prime example of how careful you have to read because "includes" is restrictive to the "TERMS" defined which is the "State Court". Had this been properly designed to mean in the very beginning the state courts of each of the 50 states it would say so but it does not. It would have to be written this way if the word "TERM" was not used. A "State Court" when used in these Rules means the 50 State courts of the Union and includes the District of Columbia Court of Appeals and the Supreme Court of the Commonwealth of Puerto Rico. The original wording is stating that besides the U.S. Supreme Court and the other two are the State Court. It does not say or mean any of the 50 State of The Union courts are included.

The IRS carefully mixes "TERMS" with words of common meaning within many of the questions they ask in the forms that are used to report and collect federal Income taxes. As example, you are incline to state that you are not a "Nonresident Alien" because they will ask, "don't you live and work in the United States?" To which you will answer "yes," not realizing the IRS agent or form was using the "legal technical" definition of "United States" yet applied it in common everyday language. In addition, you are tricked into thinking you have a federal Income Tax liability because of your misunderstanding of the "legal technical" definitions in the IRC for "employer", "employee", "wages" and "trade or Business", just to name a few.

EXAMPLE APPLICATION: FEDERAL REGULATIONS

Let's follow the Code of Federal Regulations trail to see where it leads. Please remember, a Nonresident Alien is an American, not a United States citizen, not in the state of the forum, per the "TERM" as defined within the Code. The following applies to self-employment income in 26 CFR, but applies equally to an American working for a corporation not chartered by Congress.

26 C.F.R. §1.1402(b)-1(a) In general:

Except for the exclusions in paragraph (b) and (c) of this section and the exception in paragraph (d) of this section, the "TERM" "self employment income" means the net earnings from self employment derived by an individual during a taxable year.

Let's see what paragraph (d) says:

26 C.F.R. §1.1402(b)-3(d) Nonresident Alien:

A "nonresident alien" individual never has self-employment income. While a "nonresident alien" individual who derives income from a "trade or business" carried on within the United States, Puerto Rico, the Virgin Islands, Guam, or American Samoa .. may be subject to the applicable income tax provisions on such income, such "nonresident alien" individual will not be subject to the tax on self employment income, since any net earnings which he may have from self employment do not constitute self-employment income. For the purposes of the tax on self-employment income, an individual who is not a citizen of the United States but who is a resident of the Commonwealth of Puerto Rico, the Virgin Islands or for taxable years beginning after 1960, of Guam or American Samoa is **not** considered to be a "nonresident alien individual."

We like "never", don't you? So just what is this "TERM" "trade or business"? Again look at the context of the statute because the "TERM" "nonresident" is used in its geographical/citizen form.

26 C.F.R. §1.1402(c)-1 Trade or Business:

In order for an individual to have net earnings from self employment, **he must carry on a "trade or business"**, either as an individual or as a member of a partnership. Except for the exclusions discussed in §§ 1.1402 (c) (2) to 1.1402 (c) (7), inclusive, the "TERM" "trade or business", for the purpose for the tax on self-employment income, **shall have the same meaning as when used in section 162."**

Several have said that, if you are a United States citizen, you can use 26 U.S.C. §911 to avoid the tax because you are in one of the foreign 50 states, making foreign earned income which then cannot be taxed. That is true, you are in a foreign state, that part is correct, however, there is still a lack of understanding of the "TERM" **"United States citizen"**.

The "U.S. citizen" has to be a **"qualified individual"** 26 U.S.C. §911(d)(1), who has a **"tax home"** identified in 26 U.S.C. §911(d)(3), which is an individual listed in 26 U.S.C. §162(a)(2). That individual has earned income as defined in 26 U.S.C. §911(d)(2)(A) & (B), and is a **CONGRESSMAN**. It also talks about 'State Legislators' at 26 U.S.C. §162(h)(1) through (4), which, when the "TERM" "State" is understood, it **means the District of Columbia and the 5 federal States only**. Now go back and read 26 U.S.C. §864 again.

26 U.S.C. §911(d) DEFINITIONS AND SPECIAL RULES:

For purposes of this section...

(3) TAX HOME.-- The "TERM" "tax home" means, with respect to any individual, such individual's home for purposes of section 162 (a) (2) (relating to traveling expenses while away from home). An individual shall not be treated as having a tax home in a foreign country for any period for which his abode is within the United States.

So now they have established that to be a United States resident in the United States, you must have a tax home as relates to traveling expenses in 26 U.S.C. §162(a)(2). So we go to §162(a)(2) to see if you are the taxpayer for "internal revenue." Remember what "United States" we are talking about.

26 U.S.C. §162. TRADE OR BUSINESS EXPENSES:

(a) In general.-- There shall be allowed as a deduction all the ordinary 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;

(2) traveling expenses (including amounts expended for meals and lodging other than amounts which are lavish or extravagant under the circumstances) while away from home in the pursuit of a trade or business; and

(3) rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity. [that was one sentence]

For purposes of the preceding sentence, the place of residence of a **MEMBER OF CONGRESS** (including any Delegate and Resident Commissioner) within the State, congressional district, or possession which he represents in Congress shall be considered his home for amounts expended by such Members within each taxable year for living expenses will not be deductible for income tax purposes in excess of \$3,000.

There you have it folks; are you a Congressman who is effectively connected with a "trade or business", getting money from the public treasury, which is a privilege to which you are to return a portion of internal revenue? You thought they were talking about you in the beginning, right? Now read 26 C.F.R. §1.1402(c)2(b) Meaning of Public Office, as this relates to, 26 U.S.C. §7701(a)(26), which defines "Trade or Business" as "the performance of the functions of a "public office."

Bear this in mind when you look at 26 U.S.C. §911 infra. When comparing what is stated in the Social Security Handbook of 1982, Chapter 11 § 1101, pg. 176, it really helps to understand the private capacity of the laws that apply only to the United States and its agents, to wit:

A "TRADE OR BUSINESS" for Social Security purposes means the same as when used in **section 162 of the Internal Revenue Code of 1954**, relating to income taxes.
[Social Security Handbook of 1982, Chapter 11 § 1101, pg. 176]

First let's see to whom the exclusions apply at 1.1402 above. It applies to government employees and foreign government employees. Who are these foreign government employees? Why, they are the foreign sister state governments of the Union employees while performing in the United States as defined in 26 U.S.C. §3121(e)(2). Have you ever heard of the **Public Salary Tax Act**? There is no mention of Congress in these 1.1402 sections, so we have to go back to section 162 where they are mentioned. Are you a member of Congress to be taxed?

Remember the resident of the islands, in 26 C.F.R. §1.1402(b)(3)(d), (remember he is not), cannot be considered "nonresident alien" because he resides within the "TERM" "United States". Could you, an American who is not a United States citizen, and not residing within D.C. or any of the five (5) federal States be a resident of those areas? NO, then you are nonresident and alien to those areas, while those residing in the islands are residents and are not alien since they live on "United States" soil. Now the "TERM" "nonresident" takes on a geographical meaning, doesn't it?

Why isn't a resident of the islands considered "nonresident" of the U.S.? Here is a case from U.S. tax court that should help prove to those who are still skeptical because Johnson was a resident of the Island.

Johnson v. Quinn, 87-1 U.S.T.C. 9362

"As stated in Revenue Ruling 73-315, 1973-2 C.B. 225, *The United States and Virgin Islands are separate and distinct taxing jurisdictions although their income tax laws arise from an identical statute applicable to each*".

"In construing the Internal Revenue Code of 1954, as in effect in the Virgin Islands, in addition to other modifications **when necessary and appropriate**, it will be necessary in **some sections** of the law to **substitute** the words "Virgin Islands" for the words "United States" in order to give the law proper effect in those islands".
Emphasis theirs.

The court also stated;

"Petitioners, having been taxed by **A STATE OF THE UNITED STATES**, contend that they are entitled to a foreign tax credit for taxes paid to that **STATE**."

Now you have a better understanding of why the petitioners did not understand that they were in a "state" belonging to that entity called the "U.S.", they thought they were in a foreign country.

You already have a taste for how colorable the "law" is in using the "TERM" "nonresident". Here is another example how **colorable** the tax law is from a now repealed statute. The Virgin Islands can be called a "foreign country" when Congress so declares:

26 U.S.C. §3455. Other definitions and special rules:

(a) DEFINITIONS.

For purposes of this subchapter

(4) FOREIGN GOVERNMENT.

The term "foreign government" means a foreign government, a political subdivision of a foreign government, and any wholly owned agency or instrumentality of any one or more of the foregoing.

[Only Congress could come up with this utterly stupid definition to deceive the functional illiterate. This is like defining a quart of milk by saying, a quart of milk is a quart of milk or part of a quart of milk. They haven't defined milk or a quart, have they?]

Continuing:

26 U.S.C. §2014 Possessions of United States Deemed a FOREIGN COUNTRY

(g) States

For purposes of the credits authorized by this section, each possession of the United States shall be deemed to be a FOREIGN COUNTRY."

The rest of 26 C.F.R. §1.1402(b) doesn't apply unless you decide to work for a government corporation or are "effectively connected with" a "trade or business" within the "United States". If you do, then follow 26 C.F.R. §1.6012(b)-1. Read this very carefully and compare it with;

26 C.F.R. §1.6015(i)-1. Nonresident Alien Individuals.

(a) Exception from requirement from making a declaration. No declaration of estimated income is required to be made under section 6015 (a) and § 1.6015 (a)-1 by a nonresident alien individual unless (1) Such individual has wages, as defined in section 3401 (a), and the regulations thereunder, upon which tax is required to be withheld under section 3402.

See how nicely the government slides around to the "TERM" "wages?" **Only Congressmen, government employees, and "public officers" earn "wages" as legally defined.**

Now let's go back to **wages in 26 C.F.R. §1.1402(b)(3)**. As a **nonresident alien working for government you do have wages**, just follow 26 C.F.R. § 1.1402 (c) -3 (a) & (d). This is where the 1040NR comes in and possibly the IRS Form 8233 for withholding. Now wait a minute, you say you don't work for government but a corporation chartered by a State of the Union? OK, then go to:

26 C.F.R. §31.3401(a)(6)-1(b). Remuneration for services performed outside the "United States".

Remuneration paid to a nonresident alien individual... for services performed outside the "United States" is exempted from "wages" and hence is NOT SUBJECT TO WITHHOLDING.

This is NOT the unless category found in 26 C.F.R. §1.6015(i)-1(1), is it? See how they slide around to "wages" like for self-employed. Isn't this in agreement with:

26 U.S.C. §3401(a) Wages.

For purposes of this chapter, the "TERM" "wages" means all remuneration... for services performed by an "employee" for his "employer", including the cash value of all remuneration... paid in any medium other than cash; **except** that such "TERM" SHALL NOT INCLUDE remuneration paid--(6) **for such services performed by a "nonresident alien individual"**, as may be designated by regulations prescribed by the Secretary;.

The State chartered company may refer you to 26 C.F.R. §31.3402(f)(6)(1), but this is wrong for you are not the "employee" described in 26 U.S.C. §3401(c), working for the "employer" defined in 26 U.S.C. §3401(d), which corresponds to 26 C.F.R. §1.1402(c)3(d) and (c)2(b). This indicates you are not the "person" described in 26 U.S.C. §7343, because you are not to be treated as a resident working for the foreign (State), governments instrumentality within the "United States". Therefore, the company is not defined as a government employer.

How does the following read in your mind The Federal Register, Tuesday, September 7, 1943 Page 12267 section 404.104
EMPLOYEE:

"... x ... The "TERM" "employee" ... SPECIFICALLY INCLUDES officers and employees whether elected or appointed, of the "United States", a state ["Federal states" remember] Territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing."

Note the use of the word "TERM" and it has a specific restricted meaning.

You are not in a "Covered group" which requires a Social Security Number. This is stated in 42 U.S.C. Chapter 7, Section 418(b)(5), as you would be performing a "Proprietary function", which is described in C.F.R. Title 26 pages 6001 and 6002 section 29.22 (b)-1, as being exempt from gross income, which is, "under the Constitution, not taxable by the Federal government."

Alas, people are destroyed by words when they presume them to mean what they think they mean only to maybe never find out they don't mean what they convey in common words.

6.7.3 The "Reasonable Notice" approach

One of the chief purposes of all law is to give what is called "reasonable notice" to all the parties affected by it of the specific conduct that is either required or prohibited of them. This was described by the U.S. Supreme Court and lower courts as follows:

"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)]

"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 Caden, 105 F.Supp. 202, 204 (1952)]

"It is a basic principle of due process that an enactment [435 U.S. 982 , 986] 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." (Footnotes omitted.)
[Grayned v. City of Rockford, 408 U.S. 104, 108 (1972)]

When a government employee introduces something to be included within a definition that does not specifically appear as either a thing or within class of things specifically pointed out somewhere the statutes themselves, then all we have to do is:

1. Ask them where that thing they wish to include is mentioned in the law. Tell them you are a reasonable person who reads the law and who has not found any evidence within the law upon which to base a belief that the thing that they wish to "include" is specifically included within a definition found in the Internal Revenue Code itself. Tell them that you as a Christian are prohibited from making "presumptions" by the Bible in [Numbers 15:30 \(NKJV\)](#) and that your beliefs can therefore only be based upon what is actually written in the law itself, which is the only legally admissible evidence of a liability.
2. Tell them that unless they can point to a statute somewhere that includes the thing or class of things that they want to include, then they are depriving you of "reasonable notice" of the conduct that is expected of you and thereby operating in presumptuously and in "bad faith".

Quote the U.S. Supreme Court, which said that failure to satisfy the requirement for "reasonable notice" deprives the government of a judicially enforceable remedy for whatever conduct they expect from you:

"It never has been doubted by this court, or any other, so far as we know, that notice and hearing are preliminary steps essential to the passing of an enforceable judgment."

[Powell v. Alabama, [287 U.S. 45](#) (1932)]

"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 11469 (1970)]

"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)]

If you would like to know more about this interesting subject, you can find an exhaustive analysis in the following free memorandum of law:

[Requirement for Reasonable Notice, Form #05.022](#)
<http://sedm.org/Forms/FormIndex.htm>

6.7.4 The "Academic Approach"

The prior two approaches for fighting the "includes" argument are simple and elegant and point to the fraud, which is the making of false or unsubstantiated "presumptions" that are not substantiated by any kind of admissible evidence. We emphasize that any presumption you make that cannot be substantiated by admissible evidence constitutes the equivalent of "religious faith", and that the First Amendment prohibits the government from establishing or disestablishing a religion. This is why all conclusive presumptions which adversely affect constitutional rights are unconstitutional and impermissible in any legal proceeding:

(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 (2006), Rutter Group, paragraph 8:4993, p. 8K-34]

The techniques in previous sections are therefore reserved for clerks and employees who don't read the law because they are simple and uninformed. However, you may encounter more informed opponents such as IRS or DOJ attorneys who are more educated about the law. For them, the "Academic Approach" is best. The Academic Approach involves asking them a series of detailed legal questions, hopefully in the context of legal discovery such as a deposition or interrogatory or request for admission. We have crafted detailed legal questions you can use that are found starting in section 13 and following of this document.

6.7.5 Example Rebuttal: Definition of "Trade or business"

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

The most prevalent and notorious abuse of the word "includes" in order to unlawfully expand federal jurisdiction is the definition of the phrase "trade or business" found in [26 U.S.C. §7701\(a\)\(26\)](#). The remainder of this section will apply all of the techniques suggested in this chapter in order to provide an example argument in favor a limiting definition of this word which you can use successfully in court to defend your determination that you are a "nontaxpayer" not subject to the Internal Revenue Code.

The word "trade or business" is defined as follows:

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

(a)(26) “trade or business”

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

The word “includes” as used above is then defined as follows:

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

Based on the above:

1. The term “trade or business” means “the functions of a public office” as clearly shown in [26 U.S.C. §7701\(a\)\(26\)](#).
2. The word “includes” is used in the definition of “trade or business”.
3. The word “includes” can have one of two possible meanings: 1. Is limited to the things shown in the definition; or 2. In addition to (enlargement) something found elsewhere within the I.R.C.

*“**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]

4. An electronic search of the entire 9,500 pages and 7 Million plus words of the Internal Revenue Code reveals that nowhere is anything expressly added to the above definition of “trade or business”. Therefore, the above definition is all inclusive and limiting. The definition below detracts from or limits the definition within a specific subportion of the I.R.C., but does not expand it:

[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 \[part II, part II, and chapter 3\]](#), 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.

5. Because the term “trade or business” is defined within the I.R.C., that definition supersedes rather than enlarges the ordinary or common definition of the term.

“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)]

6. If the term "includes" means "in addition to", anything *else* that might be added to the statutory definition found in 26 U.S.C. §7701(a)(26) must expressly appear somewhere in the I.R.C., although not necessarily within the above statute.

"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)]

7. Things or classes of things not specifically mentioned in the I.R.C. as a whole within the definition of "trade or business" are 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]

"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]

8. If the statutes as a whole do not prescribe EVERYTHING that is "included" within the meaning of the word defined, then:
8.1. The law is "void for vagueness". . . and
8.2. The terms appearing in 26 U.S.C. §7701 are NOT "definitions" of anything. All "definitions" implicitly exclude non-essential things.

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]

9. The regulations implementing 26 U.S.C. §7701 cannot lawfully expand the definition to include any thing or class of things not expressly defined in the Internal Revenue Code. Therefore, it is pointless to examine the regulations for additional meanings that might be added to the definition of the phrase "trade or business":

"[i]t is axiomatic that an administrative agency's power to promulgate legislative regulations is limited to the authority delegated by Congress [in United States law/statutes]"
[Bowen v. Georgetown Univ. Hosp., 488 U.S. 204, 208 (1988)]

"To the extent that regulations implement the statute, they have the force and effect of law...The regulation implements the statute and cannot vitiate or change [or expand the meaning of] the statute..."
[Spreckles v. C.I.R., 119 F.2d. 667]

"When enacting §7206(1) Congress undoubtedly knew that the Secretary of the Treasury is empowered to prescribe all useful 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. Dixon v. United States, supra."
[United States v. Levy, 533 F.2d. 969 (1976)]

10. Any judge who points to [26 U.S.C. §7701\(c\)](#) and alleges that this statute implies that the definition of “trade or business” enlarges rather than supersedes the common definition is engaging in an “statutory presumption” that is 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 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 \(1932\)](#)]

11. Any judge who imputes anything to be included that is not expressly described somewhere within the I.R.C. bears the burden of proof of providing a statute that specifically includes the meanings he claims are included or else he is:
11.1. Legislating from the bench, which he cannot lawfully do:

“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. The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal principles, by positive legislation, 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.”
[Luther v. Borden, [48 U.S. 1 \(1849\)](#)]

11.2. Turning our “society of law” into a “society of men”.

“The government of the United States has been emphatically termed a government of laws, and not of men.”
[Marbury v. Madison, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]

11.3. Engaging in prejudicial presumption that violates due process of law and renders the court’s ruling void.

*(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 (2006), Rutter Group, paragraph 8:4993, p. 8K-34]

“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)]

If the opposing counsel or the Court disagree with the above determination, they are demanded to address the following irreconcilable conflicts of law created when meanings not appearing in the I.R.C. are added to the definition of the word “trade or business” found in 26 U.S.C. §7701(a)(26).

1. What statute within the I.R.C. expands the definition of “trade or business” found in 26 U.S.C. §7701(a)(26) to “expressly include” the meanings the judge specifically wishes to include and thereby gives “fair notice” to one of what is expected?

“Vague laws may trap those who desire to be law-abiding by not providing fair notice of what is prohibited.
Papachristou v. City of Jacksonville, [405 U.S. 156, 162](#) (1972); United States v. Harriss, [347 U.S. 612, 617](#) (1954). They also provide opportunity for arbitrary and discriminatory enforcement since those [416 U.S. 924, 925] who apply the laws have no clear and explicit standards to guide them. Coates v. Cincinnati, [402 U.S. 611, 614](#) (1971); Shuttlesworth v. Birmingham, [382 U.S. 87](#), 90-91, 15 L.Ed.2d. 176 (1965).
[Karlson v. City of Cincinnati, [416 U.S. 924](#) (1974)]

2. How can law satisfy the mandatory requirement to give “reasonable notice” to the public of what it expects if it does not expressly indicate all things or classes of things that are “included”?

As we said in *Grayned v. City of Rockford*, [408 U.S. 104, 108](#) (1972):

"It is a basic principle of due process that an enactment [435 U.S. 982, 986] 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." (Footnotes omitted.)

See also *Papachristou v. City of Jacksonville*, [405 U.S. 156](#) (1972); *Cline v. Frink Dairy Co.*, [274 U.S. 445, 47 S.Ct. 681](#) (1927); *Connally v. General Construction Co.*, [269 U.S. 385](#) (1926).
[*Sewell v. Georgia*, [435 U.S. 982](#) (1978)]

3. How can the judge interpret 26 U.S.C. §7701(c) as giving him a license to include anything he wants to include without:
3.1. Engaging in unconstitutional 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)]

- 3.2. Creating the equivalent of a “statutory presumption”, which the U.S. Supreme Court said was 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 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)]

- 3.3. Depriving one of equal protection of the law and the equal right to “presume” that everything but what appears in the statute is excluded.
4. How can law be “the definition and limitation of power” if any of the terms used within it are either undefined or are a product of subjective interpretation?

"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."
[*Yick Wo v. Hopkins*, [118 U.S. 356](#) (1886)]

5. How can a judge add meanings to a definition that appear nowhere within the I.R.C. without violating the separation of powers doctrine by “legislating from the bench”? See:

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

6. How can the I.R.C. as a “delegation of authority” to the federal government satisfy the mandatory requirements of the Ninth and Tenth Amendments, which reserves all unenumerated powers to the states and the people if the terms it uses may be expanded to include any meaning that either a judge or a prosecuting attorney wishes to include?
7. How can the judge arbitrarily decide that things not expressly appearing in the I.R.C. are included without violating the prohibition of the Constitution against the exercise of “arbitrary power”?

1 *"When we consider the nature and the theory of our institutions of government, the principles upon which they*
2 *are supposed to rest, and review the history of their development, **we are constrained to conclude that they do***
3 ***not mean to leave room for the play and action of purely personal and arbitrary power.**' The first official action*
4 *of this nation declared the foundation of government in these words: 'We hold these truths to be self-evident, [165*
5 *U.S. 150, 160] that all men are created equal, that they are endowed by their Creator with certain unalienable*
6 *rights, that among these are life, liberty, and the pursuit of happiness.' While such declaration of principles may*
7 *not have the force of organic law, or be made the basis of judicial decision as to the limits of right and duty, and*
8 *while in all cases reference must be had to the organic law of the nation for such limits, yet the latter is but the*
9 *body and the letter of which the former is the thought and the spirit, and it is always safe to read the letter of the*
10 *constitution in the spirit of the Declaration of Independence. **No duty rests more imperatively upon the courts***
11 ***than the enforcement of those constitutional provisions intended to secure that equality of rights which is the***
12 ***foundation of free government.**"*
13 *[Gulf, C. & S. F. R. Co. v. Ellis, [165 U.S. 150](#) (1897)]*

14 8. Isn't it slavery to allow any man or group of men to decide what is included?

15 *"But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions are*
16 *secured by those maxims of constitutional law which are the monuments showing the victorious progress of the*
17 *race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous*
18 *language of the Massachusetts Bill of Rights, the government of the commonwealth 'may be a government of laws*
19 *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*
20 *material right essential to the enjoyment of life, at the mere will of another [including a judge], seems to be*
21 *intolerable in any country where freedom prevails, as being the essence of slavery itself."*
22 *[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

23 9. If a judge or a prosecutor expands the meaning of a word or phrase in the law for the purpose of gaining jurisdiction
24 which the law does not provide, then pursuant to footnote 16 of U.S. v. Will, 449 U.S. 200 (1980), does the judge or
25 prosecuting attorney commit treason against the constitution?

26 *"In another, not unrelated context, Chief Justice Marshall's exposition in Cohens v. Virginia, 6 Wheat, 264*
27 *(1821), could well have been the explanation of the Rule of Necessity; he wrote that a court "must take jurisdiction*
28 *if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches the confines of*
29 *the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with whatever difficulties, a*
30 *case may be attended, we must decide it, if it be brought before us. **We have no more right to decline the exercise***
31 ***of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to the***
32 ***constitution. Questions may occur which we would gladly avoid; but we cannot avoid them.**" Id., at 404.*
33 *[U.S. v. Will, 449 U.S. 200 (1980)]*

34 Based on the preceding quote by Justice Marshall, one can only conclude that any judge who practices such deceptions
35 and flagrant misuse of the law in creating presumptions which do in fact exist and in order to manufacture jurisdiction
36 which does not exist has in fact committed "treason against the constitution".

37 **6.8 Rebutted Propaganda Relating to abuse of word "includes"**

38 **6.8.1 Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income** 39 **Tax**

40 The Congressional Research Service Report 97-59A is often cited especially by Congressmen as a means to justify the illegal
41 and presumptuous operations of the IRS. You can find a rebutted version of this report at:

<p><i><u>Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax, Form #08.006</u></i> http://sedm.org/Forms/FormIndex.htm</p>

42 Starting on the next page, you can find item 20 of that report entitled "What is Meant by the Term 'Includes'".
43

20 What is Meant by the Term "Includes"?

The use of the term "includes" in IRC definitions has given rise to at least two questions concerning the application of the tax code. Does the "State" include the fifty states? Does "employee" include anyone who does not work for the Government or is an officer of a corporation?

The IRC defines "State" to include the District of Columbia.²⁹ There are those who argue that this means that the term "State" only includes the District of Columbia and not the fifty States of the Union. The IRC defines "employee" to include officers, employees or elected officials of the United States, a State, or any political subdivision thereof, or the District of Columbia or an officer of a corporation.³⁰ There are those who argue that this means that only those in one of these categories are "employees" for purposes of the income tax.

Each of these arguments displays a basic misunderstanding of the meaning of the term "includes." The term "includes" is inclusive not exclusive. The IRC provides that the terms "includes" and "including" when used in a definition shall not be deemed to exclude other things otherwise within the meaning of the term defined.³¹

The courts have not given any credence to arguments that "includes" implicitly excludes. They have been consistently found to be without merit and frivolous.³²

First of all, you will note that ALL of the cases cited are federal circuit court cases, and NOT supreme Court cases. You will probably never see a U.S. supreme Court opinion on this, because it would destroy the income tax system and expose the fraud perpetuated on us all those years since the passage of the 16th Amendment in 1913. It would be political suicide for every Chief Justice that ruled unfavorably against the government on it. The supreme Court is primarily a political court and they are much too smart to get tangled up in this scandalous mess. Consequently, it will undoubtedly deny any and every writ of certiorari (appeal) brought before it that deals with this issue. This reinforces our contention that there is a "judicial conspiracy to protect the income tax" and that it exists primarily at the circuit court level. The reason Subtitle A federal (excise) income taxes can be illegally imposed on American citizens is because of the denial of due process maintained both by the IRS and the federal courts.

The word "includes" is used in several places in the Internal Revenue Code, but it is found most often in the definitions of key words that circumscribe the jurisdiction of the Internal Revenue Code as follows:

- Definition of the term "State" found in [26 U.S.C. §7701\(a\)\(10\)](#) and [4 U.S.C. §110](#)
- Definition of the term "United States" found in [26 U.S.C. §7701\(a\)\(9\)](#)
- Definition of the term "employee" found in [26 U.S.C. §3401\(c\)](#) and [26 C.F.R. §31.3401\(c\)-1](#) Employee
- Definition of the term "person" found in [26 C.F.R. §301.6671-1](#) (which governs who is liable for penalties under Internal Revenue Code)

You must first realize that this flagrant abuse of our language and of the meaning of the word "includes" is part of an obfuscation approach designed by Congress and the IRS to illegally expand the jurisdiction of the federal government to assess I.R.C. Subtitle A income taxes beyond their clear constitutional limits and beyond federal property or territories and into the 50 sovereign states. It violates common sense, and every other use of the word "includes" in the English language we ever learned throughout our lifetime. It also violates the government's own definition of the word "includes" published in the Federal Register, :

Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65 defines the words *includes* and *including* as:

“(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

²⁹ IRC §7701(a)(10).

³⁰ IRC §3401(c).

³¹ IRC §7701(c).

³² See, *U.S. v. Rice*, 659 F.2d. 524,528 (5th Cir. 1981), *U.S. v. Latham*, 754 F.2d. 813, 815 (1st Cir. 1986), *U.S. v. Ward*, 833 F.2d. 1538 (11th Cir. 1987), and *U.S. v. Steiner*, 963 F.2d. 381 (9th Cir. 1992).

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."

The IRS definition of the word includes also violates several court rulings. Below is just one example:

*"**Includes** is a word of **limitation**. Where a **general term** in Statute is followed by the word, '**including**' the primary import of the specific words following the quoted words is to indicate restriction rather than enlargement. **Powers ex re. Covon v. Charron R.I.**, 135 A. 2nd 829, 832
[Words and Phrases, pp. 156-156, 'limitations']*

As you may know, Black's Law Dictionary is the Bible of legal definitions. Let's see what it says about the definition of "includes":

*"**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]*

In other words, according to Black's, when INCLUDE is used it expands to take in all of the items stipulated or listed, but is then limited to them.

Such an obfuscating approach by the Congress and the IRS is a clear assault on our liberty, as it undermines our very language and our means of comprehending precisely and exclusively not only what the law requires of us, but what it doesn't require. Here is what Confucius said about this kind of conspiracy:

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

Such an approach also amounts to a clear violation of due process under the Fourth and Sixth Amendment, in that it causes the law to not specifically define what is or is not required of the citizen:

*"A statute which either forbids or requires the doing of an act in terms so vague that men and women of common intelligence must necessarily guess at its meaning and differ as to its application, violates the first essential of due process of law."
[[Connally v. General Construction Co., 269 U.S. 385 \(1926\)](#)]*

The above finding gives rise to a doctrine known as the "void for vagueness doctrine", that was advocated by the U.S. supreme Court. This doctrine is deeply rooted in our right to due process (under the Fifth Amendment) and our right to know the nature and cause of any criminal accusation (under the Sixth Amendment). The latter right goes far beyond the contents of any criminal indictment. The right to know the nature and cause of any accusation starts with the statute which a defendant is accused of violating. A statute must be sufficiently specific and unambiguous in all its terms, in order to define and give adequate notice of the kind of conduct which it forbids.

*"**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]*

If it fails to indicate with reasonable certainty just what conduct the legislature prohibits, a statute is necessarily void for uncertainty, or "void for vagueness" as the doctrine is called. In the *De Cadena* case, the U.S. District Court listed a number of excellent authorities for the *origin* of this doctrine (see *Lanzetta v. New Jersey*, 306 U.S. 451) and for the *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](#)). Any prosecution which is based upon a vague statute or a vague (or expansive) definition must fail, together with the statute itself. A vague criminal statute is unconstitutional for violating the 5th and 6th Amendments.

The abuse of the word “includes” or its expansive use also violates the rules of statutory construction, which are founded on the Fourth Amendment right of due process of law:

"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 U.S. 303, pp. 314 - 315, 82 L.Ed. 858. (1938) (emphasis added)]

This fact only underscores our duty to refrain from reading a phrase into the statute when Congress has left it out. " [W]here Congress includes particular language in one section of a statute but omits it in another ..., it is generally presumed that Congress acts intentionally and purposely in the disparate inclusion or exclusion." " [Russello v. United States](#), 464 U.S. 16, 23, 78 L.Ed.2d. 17, 104 S.Ct. 296 (1983) (citation omitted).
[[Keene Corp. v. United States](#), 508 U.S. 200, 124 L.Ed.2d. 118, 113 S.Ct. 1993. (emphasis added)]

*If the act doesn't specifically identify what is forbidden or "included" and we have to rely **not** on the law, but some judge or lawyer or politician or a guess to describe what is "included", then our due process has been violated and our government has thereby instantly been transformed from a government of laws into a government of men.* And in this case, it only took the abuse of one word in the English language to do so!

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, under the definition of “due process of law”]

If the word “includes” can be lawlessly abused to mean other things not specifically identified or at least classified in the statute, then the whole of the Internal Revenue Code essentially defines NOTHING, because it all hinges on jurisdiction, and [26 U.S.C. §7701\(a\)\(9\)](#), which establishes jurisdiction uses the word “includes”. How can the code define ANYTHING that uses the word “includes”, based on the definition of “definition” found below?:

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]

Is the word “United States” defined exactly, if “includes” can mean that you can add **whatever you arbitrarily want** to be “included” in the definition?

26 U.S.C. §7701

(a) Definitions

(9) United States

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

This clear and flagrant disregard for due process of law strikes at the heart of our liberty and freedom and we ought to boycott the income tax based on this clever ruse by the shysters in Congress and the IRS who invented it. If the word “includes” is used in its expansive sense, we have, in effect, subjected ourselves to the arbitrary whims of however the currently elected politician or judge wants to describe what is “included”. That leads to massive chaos, injustice, and unconstitutional behavior by our courts and our elected representatives, which is exactly what we have today. To put it bluntly, such deceptive actions are treasonable. The abuse also promotes unnecessary litigation over the meaning of the tax laws, to the benefit of lawyers, lawmakers, and the American Bar Association, which is a clear conflict of interest. Here is what the U.S. Supreme Court says about the confusion created by the expansive use of the word “includes”:

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". [Gould v. Gould, 245 U.S. 151]

If this ridiculous interpretation of the word “includes” is allowed to stand by the courts and this assault on our liberty by Congress is allowed to continue, then below is the essence of what the government has done to us, represented as a satirical press release by the U.S. supreme Court:

NEW RULES FOR LAW

SMUCKWAP NEWSSERVICE, Washington: The Supreme Court ruled today that judges can do whatever the hell they want. In a landmark case, Black-Robed Lawyers vs. Everyone Else, the justices handed down their inestimable judgment that since lawyers in general and judges in particular are such fine examples of humanity, not to mention smart enough to get through law school, judges can do whatever they please.

“The Rule of Law has ended,” proclaimed Supreme Court Justice Arrogant B. Astart, “and the Rule of Judges begins!”

Turning their shiny black backs on the rest of America, the justices decided to toss out two hundred years of Constitutional law and indeed, to rid themselves completely of having to heed the Constitution.

“The law is what we say it is,” said Justice Whiney I. Diot. “It has been this way for some time now, but with Black-Robed Lawyers vs. Everyone Else, we are coming out of our judicial closet. No more arguments will be allowed from anyone, and we don’t want to hear any more of your complaining about your rights. In fact, any mention of so-called rights will guarantee you 100 years, hard labor.”

Justice K. Rupt Assin concurred in his opinion that “judicial oligarchy has now fully come into its place in American history and will be fully enforced by an iron rule of law, and remember, law is whatever we say it is.”

The Center for People Who Want to Leave This Country Because It Is Beginning to Look Too Much Like Nazi Germany analyzed the justices’ decision.

“Judges now legally can put anyone in prison for any reason they want, for as long as they want,” states the analysis. “Judges can also put jurors in prison for ‘obstructing justice’ and for anything else, including not handing the judge whatever money they may have on them at the time. Jurors who don’t behave exactly as the judge desired have been persecuted in the past, but “now they can receive prison terms much longer than their own lifespan added to the lifespan(s) of the defendant(s) in any trial.

The report also mentioned the justices’ decision that anyone who says anything disagreeable in their courtroom can be immediately arrested and jailed, their property confiscated, and their spouses and children taken as “wards” of the court under the justices own personal pleasure ... or... supervision.

The concept of separation of powers was addressed in the Center’s report on the decision.

“There is no separation of powers,” it reads, “when not only all the justices are lawyers, so are all Congressmen and the President, his wife, his cabinet, the entire Department of Justice, most lobbyists and almost everyone else in Washington, D.C.”

*When questioned about what effect the decision would have on all Americans, the spokesman for the Center said, “I can’t be certain. I suspect that emigration rather than immigration will become a major concern. Those Americans who are lawyers will be fine, for the most part. No one will ever again show up for jury duty. But if we thought we had an overcrowded prison problem before, we’re in for a *major* shock!”*

6.8.2 Definition of the term “United States”

Freedom advocates who have read the Internal Revenue Code for themselves learn that definitions are the most frequently abused means of illegally extending federal jurisdiction. They usually start by examining the definition of “United States” in the Internal Revenue Code, which follows:

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

(a) Definitions

(9) United States

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

(10) State

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

Freedom researchers will point to the word "State" above and say that that the "State" being referred to is only the District of Columbia. They will then cite 4 U.S.C. §110(d) as backup:

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.

Based on the above, they will apply the Rules of Statutory Construction summarized in Form #05.014, Section 9 and conclude:

"The term 'United States' within Subtitle A of the Internal Revenue Code means the District of Columbia and the territories and possessions of the United States and excludes states of the Union. States of the Union are excluded because nowhere in Subtitle A are they explicitly INCLUDED in the definition of 'State'".

The freedom researcher will then use the above inference in his communications and audits with the IRS to establish that the IRS has no jurisdiction to collect a tax against them. When IRS responds to this sort of conclusion, they will respond to correspondence and communication with the following facts foremost in their minds:

1. They cannot reveal the existence of the Trustee position or federal agency/fiduciary duty held by those who participate in the Social Security Program described Resignation of Compelled Social Security Trustee, Form #06.002, because this would:
 - 1.1. Expose the main source of their jurisdiction.
 - 1.2. Encourage people to leave the program en masse.
2. They cannot cite any section in Subtitle A of the Internal Revenue Code which specifically identifies states of the Union as being included in the definition of "State" found in 26 U.S.C. §7701(a)(10) because no such definition is found anywhere in the I.R.C.
3. They want to keep the illegal plunder flowing or they will jeopardize the fiscal integrity of the government, so they must win the argument without disclosing the truth or educating the audience about the illegal nature of their enforcement activities.
4. Those working in the I.R.S. Collection Branch receive commissions based on the amount of "inventory" they recover (STEAL) from the targets for their illegal activities. Therefore, there is a financial DISincentive for them to avoid a lawful and legal implementation of the I.R.C. in their dealings with the public. This creates a conflict of interest in violation of 18 U.S.C. §208. When this conflict of interest is pointed out to the Treasury Inspector General for Tax Administration (T.I.G.T.A.), who is the legal oversight for the I.R.S., the complaint is largely ignored. See: <http://www.ustreas.gov/tigta/>
5. The amount of collection correspondence received by the IRS in connection with enforcement activities which are illegal and unwarranted is massive, and numbers in the millions of pieces every year. The entire staff of the IRS is only about 70,000 people and they are simply not equipped to respond to such correspondence.

Therefore, when the IRS responds to an inquiry about the meaning of "United States" in the Internal Revenue Code, they usually do so in one of the following ways:

1. They will ignore any written correspondence sent in by victims of its illegal activities and "ASSUME" or "PRESUME" that the victim agreed with their determination.

2. They will label the correspondence as “frivolous” and themselves cite irrelevant case law from federal courts that have no jurisdiction whatsoever over the party who sent the correspondence. The legal ignorance of most Americans usually will shut them up at this point, because they don’t know enough to respond appropriately to such a misinformed, malfeasant, and malicious response. If the victim then tries to employ a tax professional to correct the malfeasance and malice of the IRS in this case, the tax professional will pillage them financially worse than the IRS. This has the affect of training Americans to “just shut up” about the abuses, because fighting them is more costly and time consuming than just paying the illegal extortion.
3. They will abuse the “includes” within the definition of “United States” as follows:

The definition of “United States” found in 26 U.S.C. §7701(a)(9) uses the word “includes”. 26 U.S.C. §7701(c) states that any definition using such a word “shall not be deemed to exclude other things otherwise within the meaning of the term defined”. The other things they are talking about are states of the Union.

By the above tactic, the IRS will create a false presumption and they will do so boldly and forcefully, and argue vociferously with those who challenge such a presumption. Unless you have done your homework by reading this pamphlet and know how to respond, then you will fall victim to this abuse and organized racketeering. The proper response to such a statement by the IRS is the following:

1. The rules of statutory construction say that “includes” is a term of “limitation” and not “enlargement” in the cases where it is used.
2. The reason for providing a definition in the Internal Revenue Code is to supersede and replace the common meaning of the term, no to add to it.
3. You are attempting to use 26 U.S.C. §7701(c) to create a statutory presumption, which the Supreme Court has said many times is illegal in the case of those who are protected by the Bill of Rights, which includes me. [You may wish to quote some of the Supreme Court’s statements about statutory presumptions found in Form #05.014, Section 10.5.6].
4. If you believe that I am not protected by the Bill of Rights so that statutory presumptions can be used against me, please so state and then present me with legal evidence proving that I am not covered by the Bill of Rights.
5. If you believe that I am an officer, employee, agent, or contractor of the federal government who therefore is an officer or employee of a privileged federal corporation who may not assert Constitutional rights, then please so state now and provide legally admissible evidence of same. If you do not do so now, you are estopped in the future from controverting this issue.

The above will usually shut them up. The only usual comeback you will hear is that you are “frivolous”. We must remember, however, how the word “frivolous” is defined:

“Frivolous.” *Of little weight or importance. A pleading is “frivolous” when it is clearly insufficient on its face and does not controvert the material points of the opposite pleading, and is presumably interposed for mere purposes of delay or to embarrass the opponent. A claim or defense is frivolous if a proponent can present no rational argument based upon the evidence or law in support of that claim or defense. Liebowitz v. Aimexco Inc., Col.App., 701 P.2d. 140, 142. Frivolous pleadings may be amended to proper form or ordered stricken under federal and state rules of civil procedure.”*
[Black’s Law Dictionary, Sixth Edition, p. 668]

In reality, the IRS is the one acting frivolously as defined above, because they can offer you nothing but presumption, verbal abuse, and threats in response to a rational inquiry. You therefore might want to tape record your conversation with them over this issue if on the phone, or if in writing, using certified mail so that their abuse becomes “actionable” fraud for which you have legal standing to sue.

“Actionable.” *That for which an action will lie, furnishing legal ground for an action. See Cause of action; Justiciable controversy.”*
[Black’s Law Dictionary, Sixth Edition, p. 29]

You may also ask them for a copy of their delegation order, which should say that they have judicial authority to interpret law. We’ll give you a hint: No one in the IRS has such authority, including the Chief Counsel.

We cover the subject of the meaning of the term “United States” in section 5.2.7 of our *Great IRS Hoax* book. If you would like more ammunition to use against misbehaving IRS agents on the above issue, then you may wish to cite the following U.S. Supreme Court rulings from that section:

“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)]

“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)]

You might then want to ask the IRS employee in the context of the Carter v. Carter ruling above whether he thinks the Internal Revenue Code qualifies as “legislation”. There is only one way he can answer the question, and after he answers, you win. If he says you can’t cite the Supreme Court, then read to him the quote below from his own Internal Revenue Manual on the subject, which says:

Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05/14/99): Importance of Court Decisions

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

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

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

No public servant or IRS employee has the power to essentially compel a “false presumption”, which essentially amounts to an act of deception.

“The power to create presumptions is not a means of escape from constitutional restrictions,”
[*New York Times v. Sullivan*, 376 U.S. 254 (1964)]

The IRS or the government also are prohibited by the Constitution from persecuting or terrorizing those who expose any false presumption or government deception:

“In the First Amendment, the Founding Fathers gave the free press the protection it must have to fulfill its essential role in our democracy. The press [and this religious ministry] was to serve the governed, not the governors. The Government’s power to censor the press was abolished so that the press would remain forever free to censure the Government. The press was protected so that it could bare the secrets of government and inform the people. Only a free and unrestrained press can effectively expose deception in government. And paramount among the responsibilities of a free press is the duty to prevent any part of the government from deceiving the people and sending them off to distant lands to die of foreign fevers and foreign shot and shell. In my view, far from deserving condemnation for their courageous reporting, the New York Times, the Washington Post, and other newspapers should be commended for serving the purpose that the Founding Fathers saw so clearly. In revealing the workings of government that led to the Vietnam war, the newspapers nobly did precisely that which the Founders hoped and trusted they would do.”
[*New York Times Co. v. United States*, 403 U.S. 713 (1970)]

Any government or official that uses legal sophistry to coerce a citizen, to establish jurisdiction it does not have, is a terrorist government. Any government official who engages in such coercion also is engaging effectively in “false commercial

speech” and his activities should be enjoined by the federal courts. It is the paramount duty of our justice system to prevent such coercion, in fact.

6.8.3 Otto Skinner’s Misinterpretation of the word “includes”

A famous tax freedom personality is Otto Skinner, who sells books about tax law to the general public on his website at:

<http://ottoskinner.com>

We have bought and read several of his books. Below is a direct quote from Otto Skinner’s book *The Biggest Tax Loophole of All, Otto Skinner*, on page 198 relating to the definition of the word “include”:

Flawed argument #10

The individual claims that the term "includes" as used in definitions in the Code is a word of limitations. From this erroneous conclusion, the individual claims that the does not live in a "State" as that term is defined in the Code, and/or does not live in the "United States" as that term is defined in the Code, and then concludes that the federal government does not have authority to collect taxes from any place other than the federal territories and Washington, DC. He further concludes that he is a nonresident alien. Also from the misinterpretation of the term "includes", the individual will claim that he is not an "employee" as that term is defined in the Code.

... Probably more individuals have suffered defeat in the courtroom because of this misinterpretation than any other mistake made.

[The Biggest Tax Loophole of All, Otto Skinner, p. 198]

Otto then takes you to the U.S. Code annotated for the above section and quotes from it a part that refers to *Fidelity Trust Co. v. CIR*, 1944 (3rd circuit), which says:

"... includes shall not be deemed to exclude other things otherwise within the meaning of the term defined."

The *Biggest Loophole of All* then goes on to say that “includes” was not intended to limit, just eliminate doubt. Otto then shows you other quotes from law library books that say “includes” is to be considered a word of enlargement. He talks about 26 U.S.C. §7701(c) also. The explanation is very thorough and he takes you up to page 206 in his book (9 pages) to explain what he believes is a flaw in the conclusions about “includes” in this pamphlet.

Some readers have contacted us about the above, told us we are wrong, and even demanded that we rebut Otto’s analysis above. None of these people have been courageous enough to try to reconcile Otto’s analysis with the very pointed questions in the next chapter, however. The reason is that they simply can’t without contradicting themselves. The reason they will contradict themselves is that Otto’s views do not take into account any of the following important concepts explained elsewhere in this document, such as:

1. The U.S. Supreme Court’s prohibition against statutory presumptions documented earlier in Form #05.014, Section 10.5.6. If 26 U.S.C. §7701(c) were interpreted as Otto recommends, then we would end up having to make a statutory presumption about what is “included” in the definition, which would represent a violation of due process of law and make the Internal Revenue Code unconstitutional. Since we must assume that it is constitutional, then we cannot conclude that it compels presumption.
2. The rules of statutory construction. Otto never even mentions the “expressio unius est exclusio alterius” rule of statutory construction, which by the way is consistent with the U.S. Supreme Court’s condemnation of statutory presumptions.
3. Exactly how the word “includes” may be used as a term of enlargement, as explained in Form #05.014, Section 10.8. When it is used as a term of enlargement, Black’s Law dictionary says it means “in addition to”. The rules of statutory construction, however, still require that the law as a whole MUST include everything that is included or added to the definition.
4. The IRS’s use of the word in their own Internal Revenue Manual, which frequently uses the word “includes but not limited to”. See Form #05.014, Section 10.9 et seq. If includes really were a universally used as a term of enlargement in the I.R.C., then the same would be true in the I.R.M. as well, rendering the need to use “but not limited to” unnecessary.
5. The application of the “innocent until proven guilty rule” to the situation of being a “taxpayer”. See Form #05.014, Section 10.1.

6. The void for vagueness doctrine described in Form #05.014, Section 10.5. A law which is vague and does not give due notice to all those affected by it exactly what is required and which does not avoid compelling presumption in the reader violates the void for vagueness doctrine described by the U.S. Supreme Court.

In fact, the analysis in this pamphlet is the only one that is completely consistent with all of the above concepts. Ottos' conclusions are either inconsistent with the above concepts and diverge from them, or do not take them into account at all, leaving the reader in a state of "cognitive dissonance". To those who question our approach and support Otto's views, we simply ask them to reconcile his views with the above in a way that is completely consistent with the above. If there is dissonance, it's usually because the proponent is wrong. Our materials do not have that dissonance.

Returning to the *Fidelity* case above, the court was correct in its application of the law to the proper subject, but not in its conclusions about the meaning of the word "includes". It was incorrect because it did not take into account the affect the result of participating in Social Security on the jurisdiction of the Federal Government. Yes, the Internal Revenue Code Subtitle A has jurisdiction against people in the states of the Union, but not because of the meaning of the word includes. Those who have a Social Security Number are in possession of public property. Public property may only be used by public employees on official duty. Therefore, those who use such a number are federal employees, agents, and contractors. The federal government has always had jurisdiction over its employees, agents, and contractors, no matter where they physically are domiciled. The government has this jurisdiction not because of the meaning of the word "includes", but because it couldn't do its important job WITHOUT such jurisdiction. This concept is thoroughly analyzed in our pamphlet below:

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

Otto has to try to enlarge the word "includes" as his way to try to explain the fundamental nature of the Social Security Program as a form of federal employment. His books clearly reveal that he doesn't understand this important concept, so he fudges a little with "includes" as a way to account for the rulings of the federal courts on this issue. He also doesn't understand the precedence of law and what a reasonable belief about tax liability is. Therefore, he treats federal court rulings below the Supreme Court as authoritative, when in fact they are not. This is explained in the pamphlet below:

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

Our approach to "includes" is the only one we have found that takes all the above into account and is STILL completely consistent with it all. If you still disagree with our approach, then why don't you rebut the questions at the end using Otto Skinner's approach and see if you can do so without contradicting and thereby discrediting yourself. We'll give you a hint: It can't be done.

6.8.4 U.S. Attorney Argument About "Includes" and "Person"

Another false argument about the abuse of the word "includes" can be found in the case of *United States v. Christopher Hansen*, Case No. 05cv0921, filed in the United States District Court in San Diego, California. In that case, Hansen was being prosecuted for abusive tax shelters and cited in his defense the definition of "person" found in 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.*

You will note that:

1. The above definition uses the word "includes".
2. There is no provision within any other part of the Internal Revenue Code that is indicated above which would add anything to the above definition. Therefore, that definition is all-inclusive for the purposes of tax shelters and every IRS penalty.

3. A natural person not employed with the federal government as a “public officer” is excluded from the above definition. A private person does not have the fiduciary duty indicated by the phrase “who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs”. Therefore, such a private person is not the subject of this statute. Below is an example:

*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/ch14s10.html>]

4. The above definition supersedes rather than enlarges the definition of “person” found in [26 U.S.C. §7701\(a\)\(1\)](#). If the above definition expanded that found in [26 U.S.C. §7701\(a\)\(1\)](#), it would have to say so. This is a result of the Constitutional requirement for “reasonable notice” of the behavior expected from the law. See the following for an exhaustive analysis of why “reasonable notice” is an essential requirement of due process of law:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

5. [26 U.S.C. §7701\(c\)](#) defines the word “includes” in a way that “appears” to create unconstitutional statutory presumptions. However, statutory presumptions are ILLEGAL and therefore this result cannot be presumed or inferred by any federal court in the context of any person protected by the Bill of Rights. See:

Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: Presumption
<http://famguardian.org/TaxFreedom/CitesByTopic/presumption.htm>

U.S. Attorneys just love to try to “stretch” definitions beyond their clear meaning by:

1. Violating the rules of statutory construction and interpretation documented in Form #05.014, Section 8.6 and following.
2. Abusing case law and subterfuge to create statutory presumptions. For instance, they will cite cases relating to franchisees called “taxpayers” against those who are “nontaxpayers” not subject to the franchise agreement and refuse to justify why they are relevant. This technique in effect “encrypts” and hides their presumptions in case law that many opponents omit to read and are thereby injured unlawfully and prejudicially.
3. Citing [26 U.S.C. §7701\(c\)](#) as a way to invoke a “statutory presumption” that allows them to unlawfully expand the meaning of any word statutorily defined using the word “includes” to arbitrarily add anything they want it to mean. In so doing, they are usually exploiting the legal ignorance of the average American to their injury.

The U.S. Supreme Court has said that the above unscrupulous and devious tactics are violation of due process of law:

“The power to create presumptions is not a means of escape from constitutional restrictions,”
[*Bailey v. Alabama*, 219 U.S. 219, 239]

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

[...]

... 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 v. General Construction Co.*, 269 U.S. 385 (1926)]

When Hansen submitted a Petition to Dismiss which invoked the definition of “person” found in [26 U.S.C. §6671\(b\)](#) as a way to prove that he doesn’t fit the description, below is how the U.S. Attorney in the Hansen case attempted to counter this argument. Note that he tries to abuse presumption to stretch the definition of the word:

Hansen's interpretation of §6671 (b) is too narrow. As the Ninth Circuit has stated when ruling on that section's range, "[the term "person" does include officer and employee, but certainly does not exclude all others. Its scope is illustrated rather than qualified by the specified examples." United States v. Graham, 309 F.2d. 210,212 (9th Cir. 1962). Code §7701(a)(1) provides a general definition of "person" to be used throughout the Code, and states that "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation." Hansen is an individual. Code §6671(b)'s definition of person expands, rather than restricts, the general definition and thus includes Hansen. See Pacific Nat'l Ins. Co. v. United States, 422 F.2d. 26, 30 (9th Cir. 1970); Bailey Vaught Robertson & Co. v. United States, 828 F.Supp. 442,444 (N.D. Tex. 1993) ("Section 6671(b) simply expands the definition of person in §7701(a)(1) to 'include' certain other individuals."); United States v. Vaccarella, 735 F.Supp. 1421, 143 1 (S.D. Ind. 1990) ; see also State of Ohio v. Helvering, 292 U.S. 360,370 (1934) (construing broadly a statutory definition using the phrase "means and includes"); Chickasaw Nation v. United States, 208 F.3d. 871 (10th Cir. 2000) [Reply Brief of Defendant Shoemaker, Docket #40, p. 2, Case No. 05cv0921]

The above statement suffers from the following defects:

1. It cites case law irrelevant to a person who is not a “taxpayer” subject to the I.R.C. The terms of the I.R.C. cannot be applied against a person not subject to it. The Courts may also not confer the status of “taxpayer” upon a person who declares their status as otherwise:

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

2. In the cases cited by the U.S. Attorney, the parties were “U.S. persons” and “citizens” and doubt about the jurisdiction of taxing statutes was at issue. The U.S. Supreme Court indicated that all such doubts must be resolved in favor of the citizen rather than the government, and yet they were not. The cites he provided violated this requirement of stare decisis and therefore violated due process and were void judgments.

*"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)]*

3. The statement violates the IRS’ Internal Revenue Manual, which says that the service is not bound to observe any ruling below the U.S. Supreme Court. Nearly all of the cases cited by the U.S. Attorney were from courts below the U.S. Supreme Court. If the IRS isn’t obligated to observe such cases, then neither is the Defendant, because this is a requirement of “equal protection of the law”:

*Internal Revenue Manual
Section 4.10.7.2.9.8 (05/14/99)*

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

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

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

4. The statute itself, [26 U.S.C. §6671\(b\)](#), did not specifically state that it expands rather than supersedes the definition of “person” found in [26 U.S.C. §7701\(a\)\(1\)](#). Therefore:
 - 4.1. The statute fails to give “reasonable notice” of the conduct expected of the defendant, and therefore is void for vagueness. This is covered in the following memorandum of law:

- 4.2. Any assertion that the statute does expand [26 U.S.C. §7701\(a\)\(1\)](#) rather than supersede it is a “presumption” and not a fact, because it cannot be sustained from reading the statute itself. Such a statutory “presumption” cannot lawfully be invoked to injure the Constitutional rights of the party against whom it is asserted.

(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* (2006), Rutter Group, paragraph 8:4993, p. 8K-34]

The above tactic is thoroughly rebutted in the following memorandum of law:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

5. The U.S. Attorney invoked a “presumption” that prejudices constitutional rights and therefore is impermissible, by alleging that the Defendant was an “Individual”. The Internal Revenue Code nowhere defines the term “individual”. He cannot say that the Defendant is an “individual” without at least a definition. The only definition of “individual”, in fact, is found in [5 U.S.C. §552a\(a\)\(2\)](#), and this is the same provision which protects “taxpayer” records maintained by the IRS:

TITLE 5—GOVERNMENT ORGANIZATION AND EMPLOYEES
5 U.S.C. §552a Records maintained on individuals

(a) Definitions.— For purposes of this section—

(2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence;

The reader will note that:

- 5.1. The above “individual” is a government employee or public officer, and not a private individual and that federal government has no jurisdiction over private individuals;
- 5.2. The defendant in the above case is neither a “citizen” under [8 U.S.C. §1401](#) or a “resident” under [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), but instead is a “nonresident alien” who does not satisfy the definition of “individual” above. Therefore, he cannot be an “individual”. All “individuals” under Subtitle A of the Internal Revenue Code are “public officers” who are also “U.S. Persons” with a domicile in the District of Columbia, as required by [26 U.S.C. §7701\(a\)\(30\)](#) and [4 U.S.C. §72](#). This is covered in the article below:
<http://famguardian.org/Subjects/Taxes/Articles/PublicVPrivateEmployment.htm>

For all the foregoing reasons, the U.S. Attorney was concocting an elaborate lie or disinformation to disguise the fact that he had no lawful jurisdiction to pursue an injunction under [26 U.S.C. §6700](#).

7. DOMICILE Identity Theft

The following subsections will not discuss the subject of domicile in detail. They will merely show how domicile is voluntary and how you are tricked into selecting one that is not consistent with your intentions. If you want detailed background on domicile terms and contexts, please refer to the following free memorandum of law on our site:

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

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

The following subsections were derived from sections 11 and 13 of the above document.

7.1 Domicile and civil jurisdiction

7.1.1 History of our system of civil statutory law

Our system of civil statutory law was inherited from the Roman statutory law, which was called “jus civile”.

Chapter II: The Civil and the Common Law

29. In the original civil law, jus civile, was exclusively for Roman citizens; it was not applied in controversies between foreigners. But as the number of foreigners increased in Rome it became necessary to find some law for deciding disputes among them. For this the Roman courts hit upon a very singular expedient. Observing that all the surrounding peoples with whom they were acquainted had certain principles of law in common, they took those common principles as rules of decision for such cases, and to the body of law thus obtained they gave the name of Jus gentium. The point on which the jus gentium differed most noticeably from the Jus civile was its simplicity and disregard of forms. All archaic law is full of forms, ceremonies and what to a modern mind seem useless and absurd technicalities. This was true of the [civil] law of old Rome. In many cases a sale, for instance, could be made only by the observance of a certain elaborate set of forms known as mancipation; if any one of these was omitted the transaction was void. And doubtless the laws of the surrounding peoples had each its own peculiar requirements. But in all of them the consent of the parties to transfer the ownership for a price was required. The Roman courts therefore in constructing their system of Jus gentium fixed upon this common characteristic and disregarded the local forms, so that a sale became the simplest affair possible.

30. After the conquest of Greece, the Greek philosophy made its way to Rome, and stoicism in particular obtained a great vogue among the lawyers. With it came the conception of natural law (Jus naturale) or the law of nature (jus naturae); to live according to nature was the main tenet of the stoic morality. The idea was of some simple principle or principles from which, if they could be discovered, a complete, systematic and equitable set of rules of conduct could be deduced, and the unfortunate departure from which by mankind generally was the source of the confusion and injustice that prevailed in human affairs. To bring their own law into conformity with the law of nature became the aim of the Roman jurists, and the praetor's edict and the responses were the instruments which they used to accomplish this. Simplicity and universality they regarded as marks of natural law, and since these were exactly the qualities which belonged to the jus gentium, it was no more than natural that the two should to a considerable extent be identified. The result was that under the name of natural law principles largely the same as those which the Roman courts had for a long time been administering between foreigners permeated and transformed the whole Roman law.

The way in which this was at first done was by recognizing two kinds of rights, rights by the civil law and rights by natural law, and practically subordinating the former to the latter. Thus if Caius was the owner of a thing by the civil law and Titius by natural law, the courts would not indeed deny up and down the right of Caius. They admitted that he was owner; but they would not permit him to exercise his legal right to the prejudice of Titius, to whom on the other hand they accorded the practical benefits of ownership; and so by taking away the legal owner's remedies they practically nullified his right. Afterwards the two kinds of laws were more completely consolidated, the older civil law giving way to the law of nature when the two conflicted. This double system of rights in the Roman law is of importance to the student of the English law, because a very similar dualism arose and still exists in the latter, whose origin is no doubt traceable in part to the influence of Roman ideas. [An Elementary Treatise on the Common Law for the Use of Students, Henry T. Terry, The Maruzen-Kabushiki-Kaisha, 1906, pp. 18-20]

Roman law recognized only TWO classes of persons: statutory “citizens” and “foreigners”. Only those who consented to become statutory “citizens” could become the lawful subject of the jus civile, which was the statutory civil law. Those who were not statutory “citizens” under the Roman Law, which today means those with NO civil domicile within the territory of the author and grantor of the civil law, were regarded as:

1. “foreigners”.
2. Not subject to the jus civile or statutory Roman Law.
3. Subject only to the common law, which was called jus gentium.

Note also that the above treatise characterizes TWO classes of rights: Civil rights and Natural rights. Today, these rights are called PUBLIC rights and PRIVATE rights by the courts in order to distinguish them. Public rights, in turn, are granted only to statutory “citizens” who consented to become citizens under the civil statutory law. The civil statutory law, or jus civile, therefore functions in essence as a franchise contract or compact that creates and grants ONLY public rights. Those who do not join the social compact by consenting to become statutory “citizens” therefore are relegated to being protected by natural law and common law, which is much more just and equitable.

Note the emphasis in the above upon the concept that everything exchanged must be paid for:

“And doubtless the laws of the surrounding peoples had each its own peculiar requirements. But in all of them the consent of the parties to transfer the ownership for a price was required.”

The concept we emphasize in the above cite is that the PUBLIC rights attached to the status of “citizen” under the Roman jus civile or statutory law constituted property that could not be STOLEN from those who did not consent to become “citizens” or to accept the “benefits” or “privileges” of statutory citizenship. Such a THEFT by government of otherwise PRIVATE or NATURAL rights would amount to an unconstitutional eminent domain by the government by converting PRIVATE rights into PUBLIC rights without the consent of the owner and without compensation.

7.1.2 **Federal Rule of Civil Procedure 17 establishes that civil law is a voluntary franchise**

Federal Rule of Civil Procedure 17 establishes the basis for litigating in all CIVIL courts under ONLY the STATUTORY law.

[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>]

Conspicuously absent from the above federal civil rule are the two MOST important sources of law:

1. The USA Constitution.
2. The common law. The common law includes natural rights.

Why are these two sources of law NOT explicitly or expressly mentioned in the above civil rule as a source of jurisdiction or standing to sue in a federal CIVIL statutory court? Because these sources of law come from the constitution and are NOT “granted” or “created” by the government. Anything not CREATED by the government cannot be limited, regulated, or taxed. PRIVATE rights and PRIVATE property, for instance, are NOT “created” by government and instead are created and endowed by God, according to 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, 1776]

“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)]

The Constitution or the common law therefore may be cited by ANYONE, including those not domiciled within the civil statutory jurisdiction of the civil court, so long as they were physically present on land protected by the Constitution within the district served by the court at the time they received an injury. Recall that the Constitution attaches to LAND, and not to your status as a statutory “citizen” or “resident”:

“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)]

7.1.3 Two contexts for legal terms: CONSTITUTIONAL and STATUTORY

*"When words lose their meaning [or their CONTEXT WHICH ESTABLISHES THEIR MEANING], people lose their freedom."
[Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher]*

It is absolutely crucial to understand that there are TWO contexts in which all legal statuses such as "citizen", "resident", and "alien" can be used:

1. Constitutional.

- 1.1. Relates to one's POLITICAL status.
- 1.2. Relates to NATIONALITY and NOT DOMICILE.
- 1.3. A CONSTITUTIONAL status is established ONLY by being either born or naturalized within the jurisdiction of the specific NATIONAL government that wrote the statute.

2. Statutory.

- 2.1. Relates to ones' CIVIL or LEGAL status.
- 2.2. Relates to DOMICILE and NOT NATIONALITY.
- 2.3. A STATUTORY status is established ONLY by voluntarily choosing a domicile within the jurisdiction of the specific government that wrote the statute.

It is CRUCIAL in EVERY interaction with any government to establish WHICH of these two contexts that every term they are using relates to, and ESPECIALLY on government forms. A failure to understand the status can literally mean the difference between SLAVERY and FREEDOM.

One can, for instance, be a "citizen" under CONSTITUTION and yet be an "non-resident non-person" under STATUTORY law in relation to the federal government. This is the status of those who are born in states of the Union and who are domiciled within the exclusive jurisdiction of a CONSTITUTIONAL state of the Union.

The purpose of providing a statutory definition of a legal "term" is to supersede and not enlarge the ordinary, common law, constitutional, or common meaning of a term. Geographical words of art include:

1. "State".
2. "United States".
3. "alien".
4. "citizen".
5. "resident".
6. "U.S. person".

The terms "State" and "United States" within the Constitution implies the constitutional states of the Union and excludes federal territory, statutory "States" (federal territories), or the statutory "United States" (the collection of all federal territory). This is an outcome of the separation of powers doctrine. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Constitution creates a public trust which is the delegation of authority order that the U.S. Government uses to manage federal territory and property. That property includes franchises, such as the "trade or business" franchise. All statutory civil law it creates can and does regulate only THAT property and not the constitutional States, which are foreign, sovereign, and statutory "aliens" for the purposes of federal legislative jurisdiction.

It is very important to realize the consequences of this constitutional separation of powers between the states and national government. Some of these consequences include the following:

1. Statutory "States" as indicated in 4 U.S.C. §110(d) and "States" in nearly all federal statutes are in fact federal territories and the definition does NOT include constitutional states of the Union.
2. The statutory "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) includes federal territory and excludes any land within the exclusive jurisdiction of a constitutional state of the Union.

3. Terms on government forms assume the statutory context and NOT the constitutional context.
4. Domicile is the origin of civil legislative jurisdiction over human beings. This jurisdiction is called "in personam jurisdiction".
5. Since the separation of powers doctrine creates two separate jurisdictions that are legislatively "foreign" in relation to each other, then there are TWO types of political communities, two types of "citizens", and two types of jurisdictions exercised by the national government.

"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?"
[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821)]

6. A human being domiciled in a Constitutional state and born or naturalized anywhere in the Union. These are:
- 6.1. A state national pursuant to 8 U.S.C. §1101(a)(21)
- 6.2. A statutory "non-resident non-person" if exclusively PRIVATE and not engaged in a public office.
- 6.3. A statutory "nonresident alien" (26 U.S.C. §7701(b)(1)(B)) in relation to the national government if they lawfully serve in a public office.
7. You can be a statutory "nonresident alien" pursuant to 26 C.F.R. §1.1441-1(c)(3)(ii) and a constitutional or Fourteenth Amendment "Citizen" AT THE SAME TIME. Why? Because the Supreme Court ruled in *Hooen and Allison v. Evatt*, 324 U.S. 652 (1945), that there are THREE different and mutually exclusive "United States", and therefore THREE types of "citizens of the United States". Here is an example:

*"The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the [***] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories [STATUTORY citizens], though within the United States[*], were not [CONSTITUTIONAL] citizens."*
[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

The "citizen of the United States" mentioned in the Fourteenth Amendment is a constitutional "citizen of the United States", and the term "United States" in that context includes states of the Union and excludes federal territory. Hence, you would NOT be a "citizen of the United States" within any federal statute, because all such statutes define "United States" to mean federal territory and EXCLUDE states of the Union. For more details, see:

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

8. Your job, if you say you are a "citizen of the United States" or "U.S. citizen" on a government form (a VERY DANGEROUS undertaking!) is to understand that all government forms presume the statutory and not constitutional context, and to ensure that you define precisely WHICH one of the three "United States" you are a "citizen" of, and do so in a way that excludes you from the civil jurisdiction of the national government because domiciled in a "foreign state". Both foreign countries and states of the Union are legislatively "foreign" and therefore "foreign states" in relation to the national government of the United States. The following form does that very carefully:

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

9. Even the IRS says you CANNOT trust or rely on ANYTHING on any of their forms and publications. We cover this in our Reasonable Belief About Income Tax Liability, Form #05.007. Hence, if you are compelled to fill out a government form, you have an OBLIGATION to ensure that you define all "words of art" used on the form in such a way that there is no room for presumption, no judicial or government discretion to "interpret" the form to their benefit, and no injury to your rights or status by filling out the government form. This includes attaching the following forms to all tax forms you submit:

- 9.1. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
- 9.2. Tax Form Attachment, Form #04.201
<http://sedm.org/Forms/FormIndex.htm>

The following cite from U.S. v. Wong Kim Ark helps clarify the distinctions between the STATUTORY and CONSTITUTIONAL contexts by admitting that there are TWO components that determine one's "citizenship" status: NATIONALITY and DOMICILE.

In Udny v. Udny (1869) L.R. 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the question whether the domicile of the father was in England or in Scotland, he being in either alternative a British subject. Lord Chancellor Hatherley said: 'The question of naturalization and of allegiance is distinct from that of domicile.' Page 452. Lord Westbury, in the passage relied on by the counsel for the United States, began by saying: 'The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions,—one by virtue of which he becomes the subject [NATIONAL] of some particular country, binding him by the tie of natural allegiance, and which may be called his political status; another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status.' And then, while maintaining that the civil status is universally governed by the single principle of domicile (domicilium), the criterion established by international law for the purpose of determining civil status, and the basis on which 'the personal rights of the party—that is to say, the law which determines his majority or minority, his marriage, succession, testacy, or intestacy—must depend,' he yet distinctly recognized that a man's political status, his country (patria), and his 'nationality,—that is, natural allegiance,'—may depend on different laws in different countries.' Pages 457, 460. He evidently used the word 'citizen,' not as equivalent to 'subject,' but rather to 'inhabitant'; and had no thought of impeaching the established rule that all persons born under British dominion are natural-born subjects.
[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898) ;
SOURCE: http://scholar.google.com/scholar_case?case=3381955771263111765]

So:

1. The Constitution is a POLITICAL and not a LEGAL document. It therefore determines your POLITICAL status rather than your LEGAL/STATUTORY status.
2. Nationality determines your POLITICAL STATUS and whether you are a "subject" of the country.
3. DOMICILE determines your CIVIL and LEGAL and STATUTORY status. It DOES NOT determine your POLITICAL status or nationality.
4. Being a constitutional "citizen" per the Fourteenth Amendment is associated with nationality, not domicile.
5. Allegiance is associated with nationality, not domicile. Allegiance is what makes one a "subject" of a country.
6. Your personal and municipal rights, meaning CONSTITUTIONAL rights, associate with your choice of legal domicile, not your nationality or what country you are a subject of or have allegiance to.
7. Being a statutory "citizen" is associated with domicile, not nationality, because it is associated with being an inhabitant RATHER than a "subject".
8. A statutory "alien" under most acts of Congress is a person with a foreign DOMICILE, not a foreign NATIONALITY. By "foreign", we mean:
 - 8.1. Nationality context: OUTSIDE of COUNTRY United States.
 - 8.2. Domicile context: OUTSIDE of federal territory and the exclusive federal jurisdiction, and NOT outside the Constitutional United States (states of the Union).

Understanding the distinction between nationality and domicile, in turn is absolutely critical.

1. Nationality:
 - 1.1. Is a political status.
 - 1.2. Is defined by the Constitution, which is a political document.
 - 1.3. Is synonymous with being a "national" within statutory law.
 - 1.4. Is associated with a specific COUNTRY.
2. Domicile:
 - 2.1. Is a civil status.
 - 2.2. Is not even addressed in the constitution.
 - 2.3. Is defined by civil statutory law RATHER than the constitution.
 - 2.4. Is in NO WAY connected with one's nationality.
 - 2.5. Is usually connected with the word "person", "citizen", "resident", or "inhabitant" in statutory law.
 - 2.6. Is associated with a specific COUNTY and a STATE rather than a COUNTRY.
 - 2.7. Implies one is a "SUBJECT" of a SPECIFIC MUNICIPAL but not NATIONAL government.

1 Nationality and domicile, TOGETHER determine the POLITICAL AND CIVIL/LEGAL status of a human being
2 respectively. These important distinctions are recognized in Black's Law Dictionary:

3 *"nationality – That quality or character which arises from the fact of a person's belonging to a nation or state.*
4 *Nationality determines the political status of the individual, especially with reference to allegiance; while*
5 *domicile determines his civil [statutory] status. Nationality arises either by birth or by naturalization."*
6 *[Black's Law Dictionary (6th ed. 1990), p. 1025]*

7 The U.S. Supreme Court also confirmed the above when they held the following. Note the key phrase "political jurisdiction",
8 which is NOT the same as legislative/statutory jurisdiction. One can have a political status of "citizen" under the constitution
9 while NOT being a "citizen" under federal statutory law because not domiciled on federal territory. To have the status of
10 "citizen" under federal statutory law, one must have a domicile on federal territory:

11 *"This section [Fourteenth Amendment, Section 1] contemplates two sources of citizenship, and two sources only,-*
12 *birth and naturalization. The persons declared to be citizens are 'all persons born or naturalized in the United*
13 *States, and subject to the jurisdiction thereof.' The evident meaning of these last words is, not merely subject in*
14 *some respect or degree to the jurisdiction of the United States, but completely subject to their [plural, not*
15 *singular, meaning states of the Union] political jurisdiction, and owing them [the state of the Union]*
16 *direct and immediate allegiance. And the words relate to the time of birth in the one case, as they do [169 U.S.*
17 *649, 725] to the time of naturalization in the other. Persons not thus subject to the jurisdiction of the United*
18 *States at the time of birth cannot become so afterwards, except by being naturalized, either individually, as by*
19 *proceedings under the naturalization acts, or collectively, as by the force of a treaty by which foreign territory is*
20 *acquired."*
21 *[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898)]*

22 *"This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the firm*
23 *foundation of justice, and the claim to be protected is earned by considerations which the protecting power is not*
24 *at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or naturalized*
25 *citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if he breaks*
26 *them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in the same*
27 *way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly all respects,*
28 *his and their condition as to the duties and burdens of Government are undistinguishable."*
29 *[Fong Yue Ting v. United States, 149 U.S. 698 (1893)]*

30 Notice in the last quote above that they referred to a foreign national born in another country as a "citizen". THIS is the
31 REAL "citizen" that judges and even tax withholding documents are really talking about, rather than the "national" described
32 in the constitution. And also notice that they say in relation to DOMICILE/STATUTORY status the following "He owes the
33 same obedience to the CIVIL laws", thus establishing that CIVIL law does not apply to those WITHOUT a DOMICILE.

34 Domicile and NOT nationality is what imputes a status under the tax code and a liability for tax. Tax liability is a civil
35 liability that attaches to civil statutory law, which in turn attaches to the person through their choice of domicile. When you
36 CHOOSE a domicile, you elect or nominate a protector, which in turn gives rise to an obligation to pay for the civil protection
37 demanded. The method of providing that protection is the civil laws of the municipal (as in COUNTY) jurisdiction that you
38 chose a domicile within.

39 *"domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and*
40 *principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith,*
41 *206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's*
42 *home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place*
43 *to which he intends to return even though he may actually reside elsewhere. A person may have more than one*
44 *residence but only one domicile. The legal domicile of a person is important since it, rather than the actual*
45 *residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise*
46 *the privilege of voting and other legal rights and privileges."*
47 *[Black's Law Dictionary, Sixth Edition, p. 485]*

48 Later versions of Black's Law Dictionary attempt to cloud this important distinction between nationality and domicile in
49 order to unlawfully and unconstitutionally expand federal power into the states of the Union and to give federal judges
50 unnecessary and unwarranted discretion to kidnap people into their jurisdiction using false presumptions. They do this by
51 trying to make you believe that domicile and nationality are equivalent, when they are EMPHATICALLY NOT. Here is an
52 example:

53 *"nationality – The relationship between a citizen of a nation and the nation itself, customarily involving*
54 *allegiance by the citizen and protection by the state; membership in a nation. This term is often used*
55 *synonymously with citizenship."*

Federal courts regard the term “citizenship” as equivalent to domicile, meaning domicile on federal territory.

“The words “citizen” and citizenship,” however, usually include the idea of domicile. Delaware, L. & W.R. Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557.”
[Black's Law Dictionary, Fourth Edition, p. 310]

Hence:

1. The term “citizenship” is being stealthily used by government officials as a magic word that allows them to hide their presumptions about your status. Sometimes they use it to mean NATIONALITY, and sometimes they use it to mean DOMICILE.
2. The use of the word “citizenship” should therefore be AVOIDED when dealing with the government because its meaning is unclear and leaves too much discretion to judges and prosecutors.
3. When someone from any government uses the word “citizenship”, you should:
 - 3.1. Tell them NOT to use the word, and instead to use “nationality” or “domicile”.
 - 3.2. Ask them whether they mean “nationality” or “domicile”.
 - 3.3. Ask them WHICH political subdivision they imply a domicile within: federal territory or a constitutional state of the Union.

WARNING: A failure to either understand or correctly apply the above concepts can literally mean the difference between being a government pet in a legal cage called a franchise, and being a free and sovereign man or woman.

7.1.4 “Domicile” and “residence” compared

We know from earlier discussion that one can have only ONE domicile but as many residences as they want. The reason is that:

1. DOMICILE is associated with PERSONS and implies physical presence and allegiance, which must be undivided. You can only be in one physical place at a time and have undivided allegiance to only one government at a time.
2. RESIDENCE is associated with CONTRACTS and the statuses they create. Residence is usually a consequence of the exercise of your right to contract with those usually OUTSIDE the place of your domicile. It is a product of the Minimum Contacts Doctrine. Since your right to contract is unlimited, then you can have more than one residence. Each “residence” can, in turn, dictate a different choice of law or government protector.

“Locus contractus regit actum. The place of the contract governs the act.”
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

Black's Law Dictionary helps define the distinctions between residence and domicile:

RESIDENCE. *A factual place of abode.* Living in a particular locality. *Reese v. Reese*, 179 Misc. 665, 40 N.Y.S.2d. 468, 472; *Zimmerman v. Zimmerman*, 175 Or. 585, 155 P.2d. 293, 295. *It requires only bodily presence as an inhabitant of a place.* In *re Campbell's Guardianship*, 216 Minn. 113, 11 N.W.2d. 786, 789.

As “domicile” and “residence” are usually in the same place, *they are frequently used as if they had the same meaning, but they are not identical terms*, for a person may have two places of residence, as in the city and country, but only one domicile. Residence means living in a particular locality, but domicile means living in that locality with intent to make it a fixed and permanent home. Residence simply requires bodily presence as an inhabitant in a given place, while domicile requires bodily presence in that place and also an intention to make it one's domicile. In *re Riley's Will*, 266 N.Y.S. 209, 148 Misc. 588.

“Residence” demands less intimate local ties than “domicile”, but “domicile” allows absence for indefinite period if intent to return remains. *Immigration Act 1917*. §3, 8 U.S.C.A. .§136 (e, p). *Transatlantica Italiana v. Elting*, C.C.A.N.Y., 74 F.2d. 732, 733. But see, *Ward v. Ward*, 115 W.Va. 429. 176 S.E. 708. 709; *Southwestern Greyhound Lines v. Craig*. 182 Okl. 610, 80 P.2d. 221, 224; holding that residence and domicile are synonymous terms. “Residence” has a meaning dependent on context and purpose of statute. In *re Jones*, 341 Pa. 329, 19 A.2d. 280. 282. Words “residence” and “domicile”. may have an identical or variable meaning depending on subject-matter and context of statute. *Kemp v. Kemp*, 16 N.Y.S.2d. 26, 34, 172 Misc. 738.
[Black's Law Dictionary, Revised Fourth Edition, p. 1473]

1 The above definition deliberately clouds the issue of:

- 2 1. Whether residence has consent as a prerequisite or not. We know based on previous analysis that domicile does.
3 2. What citizenship, domicile, and nationality status are associated with “residence” in each statutory context in which it
4 is used and how to determine the context.

5 When we look up the definitions for “abode” and “inhabitant” as used in the definition of “residence”, they all connect back
6 to domicile and therefore also have consent as a prerequisite.

7 1. Definition of “inhabitant”:

8 “Inhabitant. One who resides actually and permanently in a given place, and has his domicile there. Ex parte
9 Shaw, 145 U.S. 444, 12 S.Ct. 935, 36 L.Ed. 768. The words “inhabitant,” “citizen,” and “resident,” as employed
10 in different constitutions to define the qualifications of electors, means substantially the same thing; and, in
11 general, one is an inhabitant, resident, or citizen at the place where he has his domicile or home. But the terms
12 “resident” and “inhabitant” have also been held not synonymous, the latter implying a more fixed and
13 permanent abode than the former, and importing privileges and duties to which a mere resident would not be
14 subject. A corporation can be an inhabitant only in the state of its incorporation. Sperry Products v. Association
15 of American Railroads, C.C.A.N.Y., 132 F.2d. 408, 411. See also Domicile; Residence.”
16 [Black’s Law Dictionary, Sixth Edition, p. 782]

17 2. Definition of “abode”:

18 “Abode. One’s home; habitation; place of dwelling; or residence. Ordinarily means “domicile.” Living place
19 impermanent in character. Fowler v. Fowler, 156 Fla. 316, 22 So.2d. 817, 818. The place where a person dwells.
20 In re Erickson, 18 N.J.Misc. 5, 10 A.2d. 142, 146. Residence of a legal voter. Pope v. Board of Election Com’rs,
21 370 Ill. 196, 18 N.E.2d. 214, 216. Fixed place of residence for the time being. Augustus Co., for Use of Bourgeois
22 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
23 being; his “usual place of abode.” Fed.R. Civil P.4. Kurilla v. Roth, 132 N.J.L. 213, 38 A.2d. 862,864.

24 See Domicile; Residence. General abode. See Residence.”
25 [Black’s Law Dictionary, Sixth Edition, p. 7]

26 So to say that a “residence” is “A factual place of abode” in the definition of “residence” means one’s CHOSEN place of
27 domicile. And to say that “It requires only bodily presence as an inhabitant of a place” in the definition of “residence”
28 ALSO implies domicile and therefore requires consent, because an “inhabitant” is someone who is “domiciled” in a place.

29 The following authorities clarify that “residence”, and especially in taxing statutes, is usually associated with
30 CONSTITUTIONAL but not STATUTORY alienage or “alien” status and excludes those who are nationals of the country.

31 The reasons for not allowing to other aliens exemption 'from the jurisdiction of the country in which they are
32 found' were stated as follows: 'When private individuals of one nation [states of the Unions are “nations” under
33 the law of nations] spread themselves through another as business or caprice may direct, mingling
34 indiscriminately with the inhabitants of that other, or when merchant vessels enter for the purposes of trade,
35 it would be obviously inconvenient and dangerous to society, and would subject the laws to continual
36 infraction, and the government to degradation, if such individuals or merchants did not owe temporary and
37 local allegiance, and were not amenable to the jurisdiction of the country. Nor can the foreign sovereign have
38 any motive for wishing such exemption. His subjects thus passing into foreign countries are not employed by him,
39 nor are they engaged in national pursuits. Consequently, there are powerful motives for not exempting persons
40 of this description from the jurisdiction of the country in which they are found, and no one motive for requiring
41 it. The implied license, therefore, under which they enter, can never be construed to grant such exemption.' 7
42 Cranch, 144.

43 In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction
44 of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed
45 by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own
46 consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial
47 jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory
48 with its permission, and of their foreign ministers and public ships of war; and that the implied license, under
49 which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants,
50 for purposes of business or pleasure, can never be construed to grant to them an exemption from the
51 jurisdiction of the country in which they are found. See, also, Carlisle v. U.S. (1872) 16 Wall. 147, 155; Radich
52 v. Hutchins (1877) 95 U.S. 210; Wildenhuis' Case (1887) 120 U.S. 1, 7 Sup.Ct. 385; Chae Chan Ping v. U.S.
53 (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.
54 [United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]

1
2
3 "Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the
4 country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they
5 remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of
6 citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are those
7 who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character,
8 and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the
9 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]

10 We wish to clarify that those who are domiciled within the exclusive jurisdiction of a CONSTITUTIONAL but not
11 STATUTORY "State" relative to federal law and who were born somewhere within the country where the "State" is located
12 are all the following in relation to the national government. This status, by the way, is the status of the AVERAGE American:

- 13 1. "Domiciled" but not "resident" within federal STATUTORY law.
14 2. Have no "residence" under federal STATUTORY law. Only statutory "aliens" can have a "residence".
15 3. STATUTORY "nationals" per 8 U.S.C. §1101(a)(21).
16 4. STATUTORY "non-resident non-persons".
17 5. Legislatively but not Constitutional "foreign nationals".
18 6. Not STATUTORY:
19 6.1. "nationals and citizens of the United States** at birth" per 8 U.S.C. §1401
20 6.2. "citizens of the United States***" per 26 C.F.R. §1.1-1(c), and 26 U.S.C. §3121(e) or any other federal law.

21 It therefore appears to us that the only occasion where "domicile" or "residence" are NOT equivalent is in the case of those
22 who are constitutional but not statutory aliens of the place they are in. Otherwise, they are equivalent. The implication is
23 that constitutional aliens do not need to consent to the civil laws of the place they are in because they are "privileged", whereas
24 nationals born there do. This appears to violate the notion of equal protection, which may explain why the legal dictionary
25 was so terse in their definition of residence: because they don't want to admit that courts routinely treat people unequally
26 and in violation of the requirement for equal protection.

27 Below is the ONLY definition of "residence" found anywhere in the Internal Revenue Code. This definition is entirely
28 consistent with the above. The definition does not begin with qualifying language such as "for the purposes of this section"
29 or "for the purposes of this chapter". Therefore, it is a universal definition that applies throughout the Internal Revenue Code
30 and Treasury Regulations. Note also that the definition is provided ONLY in the context of an "alien". Therefore, "citizens"
31 or "nationals" cannot have a "residence". This is VERY important and is completely consistent with the fact that the only
32 kind of "resident" defined anywhere in the Internal Revenue Code (see [26 U.S.C. §7701\(b\)\(1\)\(A\)](#)) is an "alien":

33 Title 26: Internal Revenue
34 [PART 1—INCOME TAXES](#)
35 [nonresident alien individuals](#)
36 [§ 1.871-2 Determining residence of alien individuals.](#)

37 (b) Residence defined.

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

49 The phrase "definite purpose" is important in the definition of "residence" above. Those who have a definite purpose because
50 of their eternal covenant with God and their contractual relationship to Him described in the Bible and who know they are
51 only here temporarily can only be classified as "transients" above. This explains why our rulers in government want to get
52 God out of the schools and out of public life: so that the sheep will have no purpose in life other than to serve them and waste
53 themselves away in vain and sinful material pursuits.

1 *"Then I hated all my labor in which I had toiled under the sun, because I must leave it to the man who will come*
2 *after me. **And who knows whether he will be wise or a fool? Yet he will rule over all my labor in which I toiled***
3 ***and in which I have shown myself wise under the sun. This also is vanity.** Therefore I turned my heart and*
4 *despaired of all the labor in which I had toiled under the sun. **For there is a man whose labor is with wisdom,***
5 ***knowledge, and skill; yet he must leave his heritage to a man who has not labored for it. This also is vanity and***
6 ***a great evil.** For what has man for all his labor, and for the striving of his heart with which he has toiled under*
7 *the sun? For all his days are sorrowful, and his work burdensome; even in the night his heart takes no rest. This*
8 *also is vanity."*
9 *[Eccl. 2:18-23, Bible, NKJV]*

10 Only you, the Sovereign, can determine your "intention" in the context of "residence". Notice the words "definite purpose",
11 "transient" and "temporary" in the definition of "residence" above are nowhere defined in the law, which means that you,
12 and not your public servants, define them. If you do not intend to remain in the "United States", which is defined as federal
13 territory in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) and not expanded elsewhere in Subtitle A to include any
14 other place, then you can't be counted as a "resident", even if you are in fact an "alien". The government cannot determine
15 your intention for you. An intention that is not voluntary is not an intention, but simply a reaction to unjust external authority.
16 This is the basis for why the U.S. Supreme Court said:

17 ***"The citizen cannot complain [about the laws or the tax system], because he has voluntarily submitted himself***
18 ***to such a form of government.** He owes allegiance to the two departments, so to speak, and within their respective*
19 *spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection*
20 *from each within its own jurisdiction."*
21 *[United States v. Cruikshank, [92 U.S. 542](#) (1875) (emphasis added)]*

22 The California Election Code, Section 349 further clarifies the distinctions between "domicile" and "residence" as follows:

23 [California Election Code, section 349:](#)

24 349. (a) "**Residence**" for voting purposes means a person's domicile.

25 (b) The **domicile** of a person is that place in which his or her habitation is fixed, wherein the person has the
26 intention of remaining, and to which, whenever he or she is absent, the person has the intention of returning. At
27 a given time, a person may have only one domicile.

28 (c) The **residence** of a person is that place in which the person's habitation is fixed for some period of time, but
29 wherein he or she does not have the intention of remaining. At a given time, a person may have more than one
30 residence.

31 The above definition is consistent with the analysis earlier in this section, but don't make the false assumption that the above
32 definitions apply within income tax codes, because they DON'T. Only statutory "citizens" who have a domicile within the
33 forum can be the subject of the above statute relating to voting and elections, while the Internal Revenue Code, Subtitle A
34 applies exclusively to privileged aliens who have a domicile or tax home on federal territory: two COMPLETELY different
35 audiences of people, for which the terms are NOT interchangeable. A "residence" in the I.R.C. is the temporary abode of a
36 privileged alien, while a "residence" in the election code is the temporary abode of a non-privileged Sovereign American
37 National. The worst mistake that you can make as a person born in your country is to believe or think that laws written only
38 for "aliens" or "resident aliens" apply to you. The only types of persons the federal government can write laws for in a state
39 of the Union, in fact, are Constitutional but not STATUTORY aliens and not those born there.

40 *In accord with ancient principles of the international law of nation-states, the Court in The Chinese Exclusion*
41 *Case, [130 U.S. 581, 609](#) (1889), and in Fong Yue Ting v. United States, [149 U.S. 698](#) (1893), held broadly, as*
42 *the Government describes it, Brief for Appellants 20, that the power to exclude aliens is "inherent in sovereignty,*
43 *necessary for maintaining normal international relations and defending the country against foreign*
44 *encroachments and dangers - a power to be exercised exclusively by the political branches of government . . .*
45 *." Since that time, the Court's general reaffirmations of this principle have [408 U.S. 753, 766] been legion. [6](#)*
46 ***The Court without exception has sustained Congress' "plenary power to make rules for the admission of aliens***
47 ***and to exclude those who possess those characteristics which Congress has forbidden."** *Boutillier v.**
48 ***Immigration and Naturalization Service, 387 U.S. 118, 123** (1967). "[O]ver no conceivable subject is the*
49 ***legislative power of Congress more complete than it is over" the admission of aliens. Oceanic Navigation Co.***
50 ***v. Stranahan, 214 U.S. 320, 339** (1909).*
51 *[Kleindienst v. Mandel, 408 U.S. 753 (1972)]*

52 If you are born in a state of the Union and have a domicile there and not on federal territory, federal laws CANNOT and DO
53 NOT apply to you. The only exception is if you contract away your rights and sovereignty by pursuing a federal government

benefit, such as Social Security, Medicare, federal employment, etc. Otherwise, We the People are Sovereign over their public servants:

"The ultimate authority ... resides in the people alone."
[[The Federalist, No. 46](#), James Madison]

"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)]

"While sovereign powers are delegated to ... the government, sovereignty itself remains with the people..."
[Yick Wo v. Hopkins, [118 U.S. 356](#) (1886)]

"There is no such thing as a power of inherent sovereignty in the government of the United States In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."
[Juilliard v. Greenman, 110 U.S. 421 (1884)]

*"In the United States***, **sovereignty resides in the people who act through the organs established by the Constitution.** [cites omitted] The Congress as the instrumentality of sovereignty is endowed with certain powers to be exerted on behalf of the people in the manner and with the effect the Constitution ordains. **The Congress cannot invoke the sovereign power of the people to override their will as thus declared.**"*
[Perry v. United States, [294 U.S. 330](#), 353 (1935)]

7.1.5 The TWO types of "residents": FOREIGN NATIONAL under the common law or GOVERNMENT CONTRACTOR/PUBLIC OFFICER under a franchise

7.1.5.1 Introduction

As we pointed out earlier in section 7.1.3:

1. CONTEXT is extremely important in the legal field.
2. There are TWO main contexts in which legal terms can be used:
 - 2.1. CONSTITUTIONAL or common law: This law protects exclusively PRIVATE rights.
 - 2.2. STATUTORY: This law protects primarily PUBLIC rights and franchises.

CONTEXT therefore has a HUGE impact upon the meaning of the legal term "resident". Because there are two main contexts in which "resident" can be used, then there are TWO possible meanings for the term.

1. CONSTITUTIONAL or COMMON LAW meaning: A foreign national domiciled within the jurisdiction of the municipal government to which the term "resident" relates. One can be a "resident" under constitutional state law and a "nonresident" in relation to the national government because their civil domicile is FOREIGN in relation to that government. This is a product of the separation of powers doctrine.
2. STATUTORY meaning: Means a man or woman who consented to a voluntary government civil franchise and by virtue of volunteering, REPRESENTS a public office exercised within and on behalf of the franchise. While on official duty on behalf of the government grantor of the franchise, they assume the effective domicile of the public office they are representing, which is the domicile of the government grantor, pursuant to Federal Rule of Civil Procedure 17(b). For instance, the effective domicile of a state franchisee is within the granting state and the domicile of a federal franchisee is within federal territory.

Most of the civil law passed by state and federal governments are civil franchises, such as Medicare, Social Security, driver licensing, marriage licensing, professional licensing, etc. All such franchises are actually administered as FEDERAL franchises, even by the state governments. Men and women domiciled within a constitutional state have a legislatively foreign

domicile outside of federal territory and they are therefore treated as statutory “non-resident non-persons” in relation to the national government. Once they volunteer for a franchise, they consent to represent a public office within that civil franchise and their civil statutory status changes from being a “non-resident non-person” to being a statutory “domiciled citizen” in relation to federal territory and the national government under the specific franchise they signed up for. The operation of Federal Rule of Civil Procedure 17(b) is what makes them a “domiciled citizen” because the office they occupy or represent is domiciled on federal territory in the District of Columbia per 4 U.S.C. §72.

The legal definition of “resident” within Black’s Law Dictionary tries to hint at the above complexities with the following deliberately confusing language:

Resident. “Any person who occupies a dwelling within the State, has a present intent to remain within the State for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within the State together with indicia that his presence within the State is something other than merely transitory in nature. The word “resident” when used as a noun means a dweller, habitant or occupant; one who resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one who resides or abides. *Hanson v. P.A. Peterson Home Ass’n*, 35 Ill.App.2d. 134, 182 N.E.2d. 237, 240.

Word “resident” has many meanings in law, largely determined by statutory context in which it is used. [*Kelm v. Carlson*, C.A.Ohio, 473 F.2d. 1267, 1271]
[Black’s Law Dictionary, Sixth Edition, p. 1309]

Note the following critical statement in the above, admitting that sleight of hand is involved:

“Word “resident” has many meanings in law, largely determined by statutory context in which it is used.
[*Kelm v. Carlson*, C.A.Ohio, 473 F.2d. 1267, 1271]”

Within the above definition, the term “the State” can mean one of TWO things:

1. A PHYSICAL or GEOGRAPHICAL place. This is the meaning that ignorant people with no legal training would naturally PRESUME that it means.
2. A LEGAL place, meaning a LEGAL PRESENCE as a “person” within a legal fiction called a corporation. For instance, an OFFICER of a federal corporation becomes a “RESIDENT” within the corporation at the moment he or she volunteers for the position and thereby REPRESENTS the corporation. Once they volunteer, Federal Rule of Civil Procedure 17(b) says they become “residents” of the government grantor of the corporation, but only while REPRESENTING said corporation:

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>]

All federal corporations are “created” and “organized” under federal law and therefore are considered “residents” and “domestic” in relation to the national government.

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—

(4) Domestic

The term “domestic” when applied to a corporation or partnership means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.

It is also important to emphasize that ALL governments are corporations as held by the U.S. Supreme Court:

“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)]

Consequently, when one volunteers to become a public officer within a government corporation, then they acquire a “LEGAL PRESENCE” in the LEGAL AND NOT PHYSICAL PLACE called “United States” as an officer of the corporation. In effect, they are “assimilated” into the corporation as a legal “person” as its representative.

Earlier versions of the Treasury Regulations reveal the operation of the SECOND method for creating “residents”, which is that of converting statutory aliens into statutory residents using government franchises:

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.

A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]
[SOURCE: <http://fanguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

The key statement in the above is that the status of “resident” does NOT derive from either nationality or domicile, but rather from whether one is “purposefully and consensually” engaged in the FRANCHISE ACTIVITY called a “trade or business”. This is consistent with the Minimum Contacts Doctrine of the U.S. Supreme Court, which requires “purposeful availment” in order to waive sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97:

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.

Incidentally, we were the first people we know of who discovered the above mechanisms and as soon as we exposed them on this website, the above regulation was quickly replaced with a temporary regulation to hide the truth. Scum bags!

The deliberately confusing and evasive definition of “resident” earlier in Black’s Law Dictionary is trying to obfuscate or cover up the above process by inventing new terms called “the State”, which they then refuse to define because if they did,

they would probably start the second American revolution and destroy the profitability of the government franchise scam that subsidizes the authors within the legal profession! They are like Judas: Selling the truth for 20 pieces of silver.

What we want to emphasize in this section is that:

1. The word “resident” within most government civil law and ALL franchises actually means a government contractor, and has nothing to do with the domicile or nationality of the parties.
2. The “residence” of the franchisee is that of the OFFICE he or she occupies as a statutory but not constitutional alien, and not his or her personal or physical location.

Finally, if you would like to know more about how VOLUNTARY participation in government franchises makes one a “resident”, see:

Government Instituted Slavery Using Franchises, Form #05.030, Sections 6.3, 8, and 11.5.2
<http://sedm.org/Forms/FormIndex.htm>

7.1.5.2 Why was the statutory “resident” under civil franchises created instead of using a classical constitutional “citizen” or “resident” as its basis?

After looking at the “resident” government contractor franchise scam, we wondered why they had to do this instead of simply using a classical constitutional “citizen” or “resident” with a domicile within the territory protected by a specific government as the basis for franchises. After careful thought and research, we found that there are many reasons they had to do this:

1. The Constitution forbids what is called “class legislation” relating to constitutional “citizens” or “residents”. The reason is that it violates the requirement for equal protection and equal treatment that is at the heart of the Constitution. Governments are NOT allowed to treat any subset of constitutional citizens or residents differently, or confer or grant “benefits”, and by implication “franchises”, to any SUBSET of them. If participation is in fact voluntary, there is no way they could even offer franchises to constitutional citizens without favoring one group over another and thereby creating an unconstitutional “title of nobility”. Below is how the U.S. Supreme Court described this violation after the first income tax was enacted and declared UNCONSTITUTIONAL by the U.S. Supreme Court:

“The present assault upon capital is but the beginning. It will be but the stepping stone to others larger and more sweeping, until our political contest will become war of the poor against the rich; a war of growing intensity and bitterness. ‘If the court sanctions the power of discriminating taxation, and nullifies the uniformity mandate of the constitution,’ as said by one who has been all his life a student of our institutions, ‘it will mark the hour when the sure decadence of our present government will commence.’

[...]

The legislation, in the discrimination it makes, is class legislation. Whenever a distinction is made in the burdens a law imposes or in the benefits it confers on any citizens by reason of their birth, or wealth, or religion, it is class legislation, and leads inevitably to oppression and abuses, and to general unrest and disturbance in society.”
[Pollock v. Farmers Loan and Trust, 157 U.S. 429 (1895)]

2. It has always been unconstitutional to abuse the government’s taxing power to pay private individuals. Classical constitutional citizens and residents are inherently PRIVATE individuals.

“His [the individual’s] rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights.”
[Hale v. Henkel, 201 U.S. 43 (1906)]

Hence, the government cannot lawfully create any franchise “benefit” offered to PRIVATE constitutional citizens or residents that could be used to redistribute wealth between different groups of otherwise private individuals. For instance, they cannot tax the rich to give to the poor, as the U.S. Supreme Court indicated above and hence, cannot offer franchises to constitutional citizens or residents, or tie eligibility for the franchise to the status of constitutional citizen or resident.

"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)]

"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)]

"The king establishes the land by justice, But he who receives bribes [[socialist handouts](#), government "benefits", or [PLUNDER stolen from nontaxpayers](#)] overthrows it. "
[Prov. 29:4, Bible, NKJV]

3. It has been repeatedly held as unconstitutional for governments to establish a "poll tax". Poll taxes are fees required to be paid before one may vote in any election. Voting, in turn, is described as a "franchise". Eligibility to vote is established by the coincidence of both nationality and domicile. If domicile instead of "residence" under a franchise were used as the criteria for income tax obligation, then indirectly the income tax would act for all intents and purposes as a "poll tax" and thereby quickly be declared as unconstitutional.

We conclude that a State violates the Equal Protection Clause of the Fourteenth Amendment whenever it makes the affluence of the voter or payment of any fee an electoral standard. Voter qualifications have no relation to wealth nor to paying or not paying this or any other tax.³³ Our cases demonstrate that the Equal Protection Clause of the Fourteenth Amendment restrains the States from fixing voter qualifications which invidiously discriminate. Thus without questioning the power of a State to impose reasonable residence restrictions on the availability of the ballot (see [Pope v. Williams](#), 193 U.S. 621, 24 S.Ct. 573, 48 L.Ed. 817), we held in [Carrington v. Rash](#), 380 U.S. 89, 85 S.Ct. 775, 13 L.Ed.2d. 675, that a State may not deny the opportunity to vote to a bona fide resident merely because he is a member of the armed services. 'By forbidding a soldier ever to controvert the presumption of non-residence, the Texas Constitution imposes an invidious discrimination in violation of the Fourteenth Amendment.' *Id.*, at 96, 85 S.Ct. at 780. And see [Louisiana v. United States](#), 380 U.S. 145, 85 S.Ct. 817. Previously we had said that neither homesite nor occupation 'affords a permissible basis for distinguishing between qualified voters within the State.' [Gray v. Sanders](#), 372 U.S. 368, 380, 83 S.Ct. 801, 808, 9 L.Ed.2d. 821. We think the same must be true of requirements of wealth or affluence or payment of a fee.

Long ago in [Yick Wo v. Hopkins](#), 118 U.S. 356, 370, 6 S.Ct. 1064, 1071, 30 L.Ed. 220 the Court referred to 'the political franchise of voting' as a 'fundamental political right, because preservative of all rights.' [Recently in Reynolds v. Sims](#), 377 U.S. 533, 561—562, 84 S.Ct. 1362, 1381, 12 L.Ed.2d. 506, we said, 'Undoubtedly, the right of suffrage is a fundamental matter in a free and democratic society. Especially since the right to exercise the franchise in a free and unimpaired manner is preservative of other basic civil and political rights, any alleged infringement of the right of citizens to vote must be carefully and meticulously scrutinized.' There we were considering charges that voters in one part of the State had greater representation per person in the State Legislature than voters in another part of the State. We concluded:

A citizen, a qualified voter, is no more nor no less so because he lives in the city or on the farm. This is the clear and strong command of our Constitution's Equal Protection Clause. This is an essential part of the concept of a government of laws and not men. This is at the heart of Lincoln's vision of 'government of the people, by the people, (and) for the people.' The Equal Protection Clause demands no less than substantially equal state legislative representation for all citizens, of all places as well as of all races.' *Id.*, at 568, 84 S.Ct. at 1385.

We say the same whether the citizen, otherwise qualified to vote, has \$1.50 in his pocket or nothing at all, pays the fee or fails to pay it. **The principle that denies the State the right to dilute a citizen's vote on account of his economic status or other such factors by analogy bars a system which excludes those unable to pay a fee to vote or who fail to pay.**
[[Harper v. Virginia State Board of Elections](#) [Butts v. Harrison](#), 383 U.S. 663, 86 S.Ct. 1079, 16 L.Ed.2d. 169, 1965 W.L. 130114 (1966)]

4. Corrupt politicians through abuse of legal "words of art" had to make franchise participation at least "LOOK" like it was somehow connected to citizenship, even though technically it is not, in order to fool people into thinking that participation was mandatory by virtue of their nationality or domicile, even though in fact it is NOT. Therefore they

³³ Only a handful of States today condition the franchise on the payment of a poll tax. Alabama (Ala. Const., §§ 178, 194, and Amendments 96 and 207; Ala. Code Tit. 17, § 12) and Texas (Tex. Const., Art. 6, § 2; Vernon's Ann. Stat., Election Code, Arts. 5.02, 5.09) each impose a poll tax of \$1.50. Mississippi (Miss. Const., §§ 241, 243; Miss. Code §§ 3130, 3160, 3235) has a poll tax of \$2. Vermont has recently eliminated the requirement that poll taxes be paid in order to vote. Act of Feb. 23, 1966, amending Vt. Stat. Ann. Tit. 24, § 701.

confused the word “resident” and “residence” with a statutory status of a constitutional or classical “alien”, even though they are NOT the same.

5. Since you can only have a domicile in one place at a time, then if income taxes were based on domicile alone, you could only pay the tax to ONE municipal government at a time. Hence, you could NOT simultaneously owe both STATE and FEDERAL income tax at the same time. The only way to reconcile the conflict under such circumstances is to pay it to the state government only. On the other hand, if taxes are based on “residence” you could owe it to more than one government at a time if you had multiple “residences”. Therefore, they HAD to base the tax upon “residence” and not “domicile” and to make “residence” a product of your consent to contract with a specific government for services or protection under a specific franchise.

7.1.5.3 How the TWO types of “RESIDENTS” are deliberately confused

As we pointed out in the previous section, there is a vested financial interest in covetous governments deliberately confusing FOREIGN NATIONALS under the common law with CONTRACTORS under government franchises. Great pains have been taken over time to confuse these two because of these strong motivations to recruit more government franchisee contractors and thus increase revenues. We will discuss these mechanisms in this section.

The first technique was already pointed out earlier in section 7.1.4, where we showed that “residence” is deliberately confused with “domicile”, even though they are NOT equivalent and mutually exclusive under franchise statutes. “Residence” under the Internal Revenue Code “trade or business” franchise, for instance, means the abode of a statutory “alien” and DOES NOT include either “citizens” or even “nonresident aliens”.

The second technique is to confuse the word “reside” with “residence” or “domicile”. Reside simply means where one sleeps at night and has NOTHING to do with either their domicile OR their residence:

*“RESIDE. Live, dwell, abide, sojourn, stay, remain, lodge. Western-Knapp Engine.”
[Black’s Law Dictionary, Fourth Edition, p. 1473]*

You can RESIDE somewhere WITHOUT having EITHER a domicile or a residence there. Here is an example:

*There are no cases in California deciding whether a foreign corporation can “reside” in a county within the meaning of the recordation sections of the Code. There are cases, however, on the question whether a foreign corporation doing business in California can acquire a county residence within the state for the purpose of venue. The early cases held that such residence could not be acquired. ¹ These cases were explained in *Bohn v. Better Biscuits, Inc.*, 26 Cal.App.2d. 61, 78 P.2d. 1177,2 wherein it was finally established that a foreign corporation doing business in California, having designated its principal office pursuant to Section 405 of the California Civil Code provision (passed in 1929), could acquire a county residence in the state for the purpose of venue. The court in that case construed the venue provision of Section 395 of the Code of Civil Procedure which reads as follows: **“In all other cases, *** the county in which the defendants, or some of them, reside at the commencement of the action, is the proper county for the trial of the action. *** If none of the defendants resides in the State, *** the action may be tried in any county which the plaintiff may designate in his complaint.”***

*In relation to this section, the court held: “The plaintiff stresses the word ‘reside.’ It then contends that as the defendant is a foreign corporation having its principal place of business at Grand Rapids, Mich., that place is its residence and it may not be heard to claim that it resides at any other place. If by the use of the word ‘reside’ one means ‘domicil’ that contention would be sound. *** **It is not claimed that there is anything in the context showing the word ‘reside’ was intended to mean ‘domicil.’** By approved usage of the language ‘reside’ means: ‘Live, dwell, abide, sojourn, stay, remain, lodge.’ *** **By a long line of decisions it has been held that a domestic corporation resides at the place where its principal place of business is located. Walker v. Wells Fargo Bank, etc., Co., 8 Cal.2d. 447, 65 P.2d. 1299. The designation of the principal place of business of a domestic corporation is contained in its articles. Civ.Code, § 290 ***.** The designation of the principal place of business of a foreign corporation in this state is contained in the statement which it is required to file in the office of the secretary of state before it may legally transact business in this state. Civ.Code, § 405 ***. Prior to the enactment of sections 405-406a *** a foreign corporation had no locus in this state. No statute required it to designate, by a written statement duly filed in the office of the secretary of state, the location of its principal place of business in the state. After the enactment of said sections, the principal place of business of foreign corporations as well as domestic corporations was fixed by law. When the reason is the same, the rule should be the same. Civ.Code, § 3511. It follows *** by reason of the enactment of section 405 et seq. of the Civil Code *** said section 395 of the Code of Civil Procedure *** applies to persons both natural and artificial and whether the corporation is a domestic or a foreign corporation.” *Bohn v. Better Biscuits, Inc.*, 26 Cal.App.2d. 61, 64, 65, 78 P.2d. 1177, 1179, 80 P.2d. 484.*

[Western-Knapp Engineering Co. v. Gilbank, 129 F.2d. 135 (9th Cir., 1942)]

1 Keep in mind the following important facts about the above case:

- 2 1. “Reside” is where the corporation ***physically does business***, not the place of its civil domicile.
- 3 2. One can “do business” in a geographic region without having a civil domicile there.
- 4 3. The corporation is a creation of and therefore component LEGALLY WITHIN the government that granted it,
5 regardless of where it is physically located or where it does business. This is reflected in Federal Rule of Civil
6 Procedure 17(b).
- 7 4. Those “doing business” in a specific geographical region are “deemed to be LEGALLY present” within the forum or
8 civil laws they are doing business in, regardless of whether they have offices in that region under:
9 4.1. The Minimum Contacts Doctrine in *International Shoe Co. v. Washington*, 326 U.S. 310 (1945).
10 4.2. The Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97.
- 11 5. The fact that one “does business” within a specific region does not necessarily mean that you are “purposefully
12 availing themselves” under the laws of that region, and especially if the parties doing business have a contract between
13 them REMOVING the government and its protections from their CIVIL relationship. How might this be done? They
14 could have a “binding arbitration” agreement or contract that relegates all disputes to a private third party, for instance.
- 15 6. The civil statutory laws of a place are a social compact, and it would constitute eminent domain without compensation
16 over those who have neither a “domicile” nor a “residence” in the region to impose or enforce these laws against them.
17 That is the foundation of the Minimum Contacts Doctrine itself, in fact.
- 18 7. One can be legally present UNDER THE COMMON LAW while being NOT PRESENT under civil statutory law.
19 That would be the condition of a nonresident foreign corporation such as the one in the case above.
- 20 8. “Residing” somewhere implies an effective legal “residence” under the Minimum Contacts Doctrine ONLY if one is
21 ALSO “doing business”, and ONLY for that specific transaction and for NO other purpose.

22 **7.1.5.4 PRACTICAL EXAMPLE 1: Opening a bank account**

23 Let us give you a practical business example of this phenomenon in action whereby a person becomes a “resident” from a
24 legal perspective by exercising their right to contract. You want to open a checking account at a bank. You go to the bank
25 to open the account. The clerk presents you with an agreement that you must sign before you open the account. If you won’t
26 sign the agreement, then the clerk will tell you that they can’t open an account for you. Before you sign the account agreement,
27 the bank doesn’t know anything about you and you don’t have an account there, so you are the equivalent of an “alien”. An
28 “alien” is someone the bank will not recognize or interact with or help. They can only lawfully help “customers”, not “aliens”.
29 After you exercise your right to contract by signing the bank account agreement, then you now become a “resident” of the
30 bank. You are a “resident” because:

- 31 1. You are a “thing” that they can now “identify” in their computer system and their records because you have an “account”
32 there. A “res” is legally defined as a “thing”. They now know your name and “account number” and will recognize you
33 when you walk in the door to ask for help. Hence “res-ident”.
- 34 2. You are the “person” described in their account agreement. Before you signed it, you were a “foreigner” not subject to
35 it.
- 36 3. They issued you an ATM card and a PIN so you can control and manage your “account”. These things that they issued
37 you are the “privileges” associated with being party to the account agreement. No one who is not party to such an
38 agreement can avail themselves of such “privileges”.
- 39 4. The account agreement gives you the “privilege” to demand “services” from the bank of one kind or another. The legal
40 requirement for the bank to perform these “services” creates the legal equivalent of “agency” on their part in doing what
41 you want them to do. In effect, you have “hired” them to perform a “service” that you want and need.
- 42 5. The account agreement gives the bank the legal right to demand certain behaviors out of you of one kind or another. For
43 instance, you must pay all account fees and not overdraw your account and maintain a certain minimum balance. The
44 legal requirement to perform these behaviors creates the legal equivalent of “agency” on your part in respect to the bank.
- 45 6. The legal obligations created by the account agreement give the two parties to it legal jurisdiction over each other defined
46 by the agreement or contract itself. The contract fixes the legal relations between the parties. If either party violates the
47 agreement, then the other party has legal recourse to sue for exceeding the bounds of the “contractual agency” created
48 by the agreement. Any litigation that results must be undertaken consistent with what the agreement authorizes and in a
49 mode or “forum” (e.g. court) that the agreement specifies.

50 **7.1.5.5 PRACTICAL EXAMPLE 2: Creation of the “resident” under a government civil franchise**

When two parties execute a franchise agreement or contract between them, they are engaging in “commerce”. The practical consequences of the franchise agreement are the following:

1. The main source of jurisdiction for the government is over commerce.
2. The mutual consideration passing between the parties provides the nexus for government jurisdiction over the transaction.
3. If the exchange involves a government franchise offered by the national government:
 - 3.1. An “alienation” of private rights has occurred. This alienation:
 - 3.1.1. Turns formerly private rights into public rights.
 - 3.1.2. Accomplishes the equivalent of a “donation” of private property to a public use, public purpose, and public office in order to procure the “benefits” of the franchise by the former owner of the property.
 - 3.2. Parties to the franchise agreement cannot engage in a franchise without implicitly surrendering governance over disputes to the government granting the franchise. In that sense, their effective domicile shifts to the location of the seat of the government granting the franchise.
 - 3.3. The parties to the franchise agreement mutually and implicitly surrender their sovereign immunity under the Foreign Sovereign Immunities Act, [28 U.S.C. §1605\(a\)\(2\)](#), which says that commerce within the legislative jurisdiction of the “United States” constitutes constructive consent to be sued in the courts of the United States. This is discussed in more detail in the previous section.

Another surprising result of engaging in franchises and public “benefits” that most people overlook is that the commerce it represents, in fact, can have the practical effect of making an “alien” or “nonresident” party into a “resident” for the purposes of statutory jurisdiction. Here is the proof:

In International Shoe Co. v. Washington, 326 U.S. 310 (1945), the Supreme Court held that a court may exercise personal jurisdiction over a defendant consistent with due process only if he or she has "certain minimum contacts" with the relevant forum "such that the maintenance of the suit does not offend 'traditional notions of fair play and substantial justice.' " Id. at 316 (quoting Milliken v. Meyer, 311 U.S. 457, 463 (1940)). Unless a defendant's contacts with a forum are so substantial, continuous, and systematic that the defendant can be deemed to be "present" in that forum for all purposes, a forum may exercise only "specific" jurisdiction - that is, jurisdiction based on the relationship between the defendant's forum contacts and the plaintiff's claim. The parties agree that only specific jurisdiction is at issue in this case.

In this circuit, we analyze specific jurisdiction according to a three-prong test:

- (1) The non-resident defendant must purposefully direct his activities or consummate some transaction with the forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of conducting activities in the forum, thereby invoking the benefits and protections of its laws;**
- (2) the claim must be one which arises out of or relates to the defendant's forum-related activities; and**
- (3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.**

Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting Lake v. Lake, 817 F.2d. 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in shorthand fashion, as the "purposeful availment" prong. Schwarzenegger, 374 F.3d. at 802. Despite its label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some combination thereof.

*We have typically treated "purposeful availment" somewhat differently in tort and contract cases. In tort cases, we typically inquire whether a defendant "purposefully direct[s] his activities" at the forum state, applying an "effects" test that focuses on the forum in which the defendant's actions were felt, whether or not the actions themselves occurred within the forum. See Schwarzenegger, 374 F.3d. at 803 (citing Calder v. Jones, 465 U.S. 783, 789-90 (1984)). By contrast, in contract cases, we typically inquire whether a defendant "purposefully avails itself of the privilege of conducting activities" or "consummate[s] [a] transaction" in the forum, focusing on activities such as delivering goods or executing a contract. See Schwarzenegger, 374 F.3d. at 802. However, this case is neither a tort nor a contract case. Rather, it is a case in which Yahoo! argues, based on the **First Amendment**, that the French court's interim orders are unenforceable by an American court. [\[Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 \(9th Cir. 01/12/2006\)\]](#)*

Legal treatises on domicile also confirm that those who are “wards” or “dependents” of the state or the government assume the same domicile or “residence” as their care giver. The practical effect of this is that by participating in government franchises, we become “wards” of the government in receipt of welfare payments such as Social Security, Medicare, etc. As “wards” under “guardianship” of the government, we assume the same domicile as the government who is paying us the

“benefits”, which means the District of Columbia. Our domicile is whatever the government, meaning the “court” wants it to be for their convenience:

PARTICULAR PERSONS

§ 24. Wards

While it appears that an infant ward's domicile or residence ordinarily follows that of the guardian it does not necessarily do so,³⁴ as so a guardian has been held to have no power to control an infant's domicile as against her mother.³⁵ Where a guardian is permitted to remove the child to a new location, the child will not be held to have acquired a new domicile if the guardian's authority does not extend to fixing the child's domicile. **Domicile of a child who is a ward of the court is the location of the court.**³⁶

Since a ward is not sui juris, he cannot change his domicile by removal,³⁷ nor or does the removal of the ward to another state or county by relatives or friends, affect his domicile.³⁸ **Absent an express indication by the court, the authority of one having temporary control of a child to fix the child's domicile is ascertained by interpreting the court's orders.**³⁹

[Corpus Juris Secundum (C.J.S.), Domicile, §24 (2003);

SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

This change in domicile of those who participate in government franchises and thereby become “wards” of the government is also consistent with the U.S. Supreme Court’s view of the government’s relationship to those who participate in government franchises. It calls the government a “parens patriae” in relation to them!:

“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)]

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]

One Congressman during the debates over the proposal of the Social Security Act in 1933 criticized the very adverse effects of the franchise upon people’s rights, including that upon the domicile of those who participate, when he said:

Mr. Logan: "...Natural laws cannot be created, repealed, or modified by legislation. Congress should know there are many things which it cannot do..."

"It is now proposed to make the Federal Government the guardian of its citizens. If that should be done, the Nation soon must perish. There can only be a free nation when the people themselves are free and administer the government which they have set up to protect their rights. Where the general government must provide work, and incidentally food and clothing for its citizens, freedom and individuality will be destroyed and eventually the citizens will become serfs to the general government..."

[Congressional Record-Senate, Volume 77- Part 4, June 10, 1933, Page 12522;

SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Sovereignty-CongRecord-Senate-JUNE101932.pdf>]

The Internal Revenue Code franchise agreement itself contains provisions which recognize this change in effective domicile to the District of Columbia within 26 U.S.C. §7408(d) and 26 U.S.C. §7701(a)(39).

³⁴ Ky.--City of Louisville v. Sherley's Guardian, 80 Ky. 71.

³⁵ Ky.--Garth v. City Sav. Bank. 86 S.W. 520, 120 Ky. 280, 27 Ky.L. 675.

³⁶ Wash.-Matter of Adoption of Buehl, 555 P.2d. 1334, 87 Wash.2d. 649.

³⁷ Cd.-In re Henning's Estate, 60 P. 762, 128 C. 214.

³⁸ Md.Sudler v. Sudler, 88 A. 26, 121 Md. 46.

³⁹ Wash.-Matter of Adoption of Buehl, 555 P.2d. 1334, 87 Wash.2d. 649.

[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—

(39) Persons residing outside United States

If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident shall be treated as residing [“domiciled”] in the District of Columbia for purposes of any provision of this title relating to—
(A) jurisdiction of courts, or
(B) enforcement of summons.

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)
[§7408. Action to enjoin promoters of abusive tax shelters, etc.](#)

(d) Citizens and residents outside the United States If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district, such citizen or resident shall be treated for purposes of this section as residing in the District of Columbia.

Since your Constitutional right to contract is unlimited, then you can have as many temporary and transient “residences” as you like, but you can have only one legal “domicile”, because your allegiance must be undivided or you will have a conflict of interest and allegiance.

*“No one can serve **two masters**; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon.”*
[Matt. 6:23-25, Bible, NKJV]

Now do you understand the reasoning behind the following maxim of law? You become a “subject” and a “resident” under the jurisdiction of a government’s civil law by demanding its protection! If you want to “fire” the government as your “protector”, you MUST quit demanding anything from it by filling out government forms or participating in its franchises:

Protectio trahit subjectionem, subjectio projectionem.
Protection draws to it subjection, subjection, protection. Co. Litt. 65.
[Bouvier’s Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

Remember, “resident” is a combination of two word roots: “res”, which is legally defined as a “thing”, and “ident”, which stands for “identified”.

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 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]

The “object, subject matter, or status” they are talking about above is the ALL CAPS incarnation of your legal birth name and the government-issued number, usually an SSN, that is associated with it. Those two things constitute the “straw man” or “trust” or “res” which you implicitly agree to represent at the time you sign up for any franchise, benefit, or “public right”. When the government attacks someone for a tax liability or a debt, they don’t attack you as a private person, but rather the collection of rights that attach to the ALL CAPS trust name and associated Social Security Number trust. They start by

placing a lien on the number, which actually is THEIR number and not YOURS. That number associates PRIVATE property with PUBLIC TRUST property. Merriam-Webster's Dictionary definition 5(b) for "Trust" is "office":

"Trust: 5a(1): a charge or duty imposed in faith or confidence or as a condition of some relationship (2): something committed or entrusted to one to be used or cared for in the interest of another b: responsible charge or office c: CARE, CUSTODY <the child committed to her trust>."
[Merriam-Webster's 11th Collegiate Dictionary]

20 C.F.R. §422.103(d) says the number is THEIR property. They can lien their property, which is public property in your temporary use and custody as a "trustee" of the "public trust". Everything that number is connected to acts as private property donated temporarily to a public use to procure the "benefits" of the franchise. It is otherwise illegal to mix public property, such as the Social Security Number, with private property, because that would constitute illegal and criminal embezzlement in violation of [18 U.S.C. §912](#).

"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 for 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; 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)]

Below is how the U.S. Supreme Court describes the practical effect of creating the trust and placing its "residence" or "domicile" within the jurisdiction of the specific government or "state" granting the franchise:

"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 [e.g. CONTRACTUAL 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)]

The implication is that you cannot be sovereign if either you or the entities you voluntarily represent have a "domicile" or "residence" in any man-made government or in any place other than Heaven or the Kingdom of Heaven on Earth. If you choose a "domicile" or "residence" any place on earth, then you become a "subject" in relation to that place and voluntarily forfeit your sovereignty. This is NOT the status you want to have! A "resident" by definition MUST therefore be within the legislative jurisdiction of the government, because the government cannot lawfully write laws that will allow them to recognize or act upon anything that is NOT within their legislative jurisdiction.

All law is prima facie territorial in nature, and can act only upon the territory under the exclusive control of the government or upon its franchises, contracts, and real and chattel property, which are "property" under its management and control pursuant to Article 4, Section 3, Clause 2 of the United States Constitution. The only lawful way that government laws can reach beyond the territory of the sovereign who controls them is through explicit, informed, mutual consent of the individual parties involved, and this field of law is called "private law".

"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)]

7.1.6 Legal presumptions about domicile

It is important also to recognize that state and federal law often establishes certain rebuttable “presumptions” about one’s “residence” as an “alien”/ “resident”. Below is an example from the Arizona Revised Statutes:

*Arizona Revised Statutes
Title 43: Taxation of Income
Section 43-104 Definitions*

19. “Resident” includes:

(a) Every individual who is in this state for other than a temporary or transitory purpose.

(b) Every individual who is domiciled in this state and who is outside the state for a temporary or transitory purpose. Any individual who is a resident of this state continues to be a resident even though temporarily absent from the state.

(c) Every individual who spends in the aggregate more than nine months of the taxable year within this state shall be presumed to be a resident. **The presumption may be overcome by competent evidence that the individual is in the state for a temporary or transitory purpose.**

The above presumption is rebuttable, and the way to rebut it is to make our intentions known:

“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.”
[Fong Yue Ting v. United States, [149 U.S. 698](#) (1893)]

How do we make our “intentions” known to the protector we are nominating?:

1. By sending the following form according to the instructions:

[Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States](http://sedm.org/Forms/FormIndex.htm), Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

- By sending the state a written notification of domicile, or a Department of Motor Vehicles change of address form. Most change of address forms have a block for indicating one’s “residence”. Line out the word “residence” and replace it with “domicile” or else you will establish yourself as a privileged alien.
- Whenever we write a physical address on any especially government or financial institution form, next to the address we should write “This is NOT my domicile.” This is a VERY important habit to get into that will avoid all false presumptions about your legal domicile.
- By revoking our voter registration.

We can also encourage other false presumptions by the government relating to our legal domicile based on the words we use to describe ourself. For instance, if we describe ourself as either a “citizen” or a “resident” or “inhabitant” on any government form, then we are declaring ourself to be a “domiciliary” in respect to the government who is accepting the form. Otherwise, we would be a “transient foreigner” outside of the jurisdiction of that government. This is further explained in the following two articles:

- [You’re not a STATUTORY “citizen” under the Internal Revenue Code](http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm), Family Guardian Fellowship:
<http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
- [You’re not a STATUTORY “resident” under the Internal Revenue Code](http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm), Family Guardian Fellowship:
<http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>

Within federal law, persons who are “citizens”, “residents”, or “inhabitants” are described as:

1. “Individuals”. See 5 U.S.C. §552a(a)(2) and 26 C.F.R. §1.1441-1(c)(3).

[5 U.S.C. §552a\(2\) Records maintained on individuals](#)

(2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence [“resident”];

2. “U.S. persons”. See 26 U.S.C. §7701(a)(30).

[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—

(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.

3. "domestic". Both "domicile" and "domestic" have the root "dom" as their source. Both imply the same thing. Within the Internal Revenue Code, "domestic" is defined as follows:

[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—

(4) Domestic

The term "domestic" when applied to a corporation or partnership **means created or organized in the United States or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.**

Therefore, "domestic" means "subject to the laws of the United States". Under Federal Rule of Civil Procedure 17(b), you cannot be "subject" to the laws without having a domicile in the territory where those laws apply.

Those who are "nonresident aliens", "nontaxpayers" and "transient foreigners" therefore cannot declare themselves as being either "citizens", "residents", "inhabitants", "U.S. persons", "individuals", or "domestic" on any federal government form, or they forfeit their status and become "taxpayers", "domiciliaries", and "subjects" and tenants living on the king's land. For an important example of how the above concept applies, examine the IRS Form W-8BEN:

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormW8ben.pdf>

Block 3 is used by the applicant to declare both the entity type AND their legal domicile as well. The declaration of "domicile" is "hidden" in the word "individual". Notice there is no block on the form for either "human being" or "transient foreigner". The only block a human being can fill out is "individual". [5 U.S.C. §552](#)(a)(2) identifies an "individual" as either a "citizen" or a "resident", and a person who is a "nonresident alien" cannot be either. Therefore, the form essentially coerces the applicant into committing perjury by not providing an option to accurately describe themselves, such as a box for "transient foreigner" or "human being". This defect is remedied in the amended version of the form available below, which adds to Block 3 an option called "transient foreigner":

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormW8BENAmendeds.pdf>

The regulations relating to "aliens" also establish the following presumptions:

1. All "aliens" are presumed to be "nonresident aliens" but this may be overcome upon presentation of proof:

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)
[§ 1.871-4 Proof of residence of aliens.](#)

(a) Rules of evidence. The following rules of evidence shall govern in determining whether or not an alien within the United States has acquired residence therein for purposes of the income tax.

(b) Nonresidence presumed. An alien by reason of his alienage, is presumed to be a nonresident alien.

(c) Presumption rebutted—

(1) Departing alien.

In the case of an alien who presents himself for determination of tax liability before departure from the United States, the presumption as to the alien's nonresidence may be overcome by proof--

2. An “alien” who has acquired permanent residence retains that residence until he physically departs from the “United States”, which is defined as federal territory in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) and is not expressly expanded anywhere else in the I.R.C. to include any other place. The purpose for this presumption is to perpetuate the jurisdiction to tax aliens:

Title 26: Internal Revenue
[PART 1—INCOME TAXES](#)
[nonresident alien individuals](#)
[§1.871-5 Loss of residence by an alien.](#)

An alien who has acquired residence in the United States retains his status as a resident until he abandons the same and actually departs from the United States. An intention to change his residence does not change his status as a resident alien to that of a nonresident alien. Thus, an alien who has acquired a residence in the United States is taxable as a [resident](#) for the remainder of his stay in the United States.

If you are state domiciled state national and a “non-resident non-person”, don’t let the above concern you, because you are not an “alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), but rather an “nonresident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).

7.2 Effect of domicile on citizenship and synonyms for domicile

Now let’s summarize what we have just learned so far to show graphically the effect that one’s choice of domicile has on their citizenship status. Below are some authorities upon which we will base our summary and analysis.

“Domicile and citizen are synonymous in federal courts, Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp. 981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678, 683.”
[Black’s Law Dictionary, Fourth Edition, p. 311]

“The term ‘citizen’, as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is substantially synonymous with the term ‘domicile’. Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554, 557.”
[Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]

The terms “citizen” and “citizenship” are distinguishable from “resident” or “inhabitant.” Jeffcott v. Donovan, C.C.A.Ariz., 135 F.2d. 213, 214; and from “domicile,” Wheeler v. Burgess, 263 Ky. 693, 93 S.W.2d. 351, 354; First Carolinas Joint Stock Land Bank of Columbia v. New York Title & Mortgage Co., D.C.S.C., 59 F.2d. 350, 351. The words “citizen” and citizenship,” however, usually include the idea of domicile, Delaware, L. & W.R. Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557; citizen inhabitant and resident often synonymous, Jonesboro Trust Co. v. Nutt, 118 Ark. 368, 176 S.W. 322, 324; Edgewater Realty Co. v. Tennessee Coal, Iron & Railroad Co., D.C.Md., 49 F.Supp. 807, 809; and citizenship and domicile are often synonymous. Messick v. Southern Pa. Bus Co., D.C.Pa., 59 F.Supp. 799, 800.
[Black’s Law Dictionary, Fourth Edition, p. 310]

We will now present a table based on the above consistent with the entire content of the document which you can use for all future reference. The term “Domestic National” in the table below refers to a person born in any state of the Union, or in a territory or possession of the United States:

1 **Table 4: Effect of domicile on citizenship status**

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

2 **NOTES:**

- 3 1. “United States” is defined as federal territory within [26 U.S.C. §§7701\(a\)\(9\)](#) and [\(a\)\(10\)](#), [7701\(a\)\(39\)](#), and [7408\(d\)](#), and
- 4 [4 U.S.C. §110\(d\)](#). It does not include any portion of a Constitutional state of the Union.
- 5 2. The “District of Columbia” is defined as a federal corporation but not a physical place, a “body politic”, or a de jure
- 6 “government” within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: *Corporatization and*
- 7 *Privatization of the Government*, Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
- 8 3. “nationals” of the United States of America who are domiciled outside of federal jurisdiction, either in a state of the
- 9 Union or a foreign country, are “nationals” but not “citizens” under federal law. They also qualify as “nonresident aliens”
- 10 under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) if and only if they are engaged in a public office. See sections 4.11.2 of the *Great IRS*
- 11 *Hoax*, Form #11.302 for details.
- 12 4. Temporary domicile in the middle column on the right must meet the requirements of the “Presence test” documented in
- 13 IRS publications.
- 14 5. District of Columbia, Puerto Rico, and the territories and insular possessions of the United States in the above table.

6. The term “individual” as used on the IRS Form 1040 means an “alien” engaged in a “trade or business”. All “taxpayers” are “aliens” engaged in a “trade or business”. This is confirmed by 26 C.F.R. §1.1441-1(c)(3), 26 C.F.R. §1.1-1(a)(2)(ii), and 5 U.S.C. §552a(a)(2). Statutory “U.S. citizens” as defined in 8 U.S.C. §1401 are not “individuals” unless temporarily abroad pursuant to 26 U.S.C. §911 and subject to an income tax treaty with a foreign country. In that capacity, statutory “U.S. citizens” interface to the I.R.C. as “aliens” rather than “U.S. citizens” through the tax treaty.

Based on the above table, we can see that when a person within any government identifies you as a “citizen”, they presuppose that you maintain a “domicile” within their jurisdiction. The same thing goes for the term “inhabitant”, which also describes a person with a domicile within the jurisdiction of the local government where he lives. Note the use of the phrase “reside actually and permanently in a given place and has a domicile there” in the definition of inhabitant:

“Inhabitant. One who reside actually and permanently in a given place, and has his domicile there.” *Ex parte Shaw*, 145 U.S. 444, 12 S.Ct. 935, 36 L.Ed. 768.

The words “inhabitant,” “citizen,” and “resident,” as employed in different constitutions to define the qualifications of electors, means substantially the same thing; and, in general, one is an inhabitant, resident, or citizen at the place where he has his domicile or home. But the terms “resident” and “inhabitant” have also been held not synonymous, the latter implying a more fixed and permanent abode than the former, and importing privileges and duties to which a mere resident would not be subject. A corporation can be an inhabitant only in the state of its incorporation. Sperry Products v. Association of American Railroads, C.C.A.N.Y., 132 F.2d. 408, 411. See also Domicile; Residence.”
[*Black’s Law Dictionary, Sixth Edition, p. 782*]

The legal dictionary is careful to disguise the requirement for “domicile” in their definition of “resident”. To admit that domicile was a prerequisite for being a “resident”, they would open the door for a mass exodus of the tax system by most people, so they beat around the bush. For instance, here is the definition of “resident” from Black’s Law Dictionary:

Resident. “Any person who occupies a dwelling within the State, has a present intent to remain within the State for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within the State together with indicia that his presence within the State is something other than merely transitory in nature. The word “resident” when used as a noun means a dweller, habitant or occupant; one who resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one who resides or abides. *Hanson v. P.A. Peterson Home Ass’n*, 35 Ill.App.2d. 134, 182 N.E.2d. 237, 240.

Word “resident” has many meanings in law, largely determined by statutory context in which it is used. [*Kelm v. Carlson, C.A.Ohio, 473 F.2d. 1267, 1271*]
[*Black’s Law Dictionary, Sixth Edition, p. 1309*]

The Law of Nations, which is mentioned in Article 1, Section 8 of our Constitution and was used by the Founding Fathers to write the Constitution, is much more clear in its definition of “resident”, and does essentially admit a requirement for “domicile” in order for an “alien” to be classified as a “resident”:

“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.]

You can read the above yourself at:

<http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>

Since the only definition of “resident” found anywhere in the Internal Revenue Code or the Treasury Regulations is that of a “resident alien”, found in 26 U.S.C. §7701(b)(1)(A), then we:

1. Are not “residents” because we are not “aliens” and do not have a “domicile” in the “United States” (federal territory). Therefore, we do not have a “residence”.
2. Do not have a “residence”, because only “aliens” can have a “residence” under 26 C.F.R. §1.871-2(a).

3. Are “nonresident aliens” under 26 U.S.C. §7701(b)(1)(B)
4. Are “nationals” but not “citizens” under 8 U.S.C. §1101(a)(21) and/or 8 U.S.C. §1101(a)(22)(B).
5. Are “transient foreigners”:

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

If you want to read more about this “resident” scam, consult section 4.10 of the free Great IRS Hoax, Form #11.302 book.

7.3 Effect of domicile on CIVIL STATUTORY “status”

The law of domicile is almost exclusively the means of determining one’s “civil status” under the civil statutory laws of a given territory:

§ 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 domicil. 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 domicil, 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 domicil; 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]

We have already established that civil law attaches to one’s VOLUNTARY choice of civil domicile. Civil law, in turn, enforces and thereby delivers certain “privileges” against those who are subject to it. In that sense, the civil law acts as a voluntary franchise or “protection franchise” that is only enforceable against those who voluntarily consent to avail themselves of its “benefits” or “protections”. Those who voluntarily and consensually avail themselves of such “benefits” and who are therefore SUBJECT to the “protection franchise” called domicile, in turn, are treated as public officers within the government under federal law, as is exhaustively established in the following memorandum:

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

The key thing to understand about all franchises is that the Congressionally created privileges or “public rights” they enforce attach to specific STATUSES under them. An example of such statuses include:

1. “Person” or “individual”.
2. “Alien”
3. “Nonresident alien”
4. “Driver” under the vehicle code of your state.
5. “Spouse” under the family code of your state.
6. “Taxpayer” under the Internal Revenue Code at 26 U.S.C. §7701(a)(14).
7. “Citizen”, “resident”, or “inhabitant” under the civil laws of your state.

The above civil statutory statuses:

- 1 Are contingent for their existence on a DOMICILE in the geographical place or territory that the law applies to. Hence, a “nonresident alien” or even “alien” civil status within the Internal Revenue Code, for instance, only applies if one is PHYSICALLY PRESENT on federal territory or consensually domiciled there. If you are not physically on federal territory and not domiciled there, you CANNOT be ANYTHING under the Internal Revenue Code.
- 2 Are TEMPORARY, because your domicile can change.
- 3 Extinguish when you terminate your domicile and/or your presence in that place.

4 Are the very SAME “statuses” you find on ALL government forms and applications, such as voter registrations,
drivers’ license applications, marriage license applications, etc. The purpose of filling out all such applications is to
CONTRACT to PROCURE the status indicated on the form and have it RECOGNIZED by the government grantor
who created the privileges you are pursuing under the civil law franchises that implement the form or application.

The ONLY way to AVOID contracting into the civil franchise if you are FORCED to fill out government forms is to:

1. Define all terms on the form in a MANDATORY attachment so as to EXCLUDE those found in any government law. Write above your signature the following:

*“Not valid, false, fraudulent, and perjurious unless accompanied by the SIGNED attachment entitled
_____, consisting of ____ pages.”*

2. Indicate "All rights reserved, U.C.C. §1-308" near the signature line on the application.
3. Indicate "Non assumpsit" on the application, or scribble it as your signature.
4. Indicate "duress" on the form.
5. Resubmit the form after the fact either in person or by mail fixing the application to indicate duress and withdraw your consent.
6. Ask the government accepting the application to indicate that you are not qualified because you do not consent and consent is mandatory. Then show that denial to the person who is trying to FORCE you to apply.
7. Submit a criminal complaint against the party instituting the duress to get you to apply.
8. Notify the person instituting the unlawful duress that they are violating your rights and demand that they retract their demand for you to apply for something.

Below is an authority proving this phenomenon as explained by the U.S. Supreme Court:

*In Udny v. Udny (1869) L.R. 1 H. L. Sc. 441, the point decided was one of inheritance, depending upon the question whether the domicile of the father was in England or in Scotland, he being in either alternative a British subject. Lord Chancellor Hatherley said: ‘The question of naturalization and of allegiance is distinct from that of domicile.’ Page 452. Lord Westbury, in the passage relied on by the counsel for the United States, began by saying: ‘The law of England, and of almost all civilized countries, ascribes to each individual at his birth two distinct legal states or conditions,—one by virtue of which he becomes the subject [NATIONAL] of some particular country, binding him by the tie of natural allegiance, and which may be called his political status; another by virtue of which he has ascribed to him the character of a citizen of some particular country, and as such is possessed of certain municipal rights, and subject to certain obligations, which latter character is the civil status or condition of the individual, and may be quite different from his political status.’ And then, while maintaining that the civil status is universally governed by the single principle of domicile (domicilium), the criterion established by international law for the purpose of determining civil status, and the basis on which ‘the personal rights of the party—that is to say, the law which determines his majority or minority, his marriage, succession, testacy, or intestacy—must depend,’ he yet distinctly recognized that a man’s political status, his country (patria), and his ‘nationality,—that is, natural allegiance,—may depend on different laws in different countries.’ Pages 457, 460. He evidently used the word ‘citizen,’ not as equivalent to ‘subject,’ but rather to ‘inhabitant’; and had no thought of impeaching the established rule that all persons born under British dominion are natural-born subjects.
[United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898) ;
SOURCE: http://scholar.google.com/scholar_case?case=3381955771263111765]*

The protections of the Constitution and the common law, on the other hand, attach NOT to your STATUTORY status, but to the LAND you stand on at the time you receive an injury from either the GOVERNMENT or a PRIVATE human being, respectively:

*“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)]*

The thing that we wish to emphasize about this important subject are the following VERY IMPORTANT facts:

1. Your STATUS under the civil STATUTORY law is exclusively determined by the exercise of your PRIVATE, UNALIENABLE right to both contract and associate, which are protected by the First Amendment to the United States Constitution.
2. The highest exercise of your right to sovereignty is the right to determine and enforce the STATUS you have CONSENSUALLY and VOLUNTARILY acquired under the civil laws of the community you are in.
3. Anyone who tries to associate a CIVIL statutory status with you absent your DEMONSTRATED, EXPRESS, WRITTEN consent is:
 - 3.1. Violating due process of law.
 - 3.2. STEALING property or rights to property from you. The “rights” or “public rights” that attach to the status are the measure of WHAT is being “stolen”.
 - 3.3. Exercising eminent domain without compensation against otherwise PRIVATE property in violation of the state constitution. The property subject to the eminent domain are all the rights that attach to the status they are FORCING upon you. YOU and ONLY YOU have the right to determine the compensation you are willing to accept in exchange for your private rights and private property.
 - 3.4. Compelling you to contract with the government that created the franchise status, because all franchises are contracts.
 - 3.5. Kidnapping your legal identity and moving it to a foreign state, if the STATUS they impute to you arises under the laws of a foreign state. This, in turn is an act of INTERNATIONAL TERRORISM in criminal violation of 18 U.S.C. §2331(1)(B)(iii).
4. All de jure government civil law is TERRITORIAL in nature and attaches ONLY to the territory upon which they have EXCLUSIVE or GENERAL jurisdiction. It does NOT attach and CANNOT attach to places where they have only SUBJECT matter jurisdiction, such as in states of the Union.

“It is a well established principle of law that all federal regulation applies only within the territorial jurisdiction of the United States unless a contrary intent appears.”
[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.]

5. The prerequisite to having ANY statutory STATUS under the civil law of any de jure government is a DOMICILE within the EXCLUSIVE jurisdiction of the that specific government that enacted the statute.
6. You CANNOT lawfully acquire a statutory STATUS under the CIVIL laws of a foreign jurisdiction if you have either:
 - 6.1. Never physically been present within the exclusive jurisdiction of the foreign jurisdiction.
 - 6.2. Never EXPRESSLY consented to be treated as a “citizen”, “resident”, or “inhabitant” within that jurisdiction, even IF physically present there.
 - 6.3. NOT been physically present in the foreign jurisdiction LONG ENOUGH to satisfy the residency requirements of that jurisdiction.
7. Any government that tries to REMOVE the domicile prerequisite from any of the franchises it offers by any of the following means is acting in a purely private, commercial capacity using PRIVATE and not PUBLIC LAW and the statutes then devolve essentially into an act of PRIVATE contracting. Methods of acting in such a capacity include, but are not limited to the following devious methods by dishonest and criminal and treasonous public servants:
 - 7.1. Treating EVERYONE as “persons” or “individuals” under the franchise statutes, INCLUDING those outside of their territory.
 - 7.2. Saying that EVERYONE is eligible for the franchise, no matter where they PHYSICALLY are, including in places OUTSIDE of their exclusive or general jurisdiction.
 - 7.3. Waiving the domicile prerequisite as a matter of policy, even though the statutes describing it require that those who participate must be “citizens”, “residents”, or “inhabitants” in order to participate. The Social Security does this by unconstitutional FIAT, in order to illegally recruit more “taxpayers”.
8. When any so-called “government” waives the domicile prerequisite by the means described in the previous step, the following consequences are inevitable and MANDATORY:
 - 8.1. The statutes they seek to enforce are “PRIVATE LAW”.
 - 8.2. It is FRAUD to call the statutes “PUBLIC LAW” that applies equally to EVERYONE.

"Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong."

[...]

It is also called a rule to distinguish it from a compact or agreement; for a compact is a promise proceeding from us, law is a command directed to us. The language of a compact is, "I will, or will not, do this"; that of a law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all. Upon these accounts law is defined to be "a rule."

[Readings on the History and System of the Common Law, Roscoe Pound, Second Edition, 1925, p. 4]

- 8.3. They agree to be treated on an equal footing with every other PRIVATE business.
- 8.4. Their franchises are on an EQUAL footing to every other type of private franchise such as McDonalds franchise agreements.
- 8.5. They implicitly waive sovereign immunity and agree to be sued in the courts within the extraterritorial jurisdiction they are illegally operating under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Part IV, Chapter 97. Sovereign immunity is ONLY available as a defense against DE JURE government activity in the PUBLIC interest that applies EQUALLY to any and every citizen.
- 8.6. They may not enforce federal civil law against the party in the foreign jurisdiction that they are illegally offering the franchise in.
- 8.7. If the foreign jurisdiction they are illegally enforcing the franchise within is subject to the constraint that the members of said community MUST be treated equally under the requirements of their constitution, then the franchise cannot make them UNEQUAL in ANY respect. This would be discrimination and violate the fundamental law.

Consistent with the above, below is how the U.S. Supreme Court describes attempts to enforce income taxes against NONRESIDENT parties domiciled in a legislatively foreign state, such as either a state of the Union or a foreign country:

"The power of taxation, indispensable to the existence of every civilized government, is exercised upon the assumption of an equivalent rendered to the taxpayer in the protection of his person and property, in adding to the value of such property, or in the creation and maintenance of public conveniences in which he shares -- such, for instance, as roads, bridges, sidewalks, pavements, and schools for the education of his children. If the taxing power be in no position to render these services, or otherwise to benefit the person or property taxed, and such property be wholly within the taxing power of another state, to which it may be said to owe an allegiance, and to which it looks for protection, the taxation of such property within the domicile of the owner partakes rather of the nature of an extortion than a tax, and has been repeatedly held by this Court to be beyond the power of the legislature, and a taking of property without due process of law. Railroad Company v. Jackson, 7 Wall. 262; State Tax on Foreign-Held Bonds, 15 Wall. 300; Tappan v. Merchants' National Bank, 19 Wall. 490, 499; Delaware &c. R. Co. v. Pennsylvania, 198 U.S. 341, 358. In Chicago &c. R. Co. v. Chicago, 166 U.S. 226, it was held, after full consideration, that the taking of private property [199 U.S. 203] without compensation was a denial of due process within the Fourteenth Amendment. See also Davidson v. New Orleans, 96 U.S. 97, 102; Missouri Pacific Railway v. Nebraska, 164 U.S. 403, 417; Mt. Hope Cemetery v. Boston, 158 Mass. 509, 519."

[Union Refrigerator Transit Company v. Kentucky, 199 U.S. 194 (1905)]

An example of how the government cannot assign the statutory status of "taxpayer" upon you per 26 U.S.C. §7701(a)(14) is found in 28 U.S.C. §2201(a), which reads:

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.

Consistent with the federal Declaratory Judgments Act, 28 U.S.C. §2201, federal courts who have been petitioned to declare a litigant to be a “taxpayer” have declined to do so and have cited the above act as authority:

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)]

The implications of the above are that:

1. The federal courts have no lawful delegated authority to determine or declare whether you are a “taxpayer”.
2. If federal courts cannot directly declare you a “taxpayer”, then they also cannot do it indirectly by, for instance:
 - 2.1. Presuming that you are a “taxpayer”. This is a violation of due process of law that renders a void judgment. Presumptions are not evidence and may not serve as a SUBSTITUTE for evidence.
 - 2.2. Calling you a “taxpayer” before you have called yourself one.
 - 2.3. Arguing with or penalizing you if you rebut others from calling you a “taxpayer”.
 - 2.4. Quoting case law as authority relating to “taxpayers” against a “nontaxpayer”. That’s FRAUD and it also violates Federal Rule of Civil Procedure 17(b).
 - 2.5. Quoting case law from a franchise court in the Executive rather than Judicial branch such as the U.S. Tax Court against those who are not franchisees called “taxpayers”.
 - 2.6. Treating you as a “taxpayer” if you provide evidence to the contrary by enforcing any provision of the I.R.C. Subtitle A “taxpayer” franchise agreement against you as a “nontaxpayer”.

“Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the national Government] and not to non-taxpayers [non-resident non-persons domiciled within the exclusive jurisdiction of a state of the Union and 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)]

Authorities supporting the above include the following:

“It is almost unnecessary to say, that what the legislature cannot do directly, it cannot do indirectly. The stream can mount no higher than its source. The legislature cannot create corporations with illegal powers, nor grant unconstitutional powers to those already granted.”
[*Gelpcke v. City of Dubuque*, 68 U.S. 175, 1863 W.L. 6638 (1863)]

“Congress cannot do indirectly what the Constitution prohibits directly.”
[*Dred Scott v. Sandford*, 60 U.S. 393, 1856 W.L. 8721 (1856)]

“In essence, the district court used attorney’s fees in this case as an alternative to, or substitute for, punitive damages (which were not available). The district court cannot do indirectly what it is prohibited from doing directly.”
[*Simpson v. Sheahan*, 104 F.3d. 998, C.A.7 (Ill.) (1997)]

“It is axiomatic that the government cannot do indirectly (i.e. through funding decisions) what it cannot do directly.”
[*Com. of Mass. v. Secretary of Health and Human Services*, 899 F.2d. 53, C.A.1 (Mass.) (1990)]

“Almost half a century ago, this Court made clear that the government “may not enact a regulation providing that no Republican ... shall be appointed to federal office.” *Public Workers v. Mitchell*, 330 U.S. 75, 100, 67 S.Ct. 556, 569, 91 L.Ed. 754 (1947). What the *78 First Amendment precludes the government**2739 from commanding directly, it also precludes the government from accomplishing indirectly. See Perry, 408 U.S., at

1 597, 92 S.Ct., at 2697 (citing Speiser v. Randall, 357 U.S. 513, 526, 78 S.Ct. 1332, 1342, 2 L.Ed.2d. 1460
2 (1958); see supra, at 2735.
3 [Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, U.S.Ill. (1990)]
4

5 “Similarly, numerous cases have held that governmental entities cannot do indirectly that which they cannot
6 do directly. See *841 Board of County Comm'rs v. Umbehr, 518 U.S. 668, 674, 116 S.Ct. 2342, 135 L.Ed.2d.
7 843 (1996) (holding that the First Amendment protects an independent contractor from termination or
8 prevention of the automatic renewal of his at-will government contract in retaliation for exercising his freedom
9 of speech); El Dia, Inc. v. Rossello, 165 F.3d. 106, 109 (1st Cir.1999) (holding that a government could not
10 withdraw advertising from a newspaper which published articles critical of that administration because it
11 violated clearly established First Amendment law prohibiting retaliation for the exercising of freedom of
12 speech); North Mississippi Communications v. Jones, 792 F.2d. 1330, 1337 (5th Cir.1986) (same). The
13 defendants violated clearly established Due Process and First Amendment law by boycotting the plaintiffs'
14 business in an effort to get them removed from the college.”
15 [Kinney v. Weaver, 111 F.Supp.2d. 831, E.D.Tex. (2000)]

16 If you would like further evidence proving that it is a violation of your constitutional rights for the government to associate
17 any civil status against you without your consent, see:

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

18 **7.4 How the corrupt government kidnaps your identity and your domicile and moves it to the federal zone or** 19 **interferes with your choice of domicile**

20 Based on the foregoing discussion, it ought to be obvious that the government doesn't want you to know any of the following
21 facts:

- 22 1. That all civil jurisdiction originates from your choice of domicile.
- 23 2. That all income taxation is a civil liability that originates from your choice of domicile.
- 24 3. That domicile requires your consent and is the equivalent of your consent to be civilly governed as required by the
25 Declaration of Independence.
- 26 4. That because they need your consent to choose a domicile, they can't tax or even govern you civilly without your consent.
- 27 5. That domicile is based on the coincidence of physical presence and intent/consent to permanently remain in a place.
- 28 6. That unless you choose a domicile within the jurisdiction of the government that has general jurisdiction where you live,
29 they have no authority to institute income taxation upon you.
- 30 7. That no one can determine your domicile except you.
- 31 8. That if you don't want the protection of government, you can fire them and handle your own protection, by changing
32 your domicile to a different place or group or government or choosing no domicile at all. This then relieves you of an
33 obligation to pay income taxes to support the protection that you no longer want or need.

34 Therefore, governments have a vested interest in hiding the relationship of “domicile” to income taxation by removing it or
35 at least obfuscating it in their “codes”. We call this "The hide the presumption and hide the consent game."

36 **7.4.1 Compelled domicile generally**

37 A number of irreconcilable conflicts of law are created by COMPELLING EVERYONE to have either a specific domicile
38 or an earthly domicile. For instance:

- 39 1. If the First Amendment gives us a right to freely associate and also implies a right to DISASSOCIATE, how can we be
40 compelled to associate with a “state” or the people in the locality where we live without violating the First Amendment?
41 It may not be presumed that we moved to a place because we wanted to associate with the people there.
- 42 2. Domicile creates a duty of allegiance, according to the cite above. All allegiance MUST be voluntary. How can the
43 state compel allegiance by compelling a person to have or to choose an earthly domicile? What gives them the right to
44 insist that the only legitimate type of domicile is associated with a government? Why can't it be a church, a religious
45 group, or simply an association of people who want to have their own police force or protection service separated from
46 the state? Since the only product that government delivers is “protection”, why can't people have the right to fire the
47 government and provide their own protection with the tax money they would have paid the government?

3. When one chooses a domicile, they create a legal or contractual obligation to support a specific government, based on the above. By compelling everyone to choose an earthly domicile whose object is a specific government or state, isn't the state interfering with our right to contract by compelling us to contract with a specific government for our protection? The Constitution, Article 1, Section 10 says no state shall make any law impairing the obligation of contracts. Implicit in this right to contract is the right NOT to contract. Every right implies the opposite right. Therefore, how can everyone be compelled to have a domicile without violating their right to contract?
4. The U.S. Supreme Court also held that income taxation based on domicile is "quasi-contractual" in nature.

"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)]

The "quasi-contract" they are referring to above is your voluntary choice of "domicile", no doubt. How can they compel such a contract if the person who is the object of the compulsion refuses to "do business" with the state and also refuses to avail themselves of any of the benefits of membership in said state? Wouldn't that amount to slavery, involuntary servitude, and violate the Thirteenth Amendment prohibition against involuntary servitude?

Do you see how subtle this domicile thing is? It's a very sneaky way to draw you into the world system and force you to adopt and comply with earthly laws and a government that are hostile towards and foreign to God's laws. All of the above deceptions and ruses are designed to keep you enslaved and entrapped to support a government that does nothing for you and which you may even want to abandon or disassociate with.

We allege that whenever anyone from a state or federal government, or acting as an agent of same such as a "withholding agent", compels you to either have a specific domicile in a specific place or PRESUMES you have a domicile without producing evidence of consent on the record to that specific domicile then they are:

1. "purposefully availing themselves" of commerce within OUR jurisdiction.
2. STEALING, where the thing being STOLEN are the public rights associated with the statutory civil "status" they are presuming we have but never expressly consented to have. You ought to specify in advance the PRICE or COST of the things stolen as being TWICE what they want to collect from you. This is Biblical. See Exodus 22:7.
3. Engaging in criminal identity theft, because the civil status is associated with a domicile in a place we are not physically in and do not consent to a civil domicile in.
4. Waiving official, judicial, and sovereign immunity.
5. Acting in a private and personal capacity beyond the statutory jurisdiction of their government employer.
6. Compelling us to contract with the state under the civil statutory "social compact".
7. Interfering with our First Amendment right to freely and civilly DISASSOCIATE with the state.
8. Engaged in a constitutional tort.

You should insist on the above terms on any form you fill out and submit to the government that has a block for "residence", "permanent address", or "domicile".

7.4.2 Domicile on government forms

You should view every opportunity to complete a government form or any form that indicates a "domicile", "residence", or "permanent address" as:

1. A waiver of sovereign immunity under 28 U.S.C. §1603(b)(3) and 28 U.S.C. §1605(b)(2).
2. A change in status from "foreign" to "domestic" in relation to the government that created the form.
3. An agreement to become a "customer" of government protection called a "citizen", "resident", and/or "inhabitant" within a specific jurisdiction.
4. The conveyance of "consent to be governed" as the Declaration of Independence indicates.
5. An attempt to nominate a protector and delegate to them the authority to supervise and even penalize your activities under the authority of the civil law.
6. An agreement to pay for the protection of the specific government you have nominated to protect you.
7. A voluntary attempt on your part to surrender rights recognized in the Constitution in exchange for privileges and "benefits" under a franchise agreement and to change your status from a "transient foreigner" to a "person" subject to federal statutes. The most privileged status you can be in is to be a resident alien participating in federal franchises. The Declaration of Independence says that rights protected by the Constitution are "unalienable", meaning that they CAN'T be sold, transferred, or bargained away in relation to any government by any commercial process, including a government franchise or application. Therefore, you are recognizing that the grantor of the benefit is not a government, but a private corporation.
8. An attempt to destroy equal protection mandated by the Constitution and make a specific government your "parens patriae", or government parent.

In short, anyone who asks you to fill out a government form or indicate a "domicile", "residence", or "permanent address" on their own private form is asking you the following question:

"Who's your daddy and where does he live? We want to notify him that you have selected him as your protector and agreed to become liable to subsidize his protection racket and his supervision of your otherwise private affairs. We don't trust you so we want you to agree to sign this protection contract, nominate a protector, and agree to become his privileged employee or officer so he will ensure you won't become a burden, bother, or injury to us."

There are several ways that you are often deceived into inadvertently declaring a domicile on federal territory on government forms.

1. By declaring that you maintain a domicile or live in the "United States", which is defined as federal territory and excludes states of the Union pursuant to [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#). This is done by filling out anything in the block labeled "permanent address" or "residence" and indicating anything in that block other than the de jure republic you were born within or the Kingdom of Heaven on Earth.

[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.

People born and domiciled within the de jure states of the Union are domiciled in the "United States of America" or in the name of their state. For instance, under "country" put "California Republic" instead of "United States".

2. By filling out a government form and indicating that you are a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) or "resident" or "permanent resident" pursuant to [26 U.S.C. §7701\(b\)\(4\)\(B\)](#). All such persons have a legal domicile on federal territory. Collectively, these people are called "U.S. persons" pursuant to [26 U.S.C. §7701\(a\)\(30\)](#).
3. By filling out a form that presumes you are a "U.S. person", such as IRS Form 1040. That form is ONLY for use by "U.S. persons" pursuant to [26 U.S.C. §7701\(a\)\(30\)](#) who have a legal domicile on federal territory. If you are not domiciled on federal territory, the only correct form to use is the IRS Form 1040NR. Even the 1040NR is a statutory

“taxpayer” form and therefore needs either modification or an attachment to clarify that it is being submitted by a NONTAXPAYER.

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://fanguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf/>

4. By requesting or using a Social Security Number on any government form. Social Security Numbers can only lawfully be issued to persons with a legal domicile on federal territory. 20 C.F.R. §422.104 says the number can only be issued to statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#) or statutory “permanent residents”, both of whom have in common a domicile on federal territory.

[26 C.F.R. § 301.6109-1\(g\)](#)

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

(1) *General rule—*

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

TITLE 20--EMPLOYEES' BENEFITS
CHAPTER III--SOCIAL SECURITY ADMINISTRATION
PART 422 ORGANIZATION AND PROCEDURES--Table of Contents
Subpart B General Procedures
Sec. 422.104 Who can be assigned a social security number.

(a) Persons eligible for SSN assignment.
We can assign you a social security number if you meet the evidence requirements in Sec. 422.107 and you are:
(1) A United States citizen; or
(2) An alien lawfully admitted to the United States for permanent residence or under other authority of law permitting you to work in the United States (Sec. 422.105 describes how we determine if a nonimmigrant alien is permitted to work in the United States); or

5. By requesting or using a Taxpayer Identification Number on any government form, you create a presumption that you are engaged in the “trade or business” franchise and are a “resident” of federal territory. The only people who need them are “taxpayers” who are engaged in a “trade or business”/“public office” in the District of Columbia and therefore partaking of federal franchises. All such persons have an effective domicile in the District of Columbia because they are representing a federal corporation, the “United States” pursuant to 28 U.S.C. §3002(15)(A) and are officers of that corporation. 26 U.S.C. §7701(a)(39), 26 U.S.C. §7408(d), and Federal Rule of Civil Procedure 17(b) all place their effective domicile in the District of Columbia and not within the place they physically occupy by virtue of the fact that they are acting in a representative capacity as a “public officer”.

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

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

partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized.
[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]
[SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]

We will now spend the rest of the section talking about how to avoid the problem described in item 1 above. There are many occasions on government forms, and especially tax forms, where we will be asked if we are “residents” and what our “residence” is and we must be very careful what we put on these forms. If a “residence” must be established on a government form for any reason, the safest way to handle this situation as a Christian is as follows:

1. Line out the word “residence” and replace it with “domicile”.
2. In the block declaring “residence” or “permanent address”, put one of the following:
 - 2.1. “Kingdom of Heaven on Earth (not within any man made government)”.
 - 2.2. A geographical place that has no owner and no government, such as the middle of the ocean.
3. At the end of the address line put in parenthesis: “Not a domicile or residence.”
4. If they ask you if you are a “resident”, simply say “NO”.
5. Put a note at the bottom saying:

“See and rebut the following web address for details, if you disagree:
<http://famguardian.org/TaxFreedom/Forms/Emancipation/ChangeOfAddressAttachment.htm> “

A person who does all the above is what we call “civilly dead”. The status of being “civilly dead” is the only proper status for a devout Christian, and it is thoroughly described in:

Delegation of Authority Order from God to Christians, Form #13.007, Section 3.3
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/SelfFamilyChurchGovnce/DelOfAuthority.pdf>

Any location of “residence” other than “Kingdom of Heaven on Earth” or a place not within the jurisdiction of any man-made government, however, will prejudice your rights, violate the Bible, and result in idolatry towards man/government. In fact, we believe the word “residence” and “resident” were invented by the legal profession as a way to separate intent from the word “domicile” so that people would no longer have a choice of their legal home. Christians should be very wary of this devious legal trap and avoid it as indicated above.

“And have no fellowship with the unfruitful works of darkness, but rather expose [rebuke] them.”
[Eph. 5:11, Bible]

There are also BIG advantages to declaring our domicile as being outside of federal jurisdiction in either the Kingdom of Heaven on Earth or a state of the Union, which is legislatively but not Constitutionally foreign in relation to the federal government. For instance, one's domicile determines the rules of decision of every court in which a person is sued. Below is an excerpt from the Federal Rule of Civil Procedure 17(b) which proves this:

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>]

The above may not seem like a big deal, until you consider that if a person declares “heaven” as their domicile, then the court has to use God's laws in the Holy Bible as the only rules of decision! They cannot quote ANY federal statute or even court

1 ruling as authority for what they are doing. The only thing they can apply is God's law and the rulings of ecclesiastical courts
2 on the subject. We would LOVE to see this in a tax trial. The government would get CREAMED! This tactic is what we
3 affectionately call "courtroom evangelism". In the case of Christians, the Common Law is the nearest equivalent of God's
4 law and that is the ONLY thing we can allow ourselves to be protected by as a devout Christian. Statutory law, on the other
5 hand, is only law for GOVERNMENT actors and not private persons:

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

6 Below is an example of how to fill out a Change of Address for the state of California to remove any presumptions about
7 "residence". If you don't do this, the state will essentially legally "presume" that you are an "alien", a "resident", and a
8 "taxpayer", and this will grossly prejudice your Constitutional rights:

<http://famguardian.org/TaxFreedom/Forms/Emancipation/ChangeOfAddressAttachment.htm>

10 A number of legal factors are used in determining one's domicile. The following facts and circumstances, although not
11 necessarily conclusive, have probative value to support a claim of domicile within a particular state:

- 12 1. Continuous presence in the state.
- 13 2. Payment of ad valorem (property) taxes.
- 14 3. Payment of personal income taxes.
- 15 4. Reliance upon state sources for financial support.
- 16 5. Domicile in the state of family, or other relatives, or persons legally responsible for the person.
- 17 6. Former domicile in the state and maintenance of significant connections therein while absent.
- 18 7. Ownership of a home or real property.
- 19 8. Admission to a licensed practicing profession in the state.
- 20 9. Long term military commitments in the state.
- 21 10. Commitments to further education in the state indicating an intent to stay here permanently.
- 22 11. Acceptance of an offer of permanent employment in the state.
- 23 12. Location of spouse's employment, if any.
- 24 13. Address of student listed on selective service (draft or reserves) registration.

25 Other factors indicating an intent to make a state one's domicile may be considered. Normally, the following circumstances
26 do not constitute evidence of domicile sufficient to effect classification as a domiciliary:

- 27 1. Voting or registration for voting.
- 28 2. The lease of living quarters.
- 29 3. A statement of intention to acquire a domicile in state.
- 30 4. Automobile registration; address on driver's license; payment of automobile taxes.
- 31 5. Location of bank or saving accounts.

32 To conclude this section, you may wish to look at a few of the government's forms that effectively ask you what your
33 "domicile" is, so you can see what we are talking about in this section. Before we do, we must emphasize that in some cases,
34 the version of a form we choose to file, even if it says nothing on the form about domicile, may determine our "residence"! This is VERY important. For instance, if we file a 1040NR form, we are claiming that we are not a "resident alien" and that we do not maintain a domicile in the "United States" (federal territory). Whereas, if we file a 1040 form, we are claiming that we are either a "resident" with a domicile in the "United States" (federal territory), or are a "U.S. citizen" who is described as a "alien" coming under a tax treaty with the United States if we attach a form 2555 to the 1040 form. Also keep in mind that only a "resident" can have a "residence", and that all "residents" are aliens under the tax code, as far as we understand it. This is confirmed by our quote of [26 C.F.R. §1.871-2](#) earlier in this section, which you may want to go back and read. With these important considerations, below are a few of the forms that determine our "domicile":

Table 5: Example forms that determine domicile

#	Issuing agency	Form number	Form name	"Domicile"	Blocks that determine domicile	Amplification
1	IRS	1040 , 1040EZ, 1040A	U.S. Individual Income Tax Return	"United States" (federal territory)	None. Just filing the form does this.	
2	IRS	1040NR	U.S. Nonresident Alien Income Tax Return	State of the Union or foreign country	None. Just filing the form does this.	
3	IRS	2555	Foreign Earned Income Exclusion	Abroad (foreign country)	None. Just filing the form does this.	
4	IRS	W-8BEN		Place indicated in Block 4	Block 4: "Permanent address"	Make sure you put "Heaven" here!
5	Dept. of State	DS-11	Application for U.S. Passport or Registration	Place indicated in Block 13.	Block 13: "Permanent address"	Make sure you put "Heaven" here!
6	States	Change of address	<u>Example:</u> California DMV Form DMV-14	Place indicated in "New Correct Residence Address"	"New Correct residence address"	Make sure you put "Heaven" here!
7	States	Voter registration	Voter registration	State where filed		
8	States	Driver's license application	Driver's license application	State where filed (some states, not all)		In Oregon, you declare yourself to be a "resident" just by getting a state Driver's License. However, not all states do this.

Items 4 and 5 above are noteworthy, because they mention the phrase "Permanent address". Why do they use the phrase "permanent"? Because they want to DECEIVE you into thinking that you can't revoke or withdraw your request to be protected and are therefore FORCED to keep subsidizing them to protect you without your continuing consent. That way, they are the only ones who can unilaterally terminate the CONTRACTUAL protection arrangement. SCAM!

When you fill out government forms to reflect a domicile that is in the Kingdom of Heaven on Earth, some ignorant or wicked or atheist clerks may decide to argue with you. Below are the three most popular arguments you will hear, which are each accompanied by tactics that are useful in opposing them:

1. If you submit the government form to a private company or organization, they may say that they have an unofficial "policy" of not accepting such forms. In response to such tactics, find another company that will accept it. If all companies won't accept it, then sue the companies for discrimination and violation of First Amendment rights.
2. They may say that "domicile" is based on a physical place and that Heaven is not a physical place. In response to this, we must remember that the [First Amendment](#) prevents the government from "establishing a religion". Because of this prohibition, the government can't even "define" what a religion is:

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

[[First Amendment Law](#), Barron-Dienes, West Publishing, ISBN 0-314-22677-X, p. 432]

To even define what "Heaven" is or to say that it doesn't physically exist is effectively to establish a religion. In order to determine that "Heaven" is not a physical place, they would be violating the separation of church and state and infringing upon your [First Amendment](#) right to practice your religion.

3. They may say that no place can qualify as a domicile that you didn't occupy at one point or another. When they do this, the proper response is to say that they are interfering with your [First Amendment](#) religious rights and then to quote them the following scriptures, which suggest that we had an existence in Heaven before we ever came to earth and before time began:

1 *"But God, who is rich in mercy, because of His great love with which He loved us, even when we were dead in*
2 *trespasses, made us alive together with Christ (by grace you have been saved), and raised us up together, and*
3 *made us sit together in the heavenly places in Christ Jesus,* "
4 *[[Eph. 2:4-6](#), Bible, NKJV]*

6 *"Before I formed you in the womb I knew you;*
7 *Before you were born I sanctified you;*
8 *I ordained you a prophet to the nations."*
9 *[[Jeremiah 1:5](#), Bible, NKJV]*

11 *"Therefore do not be ashamed of the testimony of our Lord, nor of me His prisoner, but share with me in the*
12 *sufferings for the gospel according to the power of God, who has saved us and called us with a holy calling, not*
13 *according to our works, but according to His own purpose and grace which was given to us in Christ Jesus before*
14 *[earthly] time began,* "
15 *[[2 Tim. 1:8-9](#), Bible, NKJV]*

17 *"For we are His workmanship, created in Christ Jesus for good works, which God prepared beforehand that*
18 *we should walk in them,"*
19 *[[Eph. 2:10](#), Bible, NKJV]*

21 *I will praise You, for I am fearfully and wonderfully made;*
22 *Marvelous are Your works,*
23 *And that my soul knows very well.*
24 *My frame was not hidden from You,*
25 *When I was made in secret,*
26 *And skillfully wrought in the lowest parts of the earth.*
27 *Your eyes saw my substance, being yet unformed,*
28 *And in Your book they all were written,*
29 *The [earthly] days fashioned for me,*
30 *When as yet there were none of them,*
31 *How precious also are Your thoughts to me, O God!*
32 *How great is the sum of them!*
33 *[[Psalm 139:14-17](#), Bible, NKJV]*

34 Another approach that is useful against this tactic is to point out that the federal courts have ruled that:

35 *"Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond*
36 *his control, he may be relieved of the consequences attendant on domicile at that place.* In *Roboz* (USDC D.C.

37 1963) [*Roboz v. Kennedy*, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved which precluded

38 the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found

39 that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary

40 (and lost domicile there) had they been able to. Since they had been precluded from leaving because of the

41 political privations imposed by the very government they wanted to escape (the father was in prison there), the

42 court would not hold them to have lost their property based on a domicile that circumstances beyond their control

43 forced them to retain."

44 *[Conflicts in a Nutshell, Third Edition, David D. Siegel and Patrick J. Borchers, West Publishing, 2005, p. 24]*

45 We should always remember that we never chose to come here to earth, and our presence is involuntary. Therefore,

46 everything we do while here is a matter of compulsion rather than true choice. This subject is covered more thoroughly

47 in sections 4.11.6 through 4.11.6.4 of the [Great IRS Hoax](#), Form #11.302 if you wish to investigate. Therefore, we can

48 be relieved of the consequences attendant to domicile if we do not wish to have one here.

49 If all the above arguments are ineffective or when the government refuses to recognize your choice of Heaven as a domicile,

50 remember also that the First Amendment STILL prevents them from compelling you to associate with any group, including

51 a state, and that they can't compel you to belong to or consent to any earthly government or law, to accept or pay for protection

52 you don't want and don't need, and which you can even prove is harmful to you. In effect, they cannot violate the very reason

53 for their establishment, which is protecting you the way YOU, not THEM want to be protected.

54 7.4.3 How the tax code compels choice of domicile

The government has compelled domicile or interfered with receiving the benefits of your choice by any of the following means:

1. Nowhere in Internal Revenue Code is the word “domicile” admitted to be the source of the government’s jurisdiction to impose an income tax, even though the U.S. Supreme Court admitted this in *Miller Brothers Co. v. Maryland*, [347 U.S. 340](#) (1954). The word “domicile”, in fact, is only used in two sections of the entire 9,500 page Internal Revenue Code, Title 26. This is no accident, but a very devious way for the government to avoid getting into arguments with persons who it is accusing of being “taxpayers”. It avoids these arguments by avoiding showing Americans the easiest way to challenge federal jurisdiction, which is demanding proof from the government required by 5 U.S.C. §556(d), who is the moving party, that you maintain a domicile in the “United States” (federal territory). The two sections below are the only places where domicile is mentioned:
 - 1.1. 26 U.S.C. §7448(j)(1)(B)(vi): Annuities to surviving spouses and dependent children of judges.
 - 1.2. 26 U.S.C. §6091: Defines where returns shall be submitted in the case of deceased “taxpayers”, which is the “domicile” of the decedent when he died.
2. They renamed the word “domicile” on government tax forms. They did this so that income taxation “appears” to be based entirely on physical presence, when in fact is also requires voluntary consent as well. If you knew that the government needed your consent to become a “taxpayer”, then probably everyone would “un-volunteer” and the government would be left scraping for pennies. Below are some examples of other names they gave to “domicile”:
 - 2.1. “permanent address”
 - 2.2. “permanent residence”
 - 2.3. “residence”: defined above, and only applying to “nonresident aliens”. There is no definition of “residence” anywhere in the I.R.C. in the case of a “citizen”. Below is how *Volume 28 of the Corpus Juris Secundum (C.J.S.)* Legal Encyclopedia, Domicile, describes the distinction between “residence” and “domicile”:

Corpus Juris Secundum
§4 Domicile and Residence Distinguished

b. Use of Terms in Statutes

The terms “domicile” and “residence,” as used in statutes, are commonly, although not necessarily, construed as synonymous. Whether the term “residence,” as used in a statute, will be construed as having the meaning of “domicile,” or the term “domicile” construed as “residence,” depends on the purpose of the statute and the nature of the subject matter, as well as the context in which the term is used. 32 It has been declared that the terms “residence” and “domicile” are almost universally used interchangeably in statute, and that since domicile and legal residence are synonymous, the statutory rules for determining the place of residence are the rules for determining domicile.³⁴ However, it has been held that “residence,” when used in statutes, is generally interpreted by the courts as meaning “domicile,” but with important exception.

Accordingly, whenever the terms “residence” and “domicile” are used in connection with subjects of domestic policy, the terms are equivalent, as they also are, generally, where a statute prescribes residence as a qualification for the enjoyment of a privilege or the exercise of a franchise. “Residence” as used in various particular statutes has been considered synonymous with “domicile.” 39 However, the terms are not necessarily synonymous.⁴⁰
[28 *Corpus Juris Secundum (C.J.S.)*, Domicile, §4 Domicile and Resident Distinguished (2003)]

3. By telling you that you MUST have a “domicile”. For instance, the *Volume 28 of the Corpus Juris Secundum (C.J.S.)* section on “Domicile” says the following on this subject:

Corpus Juris Secundum
§5 Necessity and Number

“It is a settled principle that every person must have a domicile somewhere.³ The law permits no individual to be without a domicile.⁴² and an individual is never without a domicile somewhere.¹³ Domicile is a continuing thing, and from the moment a person is born he must, at all times, have a domicile.”
[28 *Corpus Juris Secundum (C.J.S.)*, Domicile, §5 Necessity and Number (2003)]

Corpus Juris Secundum
§9 Domicile by Operation of Law

“Whenever a person does not fix a domicile for himself, the law will fix one for him in accordance with the facts and circumstances of the case; 12 and an infant's domicile will be fixed by operation of law where it cannot be determined from that of the parents.⁷³”
[28 *Corpus Juris Secundum (C.J.S.)*, Domicile, §9 Domicile by Operation of Law (2003)]

The above requirement can and does apply ONLY to civil statutory “persons” and the choice to become such a “person” is voluntary or else it would violate the First Amendment right of freedom from compelled association. Also note that such “persons” are all public officers. Indirectly, what they are also suggesting in the above by FORCING you to have a domicile is that:

- 3.1. You cannot choose God as your sole CIVIL Protector, but MUST have an earthly protector who cannot be yourself.
- 3.2. Although the First Amendment gives you the right to freely associate, it does not give you the right to CIVILLY disassociate with ALL governments. This is an absurdity.
- 3.3. Government has a monopoly on CIVIL protection and that individuals are not allowed to fire the government and provide their own protection, either individually or collectively.

4. By inventing new words that allow them to avoid mentioning “domicile” in their vague “codes” while giving you the impression that an obligation exists that actually is consensual. For instance, in [26 U.S.C. §911](#) is the section of the I.R.C. entitled “Citizens or residents of the United States living abroad”. This section identifies the income tax liabilities of persons domiciled in the “United States” (federal zone) who are living temporarily abroad. We showed earlier that if they have a domicile abroad, then they cannot be either “citizens” or “residents” under the I.R.C., because domicile is a prerequisite for being either. In that section, they very deceptively:

- 4.1. Use the word “abode” in [26 U.S.C. §911](#)(d)(3) to describe one’s domicile so as to remove the requirement for “intent” and “consent” from consideration of the subject, even though they have no authority to ignore this requirement for consent in the case of anything but an “alien”.
- 4.2. Don’t even use the word “domicile” at all, and refuse to acknowledge that what “citizens” or “residents” both have in common is a “domicile” within the United States. They did this to preserve the illusion that even after one changes their domicile to a foreign country while abroad, the federal tax liability continues, when in fact, it legally is not required to. After domicile is changed, those Americans who changed it while abroad then are no longer called “citizens” under federal law, but rather “nationals” and “non-resident non-persons”. If they are engaged in a public office, they also become statutory “nonresident aliens”.
- 4.3. They invented a new word called a “tax home”, as if it were a substitute for “domicile”, when in fact it is not. A “tax home” is defined in [26 U.S.C. §911](#) as a place where a person who has a temporary presence abroad treats himself or herself as a privileged “resident” in the foreign country but still also maintains a privileged “resident” and “domicile” status in the “United States”.

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART III > Subpart B > § 911](#)
[§ 911. Citizens or residents of the United States living abroad](#)

(d) Definitions and special rules For purposes of this section—

(3) Tax home

*The term “**tax home**” means, with respect to any individual, such individual’s home for purposes of section 162 (a)(2) (relating to traveling expenses while away from home). **An individual shall not be treated as having a tax home in a foreign country for any period for which his abode [domicile] is within the United States [federal zone].***

The only way the government can maintain your status as a “taxpayer” is to perpetuate you in a “privileged” state, so they simply don’t offer any options to leave the privileged state by refusing to admit to you that the terms “citizen” and “resident” presume you made a voluntary choice of domicile within their exclusive jurisdiction on federal territory. I.R.C. section 162 mentioned above is the section for privileged deductions, and the only persons who can take deductions are those engaged in the privileged “trade or business” excise taxable franchise. Therefore, the only person who would derive any benefit from deductions is a person with a domicile in the “United States” (federal territory) and who has earnings from that place which are connected with a “trade or business”, which means U.S. government (corporation) source income as a “public officer”.

7.4.4 How the Legal Encyclopedia compels choice of domicile

Even the legal encyclopedia tries to hide the nature of domicile. For instance, Volume 28 of the Corpus Juris Secundum (C.J.S.) at:

<http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>

which we quoted in the previous section does not even mention the requirement for “allegiance” as part of domicile or the fact that allegiance must be voluntary and not compelled, even though the U.S. Supreme Court said this was an essential part of it:

“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.”
[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

The legal encyclopedia in the above deliberately and maliciously omits mention of any of the following key concepts, even though the U.S. Supreme Court has acknowledged elements of them as we have shown:

1. That allegiance that is the foundation of domicile must be voluntary and cannot be coerced.
2. That external factors such as the withdrawal of one’s right to conduct commerce for failure to give allegiance causes domicile choice to no longer be voluntary.
3. That a choice of domicile constitutes an exercise of your First Amendment right of freedom of association and that a failure to associate with a specific government is an exercise of your right of freedom from compelled association.
4. That you retain all your constitutional rights even WITHOUT choosing a domicile within a specific government because rights attach to the land you are standing on and not the civil status you choose by exercising your right to associate and becoming a member of a “state” or municipality.

The result of maliciously refusing to acknowledge the above concepts is a failure to acknowledge the foundation of all just authority of every government on earth, which is the consent of the governed mentioned in our 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. --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]

A failure to acknowledge that requirement results in a complete destruction of the sovereignty of the people, because the basis of all your sovereignty is that no one can do anything to you without your consent, unless you injured the equal rights of others. This concept is exhaustively described in the following document:

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

7.4.5 How governments compel choice of domicile: Government ID

In order to do business within any jurisdiction, and especially with the government and financial institutions, one usually needs identification documents. Such documents include:

1. State driver’s license. Issued by the Dept. of Motor Vehicles in your state.
2. State ID card. Issued by the Dept. of Motor Vehicles in your state.
3. Permanent resident green card.
4. National passport. Issued by the U.S. Dept. of State.
5. U.S. Citizen Card. Issued by the Dept. of State. These are typically used at border crossings.

All ID issued by the state governments, and especially the driver’s license, requires that the applicant be a “resident” of the “State of ____”. If you look up the definition of “resident” and “State of” or “State” or “in this State” within the state tax code, these terms are defined to mean a privileged alien with a domicile on federal territory not protected by the Constitution.

USA passports also require that you provide a domicile. The Department of State Form DS-11 in Block 17 requires you to specify a “Permanent Address”, which means domicile. See:

<http://famguardian.org/Subjects/Taxes/Citizenship/DOS-DS11-20080320.pdf>

Domicile within the country is not necessary in order to be issued a national passport. All you need is proof of birth within that country. If you would like tips on how to obtain a national passport without a domicile within a state and without government issued identifying numbers that connect you to franchises, see:

[How to Apply for a Passport as a "state national", Form #09.007](http://sedm.org/Forms/FormIndex.htm)

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

State ID, however, always requires domicile within the state in order to be issued either a state driver's license or a state ID. Consequently, there is no way to avoid becoming privileged if you want state ID. This situation would seem at first to be a liability until you also consider that they can't lawfully issue a driver's license to non-residents. Imagine going down to the DMV and telling them that you are physically on state land but do not choose a domicile here and that you can't be compelled to and that you would like for them to certify that you came in to request a license and that you were refused and don't qualify. Then you can show that piece of paper called a "Letter of Disqualification" to the next police officer who stops you and asks you for a license. Imagine having the following dialog with the police officer when you get stopped:

Officer: May I see your license and registration please?

You: I'm sorry, officer, but I went down to the DMV to request a license and they told me that I don't qualify because I am a non-resident of this state. I have a Letter of Disqualification they gave me while I was there stating that I made application and that they could not lawfully issue me a license. Here it is, officer.

Officer: Well, then do you have a license from another state?

You: My domicile is in a place that has no government. Therefore, there is no one who can issue licenses there. Can you show me a DMV office in the middle of the ocean, which is where my domicile is and where my will says my ashes will be PERMANENTLY taken to when I die. My understanding is that domicile or residence requires an intention to permanently remain at a place and I am not here permanently and don't intend to remain here. I am a perpetual traveler, a transient foreigner, and a vagrant until I am buried.

Officer: Don't get cute with me. If you don't produce a license, then I'm going to cite you for driving without a license.

You: Driving is a commercial activity and I am not presently engaged in a commercial activity. Do you have any evidence to the contrary? Furthermore, I'd love to see you explain to the judge how you can punish me for refusing to have that which the government says they can't even lawfully issue me. That ought to be a good laugh. I'm going to make sure the whole family is there for that one. It'll be better than Saturday Night Live!

We allege that the purpose of the vehicle code in your state is NOT the promotion of public safety, but to manufacture "residents" and "taxpayers". The main vehicle by which states of the Union, in fact, manufacture "residents", who are privileged "public officers" that are "taxpayers" and aliens with respect to the government is essentially by compelling everyone to obtain and use state driver's licenses. This devious trap operates as follows:

1. You cannot obtain a state driver's license without being a "resident". If you go into any DMV office and tell them you are not a "resident", then they are not allowed to issue you a license. You can ask from them what is called a "Letter of Disqualification", which states that you are not eligible for a driver's license. You can keep that letter and show it to any police officer who stops you and wants your "license". He cannot then cite you for "driving without a license" that the state refuses to issue you, nor can he impound your car for driving without a license!

California Vehicle Code

"14607.6. (a) Notwithstanding any other provision of law, and except as provided in this section, **a motor vehicle is subject to forfeiture as a nuisance if it is driven on a highway in this state by a driver with a suspended or revoked license, or by an unlicensed driver, who is a registered owner of the vehicle at the time of impoundment and has a previous misdemeanor conviction for a violation of subdivision (a) of Section 12500 or Section 14601, 14601.1, 14601.2, 14601.3, 14601.4, or 14601.5.**"

(b) A peace officer shall not stop a vehicle for the sole reason of determining whether the driver is properly licensed.

(c) (1) If a driver is unable to produce a valid driver's license on the demand of a peace officer enforcing the provisions of this code, as required by subdivision (b) of Section 12951, the vehicle shall be impounded regardless of ownership, unless the peace officer is reasonably able, by other means, to verify that the driver is

properly licensed. Prior to impounding a vehicle, a peace officer shall attempt to verify the license status of a driver who claims to be properly licensed but is unable to produce the license on demand of the peace officer.

(2) A peace officer shall not impound a vehicle pursuant to this subdivision if the license of the driver expired within the preceding 30 days and the driver would otherwise have been properly licensed.

(3) A peace officer may exercise discretion in a situation where the driver without a valid license is an employee driving a vehicle registered to the employer in the course of employment. A peace officer may also exercise discretion in a situation where the driver without a valid license is the employee of a bona fide business establishment or is a person otherwise controlled by such an establishment and it reasonably appears that an owner of the vehicle, or an agent of the owner, relinquished possession of the vehicle to the business establishment solely for servicing or parking of the vehicle or other reasonably similar situations, and where the vehicle was not to be driven except as directly necessary to accomplish that business purpose. In this event, if the vehicle can be returned to or be retrieved by the business establishment or registered owner, the peace officer may release and not impound the vehicle.

(4) A registered or legal owner of record at the time of impoundment may request a hearing to determine the validity of the impoundment pursuant to subdivision (n).

(5) If the driver of a vehicle impounded pursuant to this subdivision was not a registered owner of the vehicle at the time of impoundment, or if the driver of the vehicle was a registered owner of the vehicle at the time of impoundment but the driver does not have a previous conviction for a violation of subdivision (a) of Section 12500 or Section 14601, 14601.1, 14601.2, 14601.3, 14601.4, or 14601.5, the vehicle shall be released pursuant to this code and is not subject to forfeiture.

(d) (1) This subdivision applies only if the driver of the vehicle is a registered owner of the vehicle at the time of impoundment. Except as provided in paragraph (5) of subdivision (c), if the driver of a vehicle impounded pursuant to subdivision (c) was a registered owner of the vehicle at the time of impoundment, the impounding agency shall authorize release of the vehicle if, within three days of impoundment, the driver of the vehicle at the time of impoundment presents his or her valid driver's license, including a valid temporary California driver's license or permit, to the impounding agency. The vehicle shall then be released to a registered owner of record at the time of impoundment, or an agent of that owner authorized in writing, upon payment of towing and storage charges related to the impoundment, and any administrative charges authorized by Section 22850.5, providing that the person claiming the vehicle is properly licensed and the vehicle is properly registered. A vehicle impounded pursuant to the circumstances described in paragraph (3) of subdivision (c) shall be released to a registered owner whether or not the driver of the vehicle at the time of impoundment presents a valid driver's license.

(2) If there is a community property interest in the vehicle impounded pursuant to subdivision (c), owned at the time of impoundment by a person other than the driver, and the vehicle is the only vehicle available to the driver's immediate family that may be operated with a class C driver's license, the vehicle shall be released to a registered owner or to the community property interest owner upon compliance with all of the following requirements:

(A) The registered owner or the community property interest owner requests release of the vehicle and the owner of the community property interest submits proof of that interest.

(B) The registered owner or the community property interest owner submits proof that he or she, or an authorized driver, is properly licensed and that the impounded vehicle is properly registered pursuant to this code.

(C) All towing and storage charges related to the impoundment and any administrative charges authorized pursuant to Section 22850.5 are paid.

(D) The registered owner or the community property interest owner signs a stipulated vehicle release agreement, as described in paragraph (3), in consideration for the nonforfeiture of the vehicle. This requirement applies only if the driver requests release of the vehicle.

(3) A stipulated vehicle release agreement shall provide for the consent of the signator to the automatic future forfeiture and transfer of title to the state of any vehicle registered to that person, if the vehicle is driven by a driver with a suspended or revoked license, or by an unlicensed driver. The agreement shall be in effect for only as long as it is noted on a driving record maintained by the department pursuant to Section 1806.1.

(4) The stipulated vehicle release agreement described in paragraph (3) shall be reported by the impounding agency to the department not later than 10 days after the day the agreement is signed.

(5) No vehicle shall be released pursuant to paragraph (2) if the driving record of a registered owner indicates that a prior stipulated vehicle release agreement was signed by that person.

(e) (1) The impounding agency, in the case of a vehicle that has not been redeemed pursuant to subdivision (d), or that has not been otherwise released, shall promptly ascertain from the department the names and addresses of all legal and registered owners of the vehicle.

(2) The impounding agency, within two days of impoundment, shall send a notice by certified mail, return receipt requested, to all legal and registered owners of the vehicle, at the addresses obtained from the department, informing them that the vehicle is subject to forfeiture and will be sold or otherwise disposed of pursuant to this section. The notice shall also include instructions for filing a claim with the district attorney, and the time limits for filing a claim. The notice shall also inform any legal owner of its right to conduct the sale pursuant to subdivision (g). If a registered owner was personally served at the time of impoundment with a notice containing all the information required to be provided by this paragraph, no further notice is required to be sent to a registered owner. However, a notice shall still be sent to the legal owners of the vehicle, if any. If notice was not sent to the legal owner within two working days, the impounding agency shall not charge the legal owner for more than 15-days' impoundment when the legal owner redeems the impounded vehicle.

(3) No processing charges shall be imposed on a legal owner who redeems an impounded vehicle within 15 days of the impoundment of that vehicle. If no claims are filed and served within 15 days after the mailing of the notice in paragraph (2), or if no claims are filed and served within five days of personal service of the notice specified in paragraph (2), when no other mailed notice is required pursuant to paragraph (2), the district attorney shall prepare a written declaration of forfeiture of the vehicle to the state. A written declaration of forfeiture signed by the district attorney under this subdivision shall be deemed to provide good and sufficient title to the forfeited vehicle. A copy of the declaration shall be provided on request to any person informed of the pending forfeiture pursuant to paragraph (2). A claim that is filed and is later withdrawn by the claimant shall be deemed not to have been filed.

(4) If a claim is timely filed and served, then the district attorney shall file a petition of forfeiture with the appropriate juvenile, municipal, or superior court within 10 days of the receipt of the claim. The district attorney shall establish an expedited hearing date in accordance with instructions from the court, and the court shall hear the matter without delay. The court filing fee, not to exceed fifty dollars (\$50), shall be paid by the claimant, but shall be reimbursed by the impounding agency if the claimant prevails. To the extent practicable, the civil and criminal cases shall be heard at the same time in an expedited, consolidated proceeding. A proceeding in the civil case is a limited civil case."

[California Vehicle Code, Section 14607.6, Sept. 20, 2004]

Below is evidence showing how one person obtained a "Letter of Disqualification" that resulted in being able to drive perpetually without having a state -issued driver's license.

<http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisTaxationDL-20060522.pdf>

2. Most state vehicle codes define "resident" as a person with a domicile in the "State". Below is an example from the California Vehicle Code:

California Vehicle Code

516. "**Resident**" means any person who manifests an intent to live or be located in this state on more than a temporary or transient basis. **Presence in the state for six months or more in any 12-month period gives rise to a rebuttable presumption of residency.**

The following are evidence of residency for purposes of vehicle registration:

(a) Address where registered to vote.

(b) Location of employment or place of business.

(c) Payment of **resident** tuition at a public institution of higher education.

(d) Attendance of dependents at a primary or secondary school.

(e) Filing a homeowner's property tax exemption.

(f) Renting or leasing a home for use as a residence.

(g) Declaration of residency to obtain a license or any other privilege or benefit not ordinarily extended to a nonresident.

(h) Possession of a California driver's license.

(i) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

[SOURCE:

<http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=49966114921+5+0+0&WAISSaction=retrieve>]

California Vehicle Code

12505. (a) (1) For purposes of this division only and notwithstanding Section 516, **residency shall be determined as a person's state of domicile. "State of domicile" means the state where a person has his or her true, fixed, and permanent home and principal residence and to which he or she has manifested the intention of returning whenever he or she is absent.**

Prima facie evidence of residency for driver's licensing purposes includes, but is not limited to, the following:

(A) Address where registered to vote.
(B) Payment of resident tuition at a public institution of higher education.
(C) Filing a homeowner's property tax exemption.
(D) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.
(2) California residency is required of a person in order to be issued a commercial driver's license under this code.

(b) The presumption of residency in this state may be rebutted by satisfactory evidence that the licensee's primary residence is in another state.

(c) Any person entitled to an exemption under Section 12502, 12503, or 12504 may operate a motor **vehicle** in this state for not to exceed 10 days from the date he or she establishes residence in this state, except that he or she shall obtain a license from the department upon becoming a **resident** before being employed for compensation by another for the purpose of driving a motor **vehicle** on the highways.

[SOURCE:

<http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=49860512592+2+0+0&WAIAction=retrieve>]

516. "Resident" means any person who manifests an intent to live or be located in this state on more than a temporary or transient basis. Presence in the state for six months or more in any 12-month period gives rise to a rebuttable presumption of residency.

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(e) Filing a homeowner's property tax exemption.

(f) Renting or leasing a home for use as a residence.

(g) Declaration of residency to obtain a license or any other privilege or benefit not ordinarily extended to a nonresident.

(h) Possession of a California driver's license.

(i) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

[SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=00001-01000&file=100-680>]

3. The term "State" is then defined in the revenue codes to mean the federal areas within the exterior limits of the state. Below is an example from the California Vehicle Code:

California Revenue and Taxation Code

17017. "United States," when used in a geographical sense, includes the states, the District of Columbia, and the possessions of the United States.

17018. "State" includes the District of Columbia, and the possessions of the United States.

4. You must surrender all other state driver's licenses in order to obtain one from most states. This is consistent with the fact that you can only have a domicile in ONE place at a time. Below is an example from the California Vehicle Code:

California Vehicle Code

12805. The department shall not issue a driver's license to, or renew a driver's license of, any person:

[...]

(f) Who holds a valid driver's license issued by a foreign jurisdiction unless the license has been surrendered to the department, or is lost or destroyed.

12511. No person shall have in his or her possession or otherwise under his or her control more than one driver's license.

Consequently, the vehicle code in most states, in the case of individuals not involved in “commercial activity”, applies mainly to “public officers” who are effectively “residents” of the federal zone with an effective “domicile” or “residence” there:

26 U.S.C. §7701

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

(39) Persons residing outside United States

If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any provision of this title relating to—

(A) jurisdiction of courts, or

(B) enforcement of summons.

[SOURCE: http://www4.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00007701----000-.html]

These persons are “taxpayers”. They are Americans who have contracted away their Constitutional rights in exchange for government “privileges” and they are the only “persons” who inhabit or maintain a “domicile” or “residence” in the “State” as defined above. Only people with a domicile in such “State” can be required to obtain a “license” to drive on the “highways”. While they are exercising “agency” on behalf of or representing the government corporation, they are “citizens” of that corporation and “residents”, because the corporation itself is a “citizen” and therefore a person with a domicile in the place where the corporation was formed, which for the “United States” is the District of Columbia:

“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)]

“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)]

Federal Rules of Civil Procedure

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 or one REPRESENTING a PUBLIC CORPORATION called the government as a “public officer”, 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>]

If you don't want to be a "public officer" who has an effective "domicile" or "residence" in the District of Columbia, then you have to divorce the state, create your own "state", and change your domicile to that new "state". For instance, you can form an association of people and choose a domicile within that association. This association would be referred to as a "foreign jurisdiction" within the vehicle code in most states. The association can become the "government" for that group, and issue its own driver's licenses and conduct its own "courts". In effect, it becomes a competitor to the corporate state for the affections, allegiance, and obedience of the people. This is capitalism at its finest, folks!

California Vehicle Code

12502. (a) The following persons may operate a motor vehicle in this state without obtaining a driver's license under this code:

(1) A nonresident over the age of 18 years having in his or her immediate possession a valid driver's license issued by a foreign jurisdiction of which he or she is a resident, except as provided in Section 12505.

[SOURCE:

<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=12001-13000&file=12500-12527>]

As long as the driver's licenses issued by the government you form meet the same standard as those for the state you are in, then it doesn't matter who issued it.

California Vehicle Code

12505. (a) (1) For purposes of this division only and notwithstanding Section 516, residency shall be determined as a person's state of domicile. "State of domicile" means the state where a person has his or her true, fixed, and permanent home and principal residence and to which he or she has manifested the *intention of returning whenever he or she is absent*.

[. . .]

(e) Subject to Section 12504, a person over the age of 16 years who is a resident of a foreign jurisdiction other than a state, territory, or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or Canada, having a valid driver's license issued to him or her by any other foreign jurisdiction having licensing standards deemed by the Department of Motor Vehicles equivalent to those of this state, may operate a motor vehicle in this state without obtaining a license from the department, except that he or she shall obtain a license before being employed for compensation by another for the purpose of driving a motor vehicle on the highways.

[SOURCE:

<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=12001-13000&file=12500-12527>]

As long as you take and pass the same written and driver's tests as the state uses, even your church could issue it! As a matter of fact, below is an example of a church that issues "Heaven Driver's Licenses":

Embassy of Heaven

<http://www.embassyofheaven.com/>

You can't be compelled by law to grant to your public "servants" a monopoly that compels you into servitude to them as a "public officer". In the United States, WE THE PEOPLE are the government, and not their representatives and "servants" who work for them implementing the laws that they pass. Consequently, you and your friends or church, as a "self-governing body" can make your own driver's license and in fact and in law, those licenses will by definition be "government-issued". To wit:

"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives [they are the government, not their

servants]. They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."
[Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]

"From the differences existing between feudal sovereignties and Government founded on compacts, it necessarily follows that their respective prerogatives must differ. Sovereignty is the right to govern; a nation or State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to the Prince; here it rests with the people; there, the sovereign actually administers the Government; here, never in a single instance; our Governors are the agents of the people, and at most stand in the same relation to their sovereign, in which regents in Europe stand to their sovereigns. Their Princes have personal powers, dignities, and pre-eminences, our rulers have none but official; nor do they partake in the sovereignty otherwise, or in any other capacity, than as private citizens."
[Chisholm, Ex'r. v. Georgia, [2 Dall. \(U.S.\) 419](#), 1 L.Ed. 454, 457, 471, 472 (1794)]

Anyone who won't accept such a driver's license should be asked to contradict the U.S. Supreme Court and to prove that you AREN'T part of the government as a person who governs his own life and the lives of other members of the group you have created. The following article also emphasizes that "We The People" are the government, and that our servants have been trying to deceive us into believing otherwise:

We The People Are The American Government, Nancy Levant
<http://famguardian.org/Subjects/LawAndGovt/Articles/WeAreGovernment.pdf>

If you would like to know more about this fascinating subject, see the following book:

Defending Your Right to Travel, Form #06.010
<http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm>

Chances are good that you as a reader at one time or another procured government ID without knowing all the legal consequences described in this document. The existence of that ID and the evidence documenting your request for it can and probably will be used by the government against you as evidence that you are subject to their civil laws and a customer of their "protection racket". The best technique for rebutting such evidence is that appearing in the following document. The submission of this document is a MANDATORY part of becoming a Member of this fellowship, and hopefully you now understand why it is mandatory:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

In particular, see the following sections in the above document:

1. Section 9: Affidavit of Duress, Government ID Scam.
2. Section 10.8: Criminal Complaint Against Those Engaged in the Government ID Scam

7.4.6 How private employers and financial institutions compel choice of domicile

Whenever you open a financial account or start a new job these days, some companies, banks, or investment companies will require you to produce "government ID". Their favorite form of ID is the state issued ID. Unfortunately, unless you are an alien (foreign national) domiciled on federal territory within the exterior limits of the state who is not protected by the Constitution, you don't qualify for state ID or even a state driver's license. By asking for "government ID", employers and financial institutions indirectly are forcing you to do the following as a precondition of doing business with them:

1. Surrender the benefits and protections of being a constitutional "citizen" in exchange for being a privileged statutory alien, and to do so WITHOUT consideration and without recourse.
2. Become a statutory "resident alien" pursuant to 26 U.S.C. §7701(b)(1)(A) domiciled on federal territory and subject to federal jurisdiction, who is a public officer within the federal government engaged in the "trade or business" franchise.

See:

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

3. Become a privileged “resident alien” franchisee who is compelled to participate in what essentially amounts to a “protection racket”.

“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.]

4. Serving two masters and being subject simultaneously to state and federal jurisdiction. The federal government has jurisdiction over Constitutional aliens, including those within a state.

“No one can serve two masters [two employers, for instance]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government].”
[Luke 16:13, Bible, NKJV. Written by a tax collector]

Those who use OTHER than a driver license for ID may be told by some institutions that they need TWO forms of government ID in order to open the account. They do this because what they are REALLY looking for is at least one document that evidences a domicile or residence in a specific location. Here is an example of what you might hear on this subject:

“I’m sorry, but the Patriot Act [or some other obscure regulation] requires you to produce TWO forms of government issued ID to open an account with us.”

Most people falsely presume that the above statement means that they ALSO need state ID in addition to the passport but this isn’t true. It is a maxim of law that the law cannot require an impossibility. If they are going to impose a duty upon you under the color of law by saying that you need TWO forms of ID, they must provide a way to comply without:

1. Compelling you to politically associate with a specific government in violation of the First Amendment.
2. Compelling you to participate in government franchises by providing an identifying number.
3. Misrepresenting your status as a privileged statutory “resident alien”.
4. Violating your religious beliefs by nominating an Earthly protector and thereby firing God as your only protector.

There are lots of ways around this trap. For instance, the U.S. Supreme Court said WE are the government and that we govern ourselves through our elected representatives.

“The words ‘people of the United States’ and ‘citizens,’ are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the ‘sovereign people,’ and every citizen is one of this people, and a constituent member of this sovereignty. ...”
[Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]

So what does “government id” really mean? A notary public is also a public officer and therefore part of the government.

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](#)]

If you hand the financial institution any of the following, you have satisfied their requirement for secondary ID without violating the law or being compelled to associate with or contract with the government:

1. Notarized piece of paper with your picture and your birth certificate on it. The notary is a government officer and therefore it is government ID.
2. Certified copy of your birth certificate by itself. The certification is from the government so its government ID.
3. ID issued by a government you formed and signed by the "Secretary of State" of that government. The people are the government according to the Supreme Court, so you can issue your own ID.

You have to be creative at times to avoid the frequent attempts to compel you to sign up for government franchises, but it is still doable.

Another thing that nearly all financial institutions and private employers habitually do is PRESUME, usually wrongfully, that:

1. You are a "citizen" or a "resident" of the place you live or work. What citizens and residents have in common is a domicile within a jurisdiction. Otherwise, you would be called "nonresidents" or "transient foreigners".
2. Whatever residence or mailing address you give them is your domicile or residence address.

By making such a false presumption, employers and financial institutions in effect are causing you to make an "invisible election" to become a citizen or resident or domiciliary and to provide your tacit consent to be CIVILLY governed without even realizing it.

If you want to prevent becoming a victim of the false presumption that you are a statutory domiciled "citizen", "resident", and therefore domiciliary of the place you live or work, you must take special precautions to notify all of your business associates by providing a special form to them describing you as a "nonresident" of some kind. At the federal level, that form is the IRS Form W-8BEN or a suitable substitute, which identifies the holder as a "nonresident alien". IRS does not make a form for "nonresidents" who are not "aliens" (foreign nationals) or public officers, unfortunately, so you must therefore modify their form or make your own form. For an article on how to fill out tax forms to ensure that you are not PRESUMED, usually prejudicially and falsely, to be a resident or citizen or domiciliary, see the following article:

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

Sometimes, those receiving your declaration of "non-resident non-person" or "transient foreigner" status may try to interfere with that choice. For such cases, the following pamphlet proves that the only one who can lawfully declare or establish your civil status, including your "nonresident" status, is you. If anyone tries to coerce you to declare a civil status for yourself that you don't want to accept and don't consent to, you should provide an affidavit indicating that you were under duress and that they threatened to financially penalize you or not contract with you if you don't LIE on government forms and declare a status you don't want. The following pamphlet is also useful in proving that they have no authority to coerce you to declare any civil status you don't want:

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

We should always keep in mind that whenever a financial institution or employer asks for a tax form, they are doing so under the color of law as a "withholding agent" (26 U.S.C. §7701(a)(16)) who is usually illegally acting as a public officer of the government. Because they are a public officer of the government in their capacity as a withholding agent, they still have a legal duty not to violate your rights, even if they otherwise are a private company. The Constitution applies to all officers and agents of the government, including "withholding agents" while acting in that capacity. Financial institutions especially are aware of this fact, which is why if you ask them to give you their criteria for what ID they will accept in writing, they will say that it is a confidential internal document that they can't share with the public. They know they are discriminating unlawfully as a public officer by rejecting your ID and they want to limit the legal liability that results from this by preventing you from having evidence to prove that they are officially discriminating. They keep such policies on their computer, protected by a password, and they will tell you that the computer doesn't let them print it out or that there isn't a field in their system for them to accept the type of ID that you have. THIS is a SCAM! Take a picture of the screen with your cellphone, page by page, in response to such a SCAM.

7.4.7 How corrupt courts, judges, and government attorneys try to CHANGE your domicile

There are many ways in which corrupt judges, prosecutors, and courts compel a change in your domicile to federal territory. Below are a few of the ways, followed by further explanation:

1. The court rules will not require you to specify that you are a citizen or resident. This allows the judge to PRESUME that you are, even though this presumption is a violation of due process of law. Consent to BECOME a citizen or resident domiciled within their jurisdiction cannot confer personal jurisdiction upon a court if you did not ALREADY have such status.
2. Your opponent may accuse you of having a "domicile", "residence", or "permanent address" at a specific location and if you don't rebut it, then you are unconstitutionally PRESUMED to have that status.
3. You may claim that you do NOT have a civil domicile in the jurisdiction of the court and the judge may illegally try to exclude the pleading or the evidence claiming so. This is criminal tampering with a witness and you should vociferously oppose it.
4. The judge or prosecutor may ASK you if you are "citizen", create the PRESUMPTION that they are talking about your POLITICAL status, and when you answer, PRESUME that it is a civil statutory status. This happens all the time on government forms and its identity theft. Leave no room for such tricks in your pleadings!
5. The judge or prosecutor may try to confuse citizenship terms and fool you into admitting that you have a domicile as shown below.

To avoid all the above malicious traps in court, we recommend the following attachments to your complaint or response:

1. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>
2. *Citizenship, Domicile, and Tax Status Options*, Form #10.003
<http://sedm.org/Forms/FormIndex.htm>

It is very important to understand that there are THREE separate and distinct CONTEXTS in which the term "[United States](#)" can be used, and each has a mutually exclusive and different meaning. These three definitions of "[United States](#)" were described by the U.S. Supreme Court in [Hooven and Allison v. Evatt, 324 U.S. 652 \(1945\)](#):

Table 6: Geographical terms used throughout this page

<i>Term</i>	<i># in diagrams</i>	<i>Meaning</i>
United States*	1	The country "United States" in the family of nations throughout the world.
United States**	2	The "federal zone".
United States***	3	Collective states of the Union mentioned throughout the Constitution.

In addition to the above GEOGRAPHICAL context, there is also a legal, non-geographical context in which the term "United States" can be used, which is the GOVERNMENT as a legal entity. Throughout this page and this website, we identify THIS context as "United States****" or "United States⁴". The only types of "[persons](#)" within THIS context are [public offices within in the national and not state government](#). It is THIS context in which "sources within the United States" is used for the purposes of "income" and "gross income" within the Internal Revenue Code, as proven by:

Non-Resident Non-Person Position, Form #05.020, Sections 6 and 7
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

The reason these contexts are not expressly distinguished in the statutes by the Legislative Branch or on government forms crafted by the Executive Branch is that they are the KEY mechanism by which:

1. Federal jurisdiction is unlawfully enlarged by abusing [presumption](#), which is a violation of due process of law. See:
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/Presumption.pdf>
2. The separation of powers between the states and the national government is destroyed, in violation of the legislative intent of the Constitution. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023

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

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

3. A "society of law" is transformed into a "society of men" in violation of [Marbury v. Madison, 5 U.S. 137 \(1803\)](#):

"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."

[\[Marbury v. Madison, 5 U.S. 137, 163 \(1803\)\]](#)

4. Exclusively PRIVATE rights are transformed into public rights in a process we call "invisible eminent domain using presumption and words of art".

5. Judges are unconstitutionally delegated undue discretion and "arbitrary power" to unlawfully enlarge federal jurisdiction. See:

Federal Jurisdiction, Form #05.018

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

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

The way a corrupted Executive Branch or judge accomplish the above is to unconstitutionally:

13. PRESUME that ALL of the four contexts for "United States" are equivalent.

14. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They are NOT. A CONSTITUTIONAL citizen is a "non-resident" under federal civil law and NOT a STATUTORY "national and citizen of the United States** at birth" per 8 U.S.C. §1401. See:

Why You are a "National", "State National", and Constitutional but not Statutory Citizen, Form #05.006

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

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

15. PRESUME that "nationality" and "domicile" are equivalent. They are NOT. See:

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

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

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

16. Use the word "citizenship" in place of "nationality" OR "domicile", and refuse to disclose WHICH of the two they mean in EVERY context.

17. Confuse the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance, asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.

18. Confuse the words "[domicile](#)" and "[residence](#)" or impute either to you without satisfying the burden of proving that you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can have only one "domicile" but many "residences" and BOTH require your consent. See:

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

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

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

19. Add things or classes of things to the meaning of statutory terms that do not EXPRESSLY appear in their definitions, in violation of the rules of statutory construction. See:

Meaning of the Words "includes" and "including", Form #05.014

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

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

20. Refuse to allow the jury to read the definitions in the law and then give them a definition that is in conflict with the statutory definition. This substitutes the JUDGES will for what the law expressly says and thereby substitutes PUBLIC POLICY for the written law.

21. Publish deceptive government publications that are in deliberate conflict with what the statutes define "United States" as and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their publications](#) and it is FRAUD. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

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

1 This kind of arbitrary discretion is PROHIBITED by the Constitution, as held by the U.S. Supreme Court:

2 *"When we consider the nature and the theory of our institutions of government, the principles upon which they*
3 *are supposed to rest, and review the history of their development, we are constrained to conclude that they do*
4 *not mean to leave room for the play and action of purely personal and arbitrary power."*
5 *[Yick Wo v. Hopkins, [118 U.S. 356, 369](#), 6 S.Sup.Ct. 1064, 1071]*

6 Thomas Jefferson, our most revered founding father, precisely predicted the above abuses when he said:

7 *"It has long been my opinion, and I have never shrunk from its expression,... that the germ of dissolution of our*
8 *Federal Government is in the constitution of the Federal Judiciary--an irresponsible body (for impeachment is*
9 *scarcely a scare-crow), working like gravity by night and by day, gaining a little today and a little tomorrow,*
10 *and advancing its noiseless step like a thief over the field of jurisdiction until all shall be usurped from the*
11 *States and the government be consolidated into one. To this I am opposed."*
12 *[Thomas Jefferson to Charles Hammond, 1821. ME 15:331]*

13 *"Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them,*
14 *to throw an anchor ahead and grapple further hold for future advances of power. They are then in fact the corps*
15 *of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate*
16 *all power in the hands of that government in which they have so important a freehold estate."*
17 *[Thomas Jefferson: Autobiography, 1821. ME 1:121]*

18 *"The judiciary of the United States is the subtle corps of sappers and miners constantly working under ground to*
19 *undermine the foundations of our confederated fabric. They are construing our Constitution from a co-ordination*
20 *of a general and special government to a general and supreme one alone. This will lay all things at their feet,*
21 *and they are too well versed in English law to forget the maxim, 'boni judicis est ampliari jurisdictionem.'"*
22 *[Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297]*

23 *"When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the*
24 *center of all power, it will render powerless the checks provided of one government on another and will become*
25 *as venal and oppressive as the government from which we separated."*
26 *[Thomas Jefferson to Charles Hammond, 1821. ME 15:332]*

27 *"What an augmentation of the field for jobbing, speculating, plundering, office-building [["trade or business"](#)*
28 *[scam](#)] and office-hunting would be produced by an assumption [[PRESUMPTION](#)] of all the State powers into the*
29 *hands of the General Government!"*
30 *[Thomas Jefferson to Gideon Granger, 1800. ME 10:168]*

31 **8. CITIZENSHIP Identity Theft**

32 The following subsections will not discuss the subject of citizenship in detail. They will merely show how the two main
33 contexts are deliberately confused: CONSTITUTIONAL and STATUTORY. If you want detailed background on citizenship
34 terms and contexts, please refer to the following free memorandum of law on our site:

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

35 The following subsections were derived from sections 12 through 14 of the above document.

36 **8.1 How You are Illegally Deceived or Compelled to Transition from Being a Constitutional Citizen/Resident to** 37 **a Statutory Citizen/Resident: By Confusing the Two Contexts**

38 This section builds on the content of section 4.11.3.8 of the [Great IRS Hoax](#), Form #11.302, where definitions of U.S.
39 citizenship terms were provided. We state throughout this memorandum that the definitions of terms used are *extremely*
40 important, and that when the government wants to usurp additional jurisdiction beyond what the Constitution authorizes, it
41 starts by confusing and obfuscating the definition of key terms. The courts then use this confusion and uncertainty to stretch
42 their interpretation of legislation in order to expand government jurisdiction, in what amounts to "judge-made law". This in
43 turn transforms a government of "laws" into a government of "men" in violation of the intent of the Constitution (see *Marbury*
44 *v. Madison*, 5 U.S. 137 (1803)). You will see in this section how this very process has been accomplished with the citizenship
45 issue. The purpose of this section is therefore to:

1. Provide definitions of the key and more common terms used both by the Federal judiciary courts and the Legislative branch in Title 8 so that you will no longer be deceived.
2. Show you how the government and the legal profession have obfuscated key citizenship terms over the years to expand their jurisdiction and control over Americans beyond what the Constitution authorizes.

The main prejudicial and usually invisible presumption that governments, courts and judges make which is most injurious to your rights is the association between the words “citizen” and “citizenship” with the term “domicile”. Whenever either you or the government uses the word “citizen”, they are making the following presumptions:

1. That you maintain a domicile within their civil legislative jurisdiction. This means that if you are in a federal court, for instance, that you have a legal domicile on federal territory and not within the exclusive jurisdiction of any state of the Union.
2. That you owe allegiance to them and are required as part of that allegiance to pay them “tribute” for the protection they afford.
3. That you are qualified to participate in the affairs of the government as a voter or jurist, even though you may in fact not participate at that time.

8.1.1 The methods of deceit and coercion on the citizenship issue

Most people are ILLEGALLY and CRIMINALLY DECEIVED and COMPELLED by covetous public servants to become STATUTORY citizens or residents even though they are TECHNICALLY not allowed to and it is a CRIME to do so. This process is done by the following devious means:

1. Asking you if you are a “citizen” or “resident” on a government form or in person but not defining the context: CONSTITUTIONAL or STATUTORY.
2. When you hear their question about your STATUS, your ignorance of the law causes you to PRESUME they mean “citizen” or “resident” in a POLITICAL or CONSTITUTIONAL context.
3. When you say “yes”, they will self-servingly and ILLEGALLY PRESUME that the STATUTORY and CIVIL context applies rather than the POLITICAL or CONSTITUTIONAL context.
 - 3.1. WARNING: The CONSTITUTIONAL/POLITICAL context and the STATUTORY/CIVIL contexts are MUTUALLY exclusive and NOT equivalent!
 - 3.2. A CONSTITUTIONAL/POLITICAL “citizen of the United States****” is a “national of the United States of America” but is not a STATUTORY “national of the United States**” per 8 U.S.C. §1101(a)(22) or a STATUTORY/CIVIL “citizen”.
 - 3.3. The term “citizen of the United States***” used in 8 U.S.C. §1401 and 8 U.S.C. §1101(a)(22)(A) is a POLITICAL citizen because it relates to birth or naturalization and NOT domicile.
 - 3.4. The term “citizen of the United States” used in other titles of the U.S. Code including Title 26 (income tax), Title 42 (Social Security and Medicare) relates to DOMICILE rather than NATIONALITY and is a CIVIL/STATUTORY status. Both of these titles are CIVIL franchises that have DOMICILE on federal territory not within a state as a prerequisite.
 - 3.5. The U.S. Supreme Court held in the License Tax Cases that Congress cannot establish a “trade or business” in a constitutional state in order to tax it. Hence, Titles 26 and 42 do not relate to constitutional states and only relate to federal territory not within a constitutional state.

*“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 [LICENSE, using a Social Security Number] 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)]

4. Hence, with a simple presumption fostered by legal ignorance on both YOUR part and on the part of the government clerk accepting your application or form, you have often UNWITTINGLY AND ILLEGALLY TRANSITIONED from being a CONSTITUTIONAL citizen to a STATUTORY citizen domiciled on federal territory! WATCH OUT!
5. The presumptions which foster this illegal transition are a CRIMINAL offence, because:
 - 5.1. The civil status of "citizen" is an office in the U.S. government, as we will show.
 - 5.2. It is a crime to impersonate a public officer in violation of 18 U.S.C. §911.
 - 5.3. It is a crime to impersonate a "U.S. citizen" in violation of 18 U.S.C. §912.
6. The presumptions which foster this illegal transition are also a violation of due process of law, because conclusive presumptions undermine constitutional rights violate 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 (2005), Rutter Group, paragraph 8:4993, p. 8K-34]

7. This ILLEGAL and CRIMINAL tactic is abused in almost all most government offices, including:
 - 7.1. In federal court.
 - 7.2. Department of Motor Vehicles on the application for a driver license.
 - 7.3. Social Security Administration Form SS-5.
 - 7.4. Voter registration at the country registrar of voters.
 - 7.5. Application for a United States of America Passport, Department of State Form DS-11.
 - 7.6. United States Citizenship and Immigration Services form I-9.
8. The reason they are using this devious and deceptive tactic is because they know that:
 - 8.1. A "citizen" is defined as someone who has "voluntarily submitted himself" to the LAWS and thereby become a CIVIL "subject". YOU HAVE TO VOLUNTEER AND CONSENT!
 - 8.2. They know they need your CONSENT and PERMISSION to transition from a CONSTITUTIONAL citizen to a STATUTORY citizen and therefore "subject".
 - 8.3. They don't want to ask for your consent DIRECTLY because that would imply that you have the right to NOT consent. If you said NO, their whole SCAM of ruling OVER you would be busted and people would quit in droves. They therefore have to be very INDIRECT about it.
 - 8.4. CONSENT and PERMISSION is implied if they ask you your status AND you say you HAVE that STATUS. You cannot acquire or maintain ANY civil status without your at least IMPLIED consent. See:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>
9. We call this process what it is:
 - 9.1. Criminal kidnapping of your legal identity.
 - 9.2. Criminal identity theft.
 - 9.3. Criminally impersonating a public officer.
 - 9.4. Constructive fraud.

"Fraud in its elementary common law sense of deceit -- and this is one of the meanings that fraud bears [483 U.S. 372] in the statute, see United States v. Dial, 757 F.2d. 163, 168 (7th Cir.1985) -- includes the deliberate concealment of material information in a setting of fiduciary obligation. A public official is a fiduciary toward the public, including, in the case of a judge, the litigants who appear before him, and if he deliberately conceals material information from them, he is guilty of fraud. When a judge is busily soliciting loans from counsel to one party, and not telling the opposing counsel (let alone the public), he is concealing material information in violation of his fiduciary obligations."

[McNally v. United States, 483 U.S. 350 (1987)]

10. Government agencies: They abuse these ILLEGAL and CRIMINAL tactics as well. They do so by the following means:

- 10.1. Ensure that their employees are not schooled in the law so that they will not realize that they are PAWNS in a game to enslave all Americans, and that “compartmentalization” is being used to ensure they don’t know more than they need to know to do their job.
- 10.2. Dismiss or FIRE employees who read the law and discover these tactics. Case in point is IRS criminal investigator Joe Banister, who discovered these tactics, exposed them and asked the agency to STOP them. He was asked to resign rather than the IRS fixing this criminal activity.
- 10.3. PRESUME that ALL of the four contexts for “United States” are equivalent.
- 10.4. Tell the public that their publications are “general” in nature and should not be relied upon. Keep in mind that a FRAUDSTER always deals in GENERALS, and the “general” context is the CONSTITUTIONAL context. Yet, even though you ASSUME the government is ALSO using the CONSTITUTIONAL context, they do the SWITCHEROO and ASSUME the OPPOSITE, which is the STATUTORY context when processing the form they handed you.
- 10.5. Publish deceptive government publications that are in deliberate conflict with what the statutes define “United States” as and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their publications](#) and it is FRAUD. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

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

- 10.6. Using the word “United States” as meaning the government, as in the Internal Revenue Code, Subtitle A, but deceiving the reader into thinking that it REALLY means the CONSTITUTIONAL United States. See:

Non-Resident Non-Person Position, Form #05.020, Sections 8 through 11

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

- 10.7. Not explaining WHICH of the two contexts apply on government forms but presuming the Statutory context ONLY.

- 10.8. Refusing to accept attachments to government forms that clarify the meaning of all terms on forms so as to:

10.8.1. Delegate undue discretion to judges and bureaucrats to PRESUME the statutory context.

10.8.2. Add things to the meaning of words that do not expressly appear in the law.

- 10.9. Refusing to define the LEGAL meaning of the terms used on government forms.

- 10.10. Confusing a “federal government” with a “national government”, removing the definitions of these two words entirely from the dictionary, or refusing in a court setting to discuss the differences.

“NATIONAL GOVERNMENT. *The government of a whole nation, as distinguished from that of a local or territorial division of the nation, and also as distinguished from that of a league or confederation.*

“A national government is a government of the people of a single state or nation, united as a community by what is termed the “social compact,” and possessing complete and perfect supremacy over persons and things, so far as they can be made the lawful objects of civil government. A federal government is distinguished from a national government by its being the government of a community of independent and sovereign states, united by compact.” Piqua Branch Bank v. Knoup, 6 Ohio.St. 393.
[Black’s Law Dictionary, Revised Fourth Edition, 1968, p. 1176]

“FEDERAL GOVERNMENT. *The system of government administered in a state formed by the union or confederation of several independent or quasi independent states; also the composite state so formed.*

In strict usage, there is a distinction between a confederation and a federal government. The former term denotes a league or permanent alliance between several states, each of which is fully sovereign and independent, and each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the component states are the units, with respect to the confederation, and the central government acts upon them, not upon the individual citizens. In a federal government, on the other hand, the allied states form a union, - not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty with respect to the administration of their purely local concerns, but so that the central power is erected into a true state or nation, possessing sovereignty both external and internal, - while the administration of national affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all, in their collective capacity, as citizens of the nation. The distinction is expressed, by the German writers, by the use of the two words “Staatenbund” and “Bundesstaat;” the former denoting a league or confederation of states, and the latter a federal government, or state formed by means of a league or confederation.”
[Black’s Law Dictionary, Revised Fourth Edition, 1968, p. 740]

- 10.11. Making unconstitutional and prejudicial presumptions about the status of people that connects them with government franchises without their consent or even their knowledge, in some cases. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

11. **Courts and lawyers:** Courts and lawyers ESPECIALLY have refined this process to a fine art by abusing “legalese” and words of art. They do this through the following very specific tactics in the courtroom.

11.1. Prevent jurists from reading the law to discover these tactics. Most federal courthouses forbid jurors serving on duty to enter their law libraries if they have one. Thus, the judge is enabled to insist that HE is the “source of law” and that what he says is law. He thereby substitutes his will for what the law says, and prevents anyone from knowing that what he SAYS the law requires is DIFFERENT from what it ACTUALLY says.

11.2. PRESUME that ALL of the four contexts for “United States” are equivalent.

11.3. Confusing the Statutory context with the Constitutional context for geographical words of art when these two contexts are NOT equivalent and in fact are mutually exclusive contexts. Terms this trick is applied to include:

11.3.1. “United States” in 26 U.S.C. §7701(a)(9).

11.3.2. “State” in 26 U.S.C. §7701(a)(10) and 4 U.S.C. §110(d).

11.3.3. “U.S. person” in 26 U.S.C. §7701(a)(30).

11.3.4. “U.S. citizen” or “citizen of the United States” in 8 U.S.C. §1401, 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1.

11.3.5. “U.S. resident” in 26 U.S.C. §7701(b)(4).

11.4. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They are NOT. A CONSTITUTIONAL citizen is a “non-resident” under federal law and NOT a STATUTORY “national and citizen of the United States” at birth” per 8 U.S.C. §1401.

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006

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

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

11.5. PRESUME that “nationality” and “domicile” are equivalent. They are NOT. See:

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

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

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

11.6. Use the word “citizenship” in place of “nationality” OR “domicile”, and refuse to disclose WHICH of the two they mean in EVERY context.

11.7. Confuse the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance, asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.

11.8. Confuse the words “domicile” and “residence” or impute either to you without satisfying the burden of proving that you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can have only one “domicile” but many “residences” and BOTH require your consent. See:

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

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

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

12. Abusing the words “includes” and “including” as a means of unlawfully adding things to the meanings of words that do not expressly appear and are therefore purposefully excluded per the rules of statutory construction. Such words include:

12.1. “taxpayer” in 26 U.S.C. §7701(a)(14).

12.2. “trade or business” in 26 U.S.C. §7701(a)(26). Means “the functions of a public office” and excludes activities of PRIVATE human beings or private entities.

12.3. “State”

12.4. “Employer” in 26 U.S.C. §3401(d). Means a government agency which a public officer works for, and not a private company.

12.5. “Employee” in 26 U.S.C. §3401(c). Means a public officer in the U.S. and not state government and not private human beings per 5 U.S.C. §2105(a).

For details on the unconstitutional and criminal abuse of language by the government, judges, and prosecutors, see:

Meaning of the Words “includes” and “including”, Form #05.014

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

12.6. Refusing to allow the jury to read the definitions in the law and then give them a definition that is in conflict with the statutory definition. This substitutes the JUDGES will for what the law expressly says and thereby substitutes PUBLIC POLICY for the written law.

12.7. Deliberately omitting or refusing to discuss or address any of the above types of abuses in litigation raised against the government in any court, or even penalizing those who raise these issues, and thereby:

12.7.1. Criminally obstructing justice.

12.7.2. Engaging in organized crime and racketeering, which is committed daily by most federal judges.

12.7.3. Engaging in criminal witness tampering against those who want to stop criminal activities by public servants. See 18 U.S.C. §1512.

13. When the above criminal tactics of public dis-servants are exposed as the FRAUD and CRIME that they are, the only thing the de facto thieves in government can do is:

13.1. Try to ignore the issue raised like you never said it.

13.2. Hope you don't approach the grand jury and get them indicted for their crime.

13.3. If you do, go after you with what we call "selective enforcement" as a way to defend themselves illegally.

8.1.2 Purpose for the confusion in laws and forms

The purpose for the deliberate obfuscation of citizenship terms is to accomplish a complete breakdown of the separation of powers between the constitutional states of the Union and the national government, and thus, to compress us all into one mass under a national government just like the rest of the nations of the world. This form of corruption was predicted by Thomas Jefferson, one of our most rever Founding Fathers, when he said:

"When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the center of all power, it will render powerless the checks provided of one government on another and will become as venal and oppressive as the government from which we separated."

[Thomas Jefferson to Charles Hammond, 1821. ME 15:332]

"What an augmentation of the field for jobbing, speculating, plundering, office-building and office-hunting would be produced by an assumption of all the State powers into the hands of the General Government!"

[Thomas Jefferson to Gideon Granger, 1800. ME 10:168]

The great object of my fear is the Federal Judiciary. That body, like gravity, ever acting with noiseless foot and unalarming advance, gaining ground step by step and holding what it gains, is engulfing insidiously the special governments into the jaws of that which feeds them."

[Thomas Jefferson to Spencer Roane, 1821. ME 15:326]

"The judiciary of the United States is the subtle corps of sappers and miners constantly working under ground to undermine the foundations of our confederated fabric. They are construing our Constitution from a co-ordination of a general and special government to a general and supreme one alone. This will lay all things at their feet, and they are too well versed in English law to forget the maxim, 'boni judicis est ampliare jurisdictionem.'"

[Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297]

"It has long been my opinion, and I have never shrunk from its expression,... that the germ of dissolution of our Federal Government is in the constitution of the Federal Judiciary--an irresponsible body (for impeachment is scarcely a scare-crow), working like gravity by night and by day, gaining a little today and a little tomorrow, and advancing its noiseless step like a thief over the field of jurisdiction until all shall be usurped from the States and the government be consolidated into one. To this I am opposed."

[Thomas Jefferson to Charles Hammond, 1821. ME 15:331]

"Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them, to throw an anchor ahead and grapple further hold for future advances of power. They are then in fact the corps of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate all power in the hands of that government in which they have so important a freehold estate."

[Thomas Jefferson: Autobiography, 1821. ME 1:121]

The systematic and diabolical plan to destroy the separation of powers and all the efforts to implement it are described in:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

The purpose of abusing this confusion of contexts between CONSTITUTIONAL and STATUTORY "citizens" and "residents" is to:

1. Avoid having to admit that YOU and not THEM are in charge, and that THEY are the SERVANT and seller and you are the SOVEREIGN and buyer. The customer is always right in a free market.

1 "In United States, sovereignty resides in people... the Congress cannot invoke the sovereign power of the People
2 to override their will as thus declared."
3 [Perry v. U.S., 294 U.S. 330 (1935)]

4 "Strictly speaking, in our republican form of government, **the absolute sovereignty of the nation is in the people**
5 **of the nation;** and the residuary sovereignty of each state, not granted to any of its public functionaries, **is in the**
6 **people of the state.** 2 Dall. 471
7 [Bouv. Law Dict (1870)]

8 "The ultimate authority ... resides in the people alone."
9 [The Federalist, No. 46, James Madison]

10 "... a very great lawyer, who wrote but a few years before the American revolution, seems to doubt whether the
11 original contract of society had in any one instance been formally expressed at the first institution of a state; The
12 American revolution seems to have given birth to this new political phenomenon: in every state a written
13 constitution was framed, and adopted by the people, both in their individual and sovereign capacity, and
14 character. **By this means, the just distinction between the sovereignty, and the government, was rendered**
15 **familiar to every intelligent mind; the former was found to reside in the people, and to be unalienable from**
16 **them; the latter in their servants and agents;** by this means, also, government was reduced to its elements; its
17 object was defined, its principles ascertained; **its powers limited, and fixed;** its structure organized; and the
18 functions of every part of the machine so clearly designated, as to prevent any interference, so long as the limits
19 of each were observed...."
20 [Blackstone's Commentaries, "View of the Constitution of the United States, Section 2 - Nature of U.S.
21 Constitution; manner of its adoption; as annotated by St. George Tucker, William Young Birch and Abraham
22 Small, c1803]

- 23 2. Make the consent to become a STATUTORY citizen "invisible", so you aren't informed that you can withdraw it and
24 thereby obligate them to PROTECT your right to NOT consent and not be a "subject" under their void for vagueness
25 franchise "codes". See:

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

- 26 3. Remove your ability to CIVILLY, POLITICALLY, and LEGALLY disassociate with them peacefully and thereby
27 abolish your sponsorship of them. Thus, indirectly they are advocating lawlessness, violence, and anarchy, because
28 these VIOLENT forces are the only thing left to remove their control over you if you can't lawfully do it peacefully.
- 29 4. Avoid having to be competitive and efficient like any other corporate business. Government is just a business, and the
30 only thing it sells is "protection". You aren't required to "buy" their product or be a "customer".
- 31 4.1. In their language, civil STATUTORY "citizens" and "residents" are "customers".
- 32 4.2. You have a right NOT to contract with them for protection under the social compact.
- 33 4.3. You have a First Amendment right to NOT associate with them and not be compelled to associate with them
34 civilly.
- 35 4.4. If you don't like their "product" you have a right FIRE them:

36 "To secure these [inalienable] rights [to life, liberty, and the pursuit of happiness], governments are instituted
37 among men, deriving their just powers from the consent of the governed... Whenever any form of government
38 becomes destructive of these ends, it is the right of the people to alter or abolish it, and to institute new
39 government, laying its foundation on such principles, and organizing its powers in such form, as to them shall
40 seem most likely to effect their safety and happiness."
41 [Thomas Jefferson: Declaration of Independence, 1776. ME 1:29, Papers 1:429]

- 42 4.5. The ONLY peaceful means to "alter or abolish" them is to STOP subsidizing them and thereby take away ALL
43 the power they have, which is primarily commercial. Any other means requires violence.
- 44 5. Make everything they do into essentially an adhesion contract, where the civil statutory law is the contract.

45 "Adhesion contract. Standardized contract form offered to consumers of [government] goods and services on
46 essentially "take it or leave it" basis without affording consumer realistic opportunity to bargain and under such
47 conditions that consumer cannot obtain desired product or services except by acquiescing in form contract.
48 Distinctive features of adhesion contract is that weaker party has no realistic choice as to its terms. Cubic Corp.
49 v. Marty, 4 Dist., 185 C.A.3d. 438, 229 Cal.Rptr. 828, 833; Standard Oil Co. of Calif. v. Perkins, C.A.Or., 347
50 F.2d. 379, 383. Recognizing that these contracts are not the result of traditionally "bargained" contracts, the
51 trend is to relieve parties from onerous conditions imposed by such contracts. However, not every such contract
52 is unconscionable. Lechmere Tire and Sales Co. v. Burwick, 360 Mass. 718, 720, 721, 277 N.E.2d. 503."
53 [Black's Law Dictionary, Sixth Edition, p. 40]

1 6. Replace the citizen/government relationship with the employee/employer relationship. All statutory “citizens” are
2 public offices in the government. As Judge Napolitano likes to say in his Freedom Watch Program, Fox News:

3 “Do we work for the government or does the government work for us”?

4 If you would like more details on how this transition from citizen/government to employee/employer happens, see:

5 6.1. Ministry Introduction, Form #12.014

6 6.2. De Facto Government Scam, Form #05.043

7 7. Destroy the separation between PRIVATE humans and PUBLIC offices, and thus to impose the DUTIES of a public
8 office against the will of those who do not consent in violation of the Thirteenth Amendment. See:

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

9 8. Destroy the separation of powers between the federal government and the states. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

10 9. Undermine the very function of government, which is to protect PRIVATE, inalienable, Constitutional rights. The first
11 step in that process is to prevent them from being converted to PUBLIC offices or PUBLIC rights with your
12 EXPRESS, INFORMED consent. Hence, this is not GOVERNMENT activity, but PRIVATE activity of a PRIVATE
13 corporation and mafia protection racket.

14 10. Protect the plausible deniability of those who engage in it by allowing them to disingenuously say that it was an
15 innocent or ignorant mistake. Ignorance of the law is not an excuse in criminal violations of this kind.

16 **8.1.3 The architect of our present government system, Montesquieu, predicted this deception, corruption, and**
17 **confusion of contexts**

18 It will interest the reader to know that the deliberate confusion and deception between nationality and domicile and between
19 CONSTITUTIONAL citizens and STATUTORY citizens respectively was predicted by the architect who designed our
20 present system of republican government with its separation of powers. He said that the main way the system could be
21 corrupted would be to place everyone under the POLITICAL law, which he describes as law for the INTERNAL affairs of
22 the government only.

23 Within our republican government, the founding fathers recognized three classes of law:

- 24 1. Criminal law. Protects both PUBLIC and PRIVATE rights.
25 2. Civil law. Protects exclusively PRIVATE rights.
26 3. Political law. Protects exclusively PUBLIC rights of public officers and offices within the government.

27 The above three types of law were identified in the following document upon which the founding fathers wrote the
28 constitution and based the design of our republican form of government:

The Spirit of Laws, Charles de Montesquieu, 1758
SOURCE: <http://famguardian.org/Publications/SpiritOfLaws/sol.htm>

29 Montesquieu defines “political law” and “political liberty” as follows:

30 1. A general Idea.

31 I make a distinction between the laws that establish political liberty, as it relates to the constitution, and those
32 by which it is established, as it relates to the citizen. The former shall be the subject of this book; the latter I shall
33 examine in the next.

34 [The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 1;

35 SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm#001]

36 The Constitution in turn is a POLITICAL document which represents law EXCLUSIVELY for public officers within the
37 government. It does not obligate or abrogate any PRIVATE right. It defines what the courts call “public rights”, meaning
38 rights possessed and owned exclusively by the government ONLY.

1 "And the Constitution itself is in every real sense a law-the lawmakers being the people themselves, in whom
2 under our system all political power and sovereignty primarily resides, and through whom such power and
3 sovereignty primarily speaks. It is by that law, and not otherwise, that the legislative, executive, and judicial
4 agencies which it created exercise such political authority as they have been permitted to possess. The
5 Constitution speaks for itself in terms so plain that to misunderstand their import is not rationally possible.
6 'We the People of the United States,' it says, 'do ordain and establish this Constitution.' Ordain and establish!
7 These are definite words of enactment, and without more would stamp what follows with the dignity and character
8 of law. The framers of the Constitution, however, were not content to let the matter rest here, but provided
9 explicitly-'This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; ...
10 shall be the supreme Law of the Land.' (Const. art. 6, cl. 2.) The supremacy of the Constitution as law is thus
11 declared without qualification. That supremacy is absolute; the supremacy of a statute enacted by Congress is
12 not absolute but conditioned upon its being made in pursuance of the Constitution. And a judicial tribunal,
13 clothed by that instrument with complete judicial power, and, therefore, by the very nature of the power, required
14 to ascertain and apply the law to the facts in every case or proceeding properly brought for adjudication, must
15 apply the supreme law and reject the inferior stat- [298 U.S. 238, 297] ute whenever the two conflict. In the
16 discharge of that duty, the opinion of the lawmakers that a statute passed by them is valid must be given great
17 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
18 court's opinion, that the statute will prove greatly or generally beneficial is wholly irrelevant to the inquiry.
19 Schechter Poultry Corp. v. United States, 295 U.S. 495, 549, 550 S., 55 S.Ct. 837, 97 A.L.R. 947. "
20 [Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

21 The vast majority of laws passed by Congress are what Montesquieu calls "political law" that is intended exclusively for the
22 government and not the private citizen. The authority for implementing such political law is Article 4, Section 3, Clause 2
23 of the United States Constitution. To wit:

24 *United States Constitution*
25 *Article 4, Section 3, Clause 2*

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

29 The only areas where POLITICAL law and CIVIL law overlap is in the exercise of the political rights to vote and serve on
30 jury duty. Why? Because jurists are regarded as public officers in 18 U.S.C. §201(a)(1):

31 [TITLE 18 > PART I > CHAPTER 11 > § 201](#)
32 [§ 201. Bribery of public officials and witnesses](#)

33 (a) For the purpose of this section—

34 (1) the term "public official" means Member of Congress, Delegate, or Resident Commissioner, either before or
35 after such official has qualified, or an officer or employee or person acting for or on behalf of the United States,
36 or any department, agency or branch of Government thereof, including the District of Columbia, in any official
37 function, under or by authority of any such department, agency, or branch of Government, or a juror;

38 However, it has also repeatedly been held by the courts that poll taxes are unconstitutional. Hence, voters technically are
39 NOT to be regarded as public officers or franchisees for any purpose OTHER than their role as a voter. Recall that all
40 statutory "Taxpayers" are public offices in the government.

41 Tax laws, for instance, are "political law" exclusively for the government or public officer and not the private citizen. Why?
42 Because:

- 43 1. The U.S. Supreme Court identified taxes as a "political matter". "Political law", "political questions", and "political
44 matters" cannot be heard by true constitutional courts and may ONLY be heard in legislative franchise courts officiated
45 by the Executive and not Judicial branch:

46 "Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit
47 or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth
48 Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally
49 reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously
50 includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of
51 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration
52 being a tax on realty laid by the state in which the realty is located."

2. The U.S. Tax Court:

- 2.1. Is an Article I Court in the EXECUTIVE and not JUDICIAL branch, and hence, can only officiate over matters INTERNAL to the government. See 26 U.S.C. §7441.
 - 2.2. Is a POLITICAL court in the POLITICAL branch of the government. Namely, the Executive branch.
 - 2.3. Is limited to the District of Columbia because all public offices are limited to be exercised there per 4 U.S.C. §72. It travels all over the country, but this is done ILLEGALLY and in violation of the separation of powers.
3. The activity subject to excise taxation is limited exclusively to “public offices” in the government, which is what a “trade or business” is statutorily defined as 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](#)."

In Book XXVI, Section 15 of the Spirit of Laws, Montesquieu says that POLITICAL laws should not be allowed to regulate CIVIL conduct, meaning that POLITICAL laws limited exclusively to the government should not be enforced upon the PRIVATE citizen or made to “appear” as though they are “civil law” that applies to everyone:

The Spirit of Laws, Book XXVI, Section 15

15. That we should not regulate by the Principles of political Law those Things which depend on the Principles of civil Law.

As men have given up their natural independence to live under political laws, they have given up the natural community of goods to live under civil laws.

By the first, they acquired [PUBLIC] liberty; by the second, [PRIVATE] property. We should not decide by the laws of [PUBLIC] liberty, which, as we have already said, is only the government of the community, what ought to be decided by the laws concerning [PRIVATE] property. It is a paralogism to say that the good of the individual should give way to that of the public; this can never take place, except when the government of the community, or, in other words, the liberty of the subject is concerned; this does not affect such cases as relate to private property, because the public good consists in every one's having his property, which was given him by the civil laws, invariably preserved.

Cicero maintains that the Agrarian laws were unjust; because the community was established with no other view than that every one might be able to preserve his property.

Let us, therefore, lay down a certain maxim, that whenever the public good happens to be the matter in question, it is not for the advantage of the public to deprive an individual of his property, or even to retrench the least part of it by a law, or a political regulation. In this case we should follow the rigour of the civil law, which is the Palladium of [PRIVATE] property.

Thus when the public has occasion for the estate of an individual, it ought never to act by the rigour of political law; it is here that the civil law ought to triumph, which, with the eyes of a mother, regards every individual as the whole community.

If the political magistrate would erect a public edifice, or make a new road, he must indemnify those who are injured by it; the public is in this respect like an individual who treats with an individual. It is fully enough that it can oblige a citizen to sell his inheritance, and that it can strip him of this great privilege which he holds from the civil law, the not being forced to alienate his possessions.

After the nations which subverted the Roman empire had abused their very conquests, the spirit of liberty called them back to that of equity. They exercised the most barbarous laws with moderation: and if any one should doubt the truth of this, he need only read Beaumanoir's admirable work on jurisprudence, written in the twelfth century.

They mended the highways in his time as we do at present. He says, that when a highway could not be repaired, they made a new one as near the old as possible; but indemnified the proprietors at the expense of those who reaped any advantage from the road.⁴³ They determined at that time by the civil law; in our days, we determine by the law of politics.

[The Spirit of Laws, Charles de Montesquieu, 1758, Book XXVI, Section 15;
SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm#001]

What Montesquieu is implying is what we have been saying all along, and he said it in 1758, which was even before the Declaration of Independence was written:

1. The purpose of establishing government is exclusively to protect PRIVATE rights.
- PRIVATE rights are protected by the CIVIL law. The civil law, in turn is based in EQUITY rather than PRIVILEGE:

“Thus when the public has occasion for the estate of an individual, it ought never to act by the rigour of political law: it is here that the civil law ought to triumph, which, with the eyes of a mother, regards every individual as the whole community.”

- PUBLIC or government rights are protected by the PUBLIC or POLITICAL or GOVERNMENT law and NOT the CIVIL law.
- The first and most important role of government is to prevent the POLITICAL or GOVERNMENT law from being used or especially ABUSED as an excuse to confiscate or jeopardize PRIVATE property.

Unfortunately, it is precisely the above type of corruption that Montesquieu describes that is the foundation of the present de facto government, tax system, and money system. ALL of them treat every human being as a PUBLIC officer against their consent, and impose what he calls the “rigors of the political law” upon them, in what amounts to unconstitutional eminent domain and a THEFT and CONFISCATION of otherwise PRIVATE property by enforcing PUBLIC law against PRIVATE people.

The way that the corrupt politicians have implemented the corruption described by Montesquieu was to:

- Made people born or domiciled in the territories into privileged public officers and franchisees.

“Is it a franchise? A franchise is said to be a right reserved to the people by the constitution, as the elective franchise. Again, it is said to be a privilege conferred by grant from government, and vested in one or more individuals, as a public office. Corporations, or bodies politic are the most usual franchises known to our laws. In England they are very numerous, and are defined to be royal privileges in the hands of a subject. An information will lie in many cases growing out of these grants, especially where corporations are concerned, as by the statute of 9 Anne, ch. 20, and in which the public have an interest. In 1 Strange R. (The King v. Sir William Louther,) it was held that an information of this kind did not lie in the case of private rights, where no franchise of the crown has been invaded.

If this is so--if in England a privilege existing in a subject, which the king alone could grant, constitutes it a franchise--in this country, under our institutions, a privilege or immunity of a public nature, which could not be exercised without a legislative grant, would also be a franchise.”
[People v. Ridgley, 21 Ill. 65, 1859 WL 6687, 11 Peck 65 (Ill., 1859)]

- Gave these PRIVILEGED territorial people a name of “U.S. citizen” or “U.S. resident”.
- Confused the CONSTITUTIONAL “United States***” with the STATUTORY “United States***” in their statutes, forms, and court rulings by refusing to distinguish them. This allowed them to:
 - Conduct their war on private property and private rights under the COLOR of law, but without the actual AUTHORITY of law.
 - Claim ignorance when the confusion was revealed.
 - Protect their plausible deniability.
- Called people in states of the Union the SAME NAME as that of PRIVILEGED people in the territories on government forms, so that they could deceive them into believing that they are public officers in the government.
- Imposed whatever obligations, including tax obligations, that they want upon these privileged franchisees.

8.1.4 How the deceit and compulsion is implemented in the courtroom

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

The U.S. Supreme Court indirectly identified the distinctions between the CONSTITUTIONAL and the STATUTORY contexts and how one transitions from being a Constitutional to a Statutory citizen in the following holdings. These holdings

are important so you will recognize what happens to your standing in court when you switch from a CONSTITUTIONAL to a STATUTORY “citizen”. That way you will recognize WHERE the court’s jurisdiction is coming from: the CONSTITUTION or the STATUTES. The CONSTITUTION only deals with HUMANS and LAND while the STATUTES deal almost entirely with FRANCHISES and ARTIFICIAL creations of CONGRESS.

1. First the U.S. Supreme Court held that a corporation is NOT a “citizen” as used in the CONSTITUTION:

“That by no sound or reasonable interpretation, can a corporation-a mere faculty in law, be transformed into a citizen, or treated as a citizen [within the Constitution]. 2d. That the second section of the third article of the Constitution, investing the courts of the United States with jurisdiction in controversies between citizens of different States, cannot be made to embrace controversies to which corporations and not citizens are parties; and that the assumption, by those courts, of jurisdiction in such cases, must involve a palpable infraction of the article and section just referred to. 3d. That in the cause before us, the party defendant in the Circuit Court having been a corporation aggregate, created by the State of New Jersey, the Circuit Court could not properly take cognizance thereof; and, therefore, this cause should be remanded to the Circuit Court, with directions that it be dismissed for the want of jurisdiction.”
[Rundle v. Delaware & Raritan Canal Co., 55 U.S. 80 (1852)]

2. But on the OTHER hand, they held that a corporation IS a “citizen” or “resident” under federal STATUTORY law.

“...it is well settled that a corporation created by a state is a citizen of the state, within the meaning of those provisions of the constitution and statutes of the United States which define the jurisdiction of the federal courts. Railroad Co. v. Railroad Co., 112 U.S. 414, 5 Sup.Ct.Rep. 208; Paul v. Virginia, 8 Wall. 168, 178; Pennsylvania v. Bridge Co., 13 How. 518.”
[State of Wisconsin v. Pelican Insurance Co., 127 U.S. 265 (1888)]

3. The U.S. Supreme Court held that ONLY private HUMAN men and women can sue in a CONSTITUTIONAL court, not corporations:

“Aliens, or citizens of different states, are not less susceptible of these apprehensions, nor can they be supposed to be less the objects of constitutional provision, because they are allowed to sue by a corporate name. That name, indeed, cannot be an alien or a citizen; but the persons whom it represents may be the one or the other; and the controversy is, in fact and in law, between those persons suing in their corporate character, by their corporate name, for a corporate right, and the individual against whom the suit may be instituted. Substantially
**88 and essentially, the parties in such a case, where the members of the corporation are aliens, or citizens of a different state from the opposite party, come within the spirit and terms of the jurisdiction conferred by the constitution on the national tribunals.”*

[. . .]

If the constitution would authorize congress to give the courts of the union jurisdiction in this case, in consequence of the character of the members of the corporation, then the judicial act ought to be construed to give it. For the term citizen ought to be understood as it is used in the constitution, and as it is used in other laws. That is, to describe the real persons who come into court, in this case, under their corporate name.

That corporations composed of citizens are considered by the legislature as citizens, under certain [STATUTORY but not CONSTITUTIONAL] circumstances, is to be strongly inferred from the registering act. It never could be intended that an American registered vessel, abandoned to an insurance company composed of citizens, should lose her character as an American vessel; and yet this would be the consequence of declaring that the members of the corporation were, to every intent and purpose, out of view, and merged in the corporation.

*The court feels itself authorized by the case in 12 Mod. on a question of jurisdiction, to look to 92*92 the character of the individuals who compose the corporation, and they think that the precedents of this court, though they were not decisions on argument, ought not to be absolutely disregarded.”*
[Bank of United States v. Deveaux, 9 U.S. 61 (1809)]

4. They also held that when a HUMAN or CONSTITUTIONAL “citizen” or “person” sues a corporation, then they have to sue SPECIFIC PEOPLE in the corporation instead of the whole corporation if the court is a CONSTITUTIONAL court rather than a STATUTORY FRANCHISE court:

It is important that the style and character of this party litigant, as well as the source and manner of its existence, be borne in mind, as both are deemed material in considering the question of the jurisdiction of this court, and of the Circuit Court. It is important, too, to be remembered, that the question here raised stands wholly unaffected by any legislation, competent or incompetent, which may have been attempted in the organization of the courts of the United States; but depends exclusively upon the construction of the 2d section of the 3d article of the

Constitution, which defines the judicial power of the United States; first, with respect to the subjects embraced within that power; and, secondly, with respect to those whose character may give them access, as parties, to the courts of the United States. In the second branch of this definition, we find the following enumeration, as descriptive of those whose position, as parties, will authorize their pleading or being impleaded in those courts; and this position is limited to "controversies to which the United States are a party; controversies 97*97 between two or more States, — between citizens of different States, — between citizens of the same State, claiming lands under grants of different States, — and between the citizens of a State and foreign citizens or subjects."

Now, it has not been, and will not be, pretended, that this corporation can, in any sense, be identified with the United States, or is endowed with the privileges of the latter; or if it could be, it would clearly be exempted from all liability to be sued in the Federal courts. Nor is it pretended, that this corporation is a State of this Union; nor, being created by, and situated within, the State of New Jersey, can it be held to be the citizen or subject of a foreign State. **It must be, then, under that part of the enumeration in the article quoted, which gives to the courts of the United States jurisdiction in controversies between citizens of different States, that either the Circuit Court or this court can take cognizance of the corporation as a party; and this is, in truth, the sole foundation on which that cognizance has been assumed, or is attempted to be maintained. The proposition, then, on which the authority of the Circuit Court and of this tribunal is based, is this: The Delaware and Raritan Canal Company is either a citizen of the United States, or it is a citizen of the State of New Jersey. This proposition, startling as its terms may appear, either to the legal or political apprehension, is undeniably the basis of the jurisdiction asserted in this case, and in all others of a similar character, and must be established, or that jurisdiction wholly fails. Let this proposition be examined a little more closely.**

The term citizen will be found rarely occurring in the writers upon English law; those writers almost universally adopting, as descriptive of those possessing rights or sustaining obligations, political or social, the term subject, as more suited to their peculiar local institutions. But, in the writers of other nations, and under systems of polity deemed less liberal than that of England, we find the term citizen familiarly reviving, and the character and the rights and duties that term implies, particularly defined. Thus, Vattel, in his 4th book, has a chapter, (cap. 6th,) the title of which is: "The concern a nation may have in the actions of her citizens." A few words from the text of that chapter will show the apprehension of this author in relation to this term. "Private persons," says he, "who are members of one nation, may offend and ill-treat the citizens of another; it remains for us to examine what share a state may have in the actions of her citizens, and what are the rights and obligations of sovereigns in that respect." And again: "Whoever uses a citizen ill, indirectly offends the state, which is bound to protect this citizen." **The meaning of the term citizen 98*98 or subject, in the apprehension of English jurists, as indicating persons in their natural character, in contradistinction to artificial or fictitious persons created by law, is further elucidated by those jurists, in their treatises upon the origin and capacities and objects of those artificial persons designated by the name of corporations.** Thus, Mr. Justice Blackstone, in the 18th chapter of his 1st volume, holds this language: "We have hitherto considered persons in their natural capacities, and have treated of their rights and duties. **But, as all personal rights die with the person; and, as the necessary forms of investing a series of individuals, one after another, with the same identical rights, would be inconvenient, if not impracticable; it has been found necessary, when it is for the advantage of the public to have any particular rights kept on foot and continued, to constitute artificial persons, who maintain a perpetual succession, and enjoy a kind of legal immortality. These artificial persons are called corporations.**"

This same distinguished writer, in the first book of his Commentaries, p. 123, says, "The rights of persons are such as concern and are annexed to the persons of men, and when the person to whom they are due is regarded, are called simply rights; but when we consider the person from whom they are due, they are then denominated, duties." And again, cap. 10th of the same book, treating of the PEOPLE, he says, "The people are either aliens, that is, born out of the dominions or allegiance of the crown; or natives, that is, such as are born within it." Under our own systems of polity, the term, citizen, implying the same or similar relations to the government and to society which appertain to the term, subject, in England, is familiar to all. **Under either system, the term used is designed to apply to man in his individual character, and to his natural capacities; to a being, or agent, possessing social and political rights, and sustaining, social, political, and moral obligations. It is in this acceptance only, therefore, that the term, citizen, in the article of the Constitution, can be received and understood. When distributing the judicial power, that article extends it to controversies between citizens of different States. This must mean the natural physical beings composing those separate communities, and can, by no violence of interpretation, be made to signify artificial, incorporeal, theoretical, and invisible creations. A corporation, therefore, being not a natural person, but a mere creature of the mind, invisible and intangible, cannot be a citizen of a State, or of the United States, and cannot fall within the terms or the power of the above-mentioned article, and can therefore neither plead nor be impleaded in the courts of the United States.** Against this position it may be urged, that the 99*99 converse thereof has been ruled by this court, and that this matter is no longer open for question. In answer to such an argument, I would reply, that this is a matter involving a construction of the Constitution, and that wherever the construction or the integrity of that sacred instrument is involved, I can hold myself trammelled by no precedent or number of precedents. That instrument is above all precedents; and its integrity every one is bound to vindicate against any number of precedents, if believed to trench upon its supremacy. Let us examine into what this court has propounded in reference to its jurisdiction in cases in which corporations have been parties; and endeavor to ascertain the influence that may be claimed for what they have heretofore ruled in support of such jurisdiction. The first instance in which this question was brought directly before this court, was that of the Bank of the **United States v. Deveaux, 5 Cranch, 61.** An examination of this case will present a striking instance of the error into which the strongest minds may be led, whenever they shall depart from the plain, common acceptance of terms, or from well ascertained truths, for the attainment of conclusions, which the subtlest ingenuity is incompetent to sustain. **This criticism upon the decision**

1 in the case of the Bank v. Deveaux, may perhaps be shielded from the charge of presumptuousness, by a
2 subsequent decision of this court, hereafter to be mentioned. In the former case, the Bank of the United States,
3 a corporation created by Congress, was the party plaintiff, and upon the question of the capacity of such a
4 party to sue in the courts of the United States, this court said, in reference to that question, "The jurisdiction
5 of this court being limited, so far as respects the character of the parties in this particular case, to controversies
6 between citizens of different States, both parties must be citizens, to come within the description. That invisible,
7 intangible, and artificial being, that mere legal entity, a corporation aggregate, is certainly not a citizen, and
8 consequently cannot sue or be sued in the courts of the United States, unless the rights of the members in this
9 respect can be exercised in their corporate name. If the corporation be considered as a mere faculty, and not
10 as a company of individuals, who, in transacting their business, may use a legal name, they must be excluded
11 from the courts of the Union." The court having shown the necessity for citizenship in both parties, in order to
12 give jurisdiction; having shown farther, from the nature of corporations, their absolute incompatibility with
13 citizenship, attempts some qualification of these indisputable and clearly stated positions, which, if intelligible at
14 all, must be taken as wholly subversive of the positions so laid down. After stating the requisite of citizenship, and
15 showing that a corporation 100*100 cannot be a citizen, "and consequently that it cannot sue or be sued in the
16 courts of the United States," the court goes on to add, "unless the rights of the members can be exercised in their
17 corporate name." Now, it is submitted that it is in this mode only, viz. in their corporate name, that the rights of
18 the members can be exercised; that it is this which constitutes the character, and being, and functions of a
19 corporation. If it is meant beyond this, that each member, or the separate members, or a portion of them, can take
20 to themselves the character and functions of the aggregate and merely legal being, then the corporation would
21 be dissolved; its unity and perpetuity, the essential features of its nature, and the great objects of its existence,
22 would be at an end. It would present the anomaly of a being existing and not existing at the same time. This
23 strange and obscure qualification, attempted by the court, of the clear, legal principles previously announced by
24 them, forms the introduction to, and apology for, the proceeding, adopted by them, by which they undertook to
25 adjudicate upon the rights of the corporation, through the supposed citizenship of the individuals interested in
26 that corporation. They assert the power to look beyond the corporation, to presume or to ascertain the residence
27 of the individuals composing it, and to model their decision upon that foundation. In other words, they affirm that
28 in an action at law, the purely legal rights, asserted by one of the parties upon the record, may be maintained by
29 showing or presuming that these rights are vested in some other person who is no party to the controversy before
30 them.

31 Thus stood the decision of the Bank of the United States v. Deveaux, wholly irreconcilable with correct definition,
32 and a puzzle to professional apprehension, until it was encountered by this court, in the decision of the Louisville
33 and Cincinnati Railroad Company v. Letson, reported in 2 Howard, 497. In the latter decision, the court, unable
34 to untie the judicial entanglement of the Bank and Deveaux, seem to have applied to it the sword of the conqueror;
35 but, unfortunately, in the blow they have dealt at the ligature which perplexed them, they have severed a portion
36 of the temple itself. They have not only contravened all the known definitions and adjudications with respect to
37 the nature of corporations, but they have repudiated the doctrines of the civilians as to what is imported by the
38 term subject or citizen, and repealed, at the same time, that restriction in the Constitution which limited the
39 jurisdiction of the courts of the United States to controversies between "citizens of different States." They have
40 asserted that, "a corporation created by, and transacting business in a State, is to be deemed an inhabitant of the
41 State, capable of being treated 101*101 as a citizen, for all the purposes of suing and being sued, and that an
42 averment of the facts of its creation, and the place of transacting its business, is sufficient to give the circuit
43 court's jurisdiction.

44 The first thing which strikes attention, in the position thus affirmed, is the want of precision and perspicuity in its
45 terms. The court affirm that a corporation created by, and transacting business within a State, is to be deemed
46 an inhabitant of that State. But the article of the Constitution does not make inhabitancy a requisite of the
47 condition of suing or being sued; that requisite is citizenship. Moreover, although citizenship implies the right
48 of residence, the latter by no means implies citizenship. Again, it is said that these corporations may be treated
49 as citizens, for the purpose of suing or being sued. Even if the distinction here attempted were comprehensible, it
50 would be a sufficient reply to it, that the Constitution does not provide that those who may be treated as citizens,
51 may sue or be sued, but that the jurisdiction shall be limited to citizens only; citizens in right and in fact. The
52 distinction attempted seems to be without meaning, for the Constitution or the laws nowhere define such a
53 being as a quasi citizen, to be called into existence for particular purposes; a being without any of the attributes
54 of citizenship, but the one for which he may be temporarily and arbitrarily created, and to be dismissed from
55 existence the moment the particular purposes of his creation shall have been answered. In a political, or legal
56 sense, none can be treated or dealt with by the government as citizens, but those who are citizens in reality. It
57 would follow, then, by necessary induction, from the argument of the court, that as a corporation must be treated
58 as a citizen, it must be so treated to all intents and purposes, because it is a citizen. Each citizen (if not under old
59 governments) certainly does, under our system of polity, possess the same rights and faculties, and sustain the
60 same obligations, political, social, and moral, which appertain to each of his fellow-citizens. As a citizen, then,
61 of a State, or of the United States, a corporation would be eligible to the State or Federal legislatures; and if
62 created by either the State or Federal governments, might, as a native-born citizen, aspire to the office of
63 President of the United States — or to the command of armies, or fleets, in which last example, so far as the
64 character of the commander would form a part of it, we should have the poetical romance of the spectre ship
65 realized in our Republic. And should this incorporeal and invisible commander not acquit himself in color or in
66 conduct, we might see him, provided his arrest were practicable, sent to answer his delinquencies before a court-
67 martial, and subjected to the penalties 102*102 of the articles of war. Sir Edward Coke has declared, that a
68 corporation cannot commit treason, felony, or other crime; neither is it capable of suffering a traitor's or felon's
69 punishment; for it is not liable to corporeal penalties — that it can perform no personal duties, for it cannot take

an oath for the due execution of an office; neither can it be arrested or committed to prison, for its existence being ideal, no man can arrest it; neither can it be excommunicated, for it has no soul. But these doctrines of Lord Coke were founded upon an apprehension of the law now treated as antiquated and obsolete. His lordship did not anticipate an improvement by which a corporation could be transformed into a citizen, and by that transformation be given a physical existence, and endowed with soul and body too. The incongruities here attempted to be shown as necessarily deducible from the decisions of the cases of the Bank of the United States v. Deveaux, and of the Cincinnati and Louisville Railroad Company v. Letson, afford some illustration of the effects which must ever follow a departure from the settled principles of the law. These principles are always traceable to a wise and deeply founded experience; they are, therefore, ever consentaneous, and in harmony with themselves and with reason; and whenever abandoned as guides to the judicial course, the aberration must lead to bewildering uncertainty and confusion. Conducted by these principles, consecrated both by time and the obedience of sages, I am brought to the following conclusions: 1st. That by no sound or reasonable interpretation, can a corporation — a mere faculty in law, be transformed into a citizen, or treated as a citizen. 2d. That the second section of the third article of the Constitution, investing the courts of the United States with jurisdiction in controversies between citizens of different States, cannot be made to embrace controversies to which corporations and not citizens are parties; and that the assumption, by those courts, of jurisdiction in such cases, must involve a palpable infraction of the article and section just referred to. 3d. That in the cause before us, the party defendant in the Circuit Court having been a corporation aggregate, created by the State of New Jersey, the Circuit Court could not properly take cognizance thereof; and, therefore, this cause should be remanded to the Circuit Court, with directions that it be dismissed for the want of jurisdiction.

[Rundle Et Al v. Delaware and Raritan Canal Company, 55 U.S. 80 (1852)]

So, in the CONSTITUTION, corporations or other artificial entities are NOT “citizens”, but under federal STATUTORY law granting jurisdiction to federal courts, they ARE. And what statutory law is THAT? See 28 U.S.C. §1332:

[TITLE 28 > PART IV > CHAPTER 85 > § 1332](#)
[§ 1332. Diversity of citizenship; amount in controversy; costs](#)

(a) The district courts shall have original jurisdiction of all civil actions where the matter in controversy exceeds the sum or value of \$75,000, exclusive of interest and costs, and is between—

(1) citizens of different States;

(2) citizens of a State and citizens or subjects of a foreign state;

(3) citizens of different States and in which citizens or subjects of a foreign state are additional parties; and

(4) a foreign state, defined in section [1603 \(a\)](#) of this title, as plaintiff and citizens of a State or of different States.

[. . .]

(e) The word “States”, as used in this section, includes the Territories, the District of Columbia, and the Commonwealth of Puerto Rico.

We can see from the above that the “State” they are talking about is NOT a constitutional state of the Union, but rather is identified in 28 U.S.C. §1332(e) as a federal territory NOT within any state of the Union. All such territories are in fact “corporations”:

At common law, a “corporation” was an “artificial perso[n] endowed with the legal capacity of perpetual succession” consisting either of a single individual (termed a “corporation sole”) or of a collection of several individuals (a “corporation aggregate”). 3 H. Stephen, *Commentaries on the Laws of England* 166, 168 (1st Am. ed. 1845). The sovereign was considered a corporation. See *id.*, at 170; see also 1 W. Blackstone, *Commentaries* *467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as “corporations” (and hence as “persons”) at the time that 1983 was enacted and the Dictionary Act recodified. See W. Anderson, A Dictionary of Law 261 (1893) (“All corporations were originally modeled upon a state or nation”); I. J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866) (“In this extensive sense the United States may be termed a corporation”); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) (“The United States is a . . . great corporation . . . ordained and established by the American people”) (quoting United [1495 U.S. 182, 202](#) *States v. Maurice*, 26 F.Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); Cotton v. United States, 11 How. 229, 231 (1851)

(United States is "a corporation"). See generally *Trustees of Dartmouth College v. Woodward*, 4 Wheat. 518, 561-562 (1819) (explaining history of term "corporation").
[*Ngiraingas v. Sanchez*, 495 U.S. 182 (1990)]

Hence, this STATUTORY "State" mentioned in 28 U.S.C. §1332 is obviously a STATUTORY rather than CONSTITUTIONAL "State", and hence a STATUTORY and not CONSTITUTIONAL "citizen". Therefore, a person who claims to be a constitutional citizen or a human being could not partake of the statutory "privilege" granted by the above franchise in 28 U.S.C. §1332. And YES, that is what it is: A franchise, "Congressionally created right", or "public right". All franchises presume that the actors, who are all public officers of "U.S. Inc.", are domiciled upon and therefore citizens of federal territory and NOT a state of the Union. Those who are HUMANS don't need franchises or privileges, and can instead invoke CONSTITUTIONAL diversity instead of STATUTORY diversity of citizenship under Article III, Section 2 to litigate in a CONSTITUTIONAL un-enfranchised court.

The above analysis also clearly explains the following, because you can't be a "citizen" under federal statutory law unless you are domiciled on federal territory not within a CONSTITUTIONAL state of the Union:

"Domicile and citizen are synonymous in federal courts, *Earley v. Hershey Transit Co.*, D.C. Pa., 55 F.Supp. 981, 982; *inhabitant, resident and citizen are synonymous*, *Standard Stoker Co. v. Lower*, D.C.Md., 46 F.2d. 678, 683."
[*Black's Law Dictionary*, 4th Ed., p. 311]

All federal District Courts are Article IV, Section 3, Clause 2 franchise courts that manage government territory, property, and franchises. Federal corporations are an example of such franchises. This is proven with thousands of pages of evidence in the following. Therefore, the ONLY type of "domicile" they could mean above is domicile on federal territory not within any state of the Union.

What Happened to Justice?, Form #06.012

<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

We also know based on the previous section that corporations are not constitutional citizens, so they can't be "born or naturalized" like a human being. BUT they are "born or naturalized" by other methods to become STATUTORY "citizens" of a particular jurisdiction. For instance:

1. The act of FORMING a corporation gives it "birth", in a legal sense.
2. The place or jurisdiction that the corporation is legally formed becomes the effective civil domicile of that corporation.

"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]

3. A corporation can only be domiciled in ONE place at a time. Hence, it can only be a "citizen" of one jurisdiction at a time. The place where the corporate headquarters is located usually is treated as the effective domicile of the corporation.
4. If a corporation is formed in a specific state of the Union, then it is a statutory but not constitutional citizen in THAT state only and a statutory alien in every OTHER state AND also alien in respect to federal jurisdiction.

"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)]

Whenever you hear a judge or government prosecutor use the word "citizen" in federal court, they really are referring to civil domicile on federal territory not within any state of the Union. They are setting a trap to exploit your legal ignorance using "words of art". If they are referring to your "nationality" rather than whether you are a "citizen", they are referring to CONSTITUTIONAL citizenship and whether you are a "national" under 8 U.S.C. §1101(a)(21). If they ask you whether you are a "citizen" or a "citizen of the United States", you should always respond by asking:

1. Which of the three “United States” defined by the U.S. Supreme Court in [Hooven and Allison Co. v. Evatt, 324 U.S. 652 \(1945\)](#) do you mean?
2. Do you mean my nationality or my domicile in that place?

..and then you should say you are:

1. Domiciled outside the statutory “United States” and therefore a statutory alien in relation to federal jurisdiction.
2. A CONSTITUTIONAL citizen
3. NOT a STATUTORY citizen under any federal statute or regulation, including but not limited to 8 U.S.C. §1401, 26 U.S.C. §3121(e) , and 26 C.F.R. §1.1-1(c), all of which are STATUTORY and not CONSTITUTIONAL citizens:

[TITLE 26](#) > [Subtitle C](#) > [CHAPTER 21](#) > [Subchapter C](#) > § 3121
[§ 3121. Definitions](#)

(e) State, United States, and citizen

For purposes of this chapter—

(1) State

The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

(2) United States [FEDERAL TERRITORY NOT PART OF ANY STATE]

The term “United States” when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

We should also point out that 18 U.S.C. §911 makes it a CRIME for a constitutional citizen to claim to be the statutory citizen described in 8 U.S.C. §1401.

8.1.5 How you help the government terrorists kidnap your legal identity and transport it to “The District of Criminals”

People who begin as a “constitutional” citizen commonly commit this crime and unwittingly in most cases transform themselves into a privileged “statutory” citizen by performing any one of the following unlawful acts. These unlawful acts at least make them appear to be a legal “person” under federal law with an effective domicile in the District of Columbia/federal zone and a “SUBJECT citizen”:

1. Opening up bank or financial accounts WITHOUT using the proper form, which is an AMENDED IRS Form W-8BEN. If you don’t use this form or a derivative and invoke the protection of the law for your status as a statutory “non-resident non-person” not engaged in a “trade or business”, the financial institution will falsely and prejudicially “presume” that you are both a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#) and a “U.S. person” pursuant to [26 U.S.C. §7701\(a\)\(30\)](#). To prevent this problem, see the following article:

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

2. Filing the WRONG tax form, the IRS Form 1040, rather than the correct 1040NR form. This constitutes an election to become a “resident alien” engaged in a “trade or business”, pursuant to [26 U.S.C. §7701\(b\)\(4\)\(B\)](#) and [26 U.S.C. §6013\(g\)](#) and (h). This can be prevented using the following form, for instance:

[Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long](#), Form #15.001
<http://sedm.org/Forms/FormIndex.htm>

3. Applying for or accepting a government benefit, privilege, or license, such as Social Security, Medicare, or TANF. This would require them to fill out an SSA Form SS-5. 20 C.F.R. §422.104 requires that only those with a domicile on federal territory and who are therefore statutory “U.S. citizens” or “U.S. permanent residents”, may apply for Social Security. This causes a waiver of sovereign immunity under [28 U.S.C. §1605\(a\)\(2\)](#) and makes you into a “resident alien” who is a “public officer” within the government granting the privilege or benefit. See:

Government Instituted Slavery Using Franchises, Form #05.030

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

4. Filling out a federal or state government form incorrectly by describing yourself as a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#) rather than a “national but not a citizen” pursuant to [8 U.S.C. §1101\(a\)\(21\)](#) and/or [8 U.S.C. §1452](#). This can be prevented by attaching the following form:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

5. Improperly declaring your citizenship status to a federal court or not declaring it at all. If you describe yourself as a “citizen” or a “U.S. citizen” without further clarification, or if you don’t describe your citizenship at all in court pleadings, then federal courts will self-servingly “presume” that you are a statutory rather than constitutional citizen pursuant to [8 U.S.C. §1401](#) who has a domicile on federal territory. This is also confirmed by the following authorities:

“The term ‘citizen’, as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is substantially synonymous with the term ‘domicile’. [Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554, 557.](#)”

[Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]

“Domicile and citizen are synonymous in federal courts, Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp. 981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678, 683.”

[Black’s Law Dictionary, Fourth Edition, p. 311]

To prevent this problem, use the following attachment to all the filings in the court:

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002

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

6. Accepting public office within the federal government. This causes you to act in a representative capacity representing the federal corporation called the “United States” as defined in [28 U.S.C. §3002\(15\)\(A\)](#). Pursuant to [Federal Rule of Civil Procedure 17\(b\)](#), you assume the same domicile and citizenship of the party you represent. All corporations are “citizens” with a domicile where they were created, which is the District of Columbia in the case of the federal United States.

“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]

7. Failing to rebut false information returns filed against you reflecting nonzero earnings, such as any of the following forms:

7.1. Correcting Erroneous IRS Form 1042’s, Form #04.003. See:

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

7.2. Correcting Erroneous IRS Form 1098’s, Form #04.004. See:

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

7.3. Correcting Erroneous IRS Form 1099’s, Form #04.005. See:

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

7.4. Correcting Erroneous IRS Form W-2’s, Form #04.006. See:

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

All of the above information return forms connect you with the “trade or business” franchise pursuant to [26 U.S.C. §6041\(a\)](#). A “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”. Engaging in a “trade or business” makes you into a “resident alien” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). See older versions of 26 C.F.R. §301.7701-5 for proof at the link below:

<http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>

Later in section 8.3 we will describe in detail how to avoid and prevent being DECEIVED or COMPELLED into illegally assuming the STATUTORY CIVIL STATUS of “citizen” or “resident”.

8.1.6 Questions you can ask that will expose their deceit and compulsion

“Be diligent to [investigate and expose the truth for yourself and thereby] present yourself [and the public servants who are your [fiduciaries and stewards](#) under the [Constitution](#)] approved to God, a worker who does not need to be ashamed, rightly dividing the word [and the deeds] of truth. But shun profane babblings [government

propaganda, tyranny, and usurpation] for they will increase to more ungodliness. And their message [and their harmful affects] will spread like cancer [to destroy our society and great Republic].”
[2 Tim. 2:15-17, Bible, NKJV]

Our favorite tactic to silence legally ignorant and therefore presumptuous people in PRESUMING that we are incorrect is to simply ask them questions just like Jesus did that will expose their deceit and folly. Below are a few questions you can ask judges and attorneys that they can’t answer in their entirety without contradicting either themselves or the law itself. By forcing them to engage in these contradictions and “cognitive dissonance” you prove indirectly that they are lying, because anyone who contradicts their own testimony is a LIAR. There are many more questions like these at the end of the pamphlet, but these are high level enough to use on the average American to really get them thinking about the subject:

1. If the Declaration of Independence says that ALL just powers of government derive ONLY from our consent and we don’t consent to ANYTHING, then aren’t the criminal laws the ONLY thing that can be enforced against us, since they don’t require our consent to enforce?
2. Certainly, if we DO NOT want “protection” then there ought to be a way to abandon it and the obligation to pay for it, at least temporarily, right?
3. If the word “permanent” in the phrase “permanent allegiance” is in fact conditioned on our consent and is therefore technically NOT “permanent”, as revealed in 8 U.S.C. §1101(a)(31) , can’t we revoke it either temporarily or conditionally as long as we specify the conditions in advance or the specific laws we have it for and those we don’t?

8 U.S.C. §1101 Definitions [for the purposes of citizenship]

(a) As used in this chapter—

(31) The term "permanent" means a relationship of continuing or lasting nature, as distinguished from temporary, but a relationship may be permanent even though it is one that may be dissolved eventually at the instance either of the United States** or of the individual, in accordance with law.

4. If the “citizen of the United States** at birth” under 8 U.S.C. §1401 involves TWO components, being “national” and “citizen”, can’t we just abandon the “citizen” part if we want to and wouldn’t we do that by simply changing our domicile to be outside of federal territory, since civil status is tied to domicile?

citizen. One who, under the Constitution and laws of the United States***, or of a particular state, is a **member of the political community, owing allegiance and being entitled to the enjoyment of full civil [STATUTORY] rights.** All persons born or naturalized in the United States***, and subject to the jurisdiction thereof, are citizens of the United States*** and of the state wherein they reside. U.S. Const., 14th Amend. See Citizenship.

"Citizens" are members of a political community who, in their associated capacity, have established or submitted themselves to the dominion of a government [by giving up their rights] for the promotion of their general welfare and the protection of their individual as well as collective rights. Herriott v. City of Seattle, 81 Wash.2d. 48, 500 P.2d. 101, 109.
[Black’s Law Dictionary, Sixth Edition, p. 244]

5. If you can’t abandon the civil protection of Caesar and the obligation to pay for it, isn’t there an unconstitutional taking without compensation of all the PUBLIC rights attached to the statutory status of “citizen” if we do not consent to the status?
6. If the separation of powers does not permit federal civil jurisdiction within states, how could the statutory status of “citizen” carry any federal obligations whatsoever while in a constitutional state?
7. If domicile is what imparts the “force of law” to civil statutes per Federal Rule of Civil Procedure 17 and we don’t have a domicile on federal territory, then how could we in turn have any CIVIL status under the laws of Congress?
8. How can the government claim we have an obligation to pay for protection we don’t want if it is a maxim of the common law that we may REFUSE to accept a “benefit”?

“Invito beneficium non datur.

No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent.”

Potest quis renunciare pro se, et suis, juri quod pro se introductum est.

A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83.

Quilibet potest renunciare juri pro se inducto.

Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv.
Inst. n. 83.
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

9. What if I define what they call "protection" NOT as a "benefit" but an "injury"? Who is the customer here? The CUSTOMER should be the only one who defines what a "benefit" is and only has to pay for it if HE defines it as a "benefit".
10. Is the "citizen" in Title 8 of the U.S. Code the same "citizen" that obligations attach to under Titles 26 and 31? Could Congress have instead created an office and a franchise with the same name of "citizen of the United States" under Title 26, imposed duties upon it, and fooled everyone into thinking it is the same "citizen" as the one in Title 8?
11. If the Bible says that Christians can't consent to anything Caesar does or have contracts with him (Exodus 23:32-33, Judges 2:1-4), then how could I lawfully have any discretionary status under Caesar's laws such as STATUTORY "citizen"? The Bible says I can't have a king above me.

"Owe no one anything [including ALLEGIANCE], except to love one another; for he who loves his neighbor has fulfilled the law."
[Romans 13:8, Bible, NKJV]

12. If the Bible says that GOD bought us for a price and therefore OWNS us, then by what authority does Caesar claim ownership or the right to extract "rent" called "income tax" upon what belongs to God? Isn't Caesar therefore simply renting out STOLEN property and laundering money if he charges "taxes" on the use of that which belongs to God?

"For you were bought [by Christ] at a price [His blood]; therefore glorify God in your body and in your spirit, which are God's [property]."
[1 Cor. 6:20, Bible, NKJV]

Anyone who can't answer ALL the above questions with answers that don't contradict themselves or the REST of the law is lying to you about citizenship, and probably because they covet your property and benefit commercially from the lie. Our research in answering the above very interesting questions reveals that there is a way to terminate our status as a STATUTORY "citizen" and "customer" without terminating our nationality, but that it is carefully hidden. The results of our search will be of great interest to many. Enjoy.

8.1.7 The Hague Convention HIDES the ONE portion that differentiates NATIONALITY from DOMICILE

After World War II, countries got together in the Hague Convention and reached international agreements on the proper treatment of people everywhere. The United States was a party to that international agreement. Within that agreement is the following document:

Hague Convention Relating to the Settlement of the Conflicts Between the Law of Nationality and the Law of Domicile
[Anno Domini 1955], SEDM Exhibit #01.008

Not surprisingly, the above article within the convention was written originally in FRENCH but is NOT available in or translated into ENGLISH. Why? Because English speaking governments obviously don't want their inhabitants knowing the distinctions between NATIONALITY and DOMICILE and how they interact with each other. The SEDM sister site has found a French speaking person to translate the article, got it translated, and posted it at the following location:

Hague Convention Relating to the Settlement of the Conflicts Between the Law of Nationality and the Law of Domicile
[Anno Domini 1955], SEDM Exhibit #01.008
<http://sedm.org/Exhibits/ExhibitIndex.htm>

8.1.8 Social Security Administration HIDES your citizenship status in their NUMIDENT records

Your citizenship status is represented in the Social Security NUMIDENT record maintained by the Social Security Administration. The field called "CSP" within NUMIDENT contains a one character code that represents your citizenship status. Valid CSP values are as follows:

Table 7: SSA NUMIDENT CSP Code Values

#	CSP Code Value	Statutory meaning	Constitutional meaning
1	A	U.S. citizen (per 8 U.S.C. §1401)	None
2	B	Legal Alien Allowed to Work	Alien (foreign national)
3	C	Legal Alien Not Allowed to Work	Alien (foreign national)
4	D	Other	“citizen of the United States***” or “Citizen”

This information is DELIBERATELY concealed and obfuscated from public view by the following Social Security policies:

1. The meaning of the CSP codes is NOT listed in the Social Security Program Operations Manual System (P.O.M.S.) online so you can't find out.

<https://s044a90.ssa.gov/apps10/poms.nsf/partlist!OpenView>

2. Employees at the SSA offices are NOT allowed to know and typically DO NOT know what the code means.
3. If you submit a Freedom Of Information Act (F.O.I.A.) request to SSA asking them what the CSP code means, they will respond that the values of the codes are CLASSIFIED and therefore UNKNOWABLE by the public. You ARE NOT allowed to know WHAT citizenship status they associate with you. See the following negative response:

Social Security Admin. FOIA for CSP Code Values, Exhibit #01.011
<http://sedm.org/Exhibits/ExhibitIndex.htm>

4. The ONLY option they give you in block 5 entitled “CITIZENSHIP” are the following. They REFUSE to distinguish WHICH “United States” is implied in the term “U.S. citizen”, and if they told the truth, the ONLY citizen they could lawfully mean is a STATUTORY “U.S. citizen” per 8 U.S.C. §1401 and NOT a CONSTITUTIONAL citizen, who is a STATUTORY non-resident and non-citizen national in relation to the national government with a foreign domicile:

4.1. “U.S. citizen”

4.2. “Legal Alien Allowed to Work”

4.3. “Legal Alien NOT allowed to Work” (See Instructions on Page 1)

4.4. “Other” (See instructions on page 1)

See:

SSA Form SS-5

<http://www.famguardian.org/TaxFreedom/Forms/Emancipation/ss-5.pdf>

Those who are domiciled outside the statutory “United States***” or in a constitutional state of the Union and who want to correct the citizenship records of the SSA must submit a new SSA Form SS-5 to the Social Security Administration (S.S.A.) and check “Other” in Block 5 pursuant to 20 C.F.R. §422.110(a). This changes the CSP code in their record from “A” to “B”. If you go into the Social Security Office and try to do this, the local offices often will try to give you a run-around with the following abusive and CRIMINAL tactics:

1. When you ask them about the meaning of Block 5, they will refuse to indicate whether the citizenship indicated is a CIVIL/STATUTORY status or a POLITICAL/CONSTITUTIONAL status. It can't be both. It must indicate NATIONALITY or DOMICILE, but not BOTH.
2. They will first try to call the national office to ask about your status in Block 5.
3. They will ABSOLUTELY REFUSE to involve you in the call or to hear what is said, because they want to protect the perpetrators of crime on the other end. Remember, terrorists always operate anonymously and they are terrorists. You should bring your MP3 voice record, insist on being present, and put the phone on speaker phone, and do EXACTLY the same thing they do when you call them directly by saying the following:

“This call is being monitored for quality assurance purposes, just like you do to me without my consent ALL THE TIME.”

4. After they get off the phone, they will refuse to tell you the full legal name of the person on the other end of the call to protect those who are perpetuating the fraud.
5. They will tell you that they want to send your SSA Form SS-5 to the national office in Baltimore, Maryland, but refuse to identify EXACTLY WHO they are sending it to, because they don't want this person sued personally as they should be.
6. The national office will sit on the form forever and refuse to make the change requested, and yet never justify with the law by what authority they:

6.1. Perpetuate the criminal computer fraud that results from NOT changing it.

6.2. Perpetuate the criminal violation of 18 U.S.C. §911 by NOT changing it.

7. They will allow you to change ANYTHING ELSE on the form without their permission, but if you want to change your CITIZENSHIP, they essentially interfere with it illegally and criminally.

The reason they play all the above obfuscation GAMES and hide or classify information to conceal the GAMES is because they want to protect what they certainly know are the following CRIMES on their part and that of their employees:

1. They can't offer federal benefits to CONSTITUTIONAL but not STATUTORY citizens with a domicile outside of federal territory. If they do, they would be criminally violating 18 U.S.C. §911.
2. They can't pay public monies to PRIVATE parties, and therefore you CANNOT apply with the SS-5 for a "benefit" unless you are a public officer ALREADY employed with the government. If they let PRIVATE people apply they are conspiring to commit the crime of impersonating a public officer in violation of 18 U.S.C. §912.
3. They aren't allowed to offer or enforce any government franchise within the borders of a Constitutional but not STATUTORY state of the Union, as held by the U.S. Supreme Court, so they have to make you LOOK like a STATUTORY citizen, even though you aren't, in order to expand their Ponzi Scheme outside their GENERAL jurisdiction and into legislatively foreign states.

"Congress cannot authorize [LICENSE, using a de facto license number called a "Social Security Number"] 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)]

The only status a state domiciled CONSTITUTIONAL but not STATUTORY citizen can put on the form is "Other" or "Legal [STATUTORY] Alien Allowed to Work". The instructions say following about "Other" option:

"If you check "Other", you need to provide proof that you are entitled to a federally-funded benefit for which Social Security number is required as a condition for you to receive payment."

In answer to the above query in connection with the "Other" option, we suggest:

"DO NOT seek any federally funded benefit. I want a NONtaxpayer number that entitles me to ABSOLUTELY NOTHING as a NONRESIDENT not subject to federal law and NOT qualified to receive benefits of any kind. I am only applying because:

1. I am being illegally compelled to use a number I know I am not qualified to ask for.

2. The number was required as a precondition condition of PRIVATE employment or opening an PRIVATE financial account by a NONRESIDENT ALIEN who is NOT a "U.S. citizen" or "U.S. person" and who is NOT required to have or use such a number by 31 C.F.R. §306.10, 31 C.F.R. §103.34(a)(3)(x), and IRS Pub. 515.

I ask that you criminally prosecute them for doing so AND provide a statement on SSA letterhead indicating that I am NOT eligible that I can show them. Furthermore, if you do have any numbers on file connected with my name, I ask that they be rescinded permanently from your records."

Then you may want to attach the following forms to the application to ENSURE that they reject your application and TELL you that you are NOT eligible so you can show it to the person who is COMPELLING you to use a number:

1. [Affidavit of Citizenship, Domicile, and Tax Status](http://sedm.org/Forms/FormIndex.htm), Form #02.001
2. [Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number"](http://sedm.org/Forms/FormIndex.htm), Form #04.205

8.1.9 "Citizenship" in federal court implies Domicile on federal territory not within any state

The following legal authorities conclusively establish that the terms "citizen", "citizenship", and "domicile" are synonymous in federal courts. They validate all of the above conclusive presumptions that government employees, officers, and judges habitually make when you appear before them or submit a government form to them, unless you specify or explain otherwise. Government employees, officers, and judges just HATE to discuss or document these presumptions, which is why authorities to prove their existence are so difficult to locate.

1 *"Domicile and citizen are synonymous in federal courts, Earley v. Hershey Transit Co., D.C. Pa., 55 F.Supp.*
2 *981, 982; inhabitant, resident and citizen are synonymous, Standard Stoker Co. v. Lower, D.C.Md., 46 F.2d. 678,*
3 *683."*

4 *[Black's Law Dictionary, Fourth Edition, p. 311]*

5 *The terms "citizen" and "citizenship" are distinguishable from "resident" or "inhabitant." Jeffcott v. Donovan,*
6 *C.C.A.Ariz., 135 F.2d. 213, 214; and from "domicile," Wheeler v. Burgess, 263 Ky. 693, 93 S.W.2d. 351, 354;*
7 *First Carolinas Joint Stock Land Bank of Columbia v. New York Title & Mortgage Co., D.C.S.C., 59 F.2d. 350,*
8 *351. **The words "citizen" and citizenship," however, usually include the idea of domicile, Delaware, L. & W.R.***
9 ***Co. v. Petrowsky, C.C.A.N.Y., 250 F. 554, 557:** citizen inhabitant and resident often synonymous, Jonesboro*
10 *Trust Co. v. Nutt, 118 Ark. 368, 176 S.W. 322, 324; Edgewater Realty Co. v. Tennessee Coal, Iron & Railroad*
11 *Co., D.C.Md., 49 F.Supp. 807, 809; and citizenship and domicile are often synonymous. Messick v. Southern Pa.*
12 *Bus Co., D.C.Pa., 59 F.Supp. 799, 800.*

13 *[Black's Law Dictionary, Fourth Edition, p. 310]*

14 *"Citizenship and domicile are substantially synonymous. Residency and inhabitance are too often confused with*
15 *the terms and have not the same significance. Citizenship implies more than residence. It carries with it the idea*
16 *of identification with the state and a participation in its functions. As a citizen, one sustains social, political, and*
17 *moral obligation to the state and possesses social and political rights under the Constitution and laws*
18 *thereof. Harding v. Standard Oil Co. et al. (C.C.) 182 F. 421; Baldwin v. Franks, 120 U.S. 678, 7 S.Ct. 763, 32*
19 *L.Ed. 766; Scott v. Sandford, 19 How. 393, 476, 15 L.Ed. 691."*

20 *[Baker v. Keck, 13 F.Supp. 486 (1936)]*

21 *"The term 'citizen', as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is*
22 *substantially synonymous with the term 'domicile'. Delaware, L. & W.R. Co. v. Petrowsky, 2 Cir., 250 F. 554,*
23 *557."*

24 *[Earley v. Hershey Transit Co., 55 F.Supp. 981, D.C.PA. (1944)]*

25 No person, may be compelled to choose a domicile or residence ANYWHERE. By implication, no one but you can commit
26 yourself to being a "citizen" or to accepting the responsibilities or liabilities that go with it.

27 ***"The rights of the individual are not derived from governmental agencies,** either municipal, state or federal, or*
28 *even from the Constitution. They exist inherently in every man, by endowment of the Creator, and are merely*
29 *reaffirmed in the Constitution, and **restricted only to the extent that they have been voluntarily surrendered by***
30 ***the citizenship to the agencies of government.** The people's rights are not derived from the government, but the*
31 *government's authority comes from the people.*946 The Constitution but states again these rights already*
32 *existing, and when legislative encroachment by the nation, state, or municipality invade these original and*
33 *permanent rights, it is the duty of the courts to so declare, and to afford the necessary relief. The fewer restrictions*
34 *that surround the individual liberties of the citizen, except those for the preservation of the public health, safety,*
35 *and morals, the more contented the people and the more successful the democracy."*

36 *[City of Dallas v. Mitchell, 245 S.W. 944 (1922)]*

37 *"Citizenship" and "residence", as has often been declared by the courts, are not convertible terms. ... "The better*
38 *opinion seems to be that a citizen of the United States is, under the amendment [14th], prima facie a citizen of*
39 *the state wherein he resides , cannot arbitrarily be excluded therefrom by such state, but that **he does not become***
40 ***a citizen of the state against his will, and contrary to his purpose and intention to retain an already acquired***
41 ***citizenship elsewhere. The amendment [14th] is a restraint on the power of the state, but not on the right of***
42 ***the person to choose and maintain his citizenship or domicile**"".*

43 *[Sharon v. Hill, 26 F. 337 (1885)]*

44 Since "citizen", "citizenship", and "domicile" are all synonymous, then you can only be a "citizen" in ONE place at a time.
45 This is because you can only have a "domicile" in one place at a time.

46 ***"domicile.** A person's legal home. That place where a man has his true, fixed, and **permanent home** and*
47 *principal establishment, and to which whenever he is absent he has **the intention of** returning. Smith v. Smith,*
48 *206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and **the intention** to make it one's*
49 *home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place*
50 *to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one*
51 *residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual***
52 ***residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise***
53 ***the privilege of voting and other legal rights and privileges.**"*

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

55 The implications of this revelation are significant. It means that in relation to the state and federal governments and their
56 mutually exclusive territorial jurisdictions, you can only be a statutory "citizen" of one of the two jurisdictions at a time.
57 Whichever one you choose to be a "citizen" of, you become a "national but not a citizen" in relation to the other. You can

therefore be subject to the civil laws of only one of the two jurisdictions at a time. Whichever one of the two jurisdictions you choose your domicile within becomes your main source of protection.

Choice of domicile is an act of political affiliation protected by the First Amendment prohibition against compelled association:

Just as there is freedom to speak, to associate, and to believe, so also there is freedom not to speak, associate, or believe "The right to speak and the right to refrain from speaking [on a government tax return, and in violation of the Fifth Amendment when coerced, for instance] are complementary components of the broader concept of 'individual freedom of mind.'" Wooley v. Maynard, [430 U.S. 703] (1977). Freedom of conscience dictates that no individual may be forced to espouse ideological causes with which he disagrees:

"[A]t the heart of the First Amendment is the notion that the individual should be free to believe as he will, and that in a free society one's beliefs should be shaped by his mind and by his conscience rather than coerced by the State [through illegal enforcement of the revenue laws]." Abood v. Detroit Board of Education [431 U.S. 209] (1977)

***Freedom from compelled association is a vital component of freedom of expression.** Indeed, freedom from compelled association illustrates the significance of the liberty or personal autonomy model of the First Amendment. As a general constitutional principle, it is for the individual and not for the state to choose one's associations and to define the persona which he holds out to the world.* [First Amendment Law, Barron-Dienes, West Publishing, ISBN 0-314-22677-X, pp. 266-267]

8.1.10 Obfuscated federal definitions to confuse Statutory Context with Constitutional Context

Beyond the above authorities, we then tried to locate credible legal authorities that explain the distinctions between the constitutional context and the statutory context for the term "United States". The basic deception results from the following:

1. **The differences in meaning of the term "United States" between the U.S. Constitution and federal statutes.** The term "United States***" in the Constitution means the collective 50 states of the Union (the United States of America), while in federal statutes, the term "United States**" means the *federal zone*.
2. **Differences between citizenship definitions found in Title 8, the Aliens and Nationality Code, and those found in Title 26, the Internal Revenue Code.** The term "nonresident alien" as used in Title 26, for instance, does *not* appear anywhere in Title 8 but is the equivalent of the term "national" found in 8 U.S.C. §1101(a)(21) but not "national and citizen of the United States**" in 8 U.S.C. §1401.
3. **Differences between statutory citizenship definitions and the language of the courts.** The language of the courts is *independent* from the statutory definition so that it is difficult to correlate the term the courts are using and the related statutory definition. We will include in this section separate definitions for the statutes and the courts to make these distinctions clear in your mind.

We will start off by showing that no authoritative definition of the term "citizen of the United States***" existed before the Fourteenth Amendment was ratified in 1868. This was revealed in the Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873):

*"The 1st clause of the 14th article was primarily intended to confer citizenship of the United States[***] and citizenship of the states, and it recognizes the distinction between citizenship of a state and citizenship of the United States[***] by those definitions.*

*"The 1st section of the 14th article, to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states. No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. It had been said by eminent judges that no man was a citizen of the United States[***] except as he was a citizen of one of the state comprising the Union. Those, therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States[*], were not citizens."*

[...]

*"To remove this difficulty primarily, and to establish a clear and comprehensive definition of citizenship which should declare what should constitute citizenship of the United States[***] and also citizenship of a state, the 1st clause of the 1st section [of the Fourteenth Amendment] was framed:*

1 'All persons born or naturalized in the United States[***] and subject to the jurisdiction thereof are citizens of
2 the United States[***] and of the state wherein they reside.'

3 "The first observation we have to make on this clause is that it puts at rest both the questions which we stated to
4 have been the subject of differences of opinion. It declares that persons may be citizens of the United States[***]
5 without regard to their citizenship of a particular state, and it overturns the Dred Scott decision by making all
6 persons born within the United States[***] and subject to its jurisdiction citizens of the United States[***]. That
7 its main purpose was to establish the citizenship of the negro can admit of no doubt. The phrase 'subject to its
8 jurisdiction' was intended to exclude from its operation children of ministers, consuls and citizens or subjects of
9 foreign states born within the United States[***]."

10 "The next observation is more important in view of the arguments of counsel in the present case. **It is that the**
11 **distinction between citizenship of the United States[***] and citizenship of a state is clearly recognized and**
12 **established. Not only may a man be a citizen of the United States[***] without being a citizen of a state, but**
13 **an important element is necessary to convert the former into the latter. He must reside within the state to make**
14 **him a citizen of it but it is only necessary that he should be born or naturalized in the United States[***] to be**
15 **a citizen of the Union.**

16 It is quite clear, then, that there is a citizenship of the United States[***], and a citizenship of a state, which are
17 distinct from each other and which depend upon different characteristics or circumstances of the individual."
18 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

19 A careful reading of *Boyd v. Nebraska*, 143 U.S. 135 (1892) helps clarify the true meaning of the term "citizen of the United
20 States****" in the context of the U.S. Constitution and the rulings of the U.S. Supreme Court. It shows that a "citizen of the
21 United States****" is indeed a "national" in the context of federal statutes only:

22 "Mr. Justice Story, in his *Commentaries on the Constitution*, says: '**Every citizen of a state is ipso facto a citizen**
23 **of the [143 U.S. 135, 159] United States[***].'** Section 1693. And this is the view expressed by Mr. Rawle in his
24 work on the Constitution. Chapter 9, pp. 85, 86. Mr. Justice CURTIS, in *Dred Scott v. Sandford*, 19 How. 393,
25 576, expressed the opinion that under the constitution of the United States[***] '**every free person, born on the**
26 **soil of a state, who is a citizen of that state by force of its constitution or laws, is also a citizen of the United**
27 **States[***].'** And Mr. Justice SWAYNE, in *The Slaughter-House Cases*, 16 Wall. 36, 126, declared that '**a citizen**
28 **of a state is ipso facto a citizen of the United States[***].'** But in *Dred Scott v. Sandford*, 19 How. 393, 404, Mr.
29 Chief Justice TENNEY, delivering the opinion of the court, said: 'The words 'people of the United States[***]' and
30 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according
31 to our republican institutions, form the sovereignty, and who hold the power and conduct the government through
32 their representatives. They are what we familiarly call the 'sovereign people,' and every citizen is one of this
33 people, and a constituent member of this sovereignty. ... **In discussing this question, we must not confound the**
34 **rights of citizenship which a state may confer within its own limits and the rights of citizenship as a member**
35 **of the Union.** It does not by any means follow, because he has all the rights and privileges of a citizen of a state,
36 that he must be a citizen of the United States[***]. He may have all of the rights and privileges of the citizen of
37 a state, and yet not be entitled to the rights and privileges of a citizen in any other state; for, previous to the
38 adoption of the constitution of the United States[***], every state had the undoubted right to confer on
39 whomsoever it pleased the character of citizen, and to endow him with all its rights. But this character, of course,
40 was confined to the boundaries of the state, and gave him no rights or privileges in other states beyond those
41 secured to him by the laws of nations and the comity of states. Nor have the several states surrendered the power
42 of conferring these rights and privileges by adopting the constitution of the United States[***]. Each state may
43 still confer them upon an alien, or any one it thinks proper, or upon any class or description of persons; yet he
44 would not be a citizen in the sense in [143 U.S. 135, 160] which that word is used in the constitution of the
45 United States[***], nor entitled to sue as such in one of its courts, nor to the privileges and immunities of a citizen
46 in the other states. The rights which he would acquire would be restricted to the state which gave them. The
47 constitution has conferred on congress the right to establish a uniform rule of naturalization, and this right is
48 evidently exclusive, and has always been held by this court to be so. Consequently no state, since the adoption of
49 the constitution, can, by naturalizing an alien, invest him with the rights and privileges secured to a citizen of a
50 state under the federal government, although, so far as the state alone was concerned, he would undoubtedly be
51 entitled to the rights of a citizen, and clothed with all the rights and immunities which the constitution and laws
52 of the state attached to that character.' "
53 [Boyd v. Nebraska, 143 U.S. 135 (1892)]

54 Notice above that the term "citizen of the United States****" and "rights of citizenship as a member of the Union" are
55 described synonymously. Therefore, a "citizen of the United States****" under the Fourteenth Amendment, section 1 and a
56 "national" under 8 U.S.C. §1101(a)(21) are synonymous. As you will see in the following cite, people who were born in a
57 state of the Union always were "citizens of the United States****" by the definition of the U.S. Supreme Court, which made
58 them "nationals of the United States*** of America" under federal statutes. What the Fourteenth Amendment did was extend
59 the privileges and immunities of "nationals" (defined under federal statutes) to people of races other than white. The cite
60 below helps confirm this:

1 *“The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,*
2 *opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states.*
3 *No such definition was previously found in the Constitution, nor had any attempt been made to define it by act*
4 *of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the*
5 *public journals. It had been said by eminent judges that no man was a citizen of the United States[***] except*
6 *as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided*
7 *always in the District of Columbia or in the territories, though within the United States[*], were not citizens.*
8 *Whether this proposition was sound or not had never been judicially decided.”*
9 *[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]*

10 We explained in section 4.1.1.3.6 of the Great IRS Hoax, Form #11.302 that the federal courts and especially the Supreme
11 Court have done their best to confuse citizenship terms and the citizenship issue so that most Americans would be unable to
12 distinguish between “national” and “U.S. citizen” status found in federal statutes. This deliberate confusion has then been
13 exploited by collusion of the Executive Branch, who have used their immigration and naturalization forms and publication
14 and their ignorant clerk employees to deceive the average American into thinking they are “U.S. citizens” in the context of
15 federal statutes. Based on our careful reading of various citizenship cases mainly from the U.S. Supreme Court, Title 8 of
16 the U.S. Code, Title 26 of the U.S. Code, as well as Black’s Law Dictionary, Sixth Edition, below are some citizenship terms
17 commonly used by the court and their correct and unambiguous meaning in relation to the statutes found in Title 8, which is
18 the Aliens and Nationality Code:

Table 8: Citizenship terms

#	Term	Context	Meaning	Authorities	Notes
1	"nation"	Everywhere	In the context of the United States*** of America, a state of the union. The federal government and all of its possessions and territories are <u>not</u> collectively a "nation". The "country" called the "United States*" is a "nation", but our federal government and its territories and possessions are <u>not</u> collectively a "nation".	1. <i>Chisholm v. Georgia</i> , 2 Dall. (U.S.) 419, 1 L.Ed. 440 (1793) 2. Black's Law Dictionary, revised Fourth Edition, 1968, p. 1176 under "National Government". 3. <i>Hooven and Allison Co. v. Evatt</i> , 324 U.S. 652 (1945).	The "United States*** of America" is a "federation" and not a "nation". Consequently, the government is called a "federal government" rather than a "national government". See section 4.6 of <i>Great IRS Hoax</i> , Form #11.302 for further explanation.
2	"national"	Everywhere	"national" is a person owing allegiance to a state	1. 8 U.S.C. §1101(a)(21).	
3	"non-citizen National"	Everywhere	"non-citizen national" is a person born in a federal possession.	2. 8 U.S.C. §1408. 3. 8 U.S.C. §1101(a)(22)(B). 4. 8 U.S.C. §1452. 5. 8 U.S.C. §1101(a)(22). 6. 3C Am.Jur.2d. §2732-2752 : Noncitizen nationality (1999)	We could find no mention of the term "U.S. national" by the Supreme Court. We were told that this term was first introduced into federal statutes in the 1930's.
4	"naturalization"	Everywhere	The process of conferring <u>nationality</u> and " <u>national</u> " status <u>only</u> , but not "U.S. citizen" status.	1. 8 U.S.C. §1101(a)(23): "The term "naturalization" means the conferring of <u>nationality</u> [NOT "citizenship" or "U.S. citizenship", but "nationality", which means " <u>national</u> "] of a <u>state</u> [of the union] upon a person after birth, by any means whatsoever." 2. Black's Law Dictionary, Sixth Edition, page 1063 under "naturalization".	The U.S. Citizenship and Immigration Services (USCIS) is responsible for naturalization in the United States*** of America. Their "Application for naturalization", Form N-400, only uses the term "U.S. citizen" and <u>never</u> mentions "national". On this form, the term "U.S. citizen" must therefore mean "national" in the context of this form based on the definition of "naturalization", but you can't tell because the form doesn't refer to a definition of what "U.S. citizen" means.
5	"expatriation"	Everywhere	"The voluntary renunciation or abandonment of <u>nationality</u> [not "U.S. citizenship" or "citizen of the United States***" status] and allegiance."	1. <i>Perkins v. Elg</i> , 307 U.S. 325 , 59 S.Ct. 884, 83 L.Ed. 1320 (1939) 2. 8 U.S.C. §1401. 3. 8 U.S.C. §1101(a)(22).	Renouncing one's statutory "citizen of the United States*" status and reverting to a "national of the United States of America" is not "expatriation", because both "citizens of the United States*" and "nationals but not citizens" are "nationals of the United States*" under 8 U.S.C. §1401 and 8 U.S.C. §1101(a)(22).

#	Term	Context	Meaning	Authorities	Notes
6	"citizenship"	Everywhere	Persons with a legal domicile within the jurisdiction of a sovereign and who were born SOMEWHERE within the country, although not necessarily within that specific jurisdiction..	<ol style="list-style-type: none"> 1. <i>Perkins v. Elg</i>, 307 U.S. 325, 59 S.Ct. 884, 83 L.Ed. 1320 (1939) 2. 8 U.S.C.A. §1401, Notes. See note 1 below. 3. <i>Slaughter-House Cases</i>, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873) 4. 3C Am.Jur.2d. §2732-2752: Noncitizen nationality (1999) 	<p><i>Perkins v. Elg</i>, 307 U.S. 325 (1939) says: <i>"To cause a loss of citizenship in the absence of treaty or statute having that effect, there must be a voluntary action and such action cannot be attributed to an infant whose removal to another country is beyond his control and who during minority is incapable of a binding choice. By the Act of July 27, 1868, Congress declared that 'the right of expatriation is a natural and inherent right of all people". Expatriation is the voluntary renunciation or abandonment of nationality and allegiance."</i> This implies that "loss of citizenship" and "expatriation", which is "loss of nationality" are equivalent.</p> <p><i>Slaughter-House Cases</i>, 83 U.S. 36 (1873) says: "The next observation is more important in view of the arguments of counsel in the present case. It is that the distinction between citizenship of the United States[***] and citizenship of a state is clearly recognized and established [by the Fourteenth Amendment]. Not only may a man be a citizen of the United States[***] without being a citizen of a state, but an important element is necessary to convert the former into the latter. <u>He must reside within the state to make him a citizen of it but it is not necessary that he should be born or naturalized in the [country] United States[***] to be a citizen of the Union.</u></p> <p>"It is quite clear, then, that there is a citizenship [nationality] of the United States[***], and a citizenship [nationality] of a state, which are distinct from each other and which depend upon different characteristics or circumstances of the individual."</p>

#	Term	Context	Meaning	Authorities	Notes
7	“citizen” used <u>alone</u> and without the term “U.S.***” in front or “of the United States***” after it	1. U.S.*** Constitution 2. U.S.** Supreme Court rulings	A “national of the United States***” in the context of federal statutes or a “citizen of the United States***” in the context of the Constitution or state statutes unless specifically identified otherwise.	1. See <i>Minor v. Happersett</i> , 88 U.S. 162 (1874): <u>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.</u> [Minor v. Happersett, 88 U.S. 162 (1874)] 2. See also <i>Boyd v. Nebraska</i> , 143 U.S. 135 (1892), which says: “The words ‘people of the United States[***]’ and ‘citizens,’ are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the ‘sovereign people,’ and every citizen is one of this people, and a constituent member of this sovereignty. ...” [Boyd v. State of Nebraska, 143 U.S. 135 (1892)]	1. To figure this out, you have to look up federal court cases that use the terms “expatriation” and “naturalization” along with the term “citizen” and use the context to prove the meaning to yourself. 2. In 26 C.F.R. § 1.1-1, the term “citizen” as used means “U.S. citizen” rather than “national”. The opposite is true of Title 8 of the U.S.C. and most federal court rulings. This is because of the definition of “United States***” within Subtitle A of the Internal Revenue Code, which means the <u>federal zone only</u> .
8	“citizen” used <u>alone</u> and without the term “U.S.***” in front or “of the United States***” after it	State statutes	Person with a legal domicile within the exclusive jurisdiction of a state of the Union who is NOT a “citizen” under federal statutory law.	<u>Law of Nations</u> , Vattel, Section 212.	Because states are “nations” under the law of nations and have police powers and exclusive legislative jurisdiction within their borders, then virtually all of their legislation is directed toward their own citizens exclusively. See section 4.9 of the <u>Great IRS Hoax</u> , Form #11.302 earlier for further details on “police powers”.
8	“citizen” used <u>alone</u> and without the term “U.S.***” in front or “of the United States***” after it	Federal statutes including Title 26, the Internal Revenue Code and Title 8, Aliens and Nationality	Not defined anywhere in Title 8. Persons with a legal domicile within the jurisdiction of a sovereign and who were born SOMEWHERE within the country, although not necessarily within that specific jurisdiction..	1. Defined in 26 C.F.R. §31.3121(e)-1. See Note 2.	This term is <u>never defined</u> anywhere in Title 8 but it is defined in 26 C.F.R. §31.3121(e)-1. You will see it most often on government passport applications, voter registration, and applications for naturalization. These forms <u>also</u> don’t define the meaning of the term nor do they equate it to either “national” or “citizen of the United States***”. The person filling out the form therefore <u>must</u> define it himself on the form to eliminate the ambiguity or be presumed incorrectly to be a “citizen of the United States***” under section 1 of the 14 th Amendment.
9	“United States citizenship”	Everywhere	The status of being a “national”. Note that the term “U.S. citizen” looks similar but not identical and is <u>not</u> the same as this term, and this is especially true on federal forms.	See “citizenship”.	Same as “citizenship”.

#	Term	Context	Meaning	Authorities	Notes
10	"citizens of the United States"	Everywhere	A collection of people who are "nationals" and who in most cases are not a "citizen of the United States**" or a "U.S.** citizen" under "acts of Congress" or federal statutes unless at some point after becoming "nationals", they incorrectly declared their status to be a "citizen of the United States**" under 8 U.S.C. §1401 or changed their domicile to federal territory.	See "citizenship".	Note that the definition of "citizen of the United States" and "citizens of the United States" are different.
11	"citizen of the United States**"	Federal statutes	Persons with a legal domicile on federal territory that is no part of the exclusive jurisdiction of any state of the Union. Born SOMEWHERE within the country, although not necessarily within that specific jurisdiction.	<ol style="list-style-type: none"> 1. 8 U.S.C.A. §1401. 2. <i>3C AmJur.2d</i> §2689 ("U.S. citizen"). 3. 26 C.F.R. §31.3121(e)-1. 4. <i>United States v. Wong Kim Ark</i>, <u>169 U.S. 649</u>; 18 S.Ct. 456; 42 L.Ed. 890 (1898) 5. <i>Cunard S.S. Co. v. Mellon</i>, 262 U.S. 100, 43 S.Ct. 504 (1923) 	Term "United States**" in federal statutes is defined as federal zone so a "citizen of the United States**" is a citizen of the federal zone only. According to the U.S. Supreme Court in the <i>Slaughter-House Cases</i> , 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873), this term was <u>not</u> defined before the ratification of the Fourteenth Amendment in 1868. Section 1 of the 14 th Amendment established the circumstances under which a person was a "citizen of the United States***". Note that the terms "citizens of the United States" and "citizen of the United States" are nowhere made equivalent in Title 8, and we define "citizens of the United States" above differently.
12	"citizen of the United States***"	State statutes U.S. Supreme Court Constitution	Person who maintains a legal domicile within the exclusive jurisdiction of a state of the Union. A "national" and a "non-citizen national" as defined in 8 U.S.C. §1101(a)(21).	<ol style="list-style-type: none"> 1. 8 U.S.C. §1101(a)(21). 2. 8 U.S.C. §1101(a)(22)(B) 3. 8 U.S.C. §1421. 4. <i>Slaughter-House Cases</i>, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873) 5. <u>3C American Jurisprudence 2d, Aliens and Citizens, §2732-2752 (1999)</u>: Noncitizen nationality 	8 U.S.C.A. §1401 notes indicates: " <i>The basis of citizenship in the United States[**] is the English doctrine under which <u>nationality</u> meant birth within allegiance to the king.</i> "
13	"citizen of the Union"	Everywhere	A "national of the United States***" or a "national"	<ol style="list-style-type: none"> 1. <i>Slaughter-House Cases</i>, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873) 	" <i>Slaughter-House Cases</i> , 83 U.S. 36 (1873) says: "The next observation is more important in view of the arguments of counsel in the present case. It is that the distinction between citizenship of the United States[***] and citizenship of a state is clearly recognized and established [by the Fourteenth Amendment]. Not only may a man be a citizen of the United States[***] without being a citizen of a state, but an important element is necessary to convert the former into the latter. <u>He must reside within the state to make him a citizen of it but it is not necessary that he should be born or naturalized in the [country] United States[***] to be a citizen of the Union.</u> "

#	Term	Context	Meaning	Authorities	Notes
14	"U.S. citizen"	Title 26: Internal Revenue Code (which is a federal statute or "act of Congress)	Not defined anywhere in Title 8 that we could find. Defined in 26 C.F.R. §31.3121(e)-1, and there it means a person with a domicile on federal territory that is not part of the exclusive jurisdiction of any state of the Union.	1. Defined in 26 C.F.R. §31.3121(e)-1. See Note 2.	This term is <i>never defined</i> anywhere in Title 8 but it is defined in 26 C.F.R. §31.3121(e)-1. You will see it most often on government passport applications, voter registration, and applications for naturalization. These forms <i>also</i> don't define the meaning of the term nor do they equate it to either "national" or "citizen of the United States*". The person filling out the form therefore <i>must</i> define it himself on the form to eliminate the ambiguity or be presumed incorrectly to be a "citizen of the United States*" under section 1 of the 14 th Amendment.

NOTES FROM THE ABOVE TABLE:

1. 8 U.S.C.A. §1401 under "Notes", says the following:

*"The right of citizenship, as distinguished from alienage, is a national right or condition, and it pertains to the confederated sovereignty, the United States[**], and not to the individual states. Lynch v. Clarke, N.Y.1844, 1 Sandf.Ch. 583"*

*"By 'citizen of the state' is meant a citizen of the United States[**] whose domicile is in such state. Prowd v. Gore, 1922, 207 P. 490, 57 Cal.App. 458"*

*"One who becomes citizen of United States[**] by reason of birth retains it, even though by law of another country he is also citizen of it."*

*"The basis of citizenship in the United States[**] is the English doctrine under which ***nationality*** meant birth within allegiance to the king."*

2. 26 C.F.R. §31.3121(e)-1 defines "U.S. citizen" as follows:

[26 C.F.R. 31.3121\(e\)-1 State, United States\[**\], and citizen.](#)

*(b)...The term 'citizen of the United States[**]' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.*

We put the term “U.S. citizen” last in the above table because we would now like to expand upon it. We surveyed the election laws of all 50 states to determine which states require persons to be either “U.S. citizens” or “citizen of the United States” in order to vote. The results of our study are found on our website below at:

<http://famguardian.org/Subjects/LawAndGovt/Citizenship/PoliticalRightsvCitizenshipByState.htm>

8.1.11 State statutory definitions of “U.S. citizen”

If you look through all the state statutes on voting above, you will find that only California, Indiana, Texas, Virginia, and Wisconsin require you to be either a “U.S. citizen” or a “United States citizen” in order to vote, and none of these five states even define in their election code what these terms mean! 26 other states require you to be a “citizen of the United States” and don’t define that term in their election code either! This means that a total of 31 of the 50 states positively require some type of citizenship related to the term “United States” in order to be eligible to vote and none of them define which of the three “United States” they mean. Because none of the state election laws define the term, then the legal dictionary definition applies.

8.1.12 Legal definition of “citizen”

We looked in Black’s Law Dictionary, Sixth Edition and found no definition for either “U.S. citizen” or “citizen of the United States”. Therefore, we must rely only on the common definition rather than any legal definition. We then looked for “U.S. citizen” or “citizen of the United States” in Webster’s Dictionary and they weren’t defined there either. Then we looked for the term “citizen” and found the following interesting definition in Webster’s:

“citizen. 1: an inhabitant of a city or town; esp: one entitled to the rights and privileges of a freeman. 2 a: a member of a state b: a native or naturalized person who owes allegiance to a government and is entitled to protection from it 3: a civilian as distinguished from a specialized servant of the state—citizenry

syn CITIZEN, SUBJECT, NATIONAL mean a person owing allegiance to and entitled to the protection of a sovereign state. CITIZEN is preferred for one owing allegiance to a state in which sovereign power is retained by the people and sharing in the political rights of those people; SUBJECT implies allegiance to a personal sovereign such as a monarch; NATIONAL designates one who may claim the protection of a state and applies esp. to one living or traveling outside that state.”

[Webster’s Ninth New Collegiate Dictionary, ISBN 0-87779-510-X, 1983, p. 243]

Note in the above that the key to being a citizen under definition (b) is the requirement for allegiance. The only federal citizenship status that uses the term “allegiance” is that of a “national” as defined in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1101(a)(22)(B) respectively. Consequently, we are forced to conclude that the generic term “citizen” and the statutory definition of “national” in 8 U.S.C. §1101(a)(22) are equivalent.

We also looked up the term “citizen” in Black’s Law Dictionary, Sixth Edition and found the following:

*“citizen. One who, under the Constitution and laws of the United States[***], or of a particular state, is a member of the political community, owing allegiance and being entitled to the enjoyment of full civil rights. All persons born or naturalized in the United States[***], and subject to the jurisdiction thereof, are citizens of the United States[***] and of the state wherein they reside. U.S. Const., 14th Amend. See Citizenship.*

“Citizens” are members of a political community who, in their associated capacity, have established or submitted themselves to the dominion of a government for the promotion of their general welfare and the protection of their individual as well as collective rights. Herriott v. City of Seattle, 81 Wash.2d. 48, 500 P.2d. 101, 109.

*The term may include or apply to children of alien parents from in United States[***], Von Schwerdmer v. Piper, D.C.Md., 23 F.2d. 862, 863; U.S. v. Minoru Yasui, D.C.Or., 48 F.Supp. 40, 54; children of American citizens born outside United States, Haaland v. Attorney General of United States, D.C.Md., 42 F.Supp. 13, 22; Indians, United States v. Hester, C.C.A.Okla., 137 F.2d. 145, 147; National Banks, American Surety Co. v. Bank of California, C.C.A.Or., 133 F.2d. 160, 162; nonresident who has qualified as administratrix of estate of deceased*

1 resident, *Hunt v. Noll*, C.C.A.Tenn., 112 F.2d. 288, 289. However, neither the United States[**] nor a state is a
2 citizen for purposes of diversity jurisdiction. *Jizemerjian v. Dept of Air Force*, 457 F.Supp. 820. On the other
3 hand, municipalities and other local governments are deemed to be citizens. *Rieser v. District of Columbia*, 563
4 F.2d. 462. A corporation is not a citizen for purposes of privileges and immunities clause of the Fourteenth
5 Amendment. *D.D.B. Realty Corp. v. Merrill*, 232 F.Supp. 629, 637.

6 Under diversity statute [28 U.S.C. §1332], which mirrors *U.S. Const. Article III's* diversity clause, a person is a
7 "citizen of a state" if he or she is a citizen of the United States[***] and a domiciliary of a state of the United
8 States[***]. *Gibbons v. Udaras na Gaeltachta*, D.C.N.Y., 549 F.Supp. 1094, 1116.
9 [*Black's Law Dictionary*, Sixth Edition, p. 244]

10 So the key requirement to be a "citizen" is to "owe allegiance" to a political community according to Black's Law Dictionary.
11 Under 26 U.S.C. §1101(a)(21) and 26 U.S.C. §1101(a)(22)(B), one can "owe allegiance" to the "United States***" as a
12 political community *only* by being a "national" *without* being a "U.S.** citizen" or a "citizen of the United States**" as
13 defined in 8 U.S.C. §1401. Therefore, we must conclude once again, that "citizen of the United States**" status under federal
14 statutes, is a political *privilege* that few people are born into and most acquire by mistake or fraud or both. Most of us are
15 "nationals" by birth and we *volunteer* to become "citizens of the United States**" under 8 U.S.C. §1401 by lying at worst or
16 committing a mistake at best when we fill out government forms. That process of misrepresenting our citizenship status is
17 how we "volunteer" to become "U.S. citizens" subject to federal statutes, and of course our covetous government is more
18 than willing to overlook the mistake because that is how they manufacture "taxpayers" and make people "subject" to their
19 corrupt laws. Remember, however, what the term "subject" means from Webster's above under the definition of the term
20 "citizen":

21 "SUBJECT implies allegiance to a personal [earthly] sovereign such as a *monarch*;"
22 [*Webster's Ninth New Collegiate Dictionary*, ISBN 0-87779-510-X, 1983, p. 243]

23 Therefore, to be "subject" to the federal government's legislation and statutes and "Acts of Congress" is to be *subservient* to
24 them, which means that you voluntarily gave up your sovereignty and recognized that they have now become your "monarch"
25 and you are their "servant". You have turned the Natural Order and hierarchy of sovereignty described in section 4.1 of the
26 *Great IRS Hoax*, Form #11.302 upside down and made yourself into a *voluntary slave*, which violates of the Thirteenth
27 Amendment if your consent in so doing was not fully informed and the government didn't apprise you of the rights that you
28 were voluntarily giving up by becoming a "citizen of the United States**".

29 "Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with
30 sufficient awareness of the relevant circumstances and likely consequences."
31 [*Brady v. U.S.*, 397 U.S. 742 (1970)]
32

1 **8.1.13 How you unknowingly volunteered to become a “citizen of the United States” under federal statutes**

2 Armed with the knowledge that “U.S. citizen” status under federal statutes and “acts of Congress” is entirely voluntary, let’s
3 now examine the federal government’s definition of the term “naturalization” to determine at what point we “volunteered”:

4 [8 U.S.C. §1101\(a\)\(23\)](#) naturalization defined

5 (a)(23) The term "naturalization" means the conferring of **nationality** [NOT "citizenship" or "U.S. citizenship",
6 but "nationality", which means "[national](#)"] of a state upon a person after birth, by any means whatsoever.

7 And here is the definition in Black’s Law Dictionary, Sixth Edition, p. 1026 of *naturalization*:

8 **Naturalization.** The process by which a person acquires nationality [not citizenship, but nationality] after birth
9 and becomes entitled to the privileges of U.S. citizenship. [8 U.S.C.A. §1401](#) et seq..

10 *In the United States collective naturalization occurs when designated groups are made citizens by treaty (as*
11 *Louisiana Purchase), or by a law of Congress (as in annexation of Texas and Hawaii). Individual naturalization*
12 *must follow certain steps: (a) petition for naturalization by a person of lawful age who has been a lawful resident*
13 *of the United States for 5 years; (b) investigation by the Immigration and Naturalization Service to determine*
14 *whether the applicant can speak and write the English language, has a knowledge of the fundamentals of*
15 *American government and history, is attached to the principles of the Constitution and is of good moral character;*
16 *(c) hearing before a U.S. District Court or certain State courts of record; and (d) after a lapse of at least 30 days*
17 *a second appearance in court when the oath of allegiance is administered.*
18 *[Black’s Law Dictionary, Sixth Edition, p. 1026]*

19 Hmmm. Well then, if you were a foreigner who was “naturalized” to become a “national” (and keep in mind that all of
20 America is mostly a country of immigrants), then some questions arise:

- 21 1. At what point did you become a STATUTORY “U.S. citizen” under federal law, because “naturalization” didn’t do it?
22 2. By what means did you inform the government of your “informed choice” in this voluntary process?

23 The answer is that when you applied for a passport or registered to vote or participated in jury duty, the government asked
24 you whether you were a “U.S. citizen” and you lied by saying “YES”. In effect, although you never made an informed choice
25 to surrender your sovereign status as a “national” to become a “U.S. citizen”, you created a “presumption” on their part that
26 you were a “U.S. citizen” just because of the erroneous paperwork you sent them which they can later use as evidence in
27 court to prove you are a “U.S. citizen”. Even worst, they ENCOURAGED you to make it erroneous because of the way they
28 designed the forms by not even giving you a choice on the form to indicate that you were a “national” instead of a “U.S.
29 citizen”! By you checking the “U.S. citizen” block on their rigged forms, that is all the evidence they needed to conclude,
30 incorrectly and to their massive financial benefit I might add, that you were a “U.S. citizen” who was “completely subject to
31 the jurisdiction” of the United States. BAD IDEA!

32 Technically and lawfully, the federal government does not have the lawful authority to confer statutory “citizen of the United
33 States***” status upon a person born inside a Union state on land that is not part of the federal zone and domiciled there. If
34 they did, they would be “sheep poachers” who were stealing citizens from the Union states and depriving those states of
35 control over persons born within their jurisdiction. This is so because “citizen of the United States***” status is superior and
36 dominant over state citizenship according to the Supreme Court in the *Slaughter-House Cases*, 83 U.S. 36 (1873):

37 “The first of these questions is one of vast importance, and lies at the very foundations of our government. The
38 question is now settled by the fourteenth amendment itself, that citizenship of the United States is the primary
39 citizenship in this country; and that State citizenship is secondary and derivative, depending upon citizenship
40 of the United States and the citizen's place of residence. The States have not now, if they ever had, any power
41 to restrict their citizenship to any classes or persons. A citizen of the United States has a perfect constitutional
42 right to go to and reside in any State he chooses, and to claim citizenship therein, [83 U.S. 36, 113] and an
43 equality of rights with every other citizen; and the whole power of the nation is pledged to sustain him in that
44 right. He is not bound to cringe to any superior, or to pray for any act of grace, as a means of enjoying all the
45 rights and privileges enjoyed by other citizens. And when the spirit of lawlessness, mob violence, and sectional
46 hate can be so completely repressed as to give full practical effect to this right, we shall be a happier nation, and
47 a more prosperous one than we now are. Citizenship of the United States ought to be, and, according to the
48 Constitution, is, a surt and undoubted title to equal rights in any and every States in this Union, subject to such
49 regulations as the legislature may rightfully prescribe. If a man be denied full equality before the law, he is denied
50 one of the essential rights of citizenship as a citizen of the United States.”
51 [Slaughter-House Cases, 83 U.S. 36 (1873)]

Therefore, persons born in the Union states but outside the federal zone (federal areas or enclaves within the states) must be naturalized technically in order to become “citizens of the United States”. However, the rules for naturalization in the case of federal citizenship are so lax and transparent that people are fooled into thinking they always were “citizens of the United States”! Whenever you fill out a passport or voter registration form and claim you are a “citizen of the United States” or a “U.S. citizen”, for instance, even if you technically weren’t because you weren’t born inside the federal zone, then you have effectively and formally “naturalized” yourself into federal citizenship and given the government evidence admissible under penalty of perjury proving that you are a federal serf and slave!

I therefore like to think of the term “U.S. citizen” used by the Internal Revenue Service and the Internal Revenue Code as being like the sign that your enemies taped on your back in grammar school without you knowing which said “HIT ME!”, and the only people who can see the sign or understand what it means are those who work for the government and the IRS and the legal profession! Your own legal ignorance is the only reason that you don’t know that you have this sign on your back.

8.1.14 How to prevent being deceived or compelled to assume the civil status of “citizen”

If you would like tools to prevent all of the above types of gamesmanship by corrupt judges and government prosecutors and bureaucrats, please see:

1. Citizenship, Domicile, and Tax Status Options, Form #10.003. Provide during depositions and discovery.
<http://sedm.org/Forms/FormIndex.htm>
2. Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002. Attach to pleadings filed in federal court.
<http://sedm.org/Litigation/LitIndex.htm>
3. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001. Attach to all government forms you are compelled to fill out.
<http://sedm.org/Forms/FormIndex.htm>
4. Tax Form Attachment, Form #04.201. Attach to all tax forms you are required to fill out.
<http://sedm.org/Forms/FormIndex.htm>

8.2 Citizenship in Government Records

The citizenship status of a person is maintained in the Social Security “NUMIDENT” record:

1. The NUMIDENT record derives from what was filled out on the SSA Form SS-5, Block 5. See:
<http://www.ssa.gov/online/ss-5.pdf>
2. One’s citizenship status is encoded within the NUMIDENT record using the “CSP code” within the Numident record. This code is called the “citizenship code” by the Social Security administration.
3. Like all government forms, the terms used on the SSA Form SS-5 use the STATUTORY context, not the CONSTITUTIONAL context for all citizenship words. Hence, block 5 of the SSA Form SS-5 should be filled out with “Legal Alien Authorized to Work”, which means you are a STATUTORY but not CONSTITUTIONAL alien. This is consistent with the definition of “individual” found in 26 C.F.R. §1.1441-1(c)(3), which defines the term to include ONLY STATUTORY “aliens”.
4. Those who are not STATUTORY “nationals and citizens of the United States***” at birth per 8 U.S.C. §1401 or 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c) have a “CSP code” of B in their NUMIDENT record, which corresponds with a CSP code of “B”. The comment field of the NUMIDENT record should also be annotated with the following to ensure that it is not changed during an audit because of confusion on the part of the SSA employee:

“CSP Code B not designated in error-- applicant is an American national with a domicile and residence in a foreign state for the purposes of the Social Security Act.”

5. The local SSA office cannot provide a copy of the NUMIDENT record. Only the central SSA headquarters can provide it by submitting a Privacy Act request rather than a FOIA using the following resource:

Guide to Freedom of Information Act, Social Security Administration
http://www.ssa.gov/foia/html/foia_guide.htm

6. Information in the NUMIDENT record is shared with:
 - 6.1. The Department of Homeland Security (DHS).
 - 6.2. State Department of Motor Vehicles in verifying SSNs.

6.3. E-Verify.

About E-Verify, Form #04.107

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

7. The procedures for requesting NUMIDENT information using the Freedom of Information Act or Privacy Act are described in:

Social Security Program Operations Manual System (P.O.M.S.), Section RM 00299.005 Form SSA-L669 Request for Evidence in Support of an SSN Application — U.S.-Born Applicant

<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0100299005>

Those who are CONSTITUTIONAL but not STATUTORY citizens and who wish to change the citizenship status reflected in the NUMIDENT record may do so by executing both of the following methods:

1. Visiting the local Social Security Administration office and getting the clerk to change the record. Bring witnesses in case they resist.
2. Sending in the following document:

Resignation of Compelled Social Security Trustee, Form #06.002

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

8.3 Practical Application: Avoiding Identity Theft and Legal Kidnapping Caused by Confusion of Contexts

8.3.1 How to Describe Your Citizenship on Government Forms and Correspondence

In the following sections, we will share the results of our collective latest research and how they fit together perfectly in the overall puzzle. We have concluded the following:

1. A Citizen of one of the 50 states is a United States*** citizen per the Fourteenth Amendment and a "national of the United States*** of America".
2. A Citizen of one of the 50 states is a United States*** citizen per the Fourteenth Amendment and an "An alien authorized to work" for the purposes of U.S.C.I.S. Form I-9 so long as he/she maintains a domicile (actual or declared) in one of the 50 states or outside of the United States**.

You will have trouble when you try to explain your citizenship on government forms based on the content of this paper because:

1. IRS, SSA, and the Department of State do not put all of the options available for citizenship on their forms.
2. Most people falsely PRESUME that "United States" as used in the phrase "citizen of the United States" means the whole country for EVERY enactment of Congress but they won't expose this presumption.
3. The use of the term "citizenship" on government forms intentionally confuses "nationality" with "domicile" in an attempt to make them appear equal, when in fact they are NOT.
4. Government forms often mix requests for information from multiple titles of the Code and do not distinguish which title they mean on the form. For instance, "United States" in Title 26 means federal territory (U.S.***) while "United States" in other Titles or in the Constitution itself often means states of the Union (U.S. ***).

We will clarify in the following sections techniques for avoiding the above road blocks.

8.3.1.1 Overview

This section provides some pointers on how to describe your citizenship status on government forms in order to avoid being confused with a someone who has a domicile on federal territory and therefore no Constitutional rights. Below is a summary of how we recommend protecting yourself from the prejudicial presumptions of others about your citizenship status:

1. Keep in mind the following facts about all government forms:
 - 1.1. Government forms ALWAYS imply the LEGAL/STATUTORY rather than POLITICAL/CONSTITUTIONAL status of the party in the context of all franchises, including income taxes and social security.
 - 1.2. "Alien" on government forms always means a person born or naturalized in a foreign country.

1.3. The Internal Revenue Code does NOT define the term “nonresident alien”. The closest thing to a definition is that found in 26 U.S.C. §7701(b)(1)(B), which defines what it ISN’T, but NOT what it IS. If you look on IRS Form W-8BEN, Block 3, you can see that there are many different types of entities that can be nonresident aliens, none of which are EXPRESSLY included in the definition at 26 U.S.C. §7701(b)(1)(B). It is therefore IMPOSSIBLE to conclude based on any vague definition in the Internal Revenue Code that a specific person IS or IS NOT a “nonresident alien.”

1.4. On tax forms, the term “nonresident alien” is NOT a subset of the term “alien”, but rather a SUPERSET. It includes both FOREIGN nationals domiciled in a foreign country and also those in Constitutional states of the Union. A “national of the United States*”, for instance, although NOT an “alien” under Title 8 of the U.S. Code, is a “nonresident alien” under Title 26 of the U.S. Code if engaged in a public office or a “non-resident non-person” if exclusively PRIVATE and not engaged in a public office. Therefore, a “nonresident alien” is a “word of art” designed to confuse people, and the fact that uses the word “alien” doesn’t mean it IS an “alien”. This is covered in:

Flawed Tax Arguments to Avoid, Form #08.004, Section 6.7

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

2. Anyone who PRESUMES any of the following should promptly be DEMANDED to prove the presumption with legally admissible evidence from the law. ALL of these presumptions are FALSE and cannot be proven:

2.1. That you can trust ANYTHING that either a government form OR a government employee says. The courts say not only that you CANNOT, but that you can be PENALIZED for doing so. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

2.2. That nationality and domicile are synonymous.

2.3. That “nonresident aliens” are a SUBSET of “aliens” within the Internal Revenue Code.

2.4. That the term “United States” has the SAME meaning in Title 8 of the U.S. Code as it has in Title 26.

2.5. That a Fourteenth Amendment “citizen of the United States” is equivalent to any of the following:

2.5.1. 8 U.S.C. § 1401 “national and citizen of the United States”.

2.5.2. 26 C.F.R. § 1.1-1 “citizen”.

2.5.3. 26 U.S.C. § 3121(e) “citizen of the United States”.

All of the above statuses have similar sounding names, but they rely on a DIFFERENT definition of “United States” from that found in the U.S.A. Constitution.

2.6. That you can be a statutory “taxpayer” or statutory “citizen” of any kind WITHOUT your consent. See:

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

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

3. The safest way to describe oneself is to check “Other” for citizenship or add an “Other” box if the form doesn’t have one and then do one of the following:

3.1. Write in the “Other” box

“See attached mandatory Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001”

and then attach the following completed form:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

3.2. If you don’t want to include an attachment, add the following mandatory language to the form that you are a:

3.2.1. A “Citizen and national of ____ (statename)”

3.2.2. NOT a statutory “national and citizen of the United States” or “U.S. citizen” per 8 U.S.C. § 1401

3.2.3. A constitutional or Fourteenth Amendment Citizen.

3.2.4. A statutory alien per 26 U.S.C. § 7701(b)(1)(A) for the purposes of the federal income tax.

4. If the recipient of the form says they won’t accept attachments or won’t allow you to write explanatory information on the form needed to prevent perjury on the form, then send them an update via certified mail AFTER they accept your submission so that you have legal evidence that they tried to tamper with a federal witness and conspired to commit perjury on the form.

5. For detailed instructions on how to fill out the U.S.C.I.S. Form I-9, See:

I-9 Form Amended, Form #06.028

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

6. For detailed instructions on how to participate in E-Verify for the purposes of PRIVATE employment, see:

About E-Verify, Form #04.107

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

7. To undo the damage you have done over the years to your status by incorrectly describing your status, send in the following form and submit according to the instructions provided. This form says that all future government forms submitted shall have this form included or attached by reference.

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001

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

8. Quit using Taxpayer Identifying Numbers (TINs). 20 C.F.R. §422.104 says that only statutory “U.S. citizens” and “permanent residents” can lawfully apply for Social Security Numbers, both of which share in common a domicile on federal territory such as statutory “U.S. citizens” and “residents” (aliens), can lawfully use such a number. 26 C.F.R. §301.6109-1(b) also indicates that “U.S. persons”, meaning persons with a domicile on federal territory, are required to furnish such a number if they file tax forms. “Foreign persons” are also mentioned in 26 C.F.R. §301.6109-1(b), but these parties also elect to have an effective domicile on federal territory and thereby become “persons” by engaging in federal franchises. See:

8.1. Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013

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

8.2. Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205-attach this form to every government form that asks for a Social Security Number or Taxpayer Identification Number. Write in the SSN/TIN Box (NONE: See attached form #04.205).

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

8.3. Resignation of Compelled Social Security Trustee, Form #06.002-use this form to quit Social Security lawfully.

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

9. If you are completing any kind of government form or application to any kind of financial institution other than a tax form and you are asked for your citizenship status, TIN, or Social Security Number, attach the following form and prepare according to the instructions provided:

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

10. If you are completing and submitting a government tax form, attach the following form and prepare according to the instructions provided:

Tax Form Attachment, Form #04.201

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

11. If you are submitting a voter registration, attach the following form and prepare according to the instructions provided:

Voter Registration Attachment, Form #06.003

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

12. If you are applying for a USA passport, attach the following form and prepare according to the instructions provided:

USA Passport Application Attachment, Form #06.007

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

13. If you are submitting a complaint, response, pleading, or motion to a federal court, you should attach the following form:

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002

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

14. Use as many of the free forms as you can from the page below. They are very well thought out to avoid traps set by the predators who run the American government:

SEDM Forms/Publications Page

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

15. When engaging in correspondence with anyone in the government, legal, or financial profession about your status that occurs on other than a standard government form, use the following guidelines:

15.1. In the return address for the correspondence, place the phrase “(NOT A DOMICILE OR RESIDENCE)”.

15.2. Entirely avoid the use of the words “citizen”, “citizenship”, “resident”, “inhabitant”. Instead, prefer the term “non-resident”, and “transient foreigner”.

15.3. Never describe yourself as an “individual” or “person”. 5 U.S.C. §552a(a)(2) says that this entity is a government employee who is a statutory “U.S. citizen” or “resident” (alien). Instead, refer to yourself as a “transient foreigner” and a “nonresident”. Some forms such as IRS form W-8BEN Block 3 have no block for “transient foreigner” or “non-resident NON-person”, in which case modify the form to add that option. See the following for details:

About IRS Form W-8BEN, Form #04.202

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

15.4. Entirely avoid the use of the phrase “United States”, because it has so many different and mutually exclusive meanings in the U.S. code and state law. Instead, replace this phrase with the name of the state you either are physically present within or with “USA” and then define that “USA” includes the states of the Union and excludes

federal territory. For instance, you could say “Citizen of California Republic” and then put an asterisk next to it and at the bottom of the page explain the asterisk as follows:

** NOT a citizen of the **STATE of** California, which is a corporate extension of the federal government, but instead a sovereign Citizen of the California Republic*

California Revenue and Taxation Code, Section 6017 defines “State of” as follows:

“6017. ‘In this State’ or ‘in the State’ means within the exterior limits of the State of California and includes all territory within these limits owned by or ceded to the United States of America.”

- 15.5. Never use the word “residence”, “permanent address”, or “domicile” in connection with either the term “United States”, or the name of the state you are in.
- 15.6. If someone else refers to you improperly, vociferously correct them so that they are prevented from making presumptions that would injure your rights.
- 15.7. Avoid words that are undefined in statutes that relate to citizenship. Always use words that are statutorily defined and if you can’t find the definition, define it yourself on the form or correspondence you are sending. Use of undefined words encourages false presumptions that will eventually injure your rights and give judges and administrators discretion that they undoubtedly will abuse to their benefit. There isn’t even a common definition of “citizen of the United States” or “U.S. citizen” in the standard dictionary, then the definition of “U.S. citizen” in all the state statutes and on all government forms is up to us! Therefore, once again, whenever you fill out any kind of form that specifies either “U.S. citizen” or “citizen of the United States”, you should be **very** careful to clarify that it means “national” under 8 U.S.C. §1101(a)(21) or you will be “presumed” to be a federal citizen and a “citizen of the United States***” under 8 U.S.C. §1401, and this is one of the biggest injuries to your rights that you could ever inflict. Watch out folks! Here is the definition we recommend that you use on any government form that uses these terms that makes the meaning perfectly clear and unambiguous:

“U.S. * citizen” or “citizen of the United States***”:** *A “National” defined in either 8 U.S.C. §1101(a)(21) who owes their permanent allegiance to the confederation of states called the “United States of America”. Someone who was not born in the federal “United States” as defined in 8 U.S.C. §1101(a)(38) and who is NOT a “citizen of the United States” under 8 U.S.C. §1401.*

15.8. Refer them to this pamphlet if they have questions and tell them to do their homework.

16. Citizenship status in Social Security NUMIDENT record:

- 16.1. The NUMIDENT record derives from what was filled out on the SSA Form SS-5, Block 5. See: <http://www.ssa.gov/online/ss-5.pdf>
- 16.2. One’s citizenship status is encoded within the NUMIDENT record using the “CSP code” within the Numident record. This code is called the “citizenship code” by the Social Security administration.
- 16.3. Like all government forms, the terms used on the SSA Form SS-5 use the STATUTORY context, not the CONSTITUTIONAL context for all citizenship words. Hence, block 5 of the SSA Form SS-5 should be filled out with “Other”, which means you are a non-resident. This is consistent with the definition of “individual” found in 26 C.F.R. §1.1441-1(c)(3), which defines the term to include ONLY STATUTORY “aliens”.
- 16.4. Those who are not STATUTORY “nationals and citizens of the United States***” at birth per 8 U.S.C. §1401 or 26 U.S.C. §3121(e), and 26 C.F.R. §1.1-1(c) have a “CSP code” of B in their NUMIDENT record, which corresponds with a CSP code of “B”. The comment field of the NUMIDENT record should also be annotated with the following to ensure that it is not changed during an audit because of confusion on the part of the SSA employee:

“CSP Code B not designated in error-- applicant is an American national with a domicile and residence in a foreign state for the purposes of the Social Security Act.”

16.5. The local SSA office cannot provide a copy of the NUMIDENT record. Only the central SSA headquarters can provide it by submitting a Privacy Act request rather than a FOIA using the following resource:

Guide to Freedom of Information Act, Social Security Administration
http://www.ssa.gov/foia/html/foia_guide.htm

- 1 16.6. Information in the NUMIDENT record is shared with:
2 16.6.1. The Department of Homeland Security (DHS).
3 16.6.2. State Department of Motor Vehicles in verifying SSNs.
4 16.6.3. E-Verify.

About E-Verify, Form #04.107
<http://sedm.org/Forms/FormIndex.htm>

- 5 16.7. The procedures for requesting NUMIDENT information using the Freedom of Information Act or Privacy Act are
6 described in:

Social Security Program Operations Manual System (P.O.M.S.), Section RM 00299.005 Form SSA-L669
Request for Evidence in Support of an SSN Application — U.S.-Born Applicant
<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0100299005>

7 **8.3.1.2 Tabular summary of citizenship status on all federal forms**

8 The table on the next page presents a tabular summary of each permutation of nationality and domicile as related to the major
9 federal forms and the Social Security NUMIDENT record.

1

2

Table 9: Tabular Summary of Citizenship Status on Government Forms

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

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

NOTES:

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

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

3. For instructions useful in filling out the forms mentioned in the above table, see:

- 3.1. Social Security Form SS-5:

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

- 3.2. IRS Form W-8:

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

- 3.3. U.S.C.I.S. Form I-9:

I-9 Form Amended, Form #06.028
<http://sedm.org/Forms/FormIndex.htm>

- 3.4. E-Verify:

About E-Verify, Form #04.107
<http://sedm.org/Forms/FormIndex.htm>

8.3.1.3 Diagrams of Federal Government processes that relate to citizenship

The diagrams at the link below show how your citizenship status is used and verified throughout all the various federal government programs.

Citizenship Diagrams, Form #10.010

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

DIRECT LINK: <http://sedm.org/Forms/10-Emancipation/CitizenshipDiagrams.pdf>

Knowledge of these processes is important to ensure that all the government's records are properly updated to reflect your status as:

1. A Constitutional "Citizen" as mentioned in [Article I, Section 2, Clause 2 of the United States Constitution](#).
2. A Constitutional "citizen of the United States" per the [Fourteenth Amendment](#).
3. A state national under [8 U.S.C. §1101\(a\)\(21\)](#).
4. "Subject to THE jurisdiction" of the CONSTITUTIONAL United States, meaning subject to the POLITICAL and not LEGISLATIVE jurisdiction of the Constitutional but not STATUTORY "United States".

"This section contemplates two sources of citizenship, and two sources only, birth and naturalization. The persons declared to be citizens are 'all persons born or naturalized in the United States, and subject to the jurisdiction thereof.' The evident meaning of these last words is, not merely subject in some respect or degree to the jurisdiction of the United States, but completely subject to their [plural, not singular, meaning states of the Union] political jurisdiction, and owing them [the state of the Union and NOT the national government] direct and immediate allegiance. And the words relate to the time of birth in the one case, as they do [169 U.S. 649, 725] to the time of naturalization in the other. Persons not thus subject to the jurisdiction of the United States at the time of birth cannot become so afterwards, except by being naturalized, either individually, as by proceedings under the naturalization acts, or collectively, as by the force of a treaty by which foreign territory is acquired."

[U.S. v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

5. With a Social Security NUMIDENT citizenship status of:

1 5.1. OTHER than "CSP=A". Social Security Program Operations Manual System (P.O.M.S.), Section GN 03313.095
2 indicates that those who are NOT STATUTORY "U.S. citizens" have a CSP code value of OTHER than "A".
3 See:

Social Security Program Operations Manual System (P.O.M.S.), Section GN 03313.095, dated 4/27/2009,
Exhibit #01.012
<http://sedm.org/Exhibits/ExhibitIndex.htm>

4 5.2. "CSP=D", which correlates with not a "citizen of the United States***".

5 6. NOT any of the following:

6 6.1. A "U.S. citizen" or "citizen of the United States" on any federal form. All government forms presume the
7 STATUTORY and not CONSTITUTIONAL context for terms. For an enumeration of all the statuses one can
8 have and their corresponding status on federal forms, see:

Citizenship Status v. Tax Status, Form #10.011, Section 8
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>

9 6.2. Statutory "U.S. citizen" per [26 U.S.C. §3121](#)(e), and 26 C.F.R. §1.1-1(c).

10 6.3. Statutory "national and citizen" per [8 U.S.C. §1401](#).

11 6.4. Statutory "national but not citizen of the United States AT BIRTH" per [8 U.S.C. §1408](#).

12 6.5. Statutory "national of the United States" per [8 U.S.C. §1101](#)(a)(22)(B).

13 6.6. Statutory "[U.S. person](#)" per [26 U.S.C. §7701](#)(a)(30). All STATUTORY "[U.S. persons](#)", "[persons](#)", and
14 "[individuals](#)" within the Internal Revenue Code are government instrumentalities and/or offices within the U.S.
15 government, and not biological people. This is proven in:

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>

8.3.1.4 How the corrupt government CONCEALS and OBFUSCATES citizenship information on government forms to ENCOURAGE misapplication of federal franchises to states of the Union

The following key omissions from government forms are deliberately implemented universally by federal agencies as a way to encourage and even mandate the MISAPPLICATION of federal law to legislatively foreign jurisdictions and to KIDNAP your legal identity and transport it stealthily and without your knowledge to the District of Criminals:

1. Not describing WHICH context they are using geographical terms within: CONSTITUTIONAL or STATUTORY. These two contexts are mutually exclusive.
2. Refusing to define WHICH of the three "United States" they mean in EACH option presented, as described by the U.S. Supreme Court in *Hooven and Allison Co. v. Evatt*, 324 U.S. 652 (1945).

In addition, the Social Security Administration (S.S.A.) deliberately conceals key information about citizenship in their Program Operations Manual System (POMS) in order to encourage the misapplication of federal franchises to places they may not be offered or enforced, which is states of the Union. The POMS is available at:

Social Security Program Operations Manual System (P.O.M.S.) Online
<https://s044a90.ssa.gov/apps10/poms.nsf/partlist!OpenView>

Here are the obfuscation tactics you will encounter from the SSA:

1. If you ask the Social Security Administration WHAT all of the valid values are for the CSP code in your NUMIDENT record, they will pretend like they don't know AND they will refuse to find out.
2. If you visit a local Social Security Administration office and do demand to see and print out their complete NUMIDENT records on you, they will resist.
3. Key sections of the Program Operations Manual System (POMS) within the Records Manual (RM) are omitted from public view dealing with the meaning of "CSP code" and "IDN" code in their NUMIDENT records.
 - 3.1. The "CSP code", according to the SSA POMS, is a "citizenship code". It is defined in POMS RM 00208.001D.4, which is not available online.
 - 3.2. The "IDN code" appears to be an evidence code that synthesizes the CSP and other factors to determine your exact status. "RM 00202.235, Form SS-5 Evidence (IDN) Codes" describes this code and is not available online.
 - 3.3. BOTH POMS RM 00208.001D.4 AND RM 00202.235 sections are "conveniently omitted" from the online POMS because they are hiding something:

Social Security Program Operations Manual System (P.O.M.S.), Section RM 002: The Social Security Number, Policy and General Procedures
<https://s044a90.ssa.gov/apps10/poms.nsf/subchapterlist!openview&restricttocategory=01002>

If you want something to FOIA for, ask for the POMS sections and any other SSA internal documents that define these codes. SCUM BAGS!

Finally, HERE is how the POMS system describes how to request one's records from the SSA:

Social Security Program Operations Manual System (P.O.M.S.), Section RM 00299.005 Form SSA-L669 Request for Evidence in Support of an SSN Application — U.S.-Born Applicant
<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0100299005>

8.3.1.5 The Social Security Administration and Form SS-5

Let us start with SSA Form SS-5, or what would be the nowadays equivalent of an SS-5 -- an agreement entered into as part of the birth registration process. There are multiple issues here. Each issue must be taken into consideration as this is where the whole tax snare is initiated. We know from *U.S. v. Wong Kim Ark*, 169 U.S. 649 (1898), that a person receives two conditions at birth which describe his complete legal condition -- nationality/political status, and domicile/civil status. SSA Form SS-5 is brilliantly constructed to take both of these issues into consideration by virtue of **Block 3 -- BIRTHPLACE**, and **Block 5 -- CITIZENSHIP**. **Block 3** and **Block 5** work together to paint a complete picture, which can be very unique depending on many factors. For example, there are American Nationals born in one of the 50 states, or born in Germany, or Canada. There are foreign nationals born in China or Italy who have since gone through the process of naturalization -- maybe

they are domiciled in the United States** or one of the 50 states (United States***). There are former American Nationals who have since expatriated (i.e. surrendered United States*** nationality). The point, is that **Block 3 -- BIRTHPLACE** paints only part of the picture. The total status is only fully established when an applicable domicile is considered. But most importantly, the applicable jurisdiction changes depending on whether or not the person in consideration is an American National or a foreign national. This is key -- and this concept applies to U.S.C.I.S. Form I-9 also!

We know that Congress exercises plenary legislative jurisdiction over a foreign "national" occupying ANY portion of the territory of the United States* (the nation). The nation has two territorial divisions, United States**, and United States***. A foreign national occupying either territorial subdivision is a LEGAL "alien," NOT TO BE CONFUSED with his status as a POLITICAL "alien" who may or may not be in the country LEGALLY. What I mean, is that a "legal alien" or an "illegal alien" are both considered to be a LEGAL "alien" within the context of law that is -- a LEGAL appellation. This is what the status is communicating. It is simply presenting a LEGAL status that can apply to anyone who happens to be "alien" to the jurisdiction at issue, whether here legally or not, or possessing a right-to-work status or not. The issue of whether or not the "alien" is here legally or not then commutes a right-to-work status. Conversely, an American National automatically has a right-to-work status by virtue of his/her American nationality. But the jurisdiction and the status of the American National is considered differently because Congress does not have legislative jurisdiction within the 50 states -- only subject matter jurisdiction. Thus, if an American National establishes a domicile in one of the 50 states, then he too is a LEGAL "alien" . . . not a POLITICAL "alien," but a LEGAL "alien" domiciled in a territorially foreign legislative jurisdiction with a right-to-work status commuted through American nationality, which is either commuted through the Fourteenth Amendment (50 states), or an Act of Congress (D.C., Federal possessions, or naturalization). The following examples will show how both **Block 3 -- BIRTHPLACE**, and **Block 5 -- CITIZENSHIP** on SSA Form SS-5 work in tandem to paint the total picture as the Supreme Court said in *Wong Kim Ark*.

In the following examples A - E, I will provide 3 data points, 1.POLITICAL STATUS/NATIONALITY, 2. SS-5 **Block 3-- BIRTHPLACE**, 3. CIRCUMSTANCE, and finally, a conclusory civil status 4. SS-5 **Block 5--CITIZENSHIP** STATUS, which is determined by taking the first three items into consideration collectively.

- A. 1. Mexican National, 2. BIRTHPLACE -- Mexico City, 3. visiting = 4. "Legal Alien Not Allowed to Work"
- B. 1. American National, 2. BIRTHPLACE -- Phoenix, AZ, 3. work in the U.S.A. with an Arizona domicile = 4. "Other"
- C. 1. American National, 2. BIRTHPLACE -- Phoenix, AZ, 3. work in the U.S.A. with a United States** domicile = 4. "U.S. Citizen"
- D. 1. American National, 2. BIRTHPLACE -- American Samoa, 3. work in the U.S.A. with a United States** domicile = 4. "Other"
- E. 1. German National, 2. BIRTHPLACE -- Frankfurt, Germany, 3. work in the U.S.A. with a work visa = 4. "Legal Alien Allowed to Work"

Notice how B. and E. have the same civil status, but a different political status. This is not an issue as these differences are reconciled within the tax system, as a "U.S. person" is a "citizen" or "resident" of the "United States***" with the context of the "United States" changing depending on the nationality of the "taxpayer."

How do I know the above is true? Because the SSA will not issue an SSA Form SS-1042-S to anyone with a CSP Code of "A" (U.S. Citizen). An SSA Form SS-1042-S is an information return issued to a "nonresident alien" under Title 26 who receives "United States" sourced payments from the SSA. A "U.S. person" will receive an SSA Form SS-1099R. Furthermore, if an "employer" sends "wage" information to the SSA, the SSA will then transmit that "wage" information together with the CSP Code of the "individual" to the IRS. If the IRS receives "wage" information with a CSP Code of "A", and the "taxpayer" subsequently tries to file a 1040NR, it will be flagged as being an incorrect or fraudulent return-- after all, how can an SS-5 "U.S. Citizen" file a "nonresident alien" tax return? I think they would call this "frivolous." However, if an "individual" has a CSP Code of "B" ("Legal Alien Allowed To Work") on file with the SSA, a CSP Code "B" will be transmitted with the "wage" information and the "taxpayer" could file EITHER a 1040 ("resident alien") or a 1040NR ("nonresident alien"), as both a "resident alien" and a "nonresident alien" would qualify as a "Legal Alien Allowed To Work" for the purposes of the *Social Security Act*. The **Block 5 -- CITIZENSHIP** status on the SSA Form SS-5 is designed to get people to declare a federal domicile in the United States**, and thus keep them caged in the "U.S. person" tax status. We know this to be the case because we know tax status is based on domicile. And since the SSA issues two types of information returns (SSA Form SS-1099R & SSA Form SS-1042-S), and since SSA will not issue an SSA Form SS-1042-S to an "individual" with a CSP Code of "A" ("U.S. Citizen"), then we know that the **Block 5 -- CITIZENSHIP** status of "U.S.** Citizen" is not referring to political citizenship/nationality, but a civil status based partly on the **Block 3 -- BIRTHPLACE**, nationality, AND domicile . . . precisely as pointed out by the Supreme Court in *Wong Kim Ark*.

One of our members who is a state national, armed with the information from this pamphlet, went into the Social Security Administration office to file an SSA Form SS-5 to change their status from "U.S. citizen" to SSA Form SS-5, Block 5 and here is the response they got. Their identity shall remain anonymous, but here is their personal experience. They are among our most informed members and used every vehicle available on our website to prove their position at the SSA office:

On _____ I submitted my "Legal Alien Allowed to Work" SSA Form SS-5 modification pursuant to 20 C.F.R. §422.110(a). I was met with the recalcitrance that one would imagine, and then I "turned it on" in the style that one can only get from an SEDM education!! I was elevated to the local office manager. I insisted she input my information into the SSNAP as I have indicated, as no SSA "employee" can practice law on my behalf by providing me legal advice, mandating my political affiliations, or even sign my SS-5 under penalty of perjury, and that it was against the law for them to do so. She acknowledged that I was correct and proceeded to try.

*The manager took my information, my passport, disappeared, and then came back about 10 mins later asking for different ID. "Why . . . is my passport not good enough?" I asked. She said, "Well, the system will not let me input you as a 'Legal Alien Allowed to Work' with a U.S. Passport as your ID." I told her that my passport was evidence of nationality and not Block 5 citizenship. She told me I was correct and that "there must be something wrong with the system." She flat-out told me that Block 5 of the SSA Form SS-5 was NOT an inquiry into nationality -- which we know to be the case. It is also not an inquiry into HOW one obtains nationality. Which means it can only be a civil status based on domicile within or without the geographical legislative jurisdiction defined as the "United States**" in 42 U.S.C. §1301(a)(2).*

She came back a time later, telling me they scanned my Form SS-5 as well as all of the documentation that I brought (case law, diagrams, statutory and regulatory language), and that she had been instructed to send it to Baltimore (ostensibly by Baltimore) as well as my regional office. She was told that the information I wanted reflected in my Numident could only be "hard-coded" at the national level, as only they could bypass certain provisions in the SSNAP that local offices were relegated to adhere to! Well . . . surprise, surprise!!!

[SOURCE: <http://sedm.org/forums/index.php?showtopic=1749>]

8.3.1.6 The Department of Homeland Security and Form I-9

U.S.C.I.S. Form I-9 also plays a very important role in protecting the status quo of the tax system. We know that U.S.C.I.S. Form I-9 has a very narrow application under the *Immigration Reform and Control Act of 1986*, as there are a very few number of people who would be in a "position" of "employment" in the agricultural section under an executive "department."

The Department of Homeland Security administers the *E-Verify* program which receives two sources of data input -- the Social Security Numident Record, which is what the SSA has on file based on an applicant's SS-5, and the United States Customs and Immigration Service, which deals with the immigration status of FOREIGN NATIONALS. If U.S.C.I.S. deals with the immigration status of foreign nationals who are political aliens and *ipso facto* legal aliens only, then there is absolutely no information with regard to the legal "alien" status of an American National since they are not politically foreign. Furthermore, the government's regulation of private conduct is repugnant to the Constitution. And since the First Amendment guarantees the right to freedom of association, neither the SSA nor U.S.C.I.S. can even address or regulate the legal "alien" status of an American National when he/she chooses a foreign domicile. Since they cannot regulate it, they simply don't address it -- out of sight, out of mind!!! This has the practical effect of creating a psychological barrier that very few are able to overcome. After all, the thought process is as follows: "*The E-Verify system does not recognize your declared status, therefore you must be wrong.*" It's absolutely brilliant if I do say so myself. We tell you . . . we admire the craftiness of these banksters more and more every day!!!

U.S.C.I.S. Form I-9 offers the following civil status designations which are determined precisely in the same manner in which they are determined for the purposes of SSA Form SS-5.

1. "A citizen of the United States" (this would be someone described by 8 U.S.C. §1401)
2. "A noncitizen national of the United States***", or of the United States** (8 U.S.C. §1408, 8 U.S.C. §1101(a)(22)(B), 8 U.S.C. §1101(a)(21))
3. "A lawful permanent resident"
4. "An alien authorized to work" -- the meaning of which is dependent completely on the applicable definition of "United States"

Now, just like on SSA Form SS-5, status number 4. changes applicability just like 8 U.S.C. §1101(a)(3) can change based on the meaning of the term "United States" which is used. A political "alien" is going to be "alien" to the political nation called the United States* and legally "alien" to ALL territory within the political jurisdiction of the nation -- United States** and

1 United States***. However, an American National domiciled in any of the 50 states is legally "alien" to the territorial
2 subdivision of the United States* where an Act of Congress is locally applicable, this is otherwise known as United States**
3 and is comprised of the "States" of 8 U.S.C. §1101(a)(36) and the "outlying possessions of the United States" pursuant to 8
4 U.S.C. §1101(a)(29). So the civil statuses of Section 1. on U.S.C.I.S. Form I-9 are predicated on BOTH nationality and
5 domicile -- and again, we see that what the Supreme Court said in *Wong Kim Ark* is true -- both nationality and domicile must
6 be considered to ascertain the complete legal status of the person in question. Thus, the statuses on U.S.C.I.S. Form I-9 are
7 determined differently for American Nationals and foreign nationals.

8 Now, here is the rub. Solicitors of U.S.C.I.S. Form I-9 will then take that form and query the DHS *E-Verify* system. If an
9 American National domiciled in the 50 states correctly declares an I-9 status of "A noncitizen national of the United States**"
10 commensurate with the "Legal Alien Allowed to Work" status on the SSA Form SS-5 and with the "nonresident alien" status
11 under Title 26, a non-conclusory response will come back from the DHS *E-Verify* system. Why? **Because DHS and**
12 **U.S.C.I.S. deal only with LEGAL aliens who are foreign nationals.** The "alien" status of American Nationals falls 100%
13 outside of the purview of the Federal government. This is why the reference to an A# or Admission# on U.S.C.I.S. Form I-9
14 says "if applicable." Notice how a U.S. passport is used as evidence of "identity" and "employment" eligibility -- NOT
15 CITIZENSHIP. Furthermore, the boxed Anti-Discrimination Notice on page 1 of the U.S.C.I.S. Form I-9 instructions states
16 in bold, all-caps, that an "employer" CANNOT specify which documents an "employee" may submit in the course of
17 establishing "employment" eligibility.

18 So, why not just state that you are "A citizen of the United States" and then define the United States to mean the United
19 States* or the United States***? Two reasons: 1. This would be avoiding the dual-element aspect of a person's legal status
20 as addressed by the Supreme Court under *Wong Kim Ark*, and 2. An "employer" will not accept a IRS Form W-8 a worker
21 with an I-9 election of "U.S. citizen" -- I know this first-hand.

22 I believe it is safe to say that the vast majority of Americans have snared themselves in the STATUTORY "U.S. person" (26
23 U.S.C. §7701(a)(30)) tax trap. The Federal government provides the remedy by stating that a person may change personal
24 information such as citizenship status in the Social Security Numident record by submitting a corrected SSA Form SS-5. This
25 is detailed in 20 C.F.R. §422.110(a). We also know that the IRS has stated that an "individual" may change the status of
26 his/her SSN by following the regulatory guidance of 26 C.F.R. §301.6109-1(g)(1)(i). Since we know the IRS deals with
27 "taxpayers" and NOT non-"taxpayers," there is ONLY one way to change the status of one's SSN with the IRS, and that is to
28 file the appropriate Forms that a "nonresident alien" "taxpayer" would file -- namely a IRS Forms W-4, W-8ECI or a W-
29 8BEN with a SSN included. Had a Citizen of the 50 states NEVER declared the "U.S. citizen" federal domicile in the first
30 place which most have done in the course of obtaining an SSN, filling out a Bank Signature Card (Substitute IRS W-9), and
31 filing an IRS Form 1040, this "unwrapping oneself" from the damage done would never have to be done, as one would have
32 always maintained a legislatively foreign status. But a deceived man does not know that he has been deceived. But once he
33 figures it out, I believe he must follow the method provided by the government to remedy it. The government does provide
34 the remedy.

35 A Citizen of Florida who wishes to serve his nation in the Armed Forces would obtain a SSN as "Legal Alien Allowed to
36 Work" file an IRS Form W-4 as a "wage" earner who is in a "position" of "service" within the "department" of Defense, and
37 file a 1040NR on or before tax day. Then, upon returning to the private-sector, simply provide the private-sector payer with
38 a modified W-8BEN without the SSN. The Florida Citizen's status on file with the SSA reflects his foreign civil status to the
39 United States**, and this is further evidenced in his IRS IMF which would identify him as a "nonresident alien" "taxpayer."
40 All of the evidence the "United States" (non-geographical sense) would otherwise use against a "U.S. person" claiming a
41 "nonresident alien" status does not exist. In fact, it all supports his sovereign foreign status as an American National and State
42 Citizen under the Constitution as well as the various Acts of Congress. Additionally, the private-sector payer is indemnified
43 by the U.S.C.I.S. Form I-9 submission (which isn't really required anyway in the private-sector) and the W-8BEN. There is
44 not a voluntary W-4 agreement in place pursuant to 26 U.S.C. §3402(p)(3), thus the worker is not part of "payroll," but is
45 nothing more than a contractor who receives non-taxable personal payments from the company's 'accounts payable' pot of
46 money. Of course, this "nonresident alien" may of course still be a "taxpayer" due to "United States" sourced payments
47 received from a military retirement (IRS Form 1099R), and Social Security Payments (if applied for and received, SSA Form
48 SS-1042-S). Because he is a "nonresident alien," his "United States" sourced payments are of course taxed, but in his private
49 life, any payment he receives constitutes a foreign estate, the taxation of which must be accomplished through the process of
50 apportionment pursuant to Art I, Sec 9, Cl 4.

51 Be certain, the SSA Form SS-5, U.S.C.I.S. Form I-9, and the "U.S. Citizen" ruse is designed to box people into a federal
52 "United States*" domicile. 99.99% of the people don't understand the Fourteenth Amendment or the complexities of civil

status and how it is established based on both nationality and domicile. For this reason, the matrix tax system is protected by those who feed off of it. The government has provided everyone with the remedy. But it involves many government agencies and a complete understanding of how information is shared between agencies, what applies when and how, and also knowing when it doesn't. Furthermore, one has to be able to articulate this to others so that they also feel indemnified in the process.

For further information about the subjects in this section, see:

Developing Evidence of Citizenship and Sovereignty Course, Form #12.002
<http://sedm.org/Forms/FormIndex.htm>

8.3.1.7 USA Passport

This section deals with describing your status on the USA passport application. We won't go into detail on this subject because we have a separate document that addresses this subject in detail below:

Getting a USA Passport as a "state national", Form #10.012
<http://sedm.org/Forms/FormIndex.htm>

8.3.2 Answering Questions from the Government About Your Citizenship So As to Protect Your Sovereign Status and disallow federal jurisdiction

When a federal officer asks you if you are a "citizen", consider the context! The only basis for him asking this is *federal law*, because he isn't bound by state law. If you tell him you are a "citizen" or a "U.S. citizen", then indirectly, you are admitting that you are subject to federal law, because that's what it means to be a "citizen" under federal law! Watch out! Therefore, as people born in and domiciled within a state of the Union on land that is not federal territory, we need to be very careful how we describe ourselves on government forms. Below is what we should say in each of the various contexts to avoid misleading those asking the questions on the forms. In this context, let's assume you were born in California and are domiciled there. This guidance also applies to questions that officers of the government might ask you in each of the two contexts as well:

1 **Table 10: Describing your citizenship and status on government forms**

#	Question on form	Context	
		State officer or form	Federal officer or form
1	Are you a “citizen”?	Yes. Of California, but not the “State of California”.	No. Not under federal law.
2	Are you a “national”?	Yes. Of California, but not the “State of California”.	Yes. I’m a “national of the United States[***] of America” under 8 U.S.C. §1101(a)(21)
3	Are you a “U.S. citizen”	No. I’m a California “citizen” or simply a “national”	No. I’m a California citizen or simply a “national”. I am <u>not</u> a federal “citizen” because I don’t maintain a domicile on federal territory.
4	Are you subject to the political jurisdiction of the United States[**]?	Yes. I’m a state elector who influences federal elections indirectly by the representatives I elect.	Yes. I’m a state elector who influences federal elections indirectly by the representatives I elect.
5	Are you subject to the legislative jurisdiction of the United States[**]?	No. I am only subject to the legislative jurisdiction of California but not the “State of California”. The “State of” California is a corporate subdivision of the federal government that only has jurisdiction in federal areas within the state.	No. I am only subject to the laws and police powers of California but not the State of California, and not the federal government, because I don’t maintain a domicile on federal territory subject to “its” jurisdiction.
6	Are you a “citizen of the United States[***]” under the Fourteenth Amendment?	Yes, but under federal law, I’m a “national”. Being a “citizen” under state law doesn’t make me subject to federal legislative jurisdiction and police powers. That status qualifies me to vote in any state election, but doesn’t make me subject to federal law.	Yes, but under federal law, I’m a “national”. Being a “citizen” under state law doesn’t make me subject to federal legislative jurisdiction and police powers. That status qualifies me to vote in any state election, but doesn’t make me subject to federal law.

2 Below is a sample interchange from a deposition held by a U.S. attorney against a sui juris litigant who knows his rights and
3 his citizenship status. The subject is the domicile and citizenship of the litigant. This dialog helps to demonstrate how to
4 keep the discussion focused on the correct issues and to avoid getting too complicated. If you are expecting to be called into
5 a deposition by a U.S. attorney, we strongly suggest rehearsing the dialog below so that you know it inside and out:

6 **Questions 1:** Please raise your right hand so you can take the required oath.

7 **Answer 1:** I’m not allowed to swear an oath as a Christian. Jesus forbid the taking of oaths in Matt. 5:33-37. The courts
8 have said that I can substitute an affirmation for an oath, and that I can freely prescribe whatever I want to go
9 into the affirmation.

10 *[8:222] Affirmation: A witness may testify by affirmation rather than under oath. An affirmation ‘is simply a*
11 *solemn undertaking to tell the truth.’ [See FRE 603, Acv. Comm. Notes (1972); FRCP 43(d); and Ferguson v.*
12 *Commissioner of Internal Revenue (5th Cir. 1991) 921 F.2d. 488, 489—affirmation is any form or statement*
13 *acknowledging ‘the necessity for telling the truth’*

14 *[. . .]*

15 *[8:224] ‘Magic words’ not required: A person who objects to taking an ‘oath’ may pledge to tell the truth by any*
16 *‘form or statement which impresses upon the mind and conscience of a witness the necessity for telling the truth.’*
17 *[See FRE 603, Adv. Comm. Notes (1972)—‘no special verbal formula is required’; United States v. Looper (4th*
18 *Cir. 1969), 419 F.2d. 1405, 1407; United States v. Ward (9th Cir. 1992), 989 F.2d. 1015, 1019]*
19 *[Federal Civil Trials and Evidence (2005), Rutter Group, pp. 8C-1 to 8C-2]*

21 **Questions 2:** Please provide or say your chosen affirmation

22 **Answer 2:** Here is my affirmation:

"I promise to tell the truth, the whole truth, and nothing but the truth. Do not interrupt me at any point in this deposition or conveniently destroy or omit the exhibits I submit for inclusion in the record because you will cause me to commit subornation of perjury in violation of [18 U.S.C. §1622](#) and be guilty of witness tampering in violation of [18 U.S.C. §1512](#). This deposition constitutes religious and political beliefs and speech that are NOT factual and not admissible as evidence pursuant to Federal Rule of Evidence 610 if any portion of it is redacted or removed from evidence or not allowed to be examined or heard in its entirety by the jury or judge. It is ONLY true if the entire thing can be admitted and talked about and shown to the jury or fact finder at any trial that uses it.

Non-acceptance of this affirmation or refusal to admit all evidence submitted during this deposition into the record by the court shall constitute:

1. Breach of contract (this contract).
2. Compelled association with a foreign tribunal in violation of the First Amendment and in disrespect of the choice of citizenship and domicile of the deponent.
3. Evidence of unlawful duress upon the deponent.
4. Violation of this Copyright/User/Shrink wrap license agreement applying to all materials submitted or obtained herein.

The statements, testimony, and evidence herein provided impose a license agreement against all who use it. The deposer and the government, by using any portion of this deposition as evidence in a civil proceeding,, also agree to grant witness immunity to the deponent in the case of any future criminal proceeding which might use it pursuant to [18 U.S.C. §6002](#).

Any threats of retaliation or court sanctions or punishment because of this Affirmation shall also constitute corruptly threatening and tampering with a witness in violation of [18 U.S.C. §1512](#).

This affirmation is an extension of my right to contract guaranteed under [Article 1](#), Section 10 of the United States Constitution and may not be interfered with by any court of the United States.

I am appearing here today as a fiduciary, foreign ambassador, minister of a foreign state, and a foreign government, God's government on earth. The ONLY civil laws which apply to this entire proceeding are the laws of my domicile, being God's Kingdom and the Holy Bible New King James Version, pursuant to [Federal Rule of Civil Procedure 17\(b\)](#) and [Federal Rule of Civil Procedure 44.1](#). The Declaration of Independence says that all just powers of government derive from the consent of the governed, and the ONLY laws that I consent to are those found in the Holy Bible. Domicile is the method of describing the laws that a person voluntarily consents to, and the Bible forbids me to consent to the jurisdiction of any laws other than those found in the Holy Bible.

Questions 3: Where do you live

Answer 3: In my body.

Question 4: Where does your body sleep at night?

Answer 4: In a bed.

Question 5: Where is the bed geographically located?

Answer 5: On the territory of my Sovereign, who is God. The Bible says that God owns all the Heavens and the Earth, which leaves nothing for Caesar to rule. See Gen. 1:1, Psalm 89:11-13, Isaiah 45:12, Deut. 10:14. You're trying to create a false presumption that I have allegiance to you and must follow your laws because I live on your territory. It's not your territory. God is YOUR landlord, and if my God doesn't exist, then the government doesn't exist either because they are both religions and figments of people's imagination. You can't say that God doesn't exist without violating the First Amendment and disestablishing my religion and establishing your own substitute civil religion called "government". What you really mean to ask is what is my domicile because that is the origin of all of your civil jurisdiction over me, now isn't it?

Questions 6: Where is your domicile?

Answer 6: My domicile establishes to whom I owe exclusive allegiance, and that allegiance is exclusively to God, who is my ONLY King, Lawgiver, and Judge. Isaiah 33:22. The Bible forbids me to have allegiance to anyone but God or to nominate a King or Ruler to whom I owe allegiance or obedience. See 1 Sam. 8:4-8 and 1 Sam. 12. Consequently, the only place I can have a domicile is in God's Kingdom on Earth, and since God owns all the earth, I'm a citizen of Heaven and not any man-made government, which the Bible confirms in Phil. 3:20. You're trying to recruit me to commit idolatry by placing a civil ruler above my allegiance to God, which is the worst sin of all documented in the Bible and violates the first four commandments of the Ten Commandments. The Bible also says that I am a pilgrim and stranger and sojourner on earth who cannot be conformed to the

earth, and therefore cannot have a domicile within any man-made government, but only God's government. Hebrews 11:13, 1 Pet. 2:1, Romans 12:2.

Questions 7: Are you a "U.S. citizen"?

Answer 7: Which of the three "United States" do you mean? The U.S. Supreme Court identified three distinct definitions of "United States" in [Hooven and Allison Co. v. Evatt, 324 U.S. 652 \(1945\)](#)? If there are three different "United States", then it follows that there are three different types of "U.S. citizens", now doesn't it?

Questions 8: You don't know which one of the three are most commonly used on government forms?

Answer 8: That's not the point here. You are the moving party and you have the burden of proof. You are the one who must define exactly what you mean so that I can give you an *unambiguous* answer that is consistent with prevailing law. I'm not going to do your job for you, and I'm not going to encourage injurious presumptions about what you mean by the audience who will undoubtedly read this deposition. Presumption is a biblical sin. See Numbers 15:30, New King James version. I won't sit here and help you manufacture presumptions about my status that will prejudice my God given rights.

Questions 9: Are you a "resident" of the United States?

Answer 9: A "resident" is an alien with a domicile within your territory. I don't have a domicile within any man-made government so I'm not a "resident" ANYWHERE. I am not an "alien" in relation to you because I was born here. That makes me a "national" pursuant to [8 U.S.C. §1101\(a\)\(21\)](#) but not a statutory "citizen" as defined in [8 U.S.C. §1401](#). All statutory citizens are persons born somewhere in the United States and who have a domicile on federal territory, and I'm NOT a statutory "citizen".

Questions 10: What kind of "citizen" are you?

Answer 10: I'm not a "citizen" or "resident" or "inhabitant" of any man-made government, and what all those statuses have in common is domicile within the jurisdiction of the state or forum. I already told you I'm a citizen of God's Kingdom and not Earth because that is what the Bible requires me to be as a Christian. Being a "citizen" implies a domicile within the jurisdiction of the government having general jurisdiction over the country or state of my birth. I can only be a "citizen" of one place at a time because I can only have a domicile in one place at a time. A human being without a domicile in the place that he is physically located is a transient foreigner, a stranger, and a stateless person in relation to the government of that place. That is what I am. I can't delegate any of my God-given sovereignty to you or nominate you as my protector by selecting a domicile within your jurisdiction because the Bible says I can't conduct commerce with any government and can't nominate a king or protector over or above me. Rev. 18:4, 1 Sam. 8:4-8 and 1 Sam. 12. The Bible forbids oaths, including perjury oaths, which means I'm not allowed to participate in any of your franchises or excise taxes, submit any of your forms, or sign any contracts with you that would cause a surrender of the sovereignty God gave me as his fiduciary and "public officer". See Matt. 5:33-37. I also can't serve as your "public officer", which is what all of your franchises do to me, because no man can serve two masters. Luke 16:13. I have no delegated authority from the sovereign I represent here today, being God, to act as your agent, fiduciary, or public officer, all of which is what a "taxpayer" is.

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

"We ought to obey God rather than men."
[Acts 5:27-29, Bible, NKJV]

Questions 11: Who issued your passport?

Answer 11: The "United States *of America*" issued my passport, not the "United States". The Articles of Confederation identify the United States of America as the confederation of states of the Union, not the government that was created to serve them called the "United States". See *United States v. Curtiss-Wright Export Corporation*, 299 U.S. 304 (1936). The only thing you need to get a passport is allegiance to "United States" pursuant to [22 U.S.C. §212](#). The "United States" they mean in that statute isn't defined and it could have one of three different meanings. Since the specific meaning is not identified, I define "allegiance to the United States" as being allegiance to the people in the states of the Union and NOT the pagan government that serves them in the District of Criminals. No provision within the U.S. Code says that I have to be a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) in order to obtain a passport or that possession of a passport infers or implies that I am a statutory

1 “U.S. citizen”. A passport is not proof of citizenship, but only proof of **allegiance**. The only citizenship status
2 that carries with it exclusively allegiance is that of a “national” but not a “citizen” pursuant to [8 U.S.C.](#)
3 [§1101\(a\)\(21\)](#). That and only that is what I am as far as citizenship. There is no basis to imply or infer anything
4 more than that about my citizenship.

5 “...the only means by which an American can lawfully leave the country or return to it - absent a Presidentially
6 granted exception - is with a passport... As a travel control document, a passport is both proof of identity and
7 proof of allegiance to the United States. Even under a travel control statute, however, a passport remains in a
8 sense a document by which the Government vouches for the bearer and for his conduct.”
9 [Haig v. Agee, [453 U.S. 280](#) (1981)]

10
11 **Questions 12:** Are you the “citizen of the United States” described in section 1 of the Fourteenth Amendment?

12 **Answer 12:** The term “United States” as used in the Constitution signifies the states of the Union and excludes federal
13 territories and possessions.

14 “The earliest case is that of *Hepburn v. Ellzey*, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under
15 that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between
16 citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court
17 of the United States. It was argued that the word ‘state,’ in that connection, was used simply to denote a distinct
18 political society. ‘But,’ said the Chief Justice, ‘as the act of Congress obviously used the word ‘state’ in reference
19 to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense
20 of that instrument. The result of that examination is a conviction that the members of the American confederacy
21 only are the states contemplated in the Constitution . . . and excludes from the term the signification attached
22 to it by writers on the law of nations.’ This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed.
23 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule
24 was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt
25 was made to distinguish a territory from the District of Columbia. But it was said that ‘neither of them is a
26 state in the sense in which that term is used in the Constitution.’ In *Scott v. Jones*, 5 How. 343, 12 L.Ed. 181,
27 and in *Miners’ Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was held that under
28 the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state
29 statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress.”
30 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

31 Therefore, the term “citizen of the United States” as used in section 1 of the Fourteenth Amendment implies a
32 citizen of one of the 50 states of the Union who was NOT born within or domiciled within any federal territory
33 or possession.

34 “The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,
35 opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the states.
36 No such definition was previously found in the Constitution, nor had any attempt been made to define it by act
37 of Congress. It had been the occasion of much discussion in the courts, by the executive departments and in the
38 public journals. It had been said by eminent judges that no man was a citizen of the United States[***] except
39 as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided
40 always in the District of Columbia or in the territories, though within the United States[*], were not citizens.”
41 [Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]

42
43 “It is impossible to construe the words ‘subject to the jurisdiction thereof,’ in the opening sentence [of the
44 Fourteenth Amendment, Section 1], as less comprehensive than the words ‘within its jurisdiction,’ in the
45 concluding sentence of the same section; or to hold that persons ‘within the jurisdiction’ of one of the states of
46 the Union are not ‘subject to the jurisdiction of the United States[***]’”
47 [U.S. v. Wong Kim Ark, [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898), emphasis added]

48 A constitutional citizen, which is what you are describing, is not a statutory “U.S. citizen” pursuant to 8 U.S.C.
49 §1401 and may not describe himself as a “citizen” of any kind on any federal form. If I have ever done that, I
50 was in error and you should disregard any evidence in your possession that I might have done such a thing
51 because now I know that it was wrong.

52 **8.3.3 Arguing or Explaining Your Citizenship in Litigation Against the Government**

53 A very common misconception about citizenship employed by IRS and Department of Justice Attorneys in the course of
54 litigation is the following false statement:

1 "Constitutional citizens born within states of the Union and domiciled there are statutory "citizens of the United
2 States" pursuant to 8 U.S.C. §1401, the Internal Revenue Code at 26 C.F.R. §1.1-1(c), 26 U.S.C. §911."

3 The reasons why the above is false are explained elsewhere in this document. An example of such false statements is found
4 in the Department of Justice Criminal Tax Manual (1994), Section 40.05[7]:

5 40.05[7] Defendant Not A "Person" or "Citizen"; District Court Lacks Jurisdiction Over Non-Persons and State
6 Citizens

7 40.05[7][a] Generally

8 Another popular protester argument is the contention that the protester is not subject to federal law because he
9 or she is not a citizen of the United States, but a citizen of a particular "sovereign" state. This argument seems
10 to be based on an erroneous interpretation of 26 U.S.C. §3121(e)(2), which states in part: "The term 'United
11 States' when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam,
12 and American Samoa." The "not a citizen" assertion directly contradicts the Fourteenth Amendment, which states
13 "all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the
14 United States and of the state wherein they reside." The argument has been rejected time and again by the courts.
15 See *United States v. Cooper*, 170 F.3d. 691, 691(7th Cir. 1999) (imposed sanctions on tax protester defendant
16 making "frivolous squared" argument that only residents of Washington, D.C. and other federal enclaves are
17 citizens of United States and subject to federal tax laws); *United States v. Mundt*, 29 F.3d. 233, 237 (6th Cir.
18 1994) (rejected "patently frivolous" argument that defendant was not a resident of any "federal zone" and
19 therefore not subject to federal income tax laws); *United States v. Hilgeford*, 7 F.3d. 1340, 1342 (7th Cir. 1993)
20 (rejected "shop worn" argument that defendant is a citizen of the "Indiana State Republic" and therefore an alien
21 beyond the jurisdictional reach of the federal courts); *United States v. Gerads*, 999 F.2d. 1255, 1256-57 (8th
22 Cir. 1993) (imposed \$1500 sanction for frivolous appeal based on argument that defendants were not citizens of
23 the United States but instead "Free Citizens of the Republic of Minnesota" not subject to taxation); *United States*
24 *v. Silevan*, 985 F.2d. 962, 970 (8th Cir. 1993) (rejected as "plainly frivolous" defendant's argument that he is not
25 a "federal citizen"); *United States v. Jagim*, 978 F.2d. 1032, 1036 (9th Cir. 1992) (rejected "imaginative"
26 argument that defendant cannot be punished under the tax laws of the United States because he is a citizen of the
27 "Republic" of Idaho currently claiming "asylum" in the "Republic" of Colorado) *United States v. Masat*, 948
28 F.2d. 923, 934 (5th Cir. 1991); *United States v. Sloan*, 939 F.2d. 499, 500-01 (7th Cir. 1991) ("strange argument"
29 that defendant is not subject to jurisdiction of the laws of the United States because he is a "freeborn natural
30 individual" citizen of the State of Indiana rejected); *United States v. Price*, 798 F.2d. 111, 113 (5th Cir. 1986)
31 (citizens of the State of Texas are subject to the provisions of the Internal Revenue Code).

32 [SOURCE: [http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm#40.05\[7\]](http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm#40.05[7])]

33 Notice the self-serving and devious "word or art" games and "word tricks" played by the Dept. of Injustice in the above:

- 34 1. They deliberately don't show you the WHOLE definition in 26 U.S.C. §3121(e), which would open up a HUGE can of
35 worms that they could never explain in a way that is consistent with everything that people know other than the way it
36 is explained here.
- 37 2. They FALSELY and PREJUDICIALLY "presume" that there is no separation of powers between federal territory and
38 states of the Union, which is a violation of your rights and Treason punishable by death. The separation of powers is the
39 very foundation of the Constitution, in fact. See:

[Government Conspiracy to Destroy the Separation of Powers](http://sedm.org/Forms/FormIndex.htm), Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

- 40 3. They deliberately refuse to recognize that the context in which the term "United States" is used determines its meaning.
- 41 4. They deliberately refuse to recognize that there are THREE definitions of the term "United States" according to the U.S.
42 Supreme Court.
- 43 5. They deliberately refuse to reconcile which of the three mutually exclusive and distinct definitions of "United States"
44 applies in each separate context and WHY they apply based on the statutes they seek to enforce.
- 45 6. They deliberately refuse to recognize or admit that the term "United States" as used in the Constitution includes states
46 of the Union and excludes federal territory.
- 47 7. They deliberately refuse to apply the rules of statutory construction to determine what is "included" within the definition
48 of "United States" found in 26 U.S.C. §3121(e)(2). They don't want to admit that the definition is ALL inclusive and
49 limiting, because then they couldn't collect any tax, even though it is.

50 [TITLE 26 > Subtitle C > CHAPTER 21 > Subchapter C > § 3121](#)
51 [§ 3121. Definitions](#)

52 (e) State, United States, and citizen

For purposes of this chapter—

(1) State

The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. [WHERE are the states of the Union?]

(2) United States

The term “United States” when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. [WHERE are the states of the Union?]

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

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

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

Therefore, if you are going to argue citizenship in federal court, we STRONGLY suggest the following lessons learned by reading the Department of Justice Criminal Tax Manual article above:

1. Include all the language contained in the following in your pleadings:

Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006
<http://sedm.org/Litigation/LitIndex.htm>

2. If someone from the government asks you whether you are a “citizen of the United States” or a “U.S. citizen”:

- 2.1. Cite the three definitions of the “United States” explained by the Supreme Court and then ask them to identify which of the three definitions of “U.S.” they mean. Tell them they can choose ONLY one of the definitions.
 - 2.1.1. The COUNTRY “United States*”.
 - 2.1.2. Federal territory and no part of any state of the Union “United States**”
 - 2.1.3. States of the Union and no part of federal territory “United States***”
- 2.2. Ask them WHICH of the three types of statutory citizenship do they mean in Title 8 of the U.S. Code and tell them they can only choose ONE:
 - 2.2.1. 8 U.S.C. §1401 statutory “citizen of the United States***”. Born in and domiciled on a federal territory and possession and NOT a state of the Union.
 - 2.2.2. 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B) statutory “national of the United States**”. Born in and domiciled in American Samoa or Swains Island.
 - 2.2.3. 8 U.S.C. §1101(a)(21) state national. Born in and domiciled in a state of the Union and not subject to federal legislative jurisdiction but only subject to political jurisdiction.
- 2.3. Hand them the following short form printed on double-sided paper and signed by you. Go to section 7 and point to the “national” status in diagram. Tell them you want this in the court record or administrative record and that they agree with it if they can’t prove it wrong with evidence.

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

If you want more details on how to field questions about your citizenship, fill out government forms describing your citizenship, or rebut arguments that you are wrong about your citizenship, we recommend sections 11 through 13 of the following:

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

3. If your opponent won't answer the above questions, then forcefully accuse him of engaging in TREASON by trying to destroy the separation of powers that is the foundation of the United States Constitution. Tell them you won't help them engage in treason or undermine the main protection for your constitutional rights, which the Supreme Court said comes from the separation of powers. Then direct them at the following document that proves the existence of such TREASON.

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

4. Every time you discuss citizenship with a government representative, emphasize the three definitions of the "United States" explained by the Supreme Court and that respecting and properly applying these definitions consistently is how we respect and preserve the separation of powers.

5. Admit to being a constitutional "citizen of the United States****" but not a statutory "citizen of the United States***". This will invalidate almost all the case law they cite and force them to expose their presumptions about WHICH "United States" they are trying to corn-hole you into.

6. Emphasize that the context in which the term "United States" is used determines WHICH of the three definitions applies and that there are two main contexts.

"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?"

[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)]

6.1. The Constitution: states of the Union and no part of federal territory. This is the "Federal government"

6.2. Federal statutory law: Community property of the states that includes federal territory and possession that is no party of any state of the Union. This is the "National government".

7. Emphasize that you can only be a "citizen" in ONE of the TWO unique geographical places above at a time because you can only have a domicile in ONE of the two places at a time. Another way of saying this is that you can only have allegiance to ONE MASTER at a time and won't serve two masters, and domicile is based on allegiance.

"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]

"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)]

8. Emphasize that it is a violation of due process of law and an injury to your rights for anyone to PRESUME anything about which definition of "United States" applies in a given context or which type of "citizen" you are. EVERYTHING must be supported with evidence as we have done here.

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

[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]

9. Emphasize that applying the CORRECT definition is THE MOST IMPORTANT JOB of the court, as admitted by the U.S. Supreme Court, in order to maintain the separation of powers between the federal zone and the states of the Union, and thereby protect your rights:

"The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country substantially two national governments; one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It will be an evil day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution."
[Downes v. Bidwell, 182 U.S. 244 (1901)]

10. Emphasize that anything your opponent does not rebut with evidence under penalty of perjury is admitted pursuant to Federal Rule of Civil Procedure 8(b)(6) and then serve them with a Notice of Default on the court record of what they have admitted to by their omission in denying.
11. Focus on WHICH "United States" is implied in the definitions within the statute being enforced.
12. Avoid words that are not used in statutes, such as "state citizen" or "sovereign citizen" or "natural born citizen", etc. because they aren't defined and divert attention away from the core definitions themselves.
13. Rationally apply the rules of statutory construction so that your opponent can't use verbicide or word tricks to wiggle out of the statutory definitions with the word "includes". See:
- Meaning of the Words "includes" and "including", Form #05.014
<http://sedm.org/Forms/FormIndex.htm>
14. State that all the cases cited in the Criminal Tax Manual are inapposite, because:
- 14.1. You aren't arguing whether you are a "citizen of the United States", but whether you are a STATUTORY "citizen of the United States".
- 14.2. They don't address the distinctions between the statutory and constitutional definitions nor do they consistently apply the rules of statutory construction.
15. Emphasize that a refusal to stick with the legal definitions and include only what is expressly stated and not "presume" or read anything into it that isn't there is an attempt to destroy the separation of powers and engage in a conspiracy against your Constitutionally protected rights.

"Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy."
[Senator Sam Ervin, during Watergate hearing]

"When words lose their meaning [or their CONTEXT WHICH ESTABLISHES THEIR MEANING], people lose their freedom."
[Confucius (551 BCE - 479 BCE) Chinese thinker and social philosopher]

If you would like a more thorough treatment of the subject covered in this section, we recommend section 5.1 of the following:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

8.3.4 Federal court statutory remedies for those who are "state nationals" injured by government

State nationals domiciled in a constitutional state have RIGHTS protected by the constitution. Statutory "citizens" domiciled on federal territory have only PRIVILEGES. If you are a state national who is being COMPELLED to illegally impersonate a public officer called a STATUTORY "citizen", the following remedies are provided to protect your INALIENABLE CONSTITUTIONAL RIGHTS as a state national from being converted into STATUTORY PRIVILEGES.

1. If you are "denied a right or privilege as a national of the United States*" then you can sue under 8 U.S.C. §1503(a) and 8 U.S.C. §1252. See Hassan v. Holder, Civil Case No 10-00970 and Raya v. Clinton, 703 F.Supp.2d. 569 (2010). Under this statute:

1.1. 8 U.S.C. §1408 “non-citizen nationals of the United States*” in American Samoa and Swain’s Island would sue for deprivation of a PRIVILEGE.

1.2. State nationals domiciled outside the statutory “United States” but physically present on federal territory could sue for deprivation of a constitutional right.

2. If you are a “national of the United States*” who is victimized by acts of international or domestic terrorism, you can sue under 18 U.S.C. §2333. See also Boim v. Quranic Literacy Institute, 340 F.Supp.2d. 885 (2004).

All the above cases cited refer to people born in constitutional states as “nationals of the United States” under Title 8 of the U.S. Code. Therefore, they protect BOTH non-citizen nationals under 8 U.S.C. §1408 and state nationals domiciled outside the federal zone and in a state of the Union.

9. FRANCHISE Identity Theft

The following subsections will not discuss the subject of franchises in detail. They will merely show how you are illegally and coercively signed up for them. If you want detailed background on citizenship terms and contexts, please refer to the following free memorandum of law on our site:

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

The following subsections were derived from the following document on our site:

Proof That There Is a “Straw Man”, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>

9.1 How most people are fraudulently deceived into thinking they are the Straw Man

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

*“The wicked man does deceptive work,
But to him who sows righteousness will be a sure reward.
As righteousness leads to life,
So he who pursues evil pursues his own death.
Those who are of a perverse heart are an abomination to the Lord,
But such as are blameless in their ways are a delight.
Though they join forces, the wicked will not go unpunished;
But the posterity of the righteous will be delivered.”*
[Prov. 11:18-21, Bible, NKJV]

“Integrity without knowledge is weak and useless, and knowledge without integrity is dangerous and dreadful.”
[Samuel Johnson Rasselas, 1759]

“Beware lest anyone cheat you through philosophy and empty deceit, according to the tradition of men, according to the basic principles of the world, and not according to Christ.”
[Colossians 2:8, Bible, NKJV]

Deceptive “word of art” definitions within the Internal Revenue Code are the main vehicle for deceiving most people that they are the “public officer”, “person”, “individual”, or straw man that is the subject of government statutes.

“WORDS OF ART. The vocabulary or terminology of a particular art or science, and especially those expressions which are idiomatic or peculiar to it. See Cargill v. Thompson, 57 Minn. 534, 59 N.W. 638.”
[Black’s Law Dictionary, Fourth Edition, p. 1779]

The following “terms” form the heart of the deception:

1. “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10). The District of Columbia. Nowhere within Internal Revenue Code, Subtitle A, the income tax, is there found a definition of the term “United States” that expressly includes any state of the Union.

2. “State” as defined in 26 U.S.C. §7701(a)(10) and 4 U.S.C. §110(d). A territory or possession of the United States and NOT a state of the Union. All states of the Union are “foreign” with respect to federal legislative jurisdiction.
3. “trade or business” as defined in 26 U.S.C. §7701(a)(26). A “public office” within the U.S. government.
4. “employee” as defined in 26 U.S.C. §3401(c) and 26 C.F.R. §31.3401(c)-1 and 26 U.S.C. §6331(a). A government “public officer” or instrumentality.
5. “employer” as defined in 26 U.S.C. §3401(d). A “person” who has “employees”.
6. “income” as defined in 26 U.S.C. §643(b). Means the earnings of a trust or estate and NOT a natural being.
7. “individual” as defined in 5 U.S.C. §552a(a)(2) and 26 C.F.R. §1.1441-1(c)(3) . Means a person domiciled or resident on federal territory and not within the exclusive or general jurisdiction of any state of the Union.

Most people do not read the law, which means that they aren’t aware of the above definitions. Those who take the time to read the law are usually met by the following downright fraudulent tactics by the government:

1. They are told that the definition employs the word “includes” and that this word authorizes them to add ANYTHING they want to the definition, including things that do not expressly appear in the law itself. This is HOGWASH!

“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]

2. If they are in court and cite the statutory definition, the opposing government attorney will say:

“Objection: Calls for a legal conclusion.”

This too is hogwash, because in the context of a tax trial, the Declaratory Judgments Act, 28 U.S.C. §2201(a) forbids the judge or the government in general from making such a declaration of fact.

3. They will rely upon an expert or government employee. The ONLY thing upon which one can rely is the law in a society of law and not men.

“The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested legal right.” [Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)]

- 3.1. All that federal prosecutors and judges prove by parading “men” in front of the jury instead of reading the law itself is that they want to destroy the very foundation of our rights and liberty in this country, which is the rule of law, and replace it with an imperial judicial monarchy of men. The result is that they turn our country into what God calls “an abomination”.

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

“But this crowd that does not know [and quote and follow and use] the law is accursed.” [John 7:49, Bible, NKJV]

“Salvation is far from the wicked, For they do not seek Your [God’s] statutes.” [Psalm 119:155, Bible, NKJV]

3.2. No amount of grandstanding and salesmanship by an “expert” can add ANYTHING to the definitions clearly appearing in the statutes. The courts cannot WRITE law, which means that they can’t ADD to what appears in the law in order to enlarge their jurisdiction. It is a violation of the separation of powers for a court to write or rewrite law. The making of law is a political question and courts may not lawfully entertain political questions. Bringing experts in to write or rewrite or extend the law simply turns the court into a perpetual constitutional convention or legislative body that subjectively decides what THEY and not the Sovereign People want. Below is what the U.S. Supreme Court ruled on this important question:

But, fortunately for our freedom from political excitements in judicial duties, this court can never with propriety be called on officially to be the umpire in questions merely political. The adjustment of these questions belongs to the people and their political representatives, either in the State or general government. These questions relate to matters not to be settled on strict legal principles. They are adjusted rather by inclination, or prejudice or compromise, often. Some of them succeed or are defeated even by public policy alone, or mere naked power, rather than intrinsic right. There being so different tastes as well as opinions in politics, and especially in forming constitutions, some people prefer foreign models, some domestic, and some neither, while judges, on the contrary, for their guides, have fixed constitutions and laws, given to them by others and not provided by themselves. And those others are no more Locke than an Abbe Sieyes, but the people. Judges, for constitutions, must go to the people of their own country, and must [48 U.S. 52] merely enforce such as the people themselves, whose judicial servants they are, have been pleased to put into operation.

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 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, clear contracts, moral duties, and fixed rules; they are per S.E. 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 \(1849\)](#)]

4. They will cite an IRS publication, which the IRS itself says is untrustworthy.

"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 \(05-14-1999\)](#)]

Below are some of the most prevalent mistakes that people make who allow themselves to be deceived into “volunteering” (e.g. “voluntary compliance”) to represent the straw man as a public officer or government employee without compensation using words of art:

1. They will PRESUME that the terms used on government forms have their ordinary meaning instead of the meaning defined in the law itself.
2. They will PRESUME that the word "United States" as used in federal statutes includes any part of the exclusive jurisdiction of a state.
3. They will not even realize that they are making presumptions and not question or investigate what they read on government forms or in government publications.
4. They do not realize that all presumptions which impair constitutionally protected rights are a tort and are impermissible in any court 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 (2006), Rutter Group, paragraph 8:4993, p. 8K-34]

5. They will look at the word "individual" and PRESUME that it means them. All terms within federal law, according to the courts themselves, are to be construed as limited to the place where the government has general legislative powers. The federal government DOES NOT have general jurisdiction within states of the Union because of the separation of powers doctrine:

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

"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)]

All of the above PRESUMPTIONS are what lead to most of the evil, deceit, and slavery. The root of ALL of them is the love of YOUR money and stuff by politicians, who would sell their soul for the almighty dollar and the power that possessing it gives them over you:

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

We have written an exhaustive legal memorandum which describes why presumption violates God's law, violates due process of law, and may not lawfully be employed against anyone protected by the United States Constitution.

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

If you would like to know more about how the craft of lawyers, which is words, is systematically abused to deliberately deceive, enslave, and injure people, and how to defend yourself against such dishonest tactics see:

1. Meaning of the Words “includes” and “including”, Form #05.014-proves that the purpose of law is to delegate authority, and that it cannot serve that essential function if the definition of words is left to the subjective discretion of a judge who is a “taxpayer”.
<http://sedm.org/Forms/FormIndex.htm>
2. Reasonable Belief About Income Tax Liability, Form #05.007-proves that everything a government prosecutor can or would rely on to rebut the definitions clearly shown in the Internal Revenue Code is UNTRUSTWORTHY according to the courts themselves.
<http://sedm.org/Forms/FormIndex.htm>
3. Great IRS Hoax, Form #11.302, Sections 3.9.1 through 3.9.28
<http://sedm.org/Forms/FormIndex.htm>

9.2 Abuse of Franchises by the Government

9.2.1 Most government franchises are offered as “unconscionable contracts” with unjust and usurious terms

The only reason that most government franchises are allowed by the average American to be ILLEGALLY abused to make slaves into everyone is because most of them “grant” to the applicant something that most people would regard as absolutely essential for their livelihood or life. For instance, below are the main franchises most people are illegally compelled to participate in, along with a description of the illegal duress by a corrupted government or third parties that perpetuates them:

1. Driver Licenses: Most people regard driver licenses as essential because they need to be able to get to work and feed themselves and their family.
 - 1.1. Only those using the public roadways for hire on federal territory can be compelled to have or to use driver licensing or registration. All others are “volunteers”.
 - 1.2. Police illegally enforce statutes that require driver licenses against those not using the public roadways for hire or not on federal territory, and they threaten those using registered vehicles with confiscation if the operator does not get a license.
 - 1.3. Out of fear do people obtain licenses to avoid having their cars confiscated.
2. Savings/Investment Accounts: Most people regard the safety of money in their savings and investment accounts as important, because they need to be able to pay their bills. If they can’t pay their bills, they might lose their house and all the equity in their house because of default on the mortgage.
 - 2.1. Banks and financial institutions illegally compel the use of the WRONG withholding forms and the illegal use of a Social Security Number on all withholding documents as a precondition of opening accounts, because they believe the LIES of the IRS on the subject. Even though the courts continue to insist that you CANNOT trust anything the IRS or government says or writes, they believe it anyway and injure their workers in the process with fraudulent withholding documents.
 - 2.2. Because the account is enumerated, it illegally becomes subject to statutory levy and effectively becomes a PUBLIC account in which the government has equity interest.
 - 2.3. People pay taxes because they will lose the deposit in their account through the threat of ILLEGAL levy. The levy is illegal because the withholding paperwork is FRAUDULENT and the compulsion from the financial institution is what made it fraudulent to begin with..
3. Private Employment: Most people regard the ability to be paid at their job as essential because they need to be able to pay their bills and support their families. Loss of a job could cause one to lose their home and their equity in the home due to mortgage default.
 - 3.1. Employers illegally compel the use of the WRONG withholding forms and the use of a Social Security Number on all withholding documents as a precondition of hiring, because they believe the LIES of the IRS and tax professionals on the subject. Even though the courts continue to insist that you CANNOT trust anything the IRS or government says or writes, they believe it anyway and injure their workers in the process with fraudulent withholding documents.
 - 3.2. Because workers are illegally enumerated and the tax status in the company records is FALSE and FRAUDULENT, their earnings illegally becomes subject to statutory levy and effectively becomes a PUBLIC account in which the government has equity interest.

3.3. People pay taxes because they will lose the deposit in their account through the threat of ILLEGAL levy. The levy is illegal because the withholding paperwork is FRAUDULENT and the compulsion from the otherwise private employer is what made it fraudulent to begin with..

If you would like to know why items 2 and 3 above are ILLEGAL and even CRIMINALLY administered by most banks and private companies, see:

[Federal and State Tax Withholding Options for Private Employers](http://sedm.org/Forms/FormIndex.htm), Form #09.001
<http://sedm.org/Forms/FormIndex.htm>

The common denominator of all the above three franchises is that the only reason most people participate is out of fear created through ILLEGAL and CRIMINAL enforcement by a corrupt de facto government and their fascist corporate co-conspirators. Because most Americans are legally ignorant and often relatively poor:

1. Most people do not know how to fight the corruption and therefore falsely believe they must comply.
2. Most people cannot afford to hire an attorney to fight the corruption that they can't fight on their own, and the high cost of the fight exceeds the economic benefit to winning. In a sense, exorbitant legal fees become an indirect "bill of attainder" or penalty against those who fight the illegal franchise enforcement.
3. Even those who can afford an attorney have the problem that the attorney has a conflict of allegiance, in which is first duty is to the court. With that conflict of allegiance, attorneys are loath to fight the government because they may lose their license to practice and starve to death.

Of course, there is a way to remedy the above, but the ONLY way is for the average American to learn the law, and to vociferously defend his rights in court WITHOUT being able to be effectively GAGGED by an attorney license. This would bypass the cost and conflict of interest of attorneys and guarantee a more just result. A small minority of Americans, unfortunately, are equipped or motivated sufficiently to take this route.

For the average American who either can't or won't learn the law, we end up with a situation where the above franchises in effect become "unconscionable contracts" in which there at least "appears" to be no way out without significant loss of money, time, or property of one kind or another. It is the fear of losing these things that keeps most people needlessly compliant, even if their compliance is illegal and sometimes even CRIMINAL in nature. This compliance, in fact, is a product of what we refer to as "international terrorism" by a corrupted legal profession. The states of the Union are, in effect, independent nations for a civil jurisdiction, and yet they refuse to enforce that role because they get illegal "kickbacks" from the federal mafia to continue the illegal enforcement. Below is the definition of "unconscionable contract":

"UNCONSCIONABLE CONTRACT. One which no sensible man not under delusion, duress, or in distress would make, and such as no honest and fair man would accept. Franklin Fire Ins. Co. v. Noll, 115 Ind.App. 289, 58 N.E.2d. 947, 949, 950."
[Black's Law Dictionary, Fourth Edition, p. 397]

"UNCONSCIONABLE BARGAIN. An unconscionable bargain or contract is one which no man in his senses, not under delusion, would make, on the one hand, and which no fair and honest man would accept, on the other. Hume v. U. S., 10 S.Ct. 134, 132 U.S. 406, 33 L.Ed. 393; Edler v. Frazier, 174 Iowa 46, 156 N.W. 182, 187; Hall v. Wingate, 159 Ga. 630, 126 S.E. 796, 813; 2 Ves. 125; 4 Bouv. Inst. n. 3848."
[Black's Law Dictionary, Fourth Edition, p. 1694]

If you look over all the biblical franchises, they all had the following elements in common:

1. They were offered by a government or a ruler to the people being ruled.
2. They involved the need for property that was critical or important to survival or a "normal" lifestyle. That "property" could be a piece of paper, a license, or a privilege to use some form of government property such as a public roadway.
3. The need for this property or its importance is so great, that people would give up most anything to get it.
4. The thing demanded by the covetous government or ruler in exchange for the property or privilege required is to become a "subject", servant, and slave of the government whom they can demand just about ANYTHING from. In other words, there are NO CONSTITUTIONAL LIMITS on the behavior of the government in relation to those who are party to the franchise.

The above "scheme" to destroy your rights has already been legally defined by the Beast itself as communism. Here is that definition:

Government Identity Theft

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.046, Rev. 9-27-2015

344 of 534

EXHIBIT: _____

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 government ruled by a the judiciary]. 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 James 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 unlawfully enforced income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (A.B.A.)] 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

Finally, the U.S. Supreme Court has held that the above mechanism for essentially DESTROYING rights guaranteed by the Constitution is itself unconstitutional:

"It has long been established that a State may not impose a 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)]

A thing called the "Unconstitutional Conditions Doctrine" of the U.S. Supreme Court is useful in ensuring that constitutional rights are not manipulated out of existence by enforcing franchises in places they may not even be lawfully offered. It is this tension between franchises, and the Unconstitutional Conditions Doctrine that explains why we say that franchises may not lawfully be offered outside of federal territory NOT protected by the Constitution.

9.2.2 Why all the government's franchises are administered UNJUSTLY and FRAUDULENTLY

We don't necessarily object in principle to franchises. Private companies use them all the time and they work quite well and are JUSTLY administered. Take McDonald's, which is an international franchise, for instance. The thing we object to about government franchises is not their use, but their FRAUDULENT AND MALICIOUS ABUSE. Here are a few examples of why government franchises are FRAUDULENTLY and MALICIOUSLY abused:

1. Franchise "codes" are consistently and maliciously MISREPRESENTED by both the government and the legal profession as "law" or "public law" that applies equally to EVERYONE, rather than more correctly as:
 - 1.1. Private law.
 - 1.2. A "compact".
 - 1.3. Having the "force of law" and thereby ACTIVATING only upon the express consent of those who are subject to it.
2. The government and the IRS are not held EQUALLY accountable for telling the public the WHOLE or complete truth about the voluntary nature of the franchise and your right NOT to volunteer or NOT be penalized for NOT volunteering. Instead, they effectively LIE to the public with impunity while at the same time hypocritically requiring everything we send THEM to be signed under penalty of perjury and them being able to penalize us if we follow their example and lie. See:

3. Corrupt judges (who are also franchisees with a criminal conflict of interest) sometimes refuse to allow non-franchisees to invoke the protections of the constitution or the common law when they are victimized by illegal franchise enforcement against non-franchisees, which itself is treason punishable by death per 18 U.S.C. §2381.
4. Corrupted governments illegally and criminally abuse sovereign immunity to destroy or undermine challenges to the unlawful enforcement of the franchise against non-franchisees. For instance, they dismiss challenges based on the common law or the constitution when the officers of the de facto government are civilly sued for injuries they cause illegally enforcing the franchise against non-participants. We believe that ANY and EVERY franchise offered by the government should be treated as PRIVATE business activity BEYOND the core purposes of government and which cannot be protected by sovereign immunity. Otherwise, politicians or governments who love money and will do or say ANYTHING to get it will always abuse franchises in the ways described here to the point where they will eventually gobble up any and every PRIVATE right and destroy and undermine the very purpose of establishing government to being with, which is the protection of PRIVATE rights.
5. A corrupted government doesn't fully disclose that participation is VOLUNTARY in all their forms publications and every time you talk to them or litigate rights under the franchise. They do this because if they did, they would have to address HOW to un-volunteer and NO ONE in their right mind would volunteer. And when you call them on it, they claim ignorance to preserve their "plausible deniability" for their CRIMES.
6. The legislation implementing the franchise refuses to disclose that the statutory "person", "taxpayer", "citizen", "driver", "spouse", or "licensee" can ONLY be created through YOUR express consent in some form.
7. A corrupted government buries the remedies so deeply in the law and makes them so complex and exasperating to implement that most people avoid a remedy for illegal enforcement of the franchise against non-franchisees.
8. Public schools deliberately dumb down the average populace on teaching the law, thus forcing the average American to hire a prohibitively expensive lawyer for hundreds of dollars an hour to get a remedy for illegal franchise enforcement.
9. Lawyers litigating against the government are all licensed by the same government and if they do take their fiduciary duty to their clients seriously, will end up disbarred and on the street because they took stolen look out of the mouth of the judge and his employer. Thus, there is little or no incentive or reason for them to faithfully execute the laws and enforce the remedies available to non-franchisees.
10. Corrupted government actors routinely refuse their constitutional duty to protect those from ILLEGAL GOVERNMENT ENFORCEMENT of the franchise against those who choose NOT to volunteer, and yet they CONTINUE to use the word "voluntary" to describe those who participate. This is FRAUD.
11. The government forms and applications for the franchise refuse to provide a STATUS declaration OTHER than a franchisee for people who don't want to volunteer. For instance, IRS Form W-8BEN has a block for entity type, but the closest thing they have on the form is an "individual", and all individuals are public officers in the government per 5 U.S.C. §2105(a). They don't provide a status option such as "nonresident nontaxpayer" or "private human being".
12. When criminal complaints are filed against those such as banks and private companies who compel people to fill out application or withholding forms that only apply to franchisees, the corrupted government refuses their constitutional duty to prosecute such CRIMES. This type of abuse is called "selective enforcement" for personal gain. Thus, they have turned the PUBLIC trust into a SHAM trust that only benefits or protects THEM and THEIR interests at everyone else's expense. The public be DAMNED!
13. Those who run franchise courts such as U.S. Tax Court (Article 1 court) and the U.S. District Courts (Article IV court on tax matters), when confronted with a dispute over income taxes involving those who do not consent to be franchisees called statutory "taxpayers" per 26 U.S.C. §7701(a)(14) have a constitutional duty to dismiss the case and say they have no jurisdiction, and to enjoin the illegal enforcement activity by the I.R.S. In practice, they refuse this constitutional duty by:
 - 13.1. Calling the non-franchisee "frivolous".
 - 13.2. Penalizing the non-franchisee.
 - 13.3. Falsely stating that the Anti-Injunction Act, 26 U.S.C. §7421, applies to EVERYONE, when in fact it can only lawfully apply to statutory "taxpayers". Any other approach results in the destruction of all PRIVATE rights and a massive violation of the Bill of Rights and conspiracy against rights.
 - 13.4. Quoting IRRELEVANT case law that only pertains to "taxpayers" or residents of federal territory and against them. This is an abuse of case law for political purposes and accomplishes the legal effect of identity theft and kidnapping against the innocent nontaxpayer party. That identity theft and kidnapping occurs because all law is prima facie territorial and quoting territorial law against a nonresident is an act of international terrorism and kidnapping.

14. Federal judges and even juries hearing franchise cases usually have a criminal and financial conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, thus making due process IMPOSSIBLE. The foundation of due process is a completely impartial decision maker, impartial witnesses, and an impartial jury.
- 14.1. Judges, jurors, and witnesses are almost all “taxpayers” and therefore subject to I.R.S. illegal enforcement and terrorism if they don’t rule in favor of the government and against innocent non-franchisees.
- 14.2. Federal prosecutors MANUFACTURE criminal conflicts of interest in the jurors during tax trials by telling jurists that if John Doe doesn’t pay his “fair share”, then THEY will have pick up HIS bill.
15. Those NOT engaged in franchise activities are illegally and fraudulently prosecuted for failure to obtain a license. For instance, those not engaged in the use of the roadways for hire are prosecuted for “driving without a license”. The duty to obtain a license can only be imposed upon:
- 15.1. Those lawfully engaged in public officers in the government. AND
- 15.2. Domiciled on federal territory at the time...AND
- Otherwise, a violation of the Thirteenth Amendment and Fifth Amendment has occurred and the government is STEALING from the innocent non-franchisee.
16. A fiat currency system, which we call the Federal Reserve Counterfeiting Franchise, makes it virtually impossible to rule justly and truthfully on franchise issues because they would reduce government revenues and cause the government to most likely become insolvent. See:

The Money Scam, Form #05.041
<http://sedm.org/Forms/FormIndex.htm>

If all of the above defects in government/public franchises were eliminated and every government application for a franchise specifically said you have a right NOT to volunteer and that they would PROTECT your right to not volunteer, the vast majority of objections we have to government franchises would be eliminated and they would be treated just like any and every other PRIVATE franchise. It is a maxim of the common law, in fact, that they MUST do this and they absolutely refuse to do this:

Invito beneficium non datur.
No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent.

Quilibet potest renunciare juri pro se inducto.
Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv. Inst. n. 83.
[Bouvier's Maxims of Law, 1856, SOURCE:
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>*]*

The main thing we object to is that our system of law and government is based on absolute equality and equal treatment, and that franchises are abused to:

1. Maliciously destroy that equality and equal protection.
2. Make you subservient to the government without just compensation that only YOU determine.
3. Create a state-sponsored religion that worships men, governments, and civil rulers. The elimination of THAT religion and the inequality that protects and perpetuates it all we seek. See:

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

9.2.3 Compelled participation in franchises against those civilly domiciled outside the exclusive jurisdiction of the government offering the franchise is an act of INTERNATIONAL TERRORISM

We allege that any and every attempt to enforce franchises outside the exclusive civil jurisdiction of any government constitutes an act of INTERNATIONAL terrorism. Keep in mind that the states themselves are identified as no less than “nations”, and hence any attempt by an extraterritorial force to enforce within their borders is INTERNATIONAL in nature:

*"The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in every particular;** except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute."*
[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]

Terrorism is legally defined as follows:

*"**Terrorism:** political violence: violence or the threat of violence, especially bombing, kidnapping, and assassination, carried out for political purposes
[Microsoft® Encarta® 2008. © 1993-2007 Microsoft Corporation]*

*"**terrorist:** somebody using violence for political purposes: somebody who uses violence, especially bombing, kidnapping, and assassination, to intimidate others, often for political purposes
[Microsoft® Encarta® 2008. © 1993-2007 Microsoft Corporation]*

So a terrorist is someone who uses violence, or threats of violence to the life, liberty, or property against those not consenting to said violence as a means of POLITICALLY influencing the target of the threat. The tools for threatening people include kidnapping. The legal profession accomplishes the equivalent of such kidnapping by removing the civil identity of a person domiciled OUTSIDE their jurisdiction to a foreign jurisdiction by the following means:

1. Using FALSE presumptions about the meaning of definitions or what is "included" in the definitions. We call this "unconstitutional eminent domain by presumption" and without compensation. See the following for exhaustive evidence of this criminal extortion technique and its unconstitutional nature:

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

2. Using the ORDINARY or GENERAL meaning of geographical words and yet REFUSING to allow the statutory or SPECIFIC meaning to be discussed in the context of the SPECIFIC thing being enforced.

*"Dolus versatur generalibus. **A deceiver deals in generals.** 2 Co. 34."*

*"Fraus latet in generalibus. **Fraud lies hid in general expressions.**"*

*Generale nihil certum implicat. **A general expression implies nothing certain.** 2 Co. 34.*

*Ubi quid generaliter conceditur, in est haec exceptio, si non aliquid sit contra jus fasque. **Where a thing is concealed generally, this exception arises, that there shall be nothing contrary to law and right.** 10 Co. 78.
[Bouvier's Maxims of Law, 1856;*

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

3. Interfering with efforts by the falsely accused party to define the meaning of terms on any or all government forms they submit. This is especially true of geographical terms.
4. Using "words of art" to break down the separation of civil powers between the national government and the states, to unconstitutionally place them under the control of the national government.
5. Abusing the word "includes" to exercise what the U.S. Supreme Court calls "arbitrary control" in adding WHATEVER THEY WANT to the definitions of words. This tactic is thoroughly rebutted in:

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

After federal statutory law has unlawfully been imposed extraterritorially against those domiciled outside the statutory "United States", meaning federal territory, they then use franchises to unlawfully impose "duties" against people, thus implementing involuntary servitude in violation of the Thirteenth Amendment prohibition against involuntary servitude. And if the person objects to the involuntary servitude, they FRAUDULENTLY institute civil penalties against them for refusing to associate themselves with a franchise status such as "taxpayer", "citizen", "U.S. citizen", "person", or "individual". The result are the following crimes by GOVERNMENT terrorists:

1. Tampering with a witness. 18 U.S.C. §1512. All government forms and testimony in court constitutes "testimony of a protected witness". Any attempt to penalize said witness directly interferes with truthful testimony and makes their testimony given under the influence of said duress inadmissible as evidence. This is especially true if the penalty is authorized ONLY against a franchisee called a statutory "taxpayer" and the witness is NOT a statutory "taxpayer" and cannot lawfully be DECLARED or PRESUMED to be a "taxpayer" by the judge because of 28 U.S.C. §2201(a).

*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)]

2. Criminal coercion.
3. Harassing or threatening communication. This includes all collection notices connected with the illegal penalty. All such activity is also usually chargeable as "stalking" under state law.
4. Unlawful simulation of legal process. All legal proceedings against non-franchisees and "nontaxpayers" such as administrative summons, "notices of levy", etc. constitute unlawful "simulation of legal process" punishable by imprisonment.
5. Bribing public officers or jurors. 18 U.S.C. §201. All those receiving federal "benefits" derived from the "tax" at issue in any tax prosecution are being bribed to rule against those who are NOT "taxpayers".
6. Influencing or injuring officer or juror. 18 U.S.C. §1503. All those receiving federal "benefits" derived from the "tax" at issue in any tax prosecution are being bribed to rule against those who are NOT "taxpayers". Prosecutors typically warn jurors that "their share" of the tax burden will go up if they DON'T convict an innocent nontaxpayer defendant.
7. Solicitation to obtain appointive public office. 18 U.S.C. §211. Innocent nontaxpayer defendants are told that if they plead guilty to being a public officer called a statutory "taxpayer" and pay whatever the government wants, then they will get a reduced sentence or no sentence. The payment they make is a BRIBE to receive the "benefits" of the office, which include reduced sentence, and the elimination of criminal harassment by the government mafia "protection racket".

All the above tactics not only amount to acts of international terrorism, but they also violate the ONLY mandate in the USA constitution to protect the states from invasion, because the chief invaders is the de facto U.S. government mafia itself.

*United States Constitution
Article 4, Section 4.*

The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence.

Likewise, franchises are POLITICALLY administered against only those who are POLITICAL officers or PUBLIC officers. All franchise courts are in the Executive Branch and hence, they act POLITICALLY if they act against those who are OUTSIDE the government or are NOT lawfully serving in public offices. This form of POLITICAL activity disguised to LOOK like legal activity but which cannot become LAW for non-franchisees, is the foundation of what "terrorism" itself is: To influence people POLITICALLY using threats that LOOK legal but in fact are NOT for those who are not consenting franchisees.

Even the Wikipedia Encyclopedia itself recognizes that false accusations of government that YOU are a terrorist itself constitutes "terrorism" as legally defined:

The word "terrorism" is politically and emotionally charged,⁴⁰ and this greatly compounds the difficulty of providing a precise definition. Studies have found over 100 definitions of "terrorism"^{41,42}. The concept of terrorism may itself be controversial as it is often used by state authorities to delegitimize political or other

⁴⁰ Hoffman, Bruce "Inside Terrorism" [Columbia University Press](#) 1998 ISBN 0-231-11468-0. p. 32. See review in The [New York Times Inside Terrorism](#).

⁴¹ Record, Jeffrey (December 2003). "Bounding the Global War on Terrorism". [Strategic Studies Institute \(SSI\)](#). <http://www.strategicstudiesinstitute.army.mil/pdffiles/pub207.pdf>. Retrieved 2009-11-11. "The views expressed in this report are those of the author and do not necessarily reflect the official policy or position of the Department of the Army, the Department of Defense, or the U.S. Government. This report is cleared for public release; distribution is unlimited."

⁴² Schmid, Alex, and Jongman, Albert. Political Terrorism: A new guide to actors, authors, concepts, data bases, theories and literature. Amsterdam ; New York : North-Holland ; New Brunswick: Transaction Books, 1988.

opponents,⁴³ and potentially legitimize the state's own use of armed force against opponents (such use of force may itself be described as "terror" by opponents of the state).^{44,45}
[Wikipedia topic: Terrorism, 5/29/2011;
SOURCE: <http://en.wikipedia.org/wiki/Terrorism>]

Remember: There are only two types of REAL governments: government by consent and terrorist governments. What we have now is a terrorist government that has transformed itself from a protector to a protection racket and organized crime syndicate which is directed behind the scenes by a secret financial elite of special interests. The early Romans spread their worldwide empire by the same techniques. When they wanted to capture and conquer a city or a state without violence, they would place guards on all the main roads in and out. They would embargo the city or state from all commerce and turn the ability to conduct commerce into a franchise and a privilege, and force the inhabitants to pay tribute to Caesar in order to restore their ability to support themselves and travel freely. Then they would make everyone in the city turn in all their gold and silver as tribute. A small portion of it would be given back, all of which was melted down and re-minted with Caesar's image on it. It was nonviolent commercial and legal conquest, but still conquest.

"**TRIBUTE.** Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a common feature of international relationships in the biblical world. The tributary could be either a hostile state or an ally. Like deportation, **its purpose was to weaken a hostile state. Deportation aimed at depleting the man-power. The aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to increase the conqueror's own revenues** and to acquire commodities in short supply in his own country. As an instrument of administration it was one of the simplest ever devised: the subjugated country could be made responsible for the payment of a yearly tribute. **Its non-arrival would be taken as a sign of rebellion, and an expedition would then be sent to deal with the recalcitrant.** This was probably the reason for the attack recorded in Gn. 14.
[*New Bible Dictionary*. Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962; InterVarsity Press: Downers Grove]

The only thing new in the world is the history you do not know. The reason you do not know it is that the same corporate and elite special interests who oppress you and use their franchises to destroy equal protection and your rights also run the public schools and the media and decide what they want you to know. All they want are good little corporate, tax-paying whores and drones who don't ask any questions and keep the plunder flowing into their checking account so they don't have to pay their fair share, which is really the only share that the Constitution can or does lawfully authorize: franchise/excise taxes upon corporate privileges. Congress is only supposed to be able to tax what it creates and it didn't create human beings (God did), but it did create federal corporation franchises and can and should tax ONLY them.

"**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. Smetanka*, 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. Smetanka*, 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. Gavit*, 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)]

9.2.4 Franchises are abused to UNLAWFULLY create statutory government "employees" or "officers"⁴⁶

⁴³ [a b c](http://articles.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur) Geoffrey Nunberg (October 28, 2001). "Head Games / It All Started with Robespierre / "Terrorism": The history of a very frightening word". San Francisco Chronicle. http://articles.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur. Retrieved 2010-01-11. "For the next 150 years the word "terrorism" L.Ed. a double life – a justifiable political strategy to some an abomination to others"

⁴⁴ [a b c](http://articles.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur) Geoffrey Nunberg (October 28, 2001). "Head Games / It All Started with Robespierre / "Terrorism": The history of a very frightening word". San Francisco Chronicle. http://articles.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur. Retrieved 2010-01-11. "For the next 150 years the word "terrorism" L.Ed. a double life – a justifiable political strategy to some an abomination to others"

⁴⁵ Elysa Gardner (2008-12-25). "Harold Pinter: Theater's singular voice falls silent". USA Today. http://www.usatoday.com/life/theater/news/2008-12-25-pinter_N.htm. Retrieved 2010-01-11. "In 2004, he earned the prestigious Wilfred Owen prize for a series of poems opposing the war in Iraq. In his acceptance speech, Pinter described the war as "a bandit act, an act of blatant state terrorism, demonstrating absolute contempt for the concept of international law.""

⁴⁶ Adapted with permission from the *Great IRS Hoax*, Form #11.302, Section 5.2.5, ver. 4.38, found at: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

1 "All systems either of preference or of restraint, therefore, being thus completely taken away, the obvious and
2 simple system of natural liberty establishes itself of its own accord. Every man, as long as he does not violate
3 the laws of justice, is left perfectly free to pursue his own interest his own way, and to bring both his industry
4 and capital into competition with those of any other man or order of men. The sovereign is completely
5 discharged from a duty, in the attempting to perform which he must always be exposed to innumerable delusions,
6 and for the proper performance of which no human wisdom or knowledge could ever be sufficient: the duty of
7 superintending the industry of private people."
8 [Adam Smith, [An Inquiry into the Nature and Causes of the Wealth of Nations](#) (1776)]

9 The U.S. Supreme Court has held many times that the ONLY purpose for lawful, constitutional taxation is to collect revenues
10 to support ONLY the machinery and operations of the government and its "employees". This purpose, it calls a "public use"
11 or "public purpose":

12 "The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly
13 or indirectly to all classes of the people. **It was said by Chief Justice Marshall, in the case of *McCulloch v.***
14 ***Md.*, 4 Wheat. 431, that the power to tax is the power to destroy.** A striking instance of the truth of the proposition
15 is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other
16 banks than the National Banks, drove out of existence every *state bank of circulation within a year or two after
17 its passage. This power can be readily employed against one class of individuals and in favor of another, so as
18 to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the
19 uses for which the power may be exercised.

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

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

27 Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa. St., 104 says, very forcibly, 'I think the common
28 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the
29 government for the purposes of carrying on the government in all its machinery and operations—that they are
30 imposed for a public purpose.' See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y., 11
31 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v.
32 Fond du Lac, supra."
33 [[Loan Association v. Topeka](#), 20 Wall. 655 (1874)]
34

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

39 Black's Law Dictionary defines the word "public purpose" as follows:

40 "**Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the
41 objects for which, according to settled usage, the government is to provide, from those which, by the like usage,
42 are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax,
43 police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or
44 welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for
45 instance, federal benefit recipients as individuals]. "Public purpose" that will justify expenditure of public money
46 generally means such an activity as will serve as benefit to community as a body and which at same time is directly
47 related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387 S.W.2d. 789, 794.

48 The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be
49 levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow;
50 the essential requisite being that a public service or use shall affect the inhabitants as a community, and not
51 merely as individuals. A public purpose or public business has for its objective the promotion of the public
52 health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents
53 within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote
54 such public purpose or public business."
55 [Black's Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

56 A related word defined in Black's Law Dictionary is "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]

Black's Law Dictionary also defines the word "tax" as follows:

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

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

So in order to be legitimately called a "tax" or "taxation", the money we pay to the government must fit all of the following criteria:

1. The money must be used ONLY for the support of government.
2. The subject of the tax must be "liable", and responsible to pay for the support of government under the force of law.
3. The money must go toward a "public purpose" rather than a "private purpose".
4. The monies paid cannot be described as wealth transfer between two people or classes of people within society
5. The monies paid cannot aid one group of private individuals in society at the expense of another group, because this violates the concept of equal protection of law for all citizens found in section 1 of the Fourteenth Amendment.

If the monies demanded by government do not fit all of the above requirements, then they are being used for a "private" purpose and cannot be called "taxes" or "taxation", according to the Supreme Court. Actions by the government to enforce the payment of any monies that do not meet all the above requirements can therefore only be described as:

1. Theft and robbery by the government in the guise of "taxation"
2. Government by decree rather than by law
3. Tyranny
4. Socialism
5. Mob rule and a tyranny by the "have-nots" against the "haves"
6. [18 U.S.C. §241](#): Conspiracy against rights. The IRS shares tax return information with states of the union, so that both of them can conspire to deprive you of your property.
7. [18 U.S.C. §242](#): Deprivation of rights under the color of law. The Fifth Amendment says that people in states of the Union cannot be deprived of their property without due process of law or a court hearing. Yet, the IRS tries to make it

appear like they have the authority to just STEAL these people's property for a fabricated tax debt that they aren't even legally liable for.

8. [18 U.S.C. §247](#): Damage to religious property; obstruction of persons in the free exercise of religious beliefs
9. [18 U.S.C. §872](#): Extortion by officers or employees of the United States.
10. [18 U.S.C. §876](#): Mailing threatening communications. This includes all the threatening notices regarding levies, liens, and idiotic IRS letters that refuse to justify why government thinks we are "liable".
11. [18 U.S.C. §880](#): Receiving the proceeds of extortion. Any money collected from Americans through illegal enforcement actions and for which the contributors are not "liable" under the law is extorted money, and the IRS is in receipt of the proceeds of illegal extortion.
12. [18 U.S.C. §1581](#): Peonage, obstructing enforcement. IRS is obstructing the proper administration of the Internal Revenue Code and the Constitution, which require that they respect those who choose NOT to volunteer to participate in the federal donation program identified under subtitle A of the I.R.C.
13. [18 U.S.C. §1583](#): Enticement into slavery. IRS tries to enlist "nontaxpayers" to rejoin the ranks of other peons who pay taxes they aren't demonstrably liable for, which amount to slavery.
14. [18 U.S.C. §1589](#): Forced labor. Being forced to expend one's personal time responding to frivolous IRS notices and pay taxes on my labor that I am not liable for.

The U.S. Supreme Court has further characterized all efforts to abuse the tax system in order to accomplish "wealth transfer" as "political heresy" that is a denial of republican principles that form the foundation of our Constitution, when it issued the following strong words of rebuke. Incidentally, the case below also forms the backbone of reasons why the Internal Revenue Code can never be anything more than private law that only applies to those who volunteer into it:

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

We also cannot assume or suppose that our government has the authority to make "gifts" of monies collected through its taxation powers, and especially not when paid to private individuals or foreign countries because:

1. The Constitution DOES NOT authorize the government to "gift" money to anyone within states of the Union or in foreign countries, and therefore, this is not a Constitutional use of public funds, nor does unauthorized expenditure of such funds produce a tangible public benefit, but rather an injury, by forcing those who do not approve of the gift to subsidize it and yet not derive any personal benefit whatsoever for it.
2. The Supreme Court identifies such abuse of taxing powers as "robbery in the name of taxation" above.

Based on the foregoing analysis, we are then forced to divide the monies collected by the government through its taxing powers into only two distinct classes. We also emphasize that every tax collected and every expenditure originating from the tax paid MUST fit into one of the two categories below:

1 **Table 11: Two methods for taxation**

#	Characteristic	Public use/purpose	Private use/purpose
1	Authority for tax	U.S. Constitution	Legislative fiat, tyranny
2	Monies collected described by Supreme Court as	Legitimate taxation	“Robbery in the name of taxation” (see <i>Loan Assoc. v. Topeka</i> , above)
3	Money paid only to following parties	Federal “employees”, contractors, and agents	Private parties with no contractual relationship or agency with the government
4	Government that practices this form of taxation is	A righteous government	A THIEF
5	This type of expenditure of revenues collected is:	Constitutional	Unconstitutional
6	Lawful means of collection	Apportioned direct or indirect taxation	Voluntary donation (cannot be lawfully implemented as a “tax”)
7	Tax system based on this approach is	A lawful means of running a government	A charity and welfare state for private interests, thieves, and criminals
8	Government which identifies payment of such monies as mandatory and enforceable is	A righteous government	A lying, thieving government that is deceiving the people.
9	When enforced, this type of tax leads to	Limited government that sticks to its corporate charter, the Constitution	Socialism Communism Mafia protection racket Organized extortion
10	Lawful subjects of Constitutional, federal taxation	Taxes on imports into states of the Union coming from foreign countries. See Constitution, Article 1, Section 8, Clause 3 (external) taxation.	No subjects of lawful taxation. Whatever unconstitutional judicial fiat and a deceived electorate will tolerate is what will be imposed and enforced at the point of a gun
11	Tax system based on	Private property VOLUNTARILY donated to a public use by its exclusive owner	All property owned by the state, which is FALSELY PRESUMED TO BE EVERYTHING. Tax becomes a means of “renting” what amounts to state property to private individuals for temporary use.

2 If we give our government the benefit of the doubt by “assuming” or “presuming” that it is operating lawfully and consistent
3 with the model on the left above, then we have no choice but to conclude that everyone who lawfully receives any kind of
4 federal payment MUST be either a federal “employee” or “federal contractor” on official duty, and that the compensation
5 received must be directly connected to the performance of a sovereign or Constitutionally authorized function of government.
6 Any other conclusion or characterization of a lawful tax other than this is irrational, inconsistent with the rulings of the U.S.
7 Supreme Court on this subject, and an attempt to deceive the public about the role of limited Constitutional government based
8 on Republican principles. This means that you cannot participate in any of the following federal social insurance programs
9 WITHOUT being a federal “employee”, and if you refuse to identify yourself as a federal employee, then you are admitting
10 that your government is a thief and a robber that is abusing its taxing powers:

- 11 1. Subtitle A of the Internal Revenue Code. I.R.C. §§1, 32, and 162 all confer privileged financial benefits to the participant
- 12 which constitute federal “employment” compensation.
- 13 2. Social Security.
- 14 3. Unemployment compensation.
- 15 4. Medicare.

16 An examination of the Privacy Act, [5 U.S.C. §552a\(a\)\(13\)](#), in fact, identifies all those who participate in the above programs
17 as “federal personnel”, which means federal “employees”. To wit:

18 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)

1 [§552a. Records maintained on individuals](#)

2 (a) Definitions.— For purposes of this section—

3 (13) the term “Federal personnel” means officers and employees of the Government of the United States,
4 members of the uniformed services (including members of the Reserve Components), individuals entitled to
5 receive immediate or deferred retirement benefits under any retirement program of the Government of the
6 United States (including survivor benefits).

7 The “individual” they are talking about above is further defined in 5 U.S.C. §552a(a)(2) as follows:

8 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
9 [§552a. Records maintained on individuals](#)

10 (a) Definitions.— For purposes of this section—

11 (2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent
12 residence;

13 The “citizen of the United States” they are talking above is based on the statutory rather than constitutional definition of the
14 “United States”, which means it refers to the federal zone and excludes states of the Union. Also, note that both of the two
15 preceding definitions are found within Title 5 of the U.S. Code, which is entitled “Government Organization and Employees”.
16 Therefore, it refers ONLY to government employees and excludes private employees. There is no definition of the term
17 “individual” anywhere in Title 26 (I.R.C.) of the U.S. Code or any other title that refers to private human beings, because
18 Congress cannot legislate for them. Notice the use of the phrase “private business” in the U.S. Supreme Court ruling below:

19 *“The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private*
20 *business in his own way [unregulated by the government]. His power to contract is unlimited. He owes no duty*
21 *to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as it may*
22 *tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond the*
23 *protection of his life and property.* His rights are such as existed by the law of the land long antecedent to the
24 organization of the State, and can only be taken from him by due process of law, and in accordance with the
25 Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property
26 from arrest or seizure except under a warrant of the law. He owes nothing to the public [including so-called
27 “taxes” under Subtitle A of the I.R.C.] so long as he does not trespass upon their rights.”
28 [*Hale v. Henkel*, [201 U.S. 43](#), 74 (1906)]

29 The purpose of the Constitution and the Bill of Rights instead is to REMOVE authority of the Congress to legislate for private
30 persons and thereby protect their sovereignty and dignity. That is why the U.S. Supreme Court ruled the following:

31 *“The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They*
32 *recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a*
33 *part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect*
34 *Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the*
35 *Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized*
36 *men.”*
37 [*Olmstead v. United States*, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also *Washington v. Harper*,
38 [494 U.S. 210](#) (1990)]

<p>QUESTIONS FOR DOUBTERS: If you aren't a federal “employee” as a person participating in Social Security and the Internal Revenue Code, then why are all of the Social Security Regulations located in Title 20 of the Code of Federal Regulations under parts 400-499, entitled “Employee Benefits”? See for yourself: http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=f073dcf7b1b49c3d353eaf290d735663&c=ecfr&tpl=/ecfrbrowse/Title20/20tab_02.tpl</p>
--

39 Another very important point to make here is that the purpose of nearly all federal law is to regulate “public conduct” rather
40 than “private conduct”. Congress must write laws to regulate and control every aspect of the behavior of its employees so
41 that they do not adversely affect the rights of private individuals like you, who they exist exclusively to serve and protect.
42 Most federal statutes, in fact, are exclusively for use by those working in government and simply do not apply to private
43 citizens in the conduct of their private lives. Federal law cannot apply to the private public at large because the Thirteenth
44 Amendment says that involuntary servitude has been abolished. If involuntary servitude is abolished, then they can't use, or
45 in this case “abuse” the authority of law to impose ANY kind of duty against anyone in the private public except possibly the
46 responsibility to avoid hurting their neighbor and thereby depriving him of the equal rights he enjoys.

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 ONLY requirement of] the law [which is to avoid hurting your neighbor and thereby love him].
[Romans 13:9-10, Bible, NKJV]

"Do not strive with a man without cause, **if he has done you no harm.**"
[Prov. 3:30, Bible, NKJV]

Thomas Jefferson, our most revered founding father, summed up this singular duty of government to LEAVE PEOPLE ALONE and only interfere or impose a "duty" using the authority of law when and only when they are hurting each other in order to protect them and prevent the harm when he said:

"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]

The U.S. Supreme Court confirmed this view, when it ruled:

"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)]

What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private life. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every aspect of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call "social engineering". Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle A of the Internal Revenue Code, which would "appear" to regulate the private conduct of all human beings in states of the Union, in fact:

1. Only applies to "public employees", "public offices", and federal instrumentalities in the official conduct of their duties on behalf of the municipal corporation located in the District of Columbia, which 4 U.S.C. §72 makes the "seat of government".
2. Does not CREATE any new public offices or instrumentalities within the national government, but only regulates the exercise of EXISTING public offices lawfully created through Title 5 of the U.S. Code. The IRS abuses its forms to unlawfully CREATE public offices within the federal government. In payroll terminology, this is called "creating fictitious employees", and it is not only quite common, but highly illegal and can get private workers FIRED on the spot if discovered.
3. Regulates PUBLIC and not PRIVATE conduct and therefore does not pertain to private human beings.
4. Constitutes a franchise and a "benefit" within the meaning of 5 U.S.C. §552a. Tax "refunds" and "deductions", in fact, are the "benefit", and 26 U.S.C. §162 says that all those who take deductions MUST, in fact, be engaged in a public office within the government, which is called a "trade or business":

TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a
§ 552a. Records maintained on individuals

(a) Definitions.— For purposes of this section—

(12) the term "**Federal benefit program**" means **any program administered or funded by the Federal Government, or by any agent or State on behalf of the Federal Government, providing cash or in-kind assistance in the form of payments, grants, loans, or loan guarantees to individuals**; . . .

5. Has the job of concealing all the above facts in thousands of pages and hundreds of thousands of words so that the average American is not aware of it. That is why they call it the “code” instead of simply “law”: Because it is private law you have to volunteer for and an “encryption” and concealment device for the truth. Now we know why former Treasury Secretary Paul O’Neil called the Internal Revenue Code “9500 pages of gibberish” before he quit his job in disgust and went on a campaign to criticize government.

The I.R.C. therefore essentially amounts to a part of the job responsibility and the “employment contract” of EXISTING “public employees”, “public officers”, and federal instrumentalities. This was also confirmed by the House of Representatives, who said that only those who take an oath of “public office” are subject to the requirements of the personal income tax. See:

<http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

The total lack of authority of the government to regulate or tax private conduct explains why, for instance:

1. The vehicle code in your state cannot be enforced on PRIVATE property. It only applies on PUBLIC roads owned by the government
2. The family court in your state cannot regulate the exercise of unlicensed and therefore PRIVATE CONTRACT marriage. Marriage licenses are a franchise that make those applying into public officers. Family court is a franchise court and the equivalent of binding arbitration that only applies to fellow statutory government “employees”.
3. City conduct ordinances such as those prohibiting drinking by underage minors only apply to institutions who are licensed, and therefore PUBLIC institutions acting as public officers of the government.

Within the Internal Revenue Code, those legal “persons” who work for the government are identified as engaging in a “public office”. A “public office” within the Internal Revenue Code is called a “trade or business”, which is defined below. We emphasize that engaging in a privileged “trade or business” is the main excise taxable activity that in fact and in deed is what REALLY makes a person a “taxpayer” subject to the Internal Revenue Code, Subtitle A:

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

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

Below is the definition of “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:

(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.”

[Black’s Law Dictionary, Sixth Edition, p. 1230]

Those who are fulfilling the “functions of a public office” are under a legal, fiduciary duty as “trustees” of the “public trust”, while working as “volunteers” for the “charitable trust” called the “United States Government Corporation”, which we affectionately call “U.S. Inc.”:

*“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.”*⁴⁷

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

⁴⁷ 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.

1 from a discharge of their trusts.⁴⁸ That is, a public officer occupies a fiduciary relationship to the political
2 entity on whose behalf he or she serves.⁴⁹ and owes a fiduciary duty to the public.⁵⁰ It has been said that the
3 fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁵¹ 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.⁵²
6 [63C American Jurisprudence 2d., Public Officers and Employees, §247 (1999)]

7 “U.S. Inc.” is a federal corporation, as defined below:

8 *“Corporations are also of all grades, and made for varied objects; **all governments are corporations, created by***
9 ***usage and common consent, or grants and charters which create a body politic for prescribed purposes; but***
10 ***whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of***
11 ***power, they are all governed by the same rules of law, as to the construction and the obligation of the***
12 ***instrument by which the incorporation is made. One universal rule of law protects persons and property. It is***
13 *a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all*
14 *persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst.*
15 *4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing*
16 *of protection as other persons, and their corporate property secured by the same laws which protect that of*
17 *individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a*
18 *principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal*
19 *government, by the amendments to the constitution.”*
20 *[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]*
21

22 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
23 [PART VI - PARTICULAR PROCEEDINGS](#)
24 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
25 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)
26 [Sec. 3002. Definitions](#)

27 (15) “United States” means -

28 (A) a Federal corporation;

29 (B) an agency, department, commission, board, or other entity of the United States; or

30 (C) an instrumentality of the United States.

31 Those who are acting as “public officials” for “U.S. Inc.” have essentially donated their formerly private property to a “public
32 use”. In effect, they have joined the SOCIALIST collective and become partakers of money STOLEN from people, most of
33 whom, do not wish to participate and who would quit if offered an informed choice to do so.

34 *“My son, if sinners [socialists, in this case] entice you,*
35 ***Do not consent [do not abuse your power of choice]***
36 *If they say, “Come with us,*
37 *Let us lie in wait to shed blood [of innocent "nontaxpayers"];*
38 *Let us lurk secretly for the innocent without cause;*
39 *Let us swallow them alive like Sheol,*
40 *And whole, like those who go down to the Pit:*
41 ***We shall fill our houses with spoil [plunder];***
42 *Cast in your lot among us,*
43 ***Let us all have one purse [share the stolen LOOT]”--***

⁴⁸ 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.

⁴⁹ 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.

⁵⁰ 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).

⁵¹ 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.

⁵² 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 **My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government**
2 **FORCE you to associate with them either by forcing you to become a "["taxpayer"](#)/government whore or a**
3 **"U.S. citizen".**
4 *Keep your foot from their path;*
5 *For their feet run to evil,*
6 *And they make haste to shed blood.*
7 *Surely, in vain the net is spread*
8 *In the sight of any bird;*
9 ***But they lie in wait for their own blood.***
10 ***They lurk secretly for their own lives.***
11 ***So are the ways of everyone who is greedy for gain [or unearned government benefits];***
12 ***It takes away the life of its owners."***
13 *[[Proverbs 1:10-19](#), Bible, NKJV]*

14 Below is what the U.S. Supreme Court says about those who have donated their private property to a “public use”. The
15 ability to volunteer your private property for “public use”, by the way, also implies the ability to UNVOLUNTEER at any
16 time, which is the part no government employee we have ever found is willing to talk about. I wonder why....DUHHHH!:

17 *"Men are endowed by their Creator with certain unalienable rights,-life, liberty, and the pursuit of happiness;"*
18 *and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a***
19 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it***
20 ***to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, **that*****
21 ***if he devotes it to a public use, he gives to the public a right to control that***
22 ***USE;** and third, that whenever the public needs require, the public may take it upon payment of due*
23 ***compensation.***
24 *[Budd v. People of State of New York, [143 U.S. 517](#) (1892)]*

25 Any legal person, whether it be a natural person, a corporation, or a trust, may become a “public office” if it volunteers to do
26 so. A subset of those engaging in such a “public office” are federal “employees”, but the term “public office” or “trade or
27 business” encompass much more than just government “employees”. In law, when a legal “person” volunteers to accept the
28 legal duties of a “public office”, it therefore becomes a “trustee”, an agent, and fiduciary (as defined in [26 U.S.C. §6903](#))
29 acting on behalf of the federal government by the operation of private contract law. It becomes essentially a “franchisee” of
30 the federal government carrying out the provisions of the franchise agreement, which is found in:

- 31 1. Internal Revenue Code, Subtitle A, in the case of the federal income tax.
32 2. The Social Security Act, which is found in Title 42 of the U.S. Code.

33 If you would like to learn more about how this “trade or business” scam works, consult the authoritative article below:

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

34 If you would like to know more about the extreme dangers of participating in all government franchises and why you destroy
35 ALL your Constitutional rights and protections by doing so, see:

- 36 1. SEDM Liberty University, Section 4: Avoiding Government Franchises and Licenses
37 <http://sedm.org/LibertyU/LibertyU.htm>
38 2. Authorities on “franchise”
39 <http://famguardian.org/TaxFreedom/CitesByTopic/franchise.htm>

40 The IRS Form 1042-S Instructions confirm that all those who use Social Security Numbers are engaged in the “trade or
41 business” franchise:

42 **Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)**

43 *You must obtain and enter a U.S. taxpayer identification number (TIN) for:*

- 44 • Any recipient whose income is effectively connected with the conduct of a [trade or business](#) in the
45 United States.

Engaging in a “trade or business” therefore implies a “public office”, which makes the person using the number into a “public officer” who has donated his formerly private time and services to a “public use” and agreed to give the public the right to control and regulate that use through the operation of the franchise agreement, which is the Internal Revenue Code, Subtitle A and the Social Security Act found in Title 42 of the U.S. Code. The Social Security Number is therefore the equivalent of a “license number” to act as a “public officer” for the federal government, who is a fiduciary or trustee subject to the plenary legislative jurisdiction of the federal government pursuant to [26 U.S.C. §7701\(a\)\(39\)](#), [26 U.S.C. §7408\(d\)](#), and [Federal Rule of Civil Procedure 17\(b\)](#), regardless of where he might be found geographically, including within a state of the Union. The franchise agreement governs “choice of law” and where it’s terms may be litigated, which is the District of Columbia, based on the agreement itself.

Now let’s apply what we have learned to your employment situation. God said you cannot work for two companies at once. You can only serve one company, and that company is the federal government if you are receiving federal benefits:

“No one can serve two masters [god and government, or two employers, for instance]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government].”
[Luke 16:13, Bible, NKJV. Written by a tax collector]

Everything you make while working for your slave master, the federal government, is their property over which you are a fiduciary and “public officer”.

“THE” + “IRS” = “THEIRS”

A federal “public officer” has no rights in relation to their master, the federal government:

“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 existence and your earnings as a federal “public officer” and “trustee” and “fiduciary” are entirely subject to the whim and pleasure of corrupted lawyers and politicians, and you must beg and grovel if you expect to retain anything:

“In the general course of human nature, A POWER OVER A MAN’S SUBSISTENCE AMOUNTS TO A POWER OVER HIS WILL.”
[Alexander Hamilton, Federalist Paper No. 79]

You will need an “exemption” from your new slave master specifically spelled out in law to justify anything you want to keep while working on the federal plantation. The 1040 return is a profit and loss statement for a federal business corporation called the “United States”. You are in partnership with your slave master and they decide what scraps they want to throw to you in your legal “cage” AFTER they figure out whatever is left in financing their favorite pork barrel project and paying off interest on an ever-expanding and endless national debt. Do you really want to reward this type of irresponsibility and surety?

The IRS Form W-4 therefore essentially amounts to a federal employment application. It is your badge of dishonor and a tacit admission that you can’t or won’t trust God and yourself to provide for yourself. Instead, you need a corrupted “protector” to steal money from your neighbor or counterfeit (print) it to help you pay your bills and run your life. Furthermore, if your private employer forced you to fill out the W-4 against your will or instituted any duress to get you to fill it out, such as threatening to fire or not hire you unless you fill it out, then he/she is:

1. Acting as an employment recruiter for the federal government.
2. Recruiting you into federal slavery in violation of the Thirteenth Amendment, and [42 U.S.C. §1994](#).
3. Involved in a conspiracy to commit grand theft by stealing money from you to pay for services and protection you don't want and don't need.
4. Involved in racketeering and extortion in violation of [18 U.S.C. §1951](#).
5. Involved in money laundering for the federal government, by sending in money stolen from you to them, in violation of [18 U.S.C. §1956](#).

The higher ups at the IRS probably know the above, and they certainly aren't going to tell private employers or their underlings the truth, because they aren't going to look a gift horse in the mouth and don't want to surrender their defense of "plausible deniability". They will NEVER tell a thief who is stealing for them that they are stealing, especially if they don't have to assume liability for the consequences of the theft. No one who practices this kind of slavery, deceit, and evil can rightly claim that they are loving their neighbor and once they know they are involved in such deceit, they have a duty to correct it or become an "accessory after the fact" in violation of [18 U.S.C. §3](#). This form of deceit is also the sin most hated by God in the Bible. Below is a famous Bible commentary on [Prov. 11:1](#):

*"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 U.S. and our devotions acceptable to him: A just weight is his delight.** He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."*
[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

The Bible also says that those who participate in this kind of "commerce" with the government are practicing harlotry and idolatry. The Bible book of Revelation describes a woman called "Babylon the Great Harlot".

"And I saw a woman sitting on a scarlet beast which was full of names of blasphemy, having seven heads and ten horns. The woman was arrayed in purple and scarlet, and adorned with gold and precious stones and pearls, having in her hand a golden cup full of abominations and the filthiness of her fornication. And on her forehead a name was written:

MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE EARTH.

I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw her, I marveled with great amazement."
[Rev. 17:3-6, Bible, NKJV]

This despicable harlot is described below as the "woman who sits on many waters".

"Come, I will show you the judgment of the great harlot [Babylon the Great Harlot] who sits on many waters, with whom the kings of the earth [politicians and rulers] committed fornication, and the inhabitants of the earth were made drunk [indulged] with the wine of her fornication."
[Rev. 17:1-2, Bible, NKJV]

These waters are simply symbolic of a democracy controlled by mobs of atheistic people who are fornicating with the Beast and who have made it their false, man-made god and idol:

"The waters which you saw, where the harlot sits, are peoples, multitudes, nations, and tongues."
[Rev. 17:15, Bible, NKJV]

The Beast is then defined in Rev. 19:19 as "the kings of the earth", which today would be our political rulers:

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 Babylon the Great Harlot is "fornicating" with the government by engaging in commerce with it. Black's Law Dictionary
5 defines "commerce" as "intercourse":

6 *"Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or*
7 *inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the*
8 *instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it*
9 *is carried on..."*
10 *[Black's Law Dictionary, Sixth Edition, p. 269]*

11 If you want your rights back people, you can't pursue government employment in the context of your private job. If you do,
12 the Bible, not us, says you are a harlot and that you are CONDEMNED to hell!

13 *And I heard another voice from heaven saying, "Come out of her, my people, lest you share in her sins, and lest*
14 *you receive of her plagues. For her sins have reached to heaven, and God has remembered her iniquities. Render*
15 *to her just as she rendered to you, and repay her double according to her works; in the cup which she has mixed,*
16 *mix double for her. In the measure that she glorified herself and lived luxuriously, in the same measure give her*
17 *torment and sorrow; for she says in her heart, 'I sit as queen, and am no widow, and will not see sorrow.'*
18 *Therefore her plagues will come in one day—death and mourning and famine. And she will be utterly burned*
19 *with fire, for strong is the Lord God who judges her.*
20 *[Rev. 18:4-8, Bible, NKJV]*

21 In summary, it ought to be very clear from reading this section then, that:

- 22 1. It is an abuse of the government's taxing power, according to the U.S. Supreme Court, to pay public monies to private
23 persons or to use the government's taxing power to transfer wealth between groups of private individuals.
- 24 2. Because of these straight jacket constraints of the use of "public funds" by the government, the government can only
25 lawfully make payments or pay "benefits" to persons who have contracted with them to render specific services that are
26 authorized by the Constitution to be rendered.
- 27 3. The government had to create an intermediary called the "straw man" that is a public office or agent within the
28 government and therefore part of the government that they could pay the "benefit" to in order to circumvent the
29 restrictions upon the government from abusing its powers to transfer wealth between private individuals.
- 30 4. The straw man is a "public office" within the U.S. government. It is a creation of Congress and an agent and fiduciary
31 of the government subject to the statutory control of Congress. It is therefore a public entity and not a private entity
32 which the government can therefore lawfully pay public funds to without abusing its taxing powers.
- 33 5. Those who sign up for government contracts, benefits, franchises, or employment agree to become surety for the straw
34 man or public office and agree to act in a representative capacity on behalf of a federal corporation in the context of all
35 the duties of the office pursuant to Federal Rule of Civil Procedure 17(b).
- 36 6. Because the straw man is a public office, you can't be compelled to occupy the office. You and not the government set
37 the compensation or amount of money you are willing to work for in order to consensually occupy the office. If you
38 don't think the compensation is adequate, you have the right to refuse to occupy the office by refusing to connect your
39 assets to the office using the de facto license number for the office called the Taxpayer Identification Number.

40 If you would like to know more about why Subtitle A of the Internal Revenue Code only applies to federal instrumentalities
41 and payments to or from the federal government, we refer you to the free memorandum of law below:

<p><i><u>Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes</u></i>, Form #05.008 http://sedm.org/Forms/FormIndex.htm</p>
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42 **9.2.4.1 "Public Office" v. "Public Officer"**

43 Every lawful "public office" requires all of the following elements to be lawfully exercised:

- 44 1. A name, specific legal "person", or title associated with the office. In the case of federal franchises, THAT name is your
45 all caps birth name and it is identified in Federal Rule of Civil Procedure 17(d) as follows. Note that they MAY be
46 addressed by their title, but in the case of most franchises, they are addressed by their all caps name, which is also called
47 an "idemsonans".

(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.

[SOURCE: http://www.law.cornell.edu/rules/frcp/rule_17/]

We call this public officer “fiction of law” the “straw man”. Here is the definition of “fiction of law” for your edification:

“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 has never really taken place. **An assumption [PRESUMPTION], for purposes of justice, of a fact that does not or may not exist. A rule 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., 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 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 it is not strictly applicable, the ground of inapplicability being some difference of an immaterial character. See also Legal fiction.”
[Black’s Law Dictionary, Sixth Edition, p. 623]

2. The “office”, which has specific duties and powers conferred by law and which are authorized to be exercised only in a specific place.
3. The “officer”, who is the human being who fills the office. This human being has voluntarily agreed, under contract, being the franchise agreement, to serve as surety for all the actions of the office, including those that are unlawful.
4. A specific period of performance in which the office is lawfully occupied and active with the specific officer who is authorized to occupy it.
5. Public property under the custody or control of the office. This is confirmed by the definition of “public officer”:

“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]

When the office is lawfully occupied, a fiduciary duty is established against the officer which is owed to the public at large:

“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.”⁵³
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 from a discharge of their trusts.⁵⁴ **That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.**⁵⁵ **and owes a fiduciary duty to the public.**⁵⁶ **It has been said that the**

⁵³ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

⁵⁴ 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.

⁵⁵ 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.

⁵⁶ 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).

fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁵⁷ Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.⁵⁸ [63C American Jurisprudence 2d., Public Officers and Employees, §247 (1999)]

Many people confuse the **office** with the **officer** and they are not the same. Some important points on this subject:

1. The “public office” is:

- 1.1. A “corporation sole” artificial person that is wholly owned by the federal government and incorporated under the laws of the United States**.
- 1.2. A STATUTORY but not CONSTITUTIONAL “citizen” and “resident” of the United States** since incorporated under the laws of the United State**.

“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)]

- 1.3. Domiciled in the District of Columbia pursuant to 4 U.S.C. §72 and Federal Rule of Civil Procedure 17(b).
- 1.4. The franchisee to whom has been granted special powers to exercise some portion of the sovereign functions of the government for the benefit of the public. Receipt of this power is what makes this corporation into a “public office” and a part of the government. This sovereign function power is referred to as “functions of a public office” in the I.R.C. under 26 U.S.C. §7701(a)(26).
- 1.5. The “taxpayer” under the I.R.C. as defined in 26 U.S.C. §7701(a)(14). The “public office” becomes the statutory “taxpayer” from its privileged activity of “the functions of a public office”.
- 1.6. The franchisee to whom other government franchises have been granted. Typically these would include: “Social Security”, “Driver”, “Voter”, etc.
- 1.7. A creation of the government and part of the government. That government is a corporation per 28 U.S.C. §3002(15)(A) and all corporations are statutory “citizens” and “residents” of the place they were incorporated and ONLY of that place:
- 1.8. An officer of the federal corporation called “United States” and defined in 28 U.S.C. §3002(15)(A). This officer is also described as a “person” in 26 U.S.C. §6671(b) and 7343:

[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 [federal and not state] 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.

[TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)
[§ 7343. Definition of term “person”](#)

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.

- 1.9. A “public trust”. The public servant is the trustee, the Constitution is the trust document, the beneficiaries are our posterity, and the corpus of the trust is the public property under the management and control of the office.

Executive Order 12731
“Part 1 -- PRINCIPLES OF ETHICAL CONDUCT

⁵⁷ 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.

⁵⁸ 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).

"Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this order:

"(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and ethical principles above private gain.

**TITLE 5--ADMINISTRATIVE PERSONNEL
CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS
PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE
BRANCH--Table of Contents
Subpart A--General Provisions
Sec. 2635.101 Basic obligation of public service.**

(a) Public service is a public trust.

Each employee has a responsibility to the United States Government and its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in supplemental agency regulations.

2. The "officer" occupying the public office:

- 2.1. Is a human being and a separate legal person from the office he or she occupies.
- 2.2. Is not the franchisee called "taxpayer".
- 2.3. Is voluntary surety for the actions of the "taxpayer"/"public office".
- 2.4. Is the proxy/agent through which the "public office" acts.
- 2.5. Provides consciousness and hence, "life" to the office. The "public office" dies when it loses consciousness.
- 2.6. Operates in a public capacity, subject to federal civil law, while on official duty, and in a private capacity, not subject to federal civil law, while off official duty.
- 2.7. Is protected by official immunity so long as he/she/it stays within the bounds of his expressly delegated authority as described by law.
- 2.8. Waives official immunity and becomes personally liable for a tort if he/she/it exceeds the bounds of his lawfully delegated authority.

Now let's apply the above concepts to the income tax, which is a franchise tax upon public offices served within the federal government. The activity subject to indirect/excise/privilege tax is a "trade or business", which is defined as "the functions of a public office" within 26 U.S.C. §7701(a)(26). IRS forms that address the citizenship and residence of the submitter relate to the "public officer" and not the office he or she occupies. The office can have a different domicile or residence than the officer.

EXAMPLE: For instance, a Congressman who lives outside of the District of Columbia and commutes daily to work inside the Beltway is a nonresident of the "United States" engaged in a public office. "United States" is defined at 26 U.S.C. §7701(a)(9) and (a)(10) to include the District of Columbia and exclude states of the Union. Therefore, the states of Maryland and Virginia that surround the District of Columbia would not be part of the "United States" described in the I.R.C. As such, the Congressman is a "nonresident alien" (26 U.S.C. §7701(b)(1)(B)) but not an "individual" or "nonresident alien individual" (26 C.F.R. §1.1441-1(c)(3)) who has earnings from a "trade or business", which is a public office. 4 U.S.C. §72 says that office can only lawfully be exercised by the public officer, which is himself, within the District of Columbia and NOT elsewhere. Therefore, any earnings from the office originating from within the District of Columbia become taxable only at the point when the Congressman goes temporarily abroad under 26 U.S.C. §911 and avails himself of the benefits of a tax treaty. In relation to the foreign country and the tax treaty, he is an alien and therefore an "individual" and therefore pays income tax on earnings during the time he was abroad pursuant to 26 U.S.C. §871. He doesn't owe any tax on earnings while not abroad under 26 U.S.C. §871, because he can't be either an "individual" or an "alien" under Title 26 while he is physically located anywhere in America.

The only thing the feds can tax is constitutionally foreign commerce, including imports and exports and earnings in foreign countries. They can't tax domestic transactions within a state:

1 *"The States, after they formed the Union, continued to have the same range of taxing power which they had*
2 *before, barring only duties affecting exports, imports, and on tonnage. 2 Congress, on the other hand, to lay*
3 *taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States',*
4 *Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to*
5 *Constitutional limitations as to the method of laying taxes."*
6 *[Graves v. People of State of New York, 306 U.S. 466 (1939)]*

7
8 *"The difficulties arising out of our dual form of government and the opportunities for differing opinions*
9 *concerning the relative rights of state and national governments are many; but for a very long time this court*
10 *has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their*
11 *political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation*
12 *upon the power which springs from the bankruptcy clause. United States v. Butler, supra."*
13 *[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]*

14
15 *"Thus, Congress having power to regulate commerce with foreign nations, and among [but not WITHIN] the*
16 *several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to*
17 *pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great*
18 *and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of*
19 *which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

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

31 **9.2.4.2 Deliberately confusing who the "taxpayer" is to facilitate MISREPRESENTING the nature of the tax**

32 There is a lot of confusion even among seasoned tax professionals about WHO exactly is the "taxpayer" and how does one
33 lawfully become a "taxpayer". This confusion is deliberate, because the activity or subject of the tax is carefully concealed
34 and obfuscated to disguise the nature of the Internal Revenue Code, Subtitles A and C as an excise tax upon public offices
35 within the government. The purpose of this confusion and obfuscation is to facilitate misrepresenting the income tax as a
36 direct, unapportioned, unavoidable tax, even though it is not.

37 Pursuant to 26 U.S.C. §7701(a)(14), "taxpayer" is defined as:

38 *"The term "taxpayer" means any person subject to any internal revenue tax."*

39 The statutory "taxpayer" is the person who incurs the tax liability. The activity subject to excise taxation is engaging in a
40 "trade or business", which is defined as "the functions of a public office". So the "taxpayer" must be whoever performs "the
41 functions of a public office". The "public office" and not the "public officer" performs the privileged activity of "the functions
42 of a public office". A "public office" may be a natural person or an artificial person. But for the case of the "taxpayer"
43 public office, the office is an artificial corporate entity created by the government. A "public office", in the form of either a
44 natural person or artificial person, is capable of action itself. But in the case of an artificial person, all actions of the office
45 are performed through agents of the office on behalf of the office. An agent of the public office, while on official duty
46 representing the office, does not act in his own-right but instead acts on behalf of the public office. Therefore all such actions
47 of the public officer while on official duty representing the office are legally the actions of the office and not of the "public
48 officer" himself as a private person. Only if a "public officer" acts outside of his authority does the "public officer" stop
49 representing the "public office"/government and acts in his own-right. Therefore, the "public office" and not the "pubic
50 officer" performs "the functions of a public office" and is the "taxpayer". Other reasons for the "public office" but not the
51 "public officer" being the "taxpayer" include:

1. Since the power to tax is the power to destroy, the government can only tax those things which it creates, which are corporations and public offices. The Government did not create human beings and therefore cannot tax human beings.
2. Domicile more than anything else determines tax liability. The “public office” but not the “public officer” is the statutory “citizen” / “resident” with a domicile in the federal zone. In most cases, the “public officer” is a constitutional citizen of the United States*** domiciled in a state of the Union. Therefore it is the “public office” and not the “public officer” who incurs the tax liability.
3. The “public office” is the person to whom the power to perform “the functions of a public office” is granted.

Key to understanding how the franchise contract or agreement works to usurp power from the private U.S.A. “nationals” domiciled in a state of the Union and to break down the separation of powers between the federal zone and the states of the Union is to understand the legal implications of the agency relationship that is formed between the “public office” and the “public officer”. All powers of the government, or of any other artificial person such as a corporation, are exercised by the government/corporate person only through the expressly authorized (by law) agents/contractors of the government/corporate person. Although the agent/contractor may physically perform the action, from a legal point of view, it is the government/corporate person who is acting. Likewise, in a legal proceeding, you can appear in court as “Pro se”, representing yourself as a franchisee called an attorney at law”, or you can appear as “Sui juris” of your own right; not under a legal disability or power of another. As “Pro se”, although you are physically appearing, the court legally recognizes only a franchisee/“public office” called “attorney at law” appearing on your behalf and representing you the private human being. To go one step further, if you appear “Pro se” AND provide a SSN, then although you are physically appearing, the court legally recognizes only a franchisee called “attorney at law” appearing on behalf and representing NOT you the private person, BUT the “public office”. This is how the courts can refer to the person appearing as the “taxpayer” and legally be correct in doing so. As “Sui juris”, you are physically there of your own right as the sovereign human being. Sovereign people act of their own right and not under the legal disability or power of another as a representative of the other person. Everything that a human being does of their own right is legally the action of that same human being. An SSA Form SS-5 submitter becomes a “public servant”/“employee” of the government and the “public officer” representing the “public office” ILLEGALLY created when the SSA Form SS-5 was submitted. The “public officer” has an agency type relationship with the “public office”. While on official duty, you, the “public officer”, are not acting of your own right as a sovereign human being but instead, are acting on behalf of the “public office”, representing the “public office”. All actions that you may physically perform while on official duty are legally the actions of the “public office that you represent as the “public officer”/agent of the office.

Below is a summary illustrating the agency relationship that exists between the “public office” and “public officers” as it pertains to income taxes. This illustration will hopefully help our readers to understand what really happens in implementing and enforcing the tax ILLEGALLY upon the WRONG parties, which includes ALL parties domiciled within constitutional states of the Union.

1. The government puts out false propaganda that is designed to trick most people into falsely thinking that the I.R.C. is positive and positive law that applies to everyone, that everyone is a “taxpayer” and that everyone must sign up for Social Security Insurance.
2. A human being that was born in and is domiciled in a state of the Union is bamboozled into unlawfully submitting a SSA form SS-5 application for a SSN. The SSA Form SS-5, Internal Revenue Code, Subtitle A of the U.S.C., and Title 42 of the U.S. Code form the franchise agreement that you just consented to. By consenting to the franchise agreement, the agreement becomes **private** law that pertains to you ONLY, making you subject to it.
3. The government unlawfully accepts your application for a SSN. It is unlawful because only those domiciled in the federal zone, where no rights exist, who already hold a public office in the federal government may apply for a SSN.
4. The government unlawfully creates a public office in the federal government as a corporation sole artificial entity wholly owned by the government, incorporated under the laws of the federal zone. Creation of the “public office” is unlawful because the I.R.C. regulates and adds benefits to existing “public offices” only; but no authority exists to create the new “public office” that they created for you to fill. All corporations are “citizens” and “residents” of the jurisdiction of the laws under which it was incorporated. Therefore, the de facto “public office”, as an incorporated person, is the “citizen” and “resident” of the federal zone since it is incorporated under the laws of the federal zone.
5. The franchise agreement contains a partnership agreement between you and the public office in which you agree to fill and represent the “public office” and you agree to be surety for all actions of the “public office”. The “public office” and “public officer”, as parties to the partnership agreement, are the legal “persons” in the franchise agreement. You, as a human being, now operate in two capacities: While on official duty representing the “public office as the “public officer” you are operating in a public capacity as a “public servant”, acting on behalf of the “public office” rather than of your own right; While off official duty, you operate in a private capacity, acting of your own-right as a private

person. You are on official duty whenever you are involved with an activity that is associated with a SSN. Although any actions of the “public officer” while on official duty are physically performed by the “public officer”, since the actions are performed on behalf of the “public office” they legally become the actions of the “public office” rather than the “public officer”.

6. The franchise agreement also contains a “trust indenture”, making the “public officer” also a trustee of the “public trust”
7. The government assigns a SSN to the “public office” and forwards the number to the “public office”, addressed to your home mailing address in your care as the representative of the “public office”. The SS card, and any other correspondence between the IRS or the SSA and the “public office”, is always addressed to the ALL CAP rendition of your Christian name and always includes the SSN. Whenever you receive any correspondence addressed to the ALL CAP rendition of your Christian name with the SSN, the addressee is always the “public office” and not you as a private human being. The SS card with the SSN on it is the first public property to come into your possession and under your management as the “public officer” representing the “public office” and/or the “trustee” of the “public trust”.
8. Private employers in the private sector are falsely told by the IRS that they must get a SSN from all of their workers. Therefore, their application form for employment with the company will always include an IRS Form W-4 for the applicant to provide a SSN to the company. Due to pressure from the IRS, private sector companies will usually pressure and intimidate all applicants, including those born and domiciled in a state of the Union who are not participating in the SS program, to provide a SSN.
9. If a job applicant provides a SSN to the company then the applicant is not the human being who submitted the application but instead is the “public office” acting through the human being, who is also the “public officer” representing and acting on behalf of the “public office”. Later, if the job is awarded to the applicant, the “public office” becomes the worker for the company, not you the human being, who works for and represents the “public office” as the “public officer”. Each day that you report to the private company to work, you are there not of your own-right but instead on behalf of the “public office”. The “public office” has contracted with the private company and you work for the “public office”. Therefore the earnings from the company are the earnings of the “public office” and not yours as the human being who physically does the work.
10. It is the duty of the public officer, like any other agent or trustee, although not declared by express statutes, to faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon the public account, and the performance of this duty may be enforced by proper action against the officer himself, or against those who have become sureties for the faithful discharge of his duties. See A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 609, §909.
11. As a “public officer” and surety for the “public office, you discharge your duty to account and pay to the proper authorities all earnings that are associated with the SSN by filing and an income tax form. In filing the income tax form you can claim the tax benefits of the “public office” such as a “tax exclusion”, “tax credits”, and “tax deductions” to reduce the amount of tax owed. Any outstanding tax due by the “public office” is paid from the earnings of the “public office”. Any remaining earnings of the “public office” is then given to the “public officer” as compensation for acting as the “public officer”.

9.2.4.3 Legal Requirements for Occupying a “Public Office”

The subject of exactly what constitutes a “public office” within the meaning described in 26 U.S.C. §7701(a)(26) is not defined in any IRS publication we could find. The reason is quite clear: the “trade or business” scam is the Achilles Heel of the IRS fraud and both the IRS and the Courts are loath to even talk about it because there is nothing they can defend themselves with other than unsubstantiated presumption created by the abuse of the word “includes” and certain key “words of art”. In the face of such overwhelming evidence of their own illegal and criminal mis-enforcement of the tax codes, silence or omission in either admitting it or prosecuting it can only be characterized as FRAUD on a massive scale, in fact:

“Silence can only be equated with fraud where there is a legal or moral duty to speak or where an inquiry left unanswered would be intentionally misleading.”
[U.S. v. Prudden, 424 F.2d. 1021 (5th Cir. 1970)]

“Silence can be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading. . . We cannot condone this shocking behavior by the IRS. Our revenue system is based on the good faith of the taxpayer and the taxpayers should be able to expect the same from the government in its enforcement and collection activities.”
[U.S. v. Tweel, 550 F.2d. 297, 299 (5th Cir. 1977)]

1
2
3 “Silence is a species of conduct, and constitutes an implied representation of the existence of the state of facts in
4 question , and the estoppel is accordingly a species of estoppel by misrepresentation. When silence is of such a
5 character and under such circumstances that it would become a fraud upon the other party to permit the party
6 who has kept silent to deny what his silence has induced the other to believe and act upon, it will operate as an
7 estoppel.”
[Carmine v. Bowen, 64 A. 932 (1906)]

8 The “duty” the courts are talking about above is the fiduciary duty of all those serving in public offices in the government,
9 and that fiduciary duty was created by the oath of office they took before they entered the office. Therefore, those who want
10 to know how they could lawfully be classified as a “public officer” will have to answer that question completely on their
11 own, which is what we will attempt to do in this section.

12 We begin our search with a definition of “public office” from Black’s Dictionary:

13 *Public office. The right, authority, and duty created and conferred by law, by which for a given period, either*
14 *fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the*
15 *sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58.*
16 *An agency for the state, the duties of which involve in their performance the exercise of some portion of the*
17 *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,*
18 *13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of*
19 *Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52*
20 *P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for*
21 *such time as de- notes duration and continuance, with Independent power to control the property of the public,*
22 *or with public functions to be exercised in the supposed interest of the people, the service to be compensated by*
23 *a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.*
24 *State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.*
25 [Black’s Law Dictionary, Fourth Edition, p. 1235]

26 Black’s Law Dictionary Sixth Edition further clarifies the meaning of a “public office” below:

27 “Essential characteristics of a ‘public office’ are:
28 (1) Authority conferred by law,
29 (2) Fixed tenure of office, and
30 (3) Power to exercise some of the sovereign functions of government.”

31
32 Key element of such test is that “officer is carrying out a sovereign function. Spring v. Constantino, 168 Conn.
33 563, 362 A.2d. 871, 875. Essential elements to establish public position as ‘public office’ are:
34 Position must be created by Constitution, legislature, or through authority conferred by legislature.
35 Portion of sovereign power of government must be delegated to position,
36 Duties and powers must be defined, directly or implied, by legislature or through legislative authority.
37 Duties must be performed independently without control of superior power other than law, and
38 Position must have some permanency.”
39 [Black’s Law Dictionary, Sixth Edition, p. 1230]

40 American Jurisprudence Legal Encyclopedia further clarifies what a “public office” is as follows:

41 “As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
42 exercised in behalf of the government or of all citizens who may need the intervention of the officer.”⁵⁹
43 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**
44 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under**
45 **every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain**
46 **from a discharge of their trusts.**⁶⁰ **That is, a public officer occupies a fiduciary relationship to the political**
47 **entity on whose behalf he or she serves.**⁶¹ **and owes a fiduciary duty to the public.**⁶² **It has been said that the**

⁵⁹ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

⁶⁰ 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.

⁶¹ 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.

⁶² 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)

fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁶³ Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.⁶⁴”
[63C American Jurisprudence 2d., Public Officers and Employees, §247 (1999)]

Based on the foregoing, one cannot be a “public officer” if:

1. There is not a statute or constitutional authority that specifically creates the office. All “public offices” can only be created through legislative authority.
2. Their duties are not specifically and exactly enumerated in some Act of Congress.
3. They have a boss or immediate supervisor. All duties must be performed INDEPENDENTLY.
4. They have anyone but the law and the courts to immediately supervise their activities.
5. They are serving as a “public officer” in a location NOT specifically authorized by the law. The law must create the office and specify exactly where it is to be exercised. 4 U.S.C. §72 says ALL public offices of the federal and national government MUST be exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by law.
6. Their position does not carry with it some kind of fiduciary duty to the “public” which in turn is documented in and enforced by enacted law itself.
7. The beneficiary of their fiduciary duty is other than the “public”. Public service is a public trust, and the beneficiary of the trust is the public at large and not any one specific individual or group of individuals. See 5 C.F.R. §2635.101(b) and Executive Order 12731.

All public officers must take an oath. The oath, in fact, is what creates the fiduciary duty that attaches to the office. This is confirmed by the definition of “public official” in Black’s Law Dictionary:

*A person who, upon being issued a commission, taking required oath, enters upon, for a fixed tenure, a position called an office where he or she exercises in his or her own right some of the attributes of sovereign he or she serves for benefit of public. Macy v. Heverin, 44 Md.App. 358, 408 A.2d. 1067, 1069. The holder of a public office though not all persons in public employment are public officials, because public official's position requires the exercise of some portion of the sovereign power, whether great or small. Town of Arlington v. Bds. of Conciliation and Arbitration, Mass., 352 N.E.2d. 914.
[Black’s Law Dictionary, Sixth Edition, p. 1230]*

The oath for United States federal and state officials was prescribed in the very first enactment of Congress on March 4, 1789 as follows:

*Statutes at Large, March 4, 1789
1 Stat. 23-24*

SEC. 1. Be it enacted by the Senate and [Home of] Representatives of the United States of America in Congress assembled, That the oath or affirmation required by the sixth article of the Constitution of the United States, shall be administered in the form following, to wit : “ I, A, B. do solemnly swear or affirm (as the case may be) that I will support the Constitution of the United States.” The said oath or affirmation shall be administered within three days after the passing of this act, by any one member of the Senate, to the President of the Senate, and by him to all the members and to the secretary; and by the Speaker of the House of Representatives, to all the members who have not taken a similar oath, by virtue of a particular resolution of the said House, and to the clerk: and in case of the absence of any member from the service of either House, at the time prescribed for taking the said oath or affirmation, the same shall be administered to such member, when he shall appear to take his seat.

SEC. 2. And he it further enacted, That at the first session of Congress after every general election of Representatives, the oath or affirmation aforesaid, shall be administered by any one member of the House of Representatives to the Speaker; and by him to all the members present, and to the clerk, previous to entering on any other business; and to the members who shall afterwards appear, previous to taking their seats. The President of the Senate for the time being, shall also administer the said oath or affirmation to each Senator who shall hereafter be elected, previous to his taking his seat: and in any future

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).

⁶³ 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.

⁶⁴ 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).

case of a **President of the Senate**, who shall not have taken the said oath or affirmation, the same shall be administered to him by any one of the members of the Senate.

SEC. 3. And be it further enacted, That **the members of the several State legislatures**, at the next sessions of the said legislatures, respectively, and **all executive and judicial officers of the several States, who have been heretofore chosen or appointed**, or who shall be chosen or appointed before the first day of August next, and who shall then be in office, shall, within one month thereafter, take the same oath or affirmation, except where they shall have taken it before; which may be administered by any person authorized by the law of the State, in which such office shall be holden, to administer oaths. And **the members of the several State legislatures, and all executive and judicial officers of the several States**, who shall be chosen or appointed after the said first day of August, shall, before they proceed to execute the duties of their respective offices, take the foregoing oath or affirmation, which shall be administered by the person or persons, who by the law of the State shall be authorized to administer the oath of office; and the person or persons so administering the oath hereby required to be taken, shall cause a re- cord or certificate thereof to be made, in the same manner, as, by the law of the State, he or they shall be directed to record or certify the oath of office.

SEC. 4. And he it further enacted, That all officers appointed, or hereafter to be appointed under the authority of the United States, shall, before they act in their respective offices, take the same oath or affirmation, which shall be administered by the person or persons who shall be authorized by law to administer to such officers their respective oaths of office; and such officers shall incur the same penalties in case of failure, as shall be imposed by law in case of failure in taking their respective oaths of office.

SEC. 5. And be it further enacted, That the **secretary of the Senate**, and **the clerk of the House of Representatives** for the time being, shall, at the time of taking the oath or affirmation aforesaid, each take an oath or affirmation in the words following, to wit : "I, A. B. secretary of the Senate, or clerk of the House of Representatives (as the case may be) of the United States of America, do solemnly swear or affirm, that I will truly and faithfully discharge the duties of my said office, to the best of my knowledge and abilities."

Based on the above, the following persons within the government are "public officers":

1. Federal Officers:
 - 1.1. The President of the United States.
 - 1.2. Members of the House of Representatives.
 - 1.3. Members of the Senate.
 - 1.4. All appointed by the President of the United States.
 - 1.5. The secretary of the Senate.
 - 1.6. The clerk of the House of Representatives.
 - 1.7. All district, circuit, and supreme court justices.
2. State Officers:
 - 2.1. The governor of the state.
 - 2.2. Members of the House of Representatives.
 - 2.3. Members of the Senate.
 - 2.4. All district, circuit, and supreme court justices of the state.

At the federal level, all those engaged in the above "public offices" are statutorily identified in 26 U.S.C. §2105. Consistent with this section, what most people would regard as ordinary common law employees are not included in the definition. Note the phrase "an officer AND an individual":

[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.

Within the military, only commissioned officers are “public officers”. Enlisted or NCOs (Non-Commissioned Officers) are not.

Those holding Federal or State public office, county or municipal office, under the Legislative, Executive or Judicial branch, including Court Officials, Judges, Prosecutors, Law Enforcement Department employees, Officers of the Court, and etc., before entering into these public offices, are required by the U.S. Constitution and statutory law to comply with 5 U.S.C. §3331, “Oath of office.” State Officials are also required to meet this same obligation, according to State Constitutions and State statutory law.

All oaths of office come under 22 C.F.R., Foreign Relations, Sections §§92.12 - 92.30, and all who hold public office come under 8 U.S.C. §1481 “Loss of nationality by native-born or naturalized citizen; voluntary action; burden of proof; presumptions.”

Under Title 22 U.S.C., Foreign Relations and Intercourse, Section §611, a Public Official is considered a foreign agent. In order to hold public office, the candidate must file a true and complete registration statement with the State Attorney General as a foreign principle.

The Oath of Office requires the public officials in his/her foreign state capacity to uphold the constitutional form of government or face consequences, according to 10 U.S.C. §333, “Interference with State and Federal law”

The President, by using the militia or the armed forces, or both, or by any other means, shall take such measures as he considers necessary to suppress, in a State, any insurrection, domestic violence, unlawful combination, or conspiracy, if it—

(1) so hinders the execution of the laws of that State, and of the United States within the State, that any part or class of its people is deprived of a right, privilege, immunity, or protection named in the Constitution and secured by law, and the constituted authorities of that State are unable, fail, or refuse to protect that right, privilege, or immunity, or to give that protection; or

(2) opposes or obstructs the execution of the laws of the United States or impedes the course of justice under those laws.

In any situation covered by clause (1), the State shall be considered to have denied the equal protection of the laws secured by the Constitution.

Willful refusal action while serving in official capacity violates 18 U.S.C. §1918, “Disloyalty and asserting the right to strike against the Government”

Whoever violates the provision of 7311 of title 5 that an individual may not accept or hold a position in the Government of the United States or the government of the District of Columbia if he—

(1) advocates the overthrow of our constitutional form of government;

(2) is a member of an organization that he knows advocates the overthrow of our constitutional form of government;

shall be fined under this title or imprisoned not more than one year and a day, or both.

AND violates 18 U.S.C. §1346:

TITLE 18 > PART I > CHAPTER 63 § 1346. Definition of “scheme or artifice to defraud

” For the purposes of this chapter, the term “scheme or artifice to defraud” includes a scheme or artifice to deprive another of the intangible right of honest services.

The “public offices” described in 26 U.S.C. §7701(a)(26) within the definition of “trade or business” are ONLY public offices located in the District of Columbia and not elsewhere. To wit:

[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.
[SOURCE: http://www4.law.cornell.edu/uscode/html/uscode04/usc_sec_04_00000072----000-.html]

The only provision of any act of Congress that we have been able to find which authorizes “public offices” outside the District of Columbia as expressly required by law above, is 48 U.S.C. §1612, which authorizes enforcement of the Internal Revenue Code within the U.S. Virgin Islands. To wit:

[TITLE 48 > CHAPTER 12 > SUBCHAPTER V > § 1612](#)
[§ 1612. Jurisdiction of District Court](#)

(a) Jurisdiction

The District Court of the Virgin Islands shall have the jurisdiction of a District Court of the United States, including, but not limited to, the diversity jurisdiction provided for in section 1332 of title 28 and that of a bankruptcy court of the United States. **The District Court of the Virgin Islands shall have exclusive jurisdiction over all criminal and civil proceedings in the Virgin Islands with respect to the income tax laws applicable to the Virgin Islands, regardless of the degree of the offense or of the amount involved, except the ancillary laws relating to the income tax enacted by the legislature of the Virgin Islands.** Any act or failure to act with respect to the income tax laws applicable to the Virgin Islands which would constitute a criminal offense described in chapter 75 of subtitle F of title 26 shall constitute an offense against the government of the Virgin Islands and may be prosecuted in the name of the government of the Virgin Islands by the appropriate officers thereof in the District Court of the Virgin Islands without the request or the consent of the United States attorney for the Virgin Islands, notwithstanding the provisions of section 1617 of this title.

There is NO PROVISION OF LAW which would similarly extend public offices or jurisdiction to enforce any provision of the Internal Revenue Code to any place within the exclusive jurisdiction of any state of the Union, because Congress enjoys NO LEGISLATIVE JURISDICTION THERE.

“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)]

By law then, no “public office” may therefore be exercised OUTSIDE the District of Columbia except as “expressly provided by law”, including privileged or licensed activities such as a “trade or business”. This was also confirmed by the U.S. Supreme Court in the License Tax Cases, when they said:

“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.

1 *Congress cannot authorize a trade or business within a*
2 *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 Since Internal Revenue Code, Subtitle A is a tax on "public officers", which is called a "trade or business", then the tax can
5 only apply to those domiciled within the statutory but not constitutional "United States**" (federal territory), *wherever they*
6 *are physically located* to include states of the Union, but only if they are serving under oath in their official capacity as "public
7 officers".

8 *"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit*
9 *or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth*
10 *Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally*
11 *reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously*
12 *includes a duty to pay taxes, and their nature and measure is largely a political matter.* Of course, the situs of
13 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration
14 being a tax on realty laid by the state in which the realty is located."
15 [*Miller Brothers Co. v. Maryland*, 347 U.S. 340 (1954)]

16 Another important point needs to be emphasized, which is that those working for the federal government, while on official
17 duty, are representing a federal corporation called the "United States", which is domiciled in the District of Columbia.

18 [TITLE 28 > PART VI > CHAPTER 176 > SUBCHAPTER A > Sec. 3002.](#)
19 [TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE](#)
20 [PART VI - PARTICULAR PROCEEDINGS](#)
21 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
22 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)

23 [Sec. 3002. Definitions](#)

24 (15) *"United States" means -*

25 (A) *a Federal corporation;*

26 (B) *an agency, department, commission, board, or other entity of the United States; or*

27 (C) *an instrumentality of the United States.*

28
29 Federal Rule of Civil Procedure 17(b) says that the capacity to sue and be sued civilly is based on one's domicile:

30 [IV. PARTIES > Rule 17.](#)

31 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

32 (b) *Capacity to Sue or be Sued.*

33 *Capacity to sue or be sued is determined as follows:*

34 *(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;*

35 *(2) for a corporation [the "United States", in this case, or its officers on official duty representing the*
36 *corporation], by the law under which it was organized [laws of the District of Columbia]; and*

37 *(3) for all other parties, by the law of the state where the court is located, except that:*

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

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

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

44 Government employees, including "public officers", while on official duty representing the federal corporation called the
45 "United States", maintain the character of the entity they represent and therefore have a legal domicile in the statutory but
46 not constitutional "United States**" (federal territory) within the context of their official duties. The Internal Revenue Code
47 also reflects this fact in 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d):

48 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
49 [§ 7701. Definitions](#)

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

(39) Persons residing outside United States

If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident **shall be treated as residing in the District of Columbia for purposes of any provision of this title** relating to—

(A) jurisdiction of courts, or

(B) enforcement of summons

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)

[§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions](#)

(d) Citizens and residents outside the United States

If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district, such citizen or resident **shall be treated for purposes of this section as residing in the District of Columbia.**

Kidnapping and transporting the legal identity of a person domiciled outside the District of Columbia in a foreign state, which includes states of the Union, is illegal pursuant to [18 U.S.C. §1201](#). Therefore, the only people who can be legally and involuntarily “kidnapped” by the courts based on the above two provisions of statutory law are those who individually consent through private contract to act as “public officials” in the execution of their official duties. The fiduciary duty of these “public officials” is further defined in the I.R.C. as follows, and it is only by an oath of “public office” that this fiduciary duty can lawfully be created:

[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.**

[TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)

[§ 7343. Definition of term “person”](#)

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.

We remind our readers that there is no liability statute within Subtitle A of the I.R.C. that would create the duty documented above, and therefore the ONLY way it can be created is by the oath of office of the “public officers” who are the subject of the tax in question. This was thoroughly described in the following article:

<p>There's No Statute Making Anyone Liable to Pay IRC Subtitle A Income Taxes, Family Guardian Fellowship http://famguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm</p>
--

The existence of fiduciary duty of “public officers” is therefore the ONLY lawful method by which anyone can be prosecuted for an “omission”, which is a thing they didn’t do that the law required them to do. It is otherwise illegal and unlawful to prosecute anyone under either common law or statutory law for a FAILURE to do something, such as a FAILURE TO FILE a tax return pursuant to [26 U.S.C. §7203](#). Below is an example of where the government gets its authority to prosecute “taxpayers” for failure to file a tax return, in fact:

“I: DUTY TO ACCOUNT FOR PUBLIC FUNDS
§ 909. In general.-

It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon

the public account, and the performance of this duty may be enforced by proper actions against the officer himself, or against those who have become sureties for the faithful discharge of his duties.”
[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 609, §909;
SOURCE: <http://books.google.com/books?id=g-J9AAAAIAAJ&printsec=titlepage>]

In addition to the above, every attorney admitted to practice law in any state or federal court is described as an “officer of the court”, and therefore ALSO is a “public officer”:

Attorney at law. An advocate, counsel, or official agent employed in preparing, managing, and trying cases in the courts. An officer in a court of justice, who is employed by a party in a cause to manage it for him. In re Bergeron, 220 Mass. 472, 107 N.E. 1007, 1008, Ann.Cas.1917A, 549.

In English law. **A public officer belonging to the superior courts of common law at Westminster.** who conducted legal proceedings on behalf of others. called his clients, by whom he was retained; he answered to the solicitor in the courts of chancery, and the proctor of the admiralty, ecclesiastical, probate, and divorce courts. An attorney was almost invariably also a solicitor. It is now provided by the judicature act. 1873, 8 87. that solicitors. Attorneys, or proctors of, or by law empowered to practice in, any court the jurisdiction of which is by that act transferred to the high court of justice or the court of appeal, shall be called “solicitors of the supreme court.” Wharton.
[Black’s Law Dictionary, Fourth Edition, p. 164]

ATTORNEY AND CLIENT, Corpus Juris Secundum Legal Encyclopedia Volume 7, Section 4

His [the attorney’s] first duty is to the courts and the public, not to the client, and wherever the duties to his client conflict with those he owes as an officer of the court in the administration of justice, the former must yield to the latter.
[7 Corpus Juris Secundum (C.J.S.), Attorney and Client, §4 (2003)]

Executive Order 12731 and 5 C.F.R. §2635.101(a) furthermore both indicate that “public service is a public trust”:

Executive Order 12731
“Part 1 -- PRINCIPLES OF ETHICAL CONDUCT

“Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this order:

“(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and ethical principles above private gain.

**TITLE 5--ADMINISTRATIVE PERSONNEL
CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS
PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE
BRANCH--Table of Contents
Subpart A--General Provisions
Sec. 2635.101 Basic obligation of public service.**

(a) Public service is a public trust. Each employee has a responsibility to the United States Government and its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in supplemental agency regulations.

The above provisions of law imply that everyone who works for the government is a “trustee” of “We the People”, who are the sovereigns they serve in the public. In law, EVERY “trustee” is a “fiduciary” of the Beneficiary of the trust within which he serves:

“TRUSTEE. The person appointed, or required by law, to execute a trust; one in whom an estate, interest, or power is vested, under an express or implied agreement [e.g. PRIVATE LAW or CONTRACT] to administer or exercise it for the benefit or to the use of another called the cestui que trust. Pioneer Mining Co. v. Tyberg, C.C.A.Alaska, 215 F. 501, 506, L.R.A.1915B, 442; Kaehn v. St. Paul Co-op. Ass’n, 156 Minn. 113, 194 N.W. 112; Catlett v. Hawthorne, 157 Va. 372, 161 S.E. 47, 48. Person who holds title to res and administers it for others’ benefit. Reinecke v. Smith, Ill., 53 S.Ct. 570, 289 U.S. 172, 77 L.Ed. 1109. In a strict sense, a “trustee” is one who holds the legal title to property for the benefit of another, while, in a broad sense, the term is sometimes applied to anyone standing in a fiduciary or confidential relation to another, such as agent, attorney, bailee, etc. State ex rel. Lee v. Sartorius, 344 Mo. 912, 130 S.W.2d. 547, 549, 550. “Trustee” is also used In a wide and

perhaps inaccurate sense, to denote that a person has the duty of carrying out a transaction, in which he and another person are interested, in such manner as will be most for the benefit of the latter, and not in such a way that he himself might be tempted, for the sake of his personal advantage, to neglect the interests of the other. In this sense, directors of companies are said to be "trustees for the shareholders." Sweet.
[Black's Law Dictionary, Fourth Edition, p. 1684]

An example of someone who is NOT a "public officer" is a federal worker on duty and who is not required to take an oath. These people may think of themselves as employees in an ordinary and not statutory sense and even be called employees by their supervisor or employer, but in fact NOT be the statutory "employee" defined in 5 U.S.C. §2105(a). Remember that 5 U.S.C. §2105(a) defines a STATUTORY "employee" as "**an officer and an individual**" and you don't become an "officer" in a statutory sense unless and until you take a Constitutional oath. Almost invariably, such workers also have some kind of immediate supervisor who manages and oversees and evaluates his activities pursuant to the position description drafted for the position he fills. He may be a "trustee" and he may have a "fiduciary duty" to the public as a "public servant", but he isn't an "officer" or "public officer" unless and until he takes an oath of office prescribed by law. A federal worker, however, can become a "public office" by virtue of any one or more of the following purposes that we are aware of so far:

1. Being elected to political office.
2. Being appointed to political office by the President or the governor of a state of the Union.

A "public office" is not limited to a human being. It can also extend to an entire entity such as a corporation. An example of an entity that is a "public office" in its entirety is a federally chartered bank, such as the original Bank of the United States described in *Osborn v. United States*, in which the U.S. Supreme Court identified the original and first Bank of the United States, a federally chartered bank corporation created by Congress, as a "public office":

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 be incorporated to undertake it.

There is an employment of this nature. Nothing can be more essential to the fiscal concerns of the nation, than an agent of undoubted integrity and established credit, with whom the public moneys can, at all times, be safely deposited. Nothing can be of more importance to a government, than that there should be some capitalist in the country, who possesses the means of making advances of money to the government upon any exigency, and who is under a legal obligation to make such advances. For these purposes the association would be an agent peculiarly suitable and appropriate. [. . .]

The mere creation of a corporation, does not confer political power or political character. So this Court decided in *Dartmouth College v. Woodward*, already referred to. If I may be allowed to paraphrase the language of the Chief Justice, I would say, a bank incorporated, is no more a State instrument, than a natural person performing the same business would be. If, then, a natural person, engaged in the trade of banking, should contract with the government to receive the public money upon deposit, to transmit it from place to place, without charging for commission or difference of exchange, and to perform, when called upon, the duties of commissioner of loans, would not thereby become a public officer, how is it that this artificial being, created by law for the purpose of being employed by the government for the same purposes, should become a part of the civil government of the country? Is it because its existence, its capacities, its powers, are given by law? because the government has given it power to take and hold property in a particular form, and to employ that property for particular purposes, and in the disposition of it to use a particular name? because the government has sold it a privilege [22 U.S. 738, 774] for a large sum of money, and has bargained with it to do certain things; is it, therefore, a part of the very government with which the contract is made?

If the Bank 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.

With the privileges and perquisites of office, all individuals holding offices, ought to be subject to the disabilities of office. But if the Bank be a public office, and the individual stockholders public officers, this principle does not have a fair and just operation. The disabilities of office do not attach to the stockholders; for we find them every where holding public offices, even in the national Legislature, from which, if they be public officers, they are excluded by the constitution in express terms.

1 *If the Bank be a public institution of such character as to be justly assimilated to the mint and the post office,*
2 *then its charter may be amended, altered, or even abolished, at the discretion of the National Legislature. All*
3 *public offices are created [22 U.S. 738, 775] purely for public purposes, and may, at any time, be modified in*
4 *such manner as the public interest may require. Public corporations partake of the same character. So it is*
5 *distinctly adjudged in Dartmouth College v. Woodward. In this point, each Judge who delivered an opinion*
6 *concurred. By one of the Judges it is said, that 'public corporations are generally esteemed such as exist for*
7 *public political purposes only, such as towns, cities, parishes and counties; and in many respects they are so,*
8 *although they involve some private interests; but, strictly speaking, public corporations are such only as are*
9 *founded by the government for public purposes, where the whole interest belongs also to the government. If,*
10 *therefore, the foundation be private, though under the charter of the government, the corporation is private,*
11 *however extensive the uses may be to which it is devoted, either by the bounty of the founder, or the nature and*
12 *objects of the institution. For instance, a bank, created by the government for its own uses, whose stock is*
13 *exclusively owned by the government, is, in the strictest sense, a public corporation. So, a hospital created and*
14 *endowed by the government for general charity. But a bank, whose stock is owned by private persons, is a*
15 *private corporation, although it is erected by the government, and its objects and operations partake of a public*
16 *nature. The same doctrine may be affirmed of insurance, canal, bridge, and turnpike companies. In all these*
17 *cases, the uses may, in a certain sense, be called public, but the corporations are private; as much [22 U.S. 738,*
18 *776] so, indeed, as if the franchises were vested in a single person.[. .]*

19 *In what sense is it an instrument of the government? and in what character is it employed as such? Do the*
20 *government employ the faculty, the legal franchise, or do they employ the individuals upon whom it is conferred?*
21 *and what is the nature of that employment? does it resemble the post office, or the mint, or the custom house, or*
22 *the process of the federal Courts?*

23 *The post office is established by the general government. It is a public institution. The persons who perform its*
24 *duties are public officers. No individual has, or can acquire, any property in it. For all the services performed, a*
25 *compensation is paid out of the national treasury; and all the money received upon account of its operations, is*
26 *public property. Surely there is no similitude between this institution, and an association who trade upon their*
27 *own capital, for their own profit, and who have paid the government a million and a half of dollars for a legal*
28 *character and name, in which to conduct their trade.*

29 *Again: the business conducted through the agency of the post office, is not in its nature a private business. It is*
30 *of a public character, and the [22 U.S. 738, 786] charge of it is expressly conferred upon Congress by the*
31 *constitution. The business is created by law, and is annihilated when the law is repealed. But the trade of banking*
32 *is strictly a private concern. It exists and can be carried on without the aid of the national Legislature. Nay, it is*
33 *only under very special circumstances, that the national Legislature can so far interfere with it, as to facilitate its*
34 *operations.*

35 *The post office executes the various duties assigned to it, by means of subordinate agents. The mails are opened*
36 *and closed by persons invested with the character of public officers. But they are transported by individuals*
37 *employed for that purpose, in their individual character, which employment is created by and founded in contract.*
38 *To such contractors no official character is attached. These contractors supply horses, carriages, and whatever*
39 *else is necessary for the transportation of the mails, upon their own account. The whole is engaged in the public*
40 *service. The contractor, his horses, his carriage, his driver, are all in public employ. But this does not change*
41 *their character. All that was private property before the contract was made, and before they were engaged in*
42 *public employ, remain private property still. The horses and the carriages are liable to be taxed as other property,*
43 *for every purpose for which property of the same character is taxed in the place where they are employed. The*
44 *reason is plain: the contractor is employing his own means to promote his own private profit, and the tax collected*
45 *is from the individual, though assessed upon the [22 U.S. 738, 787] means he uses to perform the public service.*
46 *To tax the transportation of the mails, as such, would be taxing the operations of the government, which could*
47 *not be allowed. But to tax the means by which this transportation is effected, so far as those means are private*
48 *property, is allowable; because it abstracts nothing from the government; and because, the fact that an individual*
49 *employs his private means in the service of the government, attaches to them no immunity whatever."*
50 *[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

51 The record of the House of Representatives after the enactment of the first income tax during the Civil War in 1862, confirmed
52 that the income tax was upon a "public office" and that even IRS agents, who are not "public officers" and who are not
53 required to take an oath, are therefore exempt from the requirements of the revenue acts in place at the time. Read the amazing
54 truth for yourself:

House of Representatives, Ex. Doc. 99, 1867
<http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

55 Below is an excerpt from that report proving our point. The Secretary of the Treasury at the time is comparing the federal
56 tax liabilities of postal clerks to those of internal revenue clerks. At that time, the IRS was called the Bureau of Internal
57 Revenue (B.I.R.). The Office of Commissioner of Internal Revenue was established in 1862 as an emergency measure to

fund the Civil War, which ended shortly thereafter, but the illegal enforcement of the revenue laws continued and expanded into the states over succeeding years:

House of Representatives, Ex. Doc. 99, 1867, pp. 1-2
39th Congress, 2d Session

Salary Tax Upon Clerks to Postmasters

Letter from the Secretary of the Treasury in answer to A resolution of the House of the 12th of February, relative to salary tax upon clerks to postmasters, with the regulations of the department

Postmasters' clerks are appointed by postmasters, and take the oaths of office prescribed in the 2d section of the act of July 2, 1862, and in the 2d section of the act of March 3, 1863.

Their salaries are not fixed in amount bylaw, but from time to time the Post master General fixes the amount', allotted to each postmaster for clerk hire, under the authority conferred upon him by tile ninth section of the act of June 5, 1836, and then the postmaster, as an agent for and in behalf of the United States, determines the salary to be paid to each of his clerks. These salaries are paid by the postmasters, acting as disbursing agents, from United States moneys advanced to them for this purpose, either directly from the Post Office Department in pursuance of appropriations made by law, or from the accruing revenues of their offices, under the instructions of the Postmaster General. The receipt of such clerks constitute vouchers in the accounts of the postmasters acting as disbursing agents in the settlements made with them by the Sixth Auditor. In the foregoing transactions the postmaster acts not as a principal, but as an agent of the United States, and the clerks are not in his private employment, but in the public employment of the United States. Such being the facts, these clerks are subjected to and required to account for and pay the salary tax, imposed by the one hundred and twenty-third section of the internal revenue act of June 30, 1864, as amended by the ninth section of the internal revenue act of July 13, 1866, upon payments for services to persons in the civil employment or service of the United States.

Copies of the regulations under which such salary taxes are withheld and paid into the treasury to the credit of internal revenue collection account are herewith transmitted, marked A, b, and C. Clerks to assessors of internal revenue [IRS agents] are appointed by the assessors. Neither law nor regulations require them to take an oath of office, because, as the law at present stands, they are not in the public service of the United States, through the agency of the assessor, but are in the private service of the assessor, as a principal, who employs them.

The salaries of such clerks are neither fixed in amount by law, nor are they regulated by any officer of the Treasury Department over the clerk hire of assessors is to prescribe a necessary and reasonable amount which shall not be exceeded in reimbursing the assessors for this item of their expenses.

No money is advanced by the United States for the payment of such salaries, nor do the assessors perform the duties of disbursing agents of the United States in paying their clerks. The entire amount allowed is paid directly to the assessor, and he is not accountable to the United States for its payment to his clerks, for the reason that he has paid them in advance, out of his own funds, and this is a reimbursement to him of such amount as the department decides to be reasonable. No salary tax is therefore collected, or required by the Treasury Department to be accounted for, or paid, on account of payments to the assessors' clerks, as the United States pays no such clerks nor has them in its employ or service, and they do not come within the provisions of existing laws imposing such a tax.

Perhaps no better illustration of the difference between the status of postmasters' clerks and that of assessors' clerks can be given than the following: A postmaster became a defaulter, without paying his clerks; his successor received from the Postmaster General a new remittance for paying them; and if at any time, the clerks in a post office do not receive their salaries, by reason of the death, resignation or removal of a postmaster, the new appointee is authorized by the regulations of the Post Office Department to pay them out of the proceeds of the office; and should there be no funds in his hands belonging to the department, a draft is issued to place money in his hands for that purpose.

If an assessor had not paid his clerks, they would have no legal claim upon the treasury for their salaries. A discrimination is made between postmasters' clerks and assessor's clerks to the extent and for the reasons hereinbefore set forth.

I have the honor to be, very respectfully, your obedient servant.

H. McCulloch, Secretary of the Treasury
[House of Representatives, Ex. Doc. 99, 1867, pp. 1-2]

Notice based on the above that revenue officers don't take an oath, so they don't have to pay the tax, while postal clerks take an oath, so they do. Therefore, the oath that creates the "public office" is the method by which the government manufactures "public officers", "taxpayers", and "sponsors" for its wasteful use or abuse of public monies. If you would like a whole

BOOK full of reasons why the only “taxpayers” under the Internal Revenue Code, Subtitle A are “public offices”, please see the following exhaustive analysis:

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>

9.2.4.4 De Facto Public Officers

Based on the previous section, we are now thoroughly familiar with all the legal requirements for:

1. How public offices are lawfully created.
2. The only places where they can lawfully be exercised.
3. The duties that attach to the public office.
4. The type of agency exercised by the public officer.
5. The relationship between the public office and the public officer.

What we didn’t cover in the previous section is what are all the legal consequences when someone performs the duties of a public office without satisfying all the legal requirements for lawfully occupying the office? In law, such a person is called a “de facto officer” and books have been written about the subject of the “de facto officer doctrine”. Below is what the U.S. Supreme Court held on the subject of “de facto officers”:

*None of the cases cited militates against the doctrine that, **for the existence of a de facto officer, there must be an office de jure**, although there may be loose expressions in some of the opinions, not called for by the facts, seemingly against this view. **Where no office legally exists, the pretended officer is merely a usurper, to whose acts no validity can be attached; and such, in our judgment,** was the position of the commissioners of Shelby county, who undertook to act as the county court, which could be constitutionally held only by justices of the peace. Their right to discharge the duties of justices of the peace was never recognized by the justices, but from the outset was resisted by legal proceedings, which terminated in an adjudication that they were usurpers, clothed with no authority or official function.*
[Norton v. Shelby Co State of Tennessee, 118 U.S. 425, 6 S.Ct. 1121, 30 L.Ed. 178 (1886)]

As we have already established, all statutory “taxpayers” are public offices in the U.S. and not state government. This is exhaustively proven with evidence in:

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>

A person who fulfills the DUTIES of a statutory “taxpayer” under 26 U.S.C. §7701(a)(14) without lawfully occupying a public office in the U.S. government BEFORE becoming surety for the “taxpayer” public office would be a good example of a de facto public officer. Those who exercise the duties of a public officer without meeting all the requirements, from a legal perspective, are in fact committing the crime of impersonating a public officer.

[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.

What are some examples where a person would be impersonating a public officer unlawfully? Here are a few:

1. You elect or appoint yourself into public office by filling out a tax form without being occupying said office BEFORE becoming surety for the statutory “taxpayer” office.
2. You serve in the office in a geographic place NOT expressly authorized by law. For instance, 4 U.S.C. §72 requires that ALL federal public offices MUST be exercised ONLY in the District of Columbia and NOT ELSEWHERE, unless expressly authorized by law.
3. A third party unilaterally ELECTS you into a public office by submitting an information return linking you to such a BOGUS office under the alleged but not actual authority of 26 U.S.C. §6041(a).

1 4. You occupy the public office without either expressly consenting to it IN WRITING or without even knowing you
2 occupy such an office.

3 If a so-called "GOVERNMENT" is established in which:

- 4 1. The only kind of "citizens" or "residents" allowed are STATUTORY citizens and residents. CONSTITUTIONAL
5 citizens are residents are either not recognized or allowed. . . .OR
6 2. All "citizens" and "residents" are compelled under duress to accept the duties of a public office or ANY kind of duties
7 imposed by the government upon them. Remember, the Thirteenth Amendment forbids "involuntary servitude", so if
8 the government imposes any kind of duty or requires you to surrender private property of any kind by law, then they
9 can only do so through the medium of a public office. . .OR
10 3. Everyone is compelled to obey government statutory law. Remember, nearly all laws passed by government can and
11 do regulate ONLY the government and not private people. See:

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

12 . . .then you end up not only with a LOT of public officers, but a **de facto GOVERNMENT** as well. That government is
13 thoroughly described in:

De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

14 Even at the state level, it is a crime in every state of the Union to pretend to be a public officer of the state government who
15 does not satisfy ALL of the legal requirements for occupying the public office. Below is an itemized list by jurisdiction of
16 constitutional and statutory requirements that are violated by those who either impersonate a state public officer OR who
17 serve simultaneously serve in BOTH a FEDERAL public office and a STATE public office AT THE SAME TIME. That's
18 right: When you either impersonate a state public officer OR serve in BOTH a FEDERAL public office and STATE public
19 office AT THE SAME TIME, then you are committing a crime and have a financial conflict of interest and conflict of
20 allegiance that can and should disqualify you from exercising or accepting the duties of the office:
21

1 **Table 12: Statutory remedies for those compelled to act as public officers and straw man**

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Alabama	Constitution	Dual Office Prohibition	Article III, Section 25; Article IV, Sect. 22; Art. V, Sect. 10; Article VI, Section 12
Alabama	Statute	Crime: Impersonating Public Officer	C.O.A. §13A-10-10
Alabama	Statute	Crime: Identity Theft	C.O.A. Title 13A, Article 10
Alaska	Constitution	Dual Office Prohibition	Const. Sections 2.5, 3.6, 4.8
Alaska	Statute	Crime: Identity Theft	A.S. §11.46.160
Alaska	Statute	Crime: Impersonating Public Officer	A.S. §11.56.830
Arizona	Constitution	Dual Office Prohibition	Const. Article 4, Part 2, Section 4; Const. Article 6, Section 28
Arizona	Statute	Crime: Identity Theft	A.R.S. §13-2006
Arizona	Statute	Crime: Impersonating Public Officer	A.R.S. §13-2406
Arkansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 10; Const. Article 5, Section 7; Article 5, Section 10; Art. 80, Sect. 14
Arkansas	Statute	Crime: Impersonating Public Officer	A.S.C. §5-37-208
California	Constitution	Dual Office Prohibition	Const. Article 5, Section 2 (governor); Const. Article 5, Section 14; Article 7, Section 7
California	Statute	Crime: Identity Theft	Penal Code §484.1
Colorado	Constitution	Dual Office Prohibition	Const. Article V, Section 8 (internal)
Connecticut	Constitution	Dual Office Prohibition	Const. Article 1, Section 11 (internal)
Connecticut	Statute	Crime: Identity Theft	C.G.S.A. § 53a-129a to 53a-129c
Delaware	Constitution	Dual Office Prohibition	Const. Article 1, Section 19
Delaware	Statute	Crime: Identity Theft	D.C. Title 11, Section 854
Delaware	Statute	Crime: Impersonating Public Officer	D.C. Title 11, Section 907(3)
District of Columbia	Constitution	Dual Office Prohibition	Const. of D.C., Article IV, Sect. 4(B) (judges); Art. III, Sect. 4(D) (governor)
District of Columbia	Statute	Crime: Impersonating Public Officer	D.C. Code §22-1404
Florida	Constitution	Dual Office Prohibition	Const. Article II, Section 5
Florida	Statute	Crime: Impersonating Public Officer	F.S. Title XLVI, Section 817.02
Georgia	Constitution	Dual Office Prohibition	Const. Article I, Section II, Para. III; Const. Article III, Section II, Para. IV(b)
Georgia	Statute	Crime: Impersonating Public Officer	O.C.G.A. §16-10-23
Hawaii	Constitution	Dual Office Prohibition	Const. Article III, Section 8 (internal)
Hawaii	Statute	Crime: Impersonating Public Officer	H.R.S. §710-1016
Idaho	Constitution	Dual Office Prohibition	Const. Article V, Section 7 (judges)

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Idaho	Statute	Crime: Impersonating Public Officer	I.S. §18-3001
Illinois	Constitution	Dual Office Prohibition	Const. Article IV, Section 2(e) (legislative)
Illinois	Statute	Crime: Impersonating Public Officer	720 I.L.C.S. 5/17-2
Indiana	Constitution	Dual Office Prohibition	Const. Article 2, Section 9; Const. Article 4, Section 30 (legislative)
Indiana	Statute	Crime: Impersonating Public Officer	I.C. §25-30-1-18
Iowa	Constitution	Dual Office Prohibition	Const. Article III, Section 22 (legislature); Const. Article IV, Section 14 (governor)
Iowa	Statute	Crime: Impersonating Public Officer	I.C. Title XVI, Section 718.2
Kansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 13 (judges)
Kansas	Statute	Crime: Impersonating Public Officer	K.R.S. §21-3825
Kentucky	Statute	Crime: Impersonating Public Officer	K.R.S. §434.570
Kentucky	Statute	Crime: Identity Theft	K.R.S. §514.60; K.R.S. §532.034
Kentucky	Statute	Dual Office Prohibition	K.R.S. §61.080
Louisiana	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal); Const. Article IV, Section 2 (executive)
Louisiana	Statute	Crime: Impersonating Public Officer	R.S. §14:112
Maine	Constitution	Dual Office Prohibition	Const. Article III, Section 2 (internal)
Maine	Statute	Crime: Impersonating Public Officer	17-A M.R.S. Section 457
Maryland	Constitution	Dual Office Prohibition	Const. Declaration of Rights, Article 33 (judges); Const. Const. Declaration of Rights, Article 35 (officers)
Maryland	Statute	Crime: Impersonating Public Officer	Statutes §8-301
Massachusetts	Constitution	Dual Office Prohibition	Const. Chapter VI, Article 2
Massachusetts	Statute	Crime: Impersonating Public Officer	G.L.M. Chapter 268, Section 33
Michigan	Constitution	Dual Office Prohibition	Const. Article IV, Section 8
Michigan	Statute	Crime: Impersonating Public Officer	Mich. Penal Code, Chapter XXXV, Section 750.217c
Minnesota	Constitution	Dual Office Prohibition	Const. Article IV, Section 5
Minnesota	Statute	Crime: Impersonating Public Officer	M.S. §609.475
Mississippi	Statute	Crime: Impersonating Public Officer	M.C. §97-7-43
Missouri	Constitution	Dual Office Prohibition	Const. Article VII, Section 9
Missouri	Statute	Crime: Impersonating Public Officer	M.R.S. §570.223
Missouri	Statute	Crime: Identity Theft	M.R.S. §570.223

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Montana	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article V, Section 9 (office);Article VII, Section 9 (judges)
Montana	Statute	Crime: Impersonating Public Officer	M.C.A. §45-7-209
Nebraska	Constitution	Dual Office Prohibition	Const. Article III-9
Nebraska	Statute	Crime: Impersonating Public Officer	N.R.S. §28-636
Nebraska	Statute	Crime: Identity Theft	N.R.S. §28-639
Nevada	Constitution	Dual Office Prohibition	Const. Article 4, Section 9 (officers)
Nevada	Statute	Crime: Impersonating Public Officer	N.R.S. §197.120
New Hampshire	Constitution	Dual Office Prohibition	Const. Art. 94-95
New Hampshire	Statute	Crime: Identity Theft	N.H.R.S. §359-I:2
New Jersey	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article IV, Section V, Sections 3-4; Const. Article V, Section I, Section 3
New Jersey	Statute	Crime: Impersonating Public Officer	N.J.S.A. §2C:28-8
New Mexico	Constitution	Dual Office Prohibition	Const. Article IV, Section 3 (senators);Const. Article VI, Section 19 (judge)
New Mexico	Statute	Crime: Identity Theft	N.M.S.A. §30-16-21.1
New York	Constitution	Dual Office Prohibition	Const. Article III, Section 7 (legislature); Const. Article VI, Section 20(b)(1)
New York	Statute	Crime: Identity Theft	General Business Law 380- S;Penal Law §190.78
New York	Statute	Crime: Impersonating Public Officer	Penal Law §190.23
North Carolina	Constitution	Dual Office Prohibition	Const. Article VI, Section 9
North Carolina	Statute	Crime: Impersonating Public Officer	N.C.G.S. §14-277
North Dakota	Statute	Crime: Impersonating Public Officer	N.D.C.C. §12.1-13-04
Ohio	Constitution	Dual Office Prohibition	Const. Article 2, Section 04 (legislature); Const. Article 4, Section 06, Para. (B)
Ohio	Statute	Crime: Impersonating Public Officer	
Oklahoma	Constitution	Dual Office Prohibition	Const. Article II, Section 12;Const. Article V, Section 18 (legislature)
Oklahoma	Statute	Crime: Impersonating Public Officer	O.S. Title 21, Section 1533
Oklahoma	Statute	Crime: Identity Theft	O.S. Title 21, Section 1533.1
Oregon	Constitution	Dual Office Prohibition	Const. Article II, Section 10
Oregon	Statute	Crime: Impersonating Public Officer	O.R.S. §162.365
Oregon	Statute	Crime: Identity Theft	O.R.S. §165.803
Pennsylvania	Constitution	Dual Office Prohibition	Const. Article V, Section 17 (judges)

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Pennsylvania	Statute	Crime: Identity Theft	18 Pa.C.A. §4120
Rhode Island	Constitution	Dual Office Prohibition	Const. Article III, Section 6
Rhode Island	Statute	Crime: Impersonating Public Officer	G.L.R.I. §11-14-1
South Carolina	Constitution	Dual Office Prohibition	Const. Article 1, Section 8(internal);Const. Article VI, Section 3 (officers)
South Carolina	Statute	Crime: Impersonating Public Officer	S.C.C.O.L. § 16-13-290
South Dakota	Constitution	Dual Office Prohibition	Const. Article 3, Section 3
South Dakota	Statute	Crime: Impersonating Public Officer	S.D.C.L. §22-40-16
South Dakota	Statute	Crime: Identity Theft	S.D.C.L. §22-40-8
Tennessee	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal);Const. Article II, Section 26 (officers)
Tennessee	Statute	Crime: Impersonating Public Officer	T.C. §39-16-301
Texas	Constitution	Dual Office Prohibition	Const. Article 2, Section 1 (internal);Const. Article 3, Section 18 (legislature); Const. Article 4, Section 6 (executive)
Texas	Statute	Crime: Impersonating Public Officer	Penal Code, Section 37.11
Texas	Statute	Crime: Identity Theft	T.S. §32.51
United States	Statute	Crime: Impersonating Public Officer	18 U.S.C. §912
Utah	Constitution	Dual Office Prohibition	Const. Article V, Section 1 (internal);Const. Article VIII, Section 10 (judges)
Utah	Statute	Crime: Impersonating Public Officer	U.C. §76-8-512
Vermont	Constitution	Dual Office Prohibition	Const. Chapter II, Section 54
Vermont	Statute	Crime: Impersonating Public Officer	13 V.S.A. §3002
Virginia	Constitution	Dual Office Prohibition	Const. Article IV, Section 4 (legislature); Const. Article V, Section 4 (governor)
Virginia	Statute	Crime: Identity Theft	C.O.V. §18.2-186.3
Washington	Constitution	Dual Office Prohibition	Const. Article II, Section 14 (legislature); Const. Article IV, Section 15 (judges)
Washington	Statute	Crime: Impersonating Public Officer	R.C.W. §18.71.190
West Virginia	Constitution	Dual Office Prohibition	Const. Article 6, Section 16 (senators); Const. Article 7, Section 4 (executive); Const. Article 8, Section 7 (judges)
West Virginia	Statute	Crime: Impersonating Public Officer	W.V.C. §61-5-27a(e)
Wisconsin	Constitution	Dual Office Prohibition	Const. Article IV, Section 13
Wisconsin	Statute	Crime: Identity Theft	W.S. §943.201
Wyoming	Constitution	Dual Office Prohibition	Const. Section 97-3-008 (legislature);Const. Section 97-5-027 (judges)

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Wyoming	Statute	Crime: Identity Theft	W.S. §6-3-901
Wyoming	Statute	Crime: Impersonating Public Officer	W.S. §6-5-307

If you would like to research further the laws and remedies available in the specific jurisdiction you are in, we highly recommend the following free tools on our website:

1. [SEDM Jurisdictions Database](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #09.003
<http://sedm.org/Litigation/LitIndex.htm>
2. [SEDM Jurisdictions Database Online](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #09.004
<http://sedm.org/Litigation/LitIndex.htm>

The above tool is also available at the top row under the menu on our Litigation Tools Page at the link below:

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

9.2.5 The Government Protection Racket: Privilege Induced Slavery⁶⁵

*"In the matter of taxation, every privilege is an injustice."
[Voltaire]*

*"The more you want, the more the world can hurt you."
[Confucius]*

*"If you think of yourselves as helpless and ineffectual, it is certain that you will create a despotic government to be your master. The wise despot, therefore, maintains among his subjects a popular sense that they are helpless and ineffectual."
[Frank Herbert, The Dosadi Experiment]*

A **protection racket** is an extortion scheme whereby a criminal group or individual coerces other less powerful entities to pay money, allegedly for protection services against external threats (usually violence or property damage). Many racketeers will coerce potential clients into buying protection through property damage or other harassment. In most cases, the "protection" they want you to pay for is really from themselves and not third parties and therefore, what they offer is little more than extortion.

Governments often become "protection rackets" just as readily as Italian mobs. The main difference is who the "organizers" of the mob are. In the private sector, the organizer is a violent and ruthless gangster leader. In the government:

1. The "organizer" is usually a corrupt franchise court judge with a financial conflict of interest and no scruples.
 - 1.1. He is much more "civilized" and far more educated than most gangsters, but he serves the same role.
 - 1.2. He serves in the Executive Branch rather than the Judicial Branch, because all franchise courts are in that branch.
2. The IRS and licensed attorneys act as his/her "hit men". Both make "useful idiots" for the protection racket, because neither ever really reads or follows what the law says or applies the strict rules of statutory construction, but rather operate on "policy" disguised to "look" like law but which in fact, rarely has the "force of law". In effect, they are agents of the corrupt gangster judge instead of what the law actually says.
3. Instead of machine guns, they use administrative enforcement that is usually criminal and illegal against "nontaxpayers" who are outside their territorial or legislative jurisdiction. This unlawful and criminal administrative enforcement threatens property and hence, the only way to remove the threat is to pay the extortion.
4. Courts serve the same purpose as smoky rooms in the basement where people get "worked over" and terrorized:
 - 4.1. Everything that happens in these rooms is censored.
 - 4.2. No recording is allowed in the room. The guards at the door often search for recording devices and will confiscate them if you bring them in. The purpose of this is to protect the judge from the consequences of his criminal conspiracy against your constitutional rights and to keep the public from learning just how corrupt the courts really are.
 - 4.3. Judges tamper with the court record by telling court reporters fulfilling transcript requests to censor the record.

⁶⁵ Adapted from Great IRS Hoax, Form #11.302, Section 4.3.12 with permission.

- 4.4. Judges whisper to counsel out of hearing of the jury. Thus, they engage in a conspiracy to obstruct justice and keep the WHOLE truth out of hearing of the fact finders.
- 4.5. More than 95% of all cases never even get in front of a real jury. Hence, they are routinely decided by corrupt judges with a criminal conflict of interest based on policy and not what the law actually says.
- 4.6. In tax trials, both litigants and jurists are forbidden to talk about or even read the law in the courtroom, thus allowing the judge to substitute his corrupt will for what the law actually says.
- 4.7. In many courthouses that have law libraries, jurists are forbidden to enter and read the law, because it would clearly prove that the judge is using the ignorance of the law of the jury and the vacuum of law in the courtroom to substitute his will for what the law says.
- 4.8. If the evidence against the government protection racket is especially unfavorable, the transcript and court record is sealed or unpublished by order of the gangster judge.
5. Tax collection notices sent by the extortionists serve as “threats” to compel people at the equivalent of gunpoint to:
- 5.1. Volunteer into a public office in the U.S. government and solicit bribes for the “privilege” of occupying said office. This violates 18 U.S.C. §912.
- 5.2. Fill out government forms that contain information about themselves that is usually FALSE. This is perjury in violation of 18 U.S.C. §1001, because all tax forms are required by 26 U.S.C. §6065 to be filled out under penalty of perjury and therefore constitute “testimony of a witness”. For instance, they describe themselves as a statutory “U.S. person”, “U.S. citizen”, or “U.S. resident”, or even a “taxpayer”, which is usually FALSE. Or they use an identifying number that the franchise contract itself says can only lawfully be used by those occupying a public office in the U.S. government. See:
- Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”*, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>
- 5.3. Send bribery money called a “tax” that so that the criminals sending the letter will unlawfully and criminally treat those who are not in fact “public officers” AS public officers, in criminal violation of 18 U.S.C. §912, 210, and 211.
6. Tax collection enforcement notices sent by the IRS constitute criminal witness tampering in violation of 18 U.S.C. §1512, because the tax forms that must be submitted in response to them are required to be signed under penalty of perjury per 26 U.S.C. §6065 and therefore constitute “testimony of a witness”. Gangster judges know this, but look the other way because they have a criminal financial conflict of interest in violation of 18 U.S.C. §208 and will unlawfully enlarge their own pay and importance by doing so. This is called “selective enforcement” and it is always motivated by the lust for money and power.
7. The entire activities of these gangsters also qualifies as an act of international terrorism, because it is instituted against nonresident parties outside the territorial or legislative jurisdiction of the tax collection agency in a legislatively “foreign state”. The U.S. Supreme Court has held more than once that states of the Union are “nations” in nearly every particular and therefore, illegal enforcement of tax laws that only apply to territory and domiciliaries of the national government qualifies as “international terrorism”. Where is the Department of Homeland Security when you need them?
8. The Internal Revenue Code serves as a ruse to deceive nonresident people into believing that they must pay the extortion money, when in fact, it clearly it is a voluntary franchise that does not even apply to the average American and can lawfully be enforced ONLY against public officers within the government itself. See:

Great IRS Hoax, Form #11.302
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

It is precisely because of the above types of criminal activity and conflict of interest by judges that the common law and common law courts was designed to prevent and avoid, because it leaves the outcome entirely to completely disinterested third parties who the corrupt judge and prosecutor have no influence over. Private rights, after all, should always be protected mainly by private people, who are the only true sovereign in the American republican form of government.

Now do you know why the Bible says the following?:

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

The following subsections will explore how this criminal government mafia enterprise functions, how it behaves in every particular as an organized crime protection racket subject to the RICO laws found in Title 18 of the U.S. Code, Chapter 95, and why Christians are not allowed by God to subsidize or participate in it.

9.2.5.1 The Social Compact or “protection contract”

Anyone who has been married instinctively knows what “privilege-induced slavery” is. They understand that you have to give up some of your “rights” for the benefits and “privileges” associated with being married. For instance, one of the rights that the government forces you to give up using the instrument it created called the “marriage license”, especially if you are a man, is sovereignty over your property and your labor. If you get married with a state marriage license, then control over your property and labor is surrendered ultimately to the government, because if your spouse becomes dissatisfied, the marriage license gives the government absolute authority to hijack all your property and your labor for the imputed “public good”, but as you will find out, the chief result of this hijacking is actually injustice. The marriage license authorizes a family law judge to abuse your property and your labor without your voluntary consent to create a welfare state for women intent on rebelling against their husbands and using marriage as a means of economic equalization and administrative control. We explain in our book entitled Sovereign Christian Marriage, Form #06.009 that this very characteristic of marriage licenses issued by the state accomplishes the following unjust results:

1. Usurps and rebels against the sovereignty of God by interfering with His plan for marriage and family clearly spelled out in the Bible.
2. Encourages spouses to get divorced, because at least one of them will be financially rewarded with the property and labor of the other for doing so.
3. Makes marriage into legalized prostitution, where the sex comes during the marriage and the money comes after marriage and the state and family court judge becomes the pimp and the family law attorneys become collectors for the pimp.

The above defects in the institution of marriage caused by the government “privilege” called state-issued marriage licenses, of course, are the natural result of violating God’s/Natural law on marriage found in the Bible, where Eph. 5:22-24 makes the man, and not the government or the woman, the sovereign in the context of families. This is what happens whenever mankind rebels against God’s authority by trying to improve on God’s design for the family: massive injustice. Remember, that God created man first, and out of man’s rib was created woman, which makes man the sovereign, and this conclusion is completely consistent with the concept of Natural Order was discussed in section 4.1 of the Great IRS Hoax, Form #11.302.

“For a man indeed ought not to cover his head, since he is made in the image and glory of God; but woman is the glory of man. For man is not from woman, but woman from man. Nor was man created for the woman, but woman for the man.”
[1 Cor. 11:7-9, Bible, NKJV]

If you are going to arrogantly call this attitude chauvinistic, politically incorrect, or bigoted then you’re slapping God in the face and committing blasphemy because this is the way GOD designed the system and who are YOU to question that?

“But indeed, O man, who are you to reply against God? Will the thing formed say to him who formed it, ‘Why have you made me like this?’ Does not the potter have power over the clay, from the same lump to make one vessel for honor and another for dishonor?”
[Romans 9:20-21, Bible, NKJV]

If you would like to learn more about this subject, we refer you to the following book posted on our website at:

Sovereign Christian Marriage, Form #06.009
<http://sedm.org/Forms/FormIndex.htm>

The de facto government uses this very same concept of privilege-induced slavery in the “constructive contract” you in effect consent to by becoming a statutory “citizen” or availing yourself of a government “benefit.” The writers of the Law of Nations upon which the constitution was written called this contract the “social compact”:

The Law of Nations, Book I: Of Nations Considered in Themselves

§ 223. Cases in which a citizen has a right to quit his country.

There are cases in which a citizen has an absolute right to renounce his country, and abandon it entirely — a right founded on reasons derived from the very nature of the social compact.

1. If the citizen cannot procure subsistence in his own country, it is undoubtedly lawful for him to seek it elsewhere. For, political or civil society being entered into only with a view of facilitating to each of its members the means of supporting himself, and of living in happiness and safety, it would be absurd to pretend that a member, whom it cannot furnish with such things as are most necessary, has not a right to leave it.

2. If the body of the society, or he who represents it, absolutely fail to discharge their obligations [of protection] towards a citizen, the latter may withdraw himself. For, if one of the contracting parties does not observe his engagements, the other is no longer bound to fulfil his; as the contract is reciprocal between the society and its members. It is on the same principle, also, that the society may expel a member who violates its laws.

3. If the major part of the nation, or the sovereign who represents it, attempt to enact laws relative to matters in which the social compact cannot oblige every citizen to submission, those who are averse to these laws have a right to quit the society, and go settle elsewhere. For instance, if the sovereign, or the greater part of the nation, will allow but one religion in the state, those who believe and profess another religion have a right to withdraw, and take with them their families and effects. For, they cannot be supposed to have subjected themselves to the authority of men, in affairs of conscience;³ and if the society suffers and is weakened by their departure, the blame must be imputed to the intolerant party; for it is they who fail in their observance of the social compact — it is they who violate it, and force the others to a separation. We have elsewhere touched upon some other instances of this third case, — that of a popular state wishing to have a sovereign (§ 33), and that of an independent nation taking the resolution to submit to a foreign power (§ 195).

[The Law of Nations, Vattel, Book I, Section 223; SOURCE:

http://famguardian.org/Publications/LawOfNations/vattel_01.htm#%20224.%20Emigrants/

Here is the phrase that one of our astute readers uses to describe the social compact in his book Social Security: Mark of the Beast, Form #11.407, which is posted on our website for your reading pleasure:

“Protection draws subjection.”
[Steven Miller]

“Protectio trahit subjectionem, subjectio projectionem.
Protection draws to it subjection, subjection, protection. Co. Litt. 65.”
[Bouvier’s Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

In a sense, when you become a “citizen”, you “marry” the state in order to have its protection. Consenting to the contract makes you into a “government contractor” and therefore “public officer” of sorts. The terms of this constructive “marriage contract” are described in section 4.11 of the Great IRS Hoax, Form #11.302. Below is a summary:

1. When you become a “citizen” by either being naturalized or by choosing a domicile within the jurisdiction of the government, you must profess allegiance.
 - 1.1. “Domicile” carries with it the concept of “allegiance”.

“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 Yu Ting v. United States, 149 U.S. 698 (1893)]

- 1.2. Naturalization requires an oath of “allegiance”. See 8 U.S.C. §1448.

2. You marry the state by promising it “allegiance”. Spouses who marry each other take a similar oath to “love, honor, and obey” each other, and thereby protect each other.
3. Your passport is proof you are “married” to the state. See 22 U.S.C. §212:

"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."
[\[22 U.S.C. §212\]](#)

4. After you have “married” the state, you assume a citizenship status as a “national”, which is simply someone who has allegiance to the “state”:

[TITLE 8 > CHAPTER 12 > SUBCHAPTER I > § 1101](#)
[§ 1101. Definitions](#)

(a) As used in this chapter—

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

All forms of allegiance require the taking of oaths, and God says you can’t take oaths and that the reason is because you are married to Him and not some pagan ruler or government. Those who take oaths to anything other than God become “friends of the world” and enemies of God:

"Do not fear, for you will not be ashamed; neither be disgraced, for you will not be put to shame; for you will forget the shame of your youth, and will not remember the reproach of your widowhood anymore. For your Maker is your husband, the Lord of hosts is His name; and your Redeemer is the Holy One of Israel; He is called the God of the whole earth, for the Lord has called you like a woman forsaken and grieved in spirit, like a youthful wife when you were refused," says your God. "For a mere moment I have forsaken you, but with great mercies I will gather you. With a little wrath I hid My face from you for a moment; but with everlasting kindness I will have mercy on you," says the Lord, your Redeemer."
[\[Isaiah 54:4-8, Bible, NKJV\]](#)

"Again you have heard that it was said to those of old, 'You shall not swear falsely, but shall perform your oaths to the Lord.'

"But I say to you, do not swear at all: neither by heaven, for it is God's throne; 35 nor by the earth, for it is His footstool; nor by Jerusalem, for it is the city of the great King.

"Nor shall you swear by your head, because you cannot make one hair white or black.

"But let your 'Yes' be 'Yes,' and your 'No,' 'No.' For whatever is more than these is from the evil one."
[\[Matt. 5:33-37, Bible, NKJV\]](#)

"Adulterers and adulteresses! Do you not know that friendship [allegiance toward] with the world [or the governments of the world] is enmity with God? Whoever therefore wants to be a friend ["citizen", "resident", "taxpayer"] of the world [or the governments of the world] makes himself an enemy of God."
[\[James 4:4, Bible, NKJV\]](#)

There is an article on the website below that actually describes in detail the terms of the citizenship marriage contract below:

[The Citizenship Contract](#), George Mercier

<http://famguardian.org/PublishedAuthors/Indiv/MercierGeorge/InvContrcts--TheCitizenshipContract.htm>

Here is the way the U.S. Supreme Court describes this marriage contract:

"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."
[\[Minor v. Happersett, 88 U.S. \(21 Wall.\) 162, 166-168 \(1874\)\]](#)

1 Like marriage licenses, consenting to the “citizenship contract” means you give up some of your rights, and as a matter of
2 fact, the government wants you to believe that you give up the same rights by becoming a citizen as you do by getting a
3 marriage license.

4 In a de facto government, the “social compact” is a franchise that obligates the citizens and residents and makes them servants
5 of the rulers. In a de jure government, the social compact only obligates the public servants and leaves the citizens and
6 residents completely free and sovereign.

7 When you marry the de facto U.S. government by becoming a statutory “U.S. citizen”, you in effect are assimilated into the
8 federal corporation called the “United States” defined in 28 U.S.C. §3002(15)(A) and are classified by the franchise courts
9 as an officer of that corporation in receipt of taxable privileges. You also then become completely subject to the jurisdiction
10 of that corporation as the equivalent of a public officer.

11 This is NOT how de jure governments are supposed to work, but it is how de facto governments that are corporations work.
12 All they want to do is recruit more cheap “employees” or officers and they do it through deceit, words of art and statutory
13 franchises called “codes” that don’t acquire the “force of law” until you consent to them. In a de jure government, becoming
14 a citizen is done through nationality and NOT statutory “U.S. citizen” status. Those who join retain all their rights and do
15 not become a government officer or employee by joining. This is the de jure government we used to have but which was
16 replaced in 1933 when real money disappeared and rights were replaced with franchises.

17 **9.2.5.2 God forbids participation in the government “protection racket”/franchise**

18 If you are a child of God, at the point when you married the state as a citizen, you united God with an idolatrous, mammon
19 state and sold yourself into legal slavery voluntarily, in direct violation of the Bible:

20 *“No one can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one,
21 and despise the other. Ye cannot serve God and mammon.”*
22 *[Matt. 6:24, Bible, NKJV]*

23 *“Do not be unequally yoked together with unbelievers. For what fellowship has righteousness with lawlessness?
24 And what communion has light with darkness?”*
25 *[2 Cor. 6:14, Bible, NKJV]*

26 As expected, God’s law once again says that we should not become citizens of this world, and especially if it is dominated
27 by unbelievers:

28 *“For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ”*
29 *[Philippians 3:20]*

30 *“These all died in faith, not having received the promises, but having seen them afar off were assured of them,
31 embraced them and confessed that they were strangers and pilgrims on the earth.”*
32 *[Hebrews 11:13]*

33 *“Beloved, I beg you as sojourners and pilgrims, abstain from fleshly lusts which war against the soul...”*
34 *[1 Peter 2:1]*

35 *“Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend of
36 the world makes himself an enemy of God.”*
37 *[James 4:4, Bible, NKJV]*

38 One of the reasons God doesn’t want us to become citizens of this world is because when we do, we have violated the first
39 commandment and committed idolatry, by replacing God with an artificial god called government, who then provides
40 protection for us that we for one reason or another can’t or won’t trust or have faith in God to provide. This lack of faith then
41 becomes our downfall. The words of the Apostle Paul resolve why this is:

42 *“But he who doubts is condemned if he eats, because he does not eat from faith: for whatever is not from faith
43 in God is sin.”*
44 *[Rom. 14:23, Bible, NKJV]*

9.2.5.3 How corrupt governments abuse privileges and franchises to destroy rights that they were created to protect

Corrupt governments function as “protection rackets” and do so by abusing franchises. All privileges and franchises destroy and undermine rights and equal protection that are the foundation of the formation of all lawful governments. Is it moral or ethical for the government to try to manipulate our rights out of existence by replacing them with taxable and regulatable “privileges” by procuring our consent and agreement? Here is what the U.S. Supreme Court says on this subject:

“It would be a palpable incongruity to strike down an act of state legislation which, by words of express divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that, as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it may not impose conditions which require the relinquishment of Constitutional rights. If the state may compel the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender of all. It is inconceivable that guaranties embedded in the Constitution of the United States may thus be manipulated out or existence.”
[Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]

So the bottom line is that it is not permissible for a state to try to undermine your Constitutional rights by making privileges they offer contingent on surrendering Constitutional rights, but they do it anyway because we let them get away with it, and because they are very indirect about how they do it.

In a very real sense, the government has simply learned how to use propaganda to create fear and insecurity in the people, and then they invent vehicles to turn eliminating your fear into a profit center that requires you to become citizens and pay taxes to support. For instance, they use the Federal Reserve to create the Great Depression by contracting the money supply, and then they get these abused people worried and feeling insecure about retirement and security in the early 1930's, and then invent a new program called Social(ist) Security to help eliminate their fear and restore your sense of security. But remember, in the process of procuring the “privilege” to be free of anxiety about old age, you have surrendered sovereignty over your person and labor to the government, and they then have the moral authority to tax your wages and make you into a serf and a peon to pay off the federal debt accumulated to run that program.

“The righteousness[and contentment] of the upright will deliver them, but the unfaithful will be caught by their lust [for security or government benefits].”
[Prov. 11:6, Bible, NKJV]

Another favorite trick of governments is to make something illegal and then turn it into a “privilege” that is taxed. This is how governments maximize their revenues. They often call the tax a “license fee”, as if to imply that you never had the right to do that activity without a license. You will never hear a government official admit to it, but the government reasoning is that the tax amounts to a “bribe” or “tribute” to the government to get them to honor or respect the exercise of some right that is cleverly disguised as a taxable “privilege” and to enforce payment of the bribe to a corrupt officer in a court of law. Unless you know what your rights are, it will be very difficult to recognize this subtle form of usury. Here is what the courts have to say about this kind of despicable behavior by the government:

“A right common in every citizen such as the right to own property or to engage in business of a character not requiring regulation CANNOT, however, be taxed as a special franchise by first prohibiting its exercise and then permitting its enjoyment upon the payment of a certain sum of money.”
[Stevens v. State, 2 Ark. 291; 35 Am. Dec. 72, Spring Val. Water Works v. Barber, 99 Cal. 36, 33 Pac. 735, 21 L.R.A. 416. Note 57 L.R.A. 416]

Clear thinking about our freedom and liberty demands that when faced with situations like this, we ask ourselves, where does the government derive its authority and “privileges”(?). The answer is:

...from the PEOPLE!

The Declaration of Independence says so!:

“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

1 these rights, governments are instituted among men, deriving their just powers from the consent of the
2 governed."
3 [Declaration of Independence]

4 Instead, we ought to charge government employees a tax for the "privilege" of having the authority and the "privilege" from
5 the people to serve (not "govern", but SERVE) them, and the tax that government servants pay us for that privilege should
6 be equal to whatever they charge us for the privileges they delegate back to us using the authority we gave them! We need
7 to think clearly about this because it's very easy to get trapped in bad logic by deceitful lawyers and politicians who want to
8 get into your bank account and enslave you with their unjust laws and extortion cleverly disguised as legitimate taxes. We
9 should always remember who the public servants are and who the public is. We are the public and government employees
10 are the servants! Start acting like the boss for once and tell the government what you expect out of them. The only reason
11 the government continues to listen to us is because:

- 12 1. We vote our officials into office.
- 13 2. If we don't like the laws they pass, we can nullify them every time we sit down on a jury or a grand jury.
- 14 3. If the above two approaches don't keep their abuse of power in check, we can buy guns to protect ourselves from
15 government abuse.

16 For instance, the government started issuing marriage licenses in about 1923 and charged people for the "privilege". But
17 then we have to ask ourselves what a license is. A license is permission from the state to perform an act which, without a
18 license, would be illegal. Is it illegal to get married without the blessing of the state? Did Adam and Eve have a marriage
19 license from God? Absolutely NOT. Marriage licenses, driver's licenses, and professional licenses are a scam designed to
20 increase control of the state over your life and turn you into a financial slave and serf to the government!

21 **9.2.5.4 Example: IRS privilege induced slavery**

22 The IRS uses privilege-induced slavery to its advantage as well. For instance, it:

- 23 1. Sets the rate of withholding for a given income slightly higher than it needs to be so that Americans who paid tax will
24 have to file to get their money back. In the process of filing, these unwitting citizens:
 - 25 1.1. Have to incriminate themselves on their tax returns.
 - 26 1.2. Forfeit most of the Constitutional rights, including the First (right to NOT communicate with your government),
27 Fourth (seizure), and Fifth Amendment (self-incrimination) protections.
 - 28 1.3. Tell the IRS who their employer is, which later allows the IRS to serve the private employer illegally with a "Notice
29 of Levy" and steal assets in violation of due process protections in the Constitution in the Fifth Amendment.
- 30 2. On the W-4 form, makes it a privilege just to hold onto your income. The regulations written by the Treasury illegally
31 (and unconstitutionally) say that if a person does not submit a W-4 or submits an incorrect W-4, the employer (who really
32 isn't an "employer" because it isn't a federal employer who has "employees" as defined in 26 C.F.R. § 31.3401(c)) must
33 withhold at the single zero rate. Thus, it becomes a "privilege" to just receive the money you earned without tax deducted!
34 The only way you can preserve the "privilege" is to incriminate yourself by filling out the W-4, in violation of the Fifth
35 Amendment.
- 36 3. The federal judiciary and the IRS will wickedly tell you that because of the Anti-Injunction Act found at 26 U.S.C.
37 §7421, if you dispute the amount of tax you owe or you assert non-liability, you must pay the tax FIRST before you are
38 permitted to file a lawsuit and subject your case to judicial review. In effect, what Congress has done by legislation is
39 forced you to bribe the government in order to have the privilege to sue them! If you assert that you are a "nontaxpayer"
40 and a person not liable for tax, the IRS will try to get your case dismissed because corrupt judges will assert "sovereign
41 immunity". See section 1.4.2 of the Sovereignty Forms and Instructions Manual, Form #10.005 for further details on
42 this scam. For those of you who are Christians, this scam quite clearly violates the bible, which declares:

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

- 45 4. Your state government will tell you that you MUST give them a valid Social Security Number in order for you to get a
46 state driver's license. They will do this in spite of the fact that traveling is a right and not a government privilege. In the
47 words of the U.S. Supreme Court and lower courts:

48 *"The right to travel is part of the 'liberty' that a citizen cannot be deprived without due process of law."*
49 [Kent v. Dulles, 357 U.S. 116 (1958); U.S. v. Laub, 385 U.S. 475 (1967)]

"The use of the highways for the purpose of travel and transportation is not a mere privilege, but a common and fundamental Right of which the public and the individual cannot be rightfully deprived."
[Chicago Motor Coach v. Chicago, 169 N.E. 22; Ligare v. Chicago, 28 N.E. 934; Boon v. Clark, 214 S.S.W. 607; 25 American Jurisprudence (1st), Highways Sect.163]

9.2.5.5 Example: Privilege induced slavery using licenses to practice law

To give you just one more example of how privilege-induced slavery leads to government abuse, let's look at licenses to practice law. The only rational basis for having any kind of professional license is consumer protection, but the legal profession has totally distorted and twisted this concept to benefit them, which amounts to a massive conflict of interest. For instance:

1. Only licensed attorneys can defend others in court. This prevents family members or friends or paralegals from providing low-cost legal assistance in court, and creates a greater marketplace and monopoly for legal services by attorneys. This also means that a lot more people go without legal representation, because they can't afford to hire a lawyer to represent them. Is that justice, or is that simply the spread of oppression and injustice in the name of profit for the legal profession?
2. Even if the attorney is licensed to practice law from the socialist state, the court can revoke their right to defend anyone in a court of law. For instance:
 - 2.1. Look at what the court did to attorney Jeffrey Dickstein in *United States v. Collins*, 920 F.2d. 619 (10th Cir. 11/27/1990), which was described in section 6.6.4.5 of the Great IRS Hoax, Form #11.302. If you look at the ruling for this case, you will find that the court withdrew defendant Collins right to be represented by Attorney Dickstein, because they called attorney Dickstein a "vexatious litigant". He was therefore deprived of his choice of competent legal counsel, because the court viewed his counsel as "politically incorrect".
 - 2.2. Refer also to what the court did to attorney Oscar Stilley in section 6.8.1 of the Great IRS Hoax, Form #11.302, as he defended Dr. Phil Roberts on tax charges. The court said, and we quote:

"The practice of law, sir, is a privilege, especially in Federal Court. You're close to losing that privilege in this court, Mr. Stilley."

3. Clients with attorneys are given favoritism by the court in the award of attorney fees against the other side. This leads attorneys to inflate their fees if they expect sanctions, in order to coerce the opposing side to settle. In most courts, pro per or pro S.E. litigants are either not allowed or seldom are awarded attorney fees against the opposing side. Only litigants who have counsel can get attorney fee awards by the court. In effect, the courts treat the time and expense of pro per litigants in defending themselves as irrelevant and completely without value! That's right.. if you as a pro per litigant keep track of your time diligently and bill for it at a rate less than an attorney in your motion for sanctions against the other side, the judge (who incidentally used to be a lawyer and probably still has lawyer golf buddies he wants to bring business to) will laugh you out of the courtroom! This has the effect of incentivizing people to have expensive legal counsel and incentivizes the lawyers to prolong the litigation and maximize their hourly rate to maximize their income. If you then ask a judge why they don't award attorney fee sanctions to pro per litigants, he might get defensive and say: "*Pro per litigants are high maintenance, and make extra work for the court because they don't know what they are doing.*" And yet these same courts and judges are the ones who earlier, as attorneys practicing law, intimidated and perpetuated the very ignorance on the part of their clients that made these people ignorant litigants as pro pers! All this rhetoric is just a smokescreen for the real agenda, which is maximizing business for and profits of those who practice law, and restricting the supply of qualified talent in order to keep the prices and the income of attorneys artificially high.

If we avail ourselves of a "privilege" granted by the state through operation of any statute that does not involve the exercise of a fundamental right, then we cannot have a constitutional grounds for redress of grievances against the statute:

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

But if we are simply trying to exist, by working and receiving a paycheck, voting, serving on jury duty, and fulfilling our various civic and family duties, we cannot be taxed for the mere privilege of existing:

1 *"The individual, unlike the corporation, **cannot be taxed for the mere privilege of existing**. The corporation is*
2 *an artificial entity which owes its existence and charter power to the State, but the individual's right to live and*
3 *own property are natural rights for the enjoyment of which **an excise cannot be imposed**."*
4 *[Redfield v. Fisher, 292 Oregon 814, 817]*

5 *"Legislature...cannot name something to be a taxable privilege unless it is first a privilege." [Taxation West*
6 *Key 43]..."The Right to receive income or earnings is a right belonging to every person and realization and*
7 *receipt of income is therefore not a 'privilege', that can be taxed."*
8 *[Taxation West Key 933]-[Jack Cole Co. v. MacFarland, 337 S.E.2d. 453, Tenn.]*

9 **9.2.6 Inequities between government and private franchises which lead to abuse and oppression**

10 At its heart, a franchise can be thought of simply as a way to deliver a service demanded by the consumer and to collect the
11 revenues needed to pay for that service and nothing more. There is nothing wrong with that approach in the private sector.
12 Businesses do it all the time, in fact. An example is the McDonalds Franchise, in which if you want to open one of their
13 stores you sign the franchise contract and they get you on your feet, design the store, train you, and even supply you.

14 The trouble with the way that governments implement franchises are the following things they do that private businesses
15 aren't allowed by law to do, and which inevitably lead to inequality, abuse, privilege, oppression, crime, and injustice:

- 16 1. Governments either don't have competition or don't allow competition in delivering the protection sought. This leads
17 to a monopoly that causes the price to artificially inflate. For instance:
 - 18 1.1. The federal government insists on a monopoly in the postal service and have repeatedly put private competitors
19 out of business. Lysander Spooner, the founder of the modern libertarian movement, tried to compete with the
20 post office and was forced out of business.
 - 21 1.2. The government won't allow people to fund and create their own retirement and divert social security taxes to
22 fund their own savings. Then the governments squander all the money so that it isn't available when it is needed.
23 Social Security will be bankrupt when it is needed most.
- 24 2. Governments prosecute those who refuse to consent to the franchise. For instance:
 - 25 2.1. They arrest people for driving without a license.
 - 26 2.2. They confiscate vehicles that are unregistered.
 - 27 2.3. They prosecute nonresident aliens for tax crimes who don't consent to the "trade or business" franchise and earn
28 no "income".
- 29 In other words, they make it a crime NOT to be a "customer" for their service. No business can do that or would be
30 allowed to do that. Yet, that is what a government is: A corporation and a business that delivers a service called
31 "protection" and which EVERYONE should have the right to hire anyone they want for. What is wrong with having
32 private police or private fire departments that rather than funding them using property taxes that are unavoidable?
- 33 3. Governments refuse to recognize what they are doing as essentially PRIVATE businesses activity that places them on
34 the same level as every other business. Instead, corrupt governments protect and expand the franchise illegally by
35 abusing sovereign immunity when they are sued in court to dismiss or limit the effect of the civil suit against them.
36 This gives them unfair advantage over private companies doing similar business.
- 37 4. Governments give those who sign up for the franchise a name such as statutory "citizen", statutory "resident",
38 "taxpayer", "spouse", etc. which implies that they are a public officer subject to the franchise, and they then unjustly
39 insist on treating the participant with the status of "public officer" for EVERYTHING! Franchises are supposed to
40 focus only on a specific activity and the status one has under the franchise is supposed to be limited ONLY to that
41 activity, but the government wants you to:
 - 42 4.1. Have that inferior relation of a public officer for EVERYTHING YOU DO.
 - 43 4.2. Be subject to EVERY ACT of legislation they pass as a public officer, because you are part of the government.
 - 44 4.3. Bend over for them, instead of them bending over for you. They want to replace a "citizen" with an "employee"
45 or "public officer" so they can be in charge instead of you.
- 46 5. When you sign up for one of their franchises, the franchise agreement usually hooks you up indirectly to all the other
47 franchises without your express consent and sometimes without even your knowledge. For instance:
 - 48 5.1. When you get a driver's license, they presume you are a "resident" and a "domiciliary" even if you don't want to
49 be, and then the vehicle code allows the state department of motor vehicles to:
 - 50 5.1.1. Share the information with the department of revenue and thus connect you with implicit consent to
51 participate in the income tax "trade or business" franchise.
 - 52 5.1.2. Share the information with the courts and place you on the jury summons list, which is also a franchise
53 arising from domicile within the vicinage.

5.2. When you register a vehicle, they put in the registration franchise agreement that the owner essentially consents to have the vehicle confiscated if it is driven by an unlicensed driver.

6. Private businesses make the revenues from the individual franchise support ALL the costs of the franchise and NOTHING more. This is the only way they can be competitive in the marketplace and stay in business. Governments, on the other hand:

6.1. Charge you whatever they want for the service because they have a monopoly with no competition. Would you hire a private company that insisted on you handing them a blank check and then putting you in jail because you don't want to be a customer called a "taxpayer"? As a bare minimum there needs to be a constitutional limit of no more than 15% on the total amount of taxes that a person pays, STATE AND FEDERAL, in order to prevent this problem.

6.2. Do not limit the revenues collected to payment for ONLY that specific franchise, but rather subsidize other completely unrelated activities with it. This allows them to charge virtually anything they want and do anything they want with the money.

7. They implement the franchise with civil law rather than private contract law, so that in order to participate, you must agree to be subject to ALL civil law enacted by the government, rather than only the terms of the separate franchise contract ONLY. Signing up for a government franchise therefore acts as a blank check to be subject to ALL the laws passed by the grantor of the franchise.

8. When you don't pay your fees, they administratively levy your assets. No private business can do that. They have to take you to court instead unless you consent to some other arrangement IN WRITING.

9. Private businesses respect your right to NOT contract with them. Governments, on the other hand, HIDE all the methods to withdraw consent by omitting the following two options in the "Status" block describing yourself:

9.1. None of the above.

9.2. Not subject but not statutorily "exempt".

The combined effect of all the above abusive tactics by corrupted governments is that they are illegally and unconstitutionally employing franchises to completely eliminate all private rights, private property, and equality and convert a de jure government into a totalitarian de facto government. All of the above abuses must be eliminated before there can ever be any realistic hope of returning to a de jure constitutional and lawful government. Governments should be required in the constitution to compete on an equal playing field with private businesses and be subject to competition in virtually EVERYTHING they do as a way to prevent all of the above types of abuses.

The inequities indicated above are clearly unjust and oppressive. When you want to sue a government in court, they will make you produce an express waiver of sovereign immunity for the specific issue being litigated and if you can't, the case is dismissed and you have no standing. In other words, the government must EXPRESSLY CONSENT to every separate civil liability you claim against them. That consent can only be expressed in writing in the form of a statute.

Under the constitution, all "persons", including government "persons" are equal. Therefore, all de jure governments must both allow and protect your equal right of freedom to choose ONLY the specific things you expressly consent in writing to receive and pay for, rather than simply EVERYTHING or NOTHING the government offers. For instance, you should be able to be a "resident" for the purposes of the vehicle code but a NONRESIDENT for every other code if you want be. When you sign up to be a "citizen" or "resident", they should hand you a list of specific services you want and are willing to pay for, and they should deliver and charge for ONLY those services, just like any business. If you don't want public schools, you should be able to deduct the cost from your property tax bill. If fire protection costs too much, you should be able to cancel your coverage and hire a more competitive private service. If you don't pay for the service, they ought to have to take you to court just like any business does, rather than administratively levying your assets without a court order. No business can do that.

De facto governments also stealthily pretend like you are a "customer" and that you are in charge in order to perpetuate the smoke screen that hides the THEFT and LIES they are engaging in. In fact, you cannot BE a "customer" as long as.

1. They can charge whatever they want for their services.

2. They can decide what services you will receive.

3. They can put you in jail for not being a "customer" called a "taxpayer".

4. They play by different or better rules than you do.

5. They don't protect your absolute right to NOT consent, pay for, or subsidize things you either don't want or think are harmful.

9.2.7 Biblical Explanation of How Judges and Prosecutors and Government Use Franchises to Plunder and Enslave You

We're sure you have heard the old saying:

"A fool and his money are soon parted."

This section will describe how government granted franchises such as Social Security, the income tax, Medicare, federal employment or office, etc are the main method of choice used and abused by clever judges and government prosecutors in THEIR privileged "franchise courts" for parting a fool of ALL of his or her money and rights. More particularly, franchises are the main method:

1. That God uses to punish a wicked and rebellious people. See Nehemiah 8-9.
2. That rulers and governments use to plunder and enslave those they are supposed to be serving and protecting.
3. By which the wicked are uprooted from the land and kidnapped legally from the protections of God to occupy a foreign land. Prov. 2:21-22.

The Bible says that the Heavens and the Earth belong to the Lord and NOT Caesar.

*"The heavens are Yours [God's], the earth also is Yours;
The world and all its fullness, You have founded them.
The north and the south, You have created them;
Tabor and Hermon rejoice in Your name.
You have a mighty arm;
Strong is Your hand, and high is Your right hand."
[Psalm 89:11-13, Bible, NKJV]*

*"I have made the earth,
And created man on it.
I—My hands—stretched out the heavens,
And all their host I have commanded."
[Isaiah 45:12, Bible, NKJV]*

*"Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it."
[Deuteronomy 10:14, Bible, NKJV]*

Since God owns everything and Caesar owns nothing, then what we are to render to Caesar is NOTHING according to Romans 13. Caesar is therefore God's temporary trustee and steward over what ultimately belongs exclusively and permanently and ONLY to God. The delegation of authority from God to Caesar is the Bible itself, which is a trust indenture that describes itself as a covenant or promise, and which makes God the beneficiary of all of Caesar's and our choices as God's steward. The terms of that delegation of authority order and trust indenture are exhaustively described below:

<p><u>Delegation of Authority Order from God to Christians</u>, Form #13.007 http://sedm.org/Forms/FormIndex.htm</p>
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The Bible says that God is the source of all authority.

*"...there is no authority except from God."
[Romans 13:1, Bible, NKJV]*

*"...you are complete in Him [Christ], **who is the head of all principality and power.**"
[Colossians 2:10, Bible, NKJV]*

Consequently, the term "governing authorities" as used in Romans 13 can only mean God and not Caesar. When Caesar is acting consistent with the Bible trust indenture and delegation of authority to Caesar, then and only then can he therefore be called a "governing authority". These facts are the basis for why 1 Peter 2 says the following, and note the phrase "for the Lord's sake":

1 *"Therefore submit yourselves to every ordinance of man **for the Lord's sake**, whether to the king as supreme, or*
2 *to governors, as to those who are sent by him for the punishment of evildoers and for the praise of those who do*
3 *good. For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as*
4 *free, yet not using liberty as a cloak for vice, but as bondservants of God. Honor all people. Love the brotherhood.*
5 *Fear God. Honor the king."*
6 *[1 Peter 2:13-17, Bible, NKJV]*

7 That government which is NOT "for the Lord's sake" and instead is for Satan's sake we are not only NOT to submit to as
8 Christians, but are required to rebel against and literally "hate" it's bad deeds but not the people who affect them. The hate
9 is directed at evil behavior, not evil people. It is a fact that most kings and governors are NOT sent by God, but by Satan,
10 and most of them rebel against rather than obey God or His moral laws. These rulers, in fact, are the ones who ultimately
11 will engage in the final conflict against God:

12 *"And I saw **the beast, the kings of the earth, and their armies, gathered together to make war against Him***
13 ***[Jesus] who sat on the horse and against His army."***
14 *[Rev. 19:19, Bible, NKJV]*

15 God would never and has never commanded us to do evil nor to obey rulers who are evil. In fact, most of the evil in our
16 society originates from abuses by rulers who refuse to either recognize or obey God's moral laws in the Bible. The essence
17 of loving the Lord, for instance, is to "fear God".

18 ***You shall fear the LORD your God and serve [ONLY] Him**, and shall take oaths in His name. You shall not go*
19 *after other gods, the gods of the peoples who are all around you (for the LORD your God is a jealous God among*
20 *you), lest the anger of the LORD your God be aroused against you and destroy you from the face of the earth.*

21 [. . .]

22 *And the LORD commanded us to observe all these statutes, to fear the LORD our God, for our good always, that*
23 *He might preserve us alive, as it is this day.*
24 *[Deut. 6:13, 24, Bible, NKJV]*

25
26 ***"You shall fear the LORD your God; you shall serve [ONLY] Him**, and to Him you shall hold fast, and take*
27 *oaths in His name."*
28 *[Deut. 10:20, Bible, NKJV]*

29 The Bible then defines "fearing the Lord" as "hating evil". You can't "hate evil" by effecting it or by obeying or subsidizing
30 rulers who effect it in our name as our representatives. No one who wars against God's commandments or obeys rulers who
31 war against God's commandments can claim to be "fearing the Lord". We argue that one cannot simultaneously love God,
32 and not hate His opposite, which is evil.

33 ***"The fear of the LORD is to hate evil:***
34 *Pride and arrogance and the evil way*
35 *And the perverse mouth I hate."*
36 *[Prov. 8:13, Bible, NKJV]*

37 Therefore, so long as we as Christians continually recognize God's exclusive ownership and control over the Earth and the
38 fact that Caesar doesn't own any part of it, the only type of allegiance we can have that attaches to any geographical territory
39 is allegiance to God and not Caesar. That allegiance manifests itself in choosing a legal domicile that is not within the
40 jurisdiction of any man-made government and instead is within God's Kingdom on Earth exclusively. This exclusive
41 allegiance we have to God then determines who we nominate as our protector and where the civil laws are derived which
42 protect us.

43 *"**domicile**. A person's legal home. That place where a man has his true, fixed, and **permanent home** and*
44 *principal establishment, and to which whenever he is absent he has **the intention of** returning. Smith v. Smith,*
45 *206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and **the intention** to make it one's*
46 *home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place*
47 *to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one*
48 *residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual***
49 ***residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise***
50 ***the privilege of voting and other legal rights and privileges."***
51 *[Black's Law Dictionary, Sixth Edition, p. 485]*

1 **"The citizen cannot complain [about the laws or the tax system], because he has voluntarily submitted himself**
2 **to such a form of government.** He owes allegiance to the two departments, so to speak, and within their respective
3 spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection
4 from each within its own jurisdiction."
5 [United States v. Cruikshank, [92 U.S. 542](#) (1875) [emphasis added]]

6 **"Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The**
7 **one is a compensation for the other; allegiance for protection and protection for allegiance."**
8 [Minor v. Happersett, [88 U.S. \(21 Wall.\) 162](#), 166-168 (1874)]

9 We can't have allegiance to Caesar because the Bible says we can't serve two masters or, by implication, have two masters:

10 "No one can serve two masters [two employers, for instance]; for either he will hate the one and love the other,
11 or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]."
12 [Luke 16:13, NKJV. Written by a tax collector]

13 God is our ONLY Lawgiver, Judge, and Protector:

14 **"For God is the King of all the earth; Sing praises with understanding."**
15 [[Psalm 47:7](#), Bible, NKJV]

16 "For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save [and protect] us."
17 [[Isaiah 33:22](#), Bible, NKJV]

18 Those who do not have a domicile within Caesar's jurisdiction are called by any of the following names in Caesar's courts:

19 1. "transient foreigners"

20 **"Transient foreigner.** One who visits the country, without the intention of remaining."
21 [Black's Law Dictionary, Sixth Edition, p. 1498]

22 2. "stateless persons"

23 **Social Security Program Operations Manual System (P.O.M.S.)**
24 **RS 02640.040 Stateless Persons**

25 **A. DEFINITIONS**

26 [. . .]

27 **DE FACTO**—Persons who have left the country of which they were nationals and no longer enjoy its protection
28 and assistance. They are usually political refugees. They are legally citizens of a country because its laws do not
29 permit denaturalization or only permit it with the country's approval.

30 [. . .]

31 **2. De Facto Status**

32 Assume an individual is de facto stateless if he/she:

33 a. says he/she is stateless but cannot establish he/she is de jure stateless; and

34 b. establishes that:

- 35 • he/she has taken up residence [chosen a **legal domicile**] outside the country of his/her nationality;
- 36 • there has been an event which is hostile to him/her, such as a sudden or radical change in the
37 government, in the country of nationality; and

38 **NOTE: In determining whether an event was hostile to the individual, it is sufficient to show the**
39 **individual had reason to believe it would be hostile to him/her.**

- he/she renounces, in a sworn statement, the protection and assistance of the government of the country of which he/she is a national and declares he/she is stateless. The statement must be sworn to before an individual legally authorized to administer oaths and the original statement must be submitted to SSA.

*De facto [stateless] status stays in effect only as long as the conditions in b. continue to exist. If, for example, the individual returns [changes their **domicile** back] to his/her country of nationality, de facto statelessness ends.*
[SOURCE: Social Security Program Operations Manual System (P.O.M.S.), Section RS 02640.040 entitled "Stateless Persons"
<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0302640040/>]

3. "nonresidents"

Man's law says that if we exercise our right of political association or DISASSOCIATION protected by the First Amendment by choosing a domicile in God's kingdom rather than Caesar's kingdom, that the law which then applies is the law from our domicile, which means God's Holy laws.

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>]

Notice that in addition to "domicile" above, three other sources or "choice of law" are provided, which is:

1. Acting in a representative capacity on behalf of another. This can only happen by holding an "office", such as a "public office" in the government.
2. Operating as a corporation, which is a franchise.
3. The state court where suit is brought. This court ordinarily has civil jurisdiction only if the party bringing suit or the respondent has a domicile in that forum.

Therefore, there are only two methods to switch the civil choice of law away from the protections of a person's domicile, which are:

1. Acting in a representative capacity on behalf of another as an officer or public officer or trustee.
2. Operating as a corporation, which is a franchise.

Note that both of the above conditions of a person result from the voluntary exercise of your right to contract, because contracting is the only way you can enter into such relationships. Note also that both conditions are franchises of one kind or another. You can't become a "public officer" of the government, for instance, without signing an employment agreement, which is a franchise. That franchise, by the way, implies a surrender of your constitutional rights, according to the U.S. Supreme Court:

"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)]

God's laws say that a wicked or unfaithful people will be "cut off from the earth" meaning divorced from the protections of God's laws and of their legal domicile. By "wicked", we believe He means "ignorant, lazy, presumptuous, or covetous". The above two mechanisms are the means for doing this:

*"For the upright will dwell in the land,
And the blameless will remain in it;
**But the wicked will be cut off from the earth,
And the unfaithful will be uprooted from it.**"*
[Prov. 2:21-22, Bible, NKJV]

How do the upright "dwell in the land"? By having a legal domicile there! How are they "uprooted from it"? By engaging in franchises or acting in a representative capacity. We hope that by now, you understand that:

1. Those who engage in government franchises act as "public officers" or agents of the government.
2. Engaging in a franchise and operating in a representative capacity are therefore synonymous.

Consequently, God's laws recognize that franchises are the main method to uproot a wicked people from His protection, the protection of His laws, and their legal domicile in order that they may be legally kidnapped and moved to another jurisdiction. The mechanisms for effecting that kidnapping are recognized by Federal Rule of Civil Procedure 17(b) above.

The U.S. Supreme Court described how this kidnapping occurs against those who accept privileges when it held the following. The phrase "exempted from the rigor of the common law" is synonymous with exempted from the protections of the bill of rights and equity jurisdiction in relation to the grantor of the franchise:

*The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the time of Magna Charta. **For all practical purposes they are synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons or places whereby a certain individual or class of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy some particular advantage or exemption. See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31.
[Paul v. Virginia, 8 Wall. 168, 19 L.Ed. 357]*

Whenever a judge or ruler wants to tempt a wicked person and use their weaknesses to bring them into servitude and "voluntary compliance", they will try to bribe them with franchises, such as Social Security, Medicare, Unemployment compensation. They do this to entice the ignorant, the lazy, covetous, and those who want "something for nothing" to give up their rights.

*"The hand of the diligent will rule, but the lazy man will be put to **forced labor** [slavery!]."*
[Prov. 12:24, Bible, NKJV]

**"My son, if sinners [socialists, in this case] entice you,
Do not consent
If they say, "Come with us,
Let us lie in wait to shed blood;
Let us lurk secretly for the innocent without cause;
Let us swallow them alive like Sheol,
And whole, like those who go down to the Pit:
We shall fill our houses with spoil [plunder];
Cast in your lot among us,
Let us all have one purse"--**
*My son, do not walk in the way with them,
Keep your foot from their path;
For their feet run to evil,*

1 And they make haste to shed blood.
2 Surely, in vain the net is spread
3 In the sight of any bird;
4 But they lie in wait for their own blood.
5 They lurk secretly for their own lives.
6 So are the ways of everyone who is greedy for gain;
7 It takes away the life of its owners."
8 [Proverbs 1:10-19, Bible, NKJV]

9 The "one purse" they are referring to above is the government's purse! They want to hire you on as a recipient of stolen
10 goods, which are goods stolen from others who are compelled to participate in their franchises and would not participate if
11 offered a fully informed, un-coerced choice not to participate. Once your tyrant rulers and public servants get you eating out
12 of their hand, then you are roped into ALL their other franchises and become their servant and slave, literally. Every one of
13 their franchises inevitably ropes you into other franchises. For instance, the drivers licensing franchise forces you to have a
14 domicile on federal territory and to participate in the federal and state income tax system.

15 "The more you want, the more the world can hurt you."
16 [Confucius]

17 "But those who desire to be rich fall into temptation and a snare, and into many foolish and harmful lusts [for
18 "free" government "benefits"] which drown men in destruction and perdition. For the love of money [or
19 unearned "benefits"] is a root of all kinds of evil, for which some have strayed from the faith in their greediness,
20 and pierced themselves through with many sorrows."
21 [1 Tim. 6:9-10, Bible, NKJV]

22 "For the turning away of the simple will slay them. And the complacency of fools will destroy them; but
23 whoever listens to me [God and the wisdom that comes ONLY from God] will dwell safely, and will be secure
24 [within the protections of God's laws and their place of domicile], without fear of evil."
25 [Prov. 1:20-33, Bible, NKJV]

26 When we abuse our power of choice to consent to government franchises we therefore are FIRING God as our Lawgiver,
27 Judge, and Protector and replacing Him and His Laws with a vain man or ruler. For that, God says ultimately, we are severely
28 punished, plundered, and enslaved:

29 "The Lord is well pleased for His righteousness' sake; He will exalt the law [HIS law, not man's law] and make
30 it honorable. But this is a people robbed and plundered! [by tyrants in government] All of them are snared in
31 [legal] holes [by the sophistry of greedy lawyers], and they are hidden in prison houses; they are for prey, and
32 no one delivers; for plunder, and no one says, "Restore!"

33 Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for
34 plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they
35 would not walk in His ways, nor were they obedient to His law [they divorced themselves from their domicile
36 using their right to contract], therefore He has poured on him the fury of His anger and the strength of battle; it
37 has set him on fire all around, yet he did not know; and it burned him, yet he did not take it to heart. [he became
38 an unwitting victim of his own IGNORANCE OF THE LAW]"
39 [Isaiah 42:21-25, Bible, NKJV]

41 "Woe to the rebellious children," says the Lord, "Who take counsel, but not of Me, and who devise plans [e.g.
42 "social insurance"], but not of My Spirit, that they may add sin to sin; who walk to go down to Egypt [Babylon
43 or the District of Criminals, Washington, D.C.], and have not asked My advice, to strengthen themselves in the
44 strength of Pharaoh, and to trust in the shadow of Egypt! Therefore the strength of Pharaoh shall be your
45 shame, and trust in the shadow of Egypt shall be your humiliation...

46 Now go, write it before them on a tablet, and note it on a scroll, that it may be for time to come, forever and ever:
47 that this is a rebellious people, lying children, children who will not hear the law of the Lord; who say to the
48 seers, "Do not see," and to the prophets [economic prognosticators], "Do not prophesy to us right things" Speak
49 to us smooth [politically correct] things, prophesy deceits. Get out of the way, turn aside from the path, cause
50 the Holy One of Israel to cease from before us [take the ten commandments out of the Supreme Court Building]."

51 Therefore thus says the Holy One of Israel:

52 "Because you despise this word [God's word/law], and trust in [government] oppression and perversity, and
53 rely on them, therefore this iniquity shall be to you like a breach ready to fall, a bulge in a high wall, whose
54 breaking comes suddenly, in an instant. And He shall break it like the breaking of the potter's vessel, which

is broken in pieces; He shall not spare. So there shall not be found among its fragments a shard to take fire from the hearth, or to take water from the cistern."
[Isaiah 30:1-3, 8-14, Bible, NKJV]

Thus, franchises act as an insidious snare that destroys freedom, people, lives, and families. Both the Bible and our Founding Fathers forcefully say we must wisely exercise our discretion and our power of choice to systematically avoid such snares and the franchises and contracts which implement them:

Take heed to yourself, lest you make a covenant [contract or franchise] with the inhabitants of the land where you are going, lest it be a snare in your midst. But you shall destroy their altars, break their sacred pillars, and cut down their wooden images (for you shall worship no other god, for the LORD, whose name is Jealous, is a jealous God). lest you make a covenant [engage in a franchise, contract, or agreement] with the inhabitants of the land, and they play the harlot with their gods [pagan government judges and rulers] and make sacrifice [YOU and your RIGHTS!] to their gods, and one of them invites you and you eat of his sacrifice, and you take of his daughters for your sons, and his daughters play the harlot with their gods and make your sons play the harlot with their gods.
[Exodus 34:10-16, Bible, NKJV]

"My ardent desire is, and my aim has been...to comply strictly with all our engagements foreign and domestic; but to keep the United States free from political connections with every other Country. To see that they may be independent of all, and under the influence of none. In a word, I want an American character, that the powers of Europe may be convinced we act for ourselves and not for others [as contractors, franchisees, or "public officers"]; this, in my judgment, is the only way to be respected abroad and happy at home."
[George Washington, (letter to Patrick Henry, 9 October 1775);
Reference: The Writings of George Washington, Fitzpatrick, ed., vol. 34 (335)]

"About to enter, fellow citizens, on the exercise of duties which comprehend everything dear and valuable to you, it is proper that you should understand what I deem the essential principles of our government, and consequently those which ought to shape its administration. I will compress them within the narrowest compass they will bear, stating the general principle, but not all its limitations. Equal and exact justice to all men, of whatever state or persuasion, religious or political; peace, commerce, and honest friendship with all nations – entangling alliances [contracts, treaties, franchises] with none;"
[Thomas Jefferson, First Inaugural Address, March 4, 1801]

The Bible forbids Christians to allow anyone but the true and living God to be their king or ruler. Franchises replace God as our ruler, replace him with a man or a government, and destroy equal protection of the law. Your right to contract is the most dangerous right you have, folks! The abuse of that right to sign up for government franchises leaves you entirely without remedy and entirely without any protection for any of your God given rights. Governments are created to protect the exercise of your right to contract and if you abuse that right, you are TOAST folks, because they can't undo the damage for you and you lose your right to even go into court to invoke the government's protection!

"These general rules are well settled: (1) That the United States, when it creates [STATUTORY FRANCHISE] rights in individuals against itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation to provide a remedy through the courts. United States ex rel. Dunlap v. Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696; Gordon v. United States, 7 Wall. 188, 195, 19 L.Ed. 35; De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700; Comegys v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A, 118; Arnson v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; Barnett v. National Bank, 98 U.S. 555, 558, 25 L.Ed. 212; Farmers' & Mechanics' National Bank v. Dearing, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require us to hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly upon the construction of the act. See Medbury v. United States, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779; Parish v. MacVeagh, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; McLean v. United States, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; United States v. Laughlin (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919.: [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)]

Under God's law, all persons are equal and any attempt to make them unequal is an attempt at idolatry. In God's eyes, when we show partiality in judgment of others based on the "privileges" or "franchises" they are in receipt of or other forms of "social status", then we are condemned as Christians:

"You shall not show partiality in judgment; you shall hear the small as well as the great; you shall not be afraid in any man's presence, for the judgment is God's. The case that is too hard for you, bring to me, and I will hear it."

[Deut. 1:17, Bible, NKJV]

“You shall not pervert justice; you shall not show partiality, nor take a bribe [a franchise or “benefit” payment], for a bribe blinds the eyes of the wise and twists the words of the righteous.”
[Deut. 16:19, Bible, NKJV]

“For the LORD your God is God of gods and Lord of lords, the great God, mighty and awesome, who shows no partiality nor takes a bribe [a franchise is a type of government bribe].”
[Deut. 10:17, Bible, NKJV]

“He [God] will surely rebuke you If you secretly show partiality [against a accused who refuses to participate in franchises as taxpayer and therefore refuses to subsidize your lifestyle as a “benefit” recipient].”
[Job 13:10, Bible, NKJV]

“The rich and the poor have this in common, the LORD is the maker of them all.”
[Prov. 22:2, Bible, NKJV]

“But you, do not be called ‘Rabbi’; for One is your Teacher, the Christ, and you are all brethren. Do not call anyone on earth your father; for One is your Father, He who is in heaven. And do not be called teachers; for One is your Teacher, the Christ. But he who is greatest among you shall be your servant. And whoever exalts himself will be humbled, and he who humbles himself will be exalted.”
[Jesus in Matt. 23:8-12, Bible, NKJV]

But Jesus called them to Himself and said to them, “You know that those who are considered rulers over the Gentiles lord it over them, and their great ones exercise authority over them. Yet it shall not be so among you; but **whoever desires to become great among you shall be your servant. And whoever of you desires to be first shall be slave of all.** For even the Son of Man did not come to be served, but to serve, and to give His life a ransom for many.”
[Mark 10:42-45, Bible, NKJV. See also Matt. 20:25-28]

“There is neither Jew nor Greek, there is neither slave nor free, there is neither male nor female; for you are all one in Christ Jesus.”
[Gal. 3:28, Bible, NKJV]

Is it fitting to say to a king, “You are worthless,”
And to nobles, “You are wicked”?
Yet He [God] is not partial to princes [or FRANCHISEES].
Nor does He regard the rich more than the poor;
For they are all the work of His hands.
[Job. 34:18-19, Bible, NKJV]

**“The poor man is hated even by his own neighbor,
But the rich has many friends.
He who despises his neighbor sins;
But he who has mercy on the poor, happy is he.”**
[Prov. 14:20-21]

“You shall not show partiality to a poor man in his dispute.”
[Exodus 23:3, Bible, NKJV]

“The rich shall not give more and the poor shall not give less than half a shekel, when you give an offering to the LORD, to make atonement for yourselves.”
[Exodus 30:15, Bible, NKJV]

“Better is the poor who walks in his integrity Than one perverse in his ways, though he be rich.”
[Prov. 28:6, Bible, NKJV]

“And again I say to you, it is easier for a camel to go through the eye of a needle than for a rich man to enter the kingdom of God.”
[Matt. 19:24, Bible, NKJV]

“For there is no distinction between Jew and Greek, for the same Lord over all is rich to all who call upon Him.”
[Rom. 10:12, Bible, NKJV]

“Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the living God, who gives us richly all things to enjoy.”

Therefore, accepting any kind of government “privilege” or franchise for a Christian encourages unlawful partiality and constitutes idolatry. The “privilege” described by God in the passage below is the “privilege” of having a King (man) to protect, care for, and “govern” the people as a substitute for God’s protection. It is a “protection franchise”. The price exchanged for receipt of the “protection franchise” privilege is becoming “subjects” and paying usurious “tribute” in many forms to the king using their labor, property, and life.

Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, "Look, you are old, and your sons do not walk in your ways. Now make us a king to judge us like all the nations [and be OVER them]".

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."

So Samuel told all the words of the LORD to the people who asked him for a king. And he said, "This will be the behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your sheep. And you will be his servants. And you will cry out in that day because of your king whom you have chosen for yourselves, and the LORD will not hear you in that day."

Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over us, that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles." [1 Sam. 8:4-20, Bible, NKJV]

The right to be protected by the King above is earned by giving him exclusive allegiance, and thereby withdrawing allegiance from God as your personal sovereign:

"And the men of Israel were distressed that day, for Saul [their new king] had placed the people under oath [of allegiance and thereby FIRED God as their protector]" [1 Sam. 14:24, Bible, NKJV]

The method described above of taking an oath of allegiance is voluntarily choosing your domicile and nominating a king or ruler to protect you, who you then owe allegiance, support, and tribute to, which today we call “taxes”:

***“TRIBUTE.** Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a common feature of international relationships in the biblical world. The tributary could be either a hostile state or an ally. Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the man-power. The aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to increase the conqueror’s own revenues and to acquire commodities in short supply in his own country. As an instrument of administration it was one of the simplest ever devised: the subjugated country could be made responsible for the payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an expedition would then be sent to deal with the recalcitrant. This was probably the reason for the attack recorded in Gn. 14. [New Bible Dictionary, Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962; InterVarsity Press: Downers Grove]*

The abuse of “benefits” to tempt, debase, and destroy people is the heart of traitor Franklin Delano Roosevelt’s “New Deal”, which we call the “Raw Deal”. It’s a raw deal because:

1. What they tempt you with has no economic value because the government’s half of the bargain is unenforceable. Note the word “scheme” in the second ruling. Quite telling:

“... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at any time.”

[United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)]

"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)]

2. The money used to pay you the "benefit" is counterfeited or stolen or both and isn't lawful money anyway. See:

The Money Scam, Form #05.041
<http://sedm.org/Forms/FormIndex.htm>

The above may explain why the Bible says:

For thus says the LORD: "You have sold yourselves for nothing, And you shall be redeemed without money."
[Isaiah 52:3, Bible, NKJV]

If you would like to learn more about the FRAUD of government "benefits" and all the mechanisms by which they are abused to destroy, entrap, and enslave people in a criminal tax prosecution, see:

The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

9.2.8 Franchises implemented as trusts are the vehicle used to compel you to become the "straw man"

Every straw man we have identified:

1. Is a "public officer" within the government.
2. Is in receipt, custody, or control of public property.
3. Has a fiduciary duty to the government as a "trustee" over public property.
4. Consented at some point to act as a "trustee" by filling out a government form such as a license or application for "benefits". See:

The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

Why did the government use the mechanism of trusts to implement the straw man? Because once you sign up to become the trustee, you can't resign without the express permission of the beneficiary under the terms of the trust indenture or contract itself. You know the government isn't EVER gonna give you permission to quit your job as trustee and their free WHORE.

VIII. Devestment of Office.

A trustee is discharged:

- (1) by extinction of the trust,
- (2) by completion of his duties,
- (3) by such means as the instrument contemplates,
- (4) by consent of the beneficiaries,
- (5) by judgment of a competent court. ⁶⁶

[. . .]

The trustee cannot abandon his trust, and even if he conveys away the property he will still remain liable as trustee;⁶⁷ but he may resign. ⁶⁸

⁶⁶ Rev. Civ. Code So. Dak. (1903), §1651; Rev. Code N. Dak (1895), 4298; Civ. Code Cal. (1903), §2282.

⁶⁷ Webster v. Vandeventer, 6 Gray. 428.

⁶⁸ Mass. Rev. Laws (1902). ch. 147, 12.

1 *Resignation. The resignation in most jurisdictions may be at pleasure,*⁶⁹ *and in any jurisdiction for good reason.*
2 ⁷⁰

3 *To be effective, the resignation must be made either according to an express provision of the trust instrument,*⁷¹
4 *or with the assent of all the beneficiaries or the court.*⁷²

5 *The assent of the beneficiaries must be unanimous; hence, if some are under age, unascertained, unborn, or*
6 *incompetent, a valid assent cannot be given by the beneficiaries, and resort must be had to the court.*

7 *The mere resignation and acceptance thereof will not convey the title to the property, but the trustee should then*
8 *divest himself of the property by suitable conveyances, and complete his duties, and until he does so he will*
9 *remain liable as trustee.*⁷³

10 *Even where all persons in interest assent, it has been suggested that the resignation is not complete without the*
11 *action of the court,*⁷⁴ *but it is, to say the least, doubtful ; and especially as all persons who are likely to raise the*
12 *question are concluded by their assent.*

13 *The resignation need not be in writing, and where a trustee has conveyed the trust property to a successor*
14 *appointed by the court, there being no evidence of any direct resignation, one would be presumed.*⁷⁵

15 *Ordinarily courts of probate have jurisdiction in these matters; but where it is not specially given to them, a court*
16 *of equity will have the power to accept a resignation among its ordinary powers, and generally has concurrent*
17 *jurisdiction where the Probate Court has the power.*⁷⁶

18 *The court will not accept a resignation until the retiring trustee has settled his account,*⁷⁷ *and returned any benefit*
19 *connected with the office,*⁷⁸ *and in some jurisdictions they will require a successor to be provided for.*⁷⁹

20 *Where there is more than one trust in the same instrument, the rule for resignation is the same as for acceptance;*
21 *namely, unless the trusts are divisible, all or neither must be resigned.*⁸⁰
22 *[A Trustees Handbook, Third Edition, August Peabody Loring, 1907, Little, Brown, and Company, pp. 19-22;*
23 *SOURCE: <http://www.archive.org/details/trusteeshandbook00loriiala>]*

24 Because you can't quit as trustee without their permission, government franchises and "benefits" behave as "adhesion
25 contracts":

26 **"Adhesion contract.** *Standardized contract form offered to consumers of [government] goods and services on*
27 *essentially "take it or leave it" basis without affording consumer realistic opportunity to bargain and under such*
28 *conditions that consumer cannot obtain desired product or services except by acquiescing in form contract.*
29 *Distinctive features of adhesion contract is that weaker party has no realistic choice as to its terms. Cubic Corp.*
30 *v. Marty, 4 Dist., 185 C.A.3d. 438, 229 Cal.Rptr. 828, 833; Standard Oil Co. of Calif. v. Perkins, C.A.Or., 347*
31 *F.2d. 379, 383. Recognizing that these contracts are not the result of traditionally "bargained" contracts, the*
32 *trend is to relieve parties from onerous conditions imposed by such contracts. However, not every such contract*
33 *is unconscionable. Lechmere Tire and Sales Co. v. Burwick, 360 Mass. 718, 720, 721, 277 N.E.2d. 503."*
34 *[Black's Law Dictionary, Sixth Edition, p. 40]*

⁶⁹ Bogle v. Bogle, 3 Allen, 158; Ellis v. Boston, H. & E. Railroad, 107 Mass. 1 ; statutes passim.

⁷⁰ Craig v. Craig, 3 Barb. Ch. 76 ; Dean v. Lanford, 9 Rich. Eq. (S. C.) 423.

⁷¹ Stearns v. Fraleigh, 39 Fla. 603.

⁷² Cruger v. Halliday, 11 Paige 314.

⁷³ Ibid.

⁷⁴ Matter of Miller, 15 Abb.Pr. 277.

⁷⁵ Thomas v. Higham, 1 Bail.Eq. 222.

⁷⁶ Bowditch v. Banuelos, 1 Gray, 220.

⁷⁷ Statutes passim. In re Olmstead, 24 App.Div. (N. Y.) 190.

⁷⁸ Statutes passim. In re Olmstead, 24 App.Div. (N. Y.) 190.

⁷⁹ Civ. Code Cal. (1903), 2260; Rev. Civ. Code So. Dak. (1903), §1638.

⁸⁰ Carruth v. Carruth, 118 Mass. 431.

We allege that the nature of Social Security as a trust and your role as a “trustee” explains why:

1. They can tell you that you aren’t allowed to quit. The trust indenture doesn’t permit the trustees to quit.
2. They will fraudulently call you the “beneficiary” even though technically you AREN’T the beneficiary, but the “trustee”. They want to fool you into believing that you are “benefitted” by being their cheap whore so you won’t rattle your legal chains and try to resign as trustee or complain about the burdens of your uncompensated position. The BIG secret they can’t clue you into is that you didn’t get any “consideration” in exchange for your duties so the contract is not legally enforceable. The Courts have ruled that you have no legally enforceable right to collect anything.

“... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at any time.”

[United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)]

*“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)]

3. They will accept anyone as an applicant, and especially those who do not meet the legal requirements. All it takes to become a trustee is your consent, and they don’t care where you live, including outside of federal territory. Technically, 20 C.F.R. §422.104 says that only statutory “citizens” and “permanent residents”, both of whom are statutory “U.S. persons” (per 26 U.S.C. §7701(a)(30)) with a domicile on federal territory, can lawfully participate. However, in practice, if you go to the Department of Motor Vehicles to obtain a license and tell them you don’t qualify for Social Security, they will demand a rejection letter from the Social Security Administration (S.S.A.) indicating that you don’t qualify. Social Security then will say that you do qualify even if you aren’t a “U.S. citizen” or “permanent resident” because their main job is to recruit more “taxpayers”, not to follow the law.

The above may explain why the Bible says the following on the subject of government franchises, licenses, and “benefits”:

“My son, if sinners [socialists, in this case] entice you,

Do not consent [do not abuse your power of choice]

If they say, “Come with us,

Let us lie in wait to shed blood [of innocent "nontaxpayers"];

Let us lurk secretly for the innocent without cause;

Let us swallow them alive like Sheol,

And whole, like those who go down to the Pit:

We shall fill our houses with spoil [plunder];

Cast in your lot among us,

Let us all have one purse [share the stolen LOOT]”--

My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government

FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a "U.S. citizen".

Keep your foot from their path;

For their feet run to evil,

And they make haste to shed blood.

Surely, in vain the net is spread

In the sight of any bird;

But they lie in wait for their own blood.

They lurk secretly for their own lives.

So are the ways of everyone who is greedy for gain [or unearned government benefits];

It takes away the life of its owners.”

[Proverbs 1:10-19, Bible, NKJV]

For thus says the LORD: “ You have sold yourselves for nothing, And you shall be redeemed without money.”

[Isaiah 52:3, Bible, NKJV]

The Social Security scam above is further documented later in section 9.3.2. This whole mess started in 1939, and it happened during Traitor Franklin Delano Roosevelt’s presidency. In that year:

1. The Trust Indenture Act of 1939 was enacted that codified the above rules. See:

Government Identity Theft

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Form 05.046, Rev. 9-27-2015

408 of 534

EXHIBIT: _____

Trust Indenture Act of 1939, 15 U.S.C., Chapter 2A
http://straylight.law.cornell.edu/uscode/html/uscode15/usc_sup_01_15_10_2A.html

2. The Public Salary Tax Act of 1939 was passed, authorizing taxes on the salaries of “public officers”. This tax is STILL the basis for the modern Internal Revenue Code. See:

Public Salary Tax Act of 1939
<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/HistFedIncTaxActs.htm>

3. The Internal Revenue Code was enacted into law for the first time. See:

Internal Revenue Code of 1939
<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/HistFedIncTaxActs.htm>

Only one year after all the above happened, the Buck Act of 1940 was enacted authorizing states to impose income taxes upon “public officers” of the United States government, thus completing the transformation of our tax system into a franchise based tax upon public offices that was common between both the states of the Union and the Federal government. The Buck Act can be found at 4 U.S.C. §105-113.

Most government franchises are implemented as trusts. When you complete and sign an application for a franchise such as Social Security, the following mechanisms occur:

1. A “public office” is created.
2. You become surety for the public office and thereby enter into a partnership with the office your consent created. That partnership, in fact, is the one referenced in the definition of “person” found in 26 U.S.C. §6671(b) . You are in partnership with Uncle Sam, in fact, because the office is owned by Uncle:

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.

3. You become a trustee and fiduciary in relation to the beneficiary, which is the government and not you.
4. You forfeit all rights affected by the franchise itself.

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

“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”
[Papasan v. Allain, 478 U.S. 265 (1986)]

The reason the courts keep the subject of the “trade or business” franchise and the public offices that attach to it secret, is because they don’t want to inform the public of how they are TRAPPED into becoming uncompensated “employees” and “officers” of the government. It’s a legalized peonage and slavery scheme that no one would consent to if they were given all the facts about the effects of it BEFORE they signed that government application for a license or a benefit. Your consent instead is procured through constructive fraud and out of your own legal ignorance. They dumb you down about law in the public fool academy and then harvest your property using the stupidity they manufactured. Welcome to “The Matrix”, Neo.

“SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent”
[Black’s Law Dictionary, Fourth Edition, p. 1593]

Qui tacet consentire videtur.
He who is silent appears to consent. Jenk. Cent. 32.

The weak point of the abuse of franchises and trusts to enslave you are the following:

1. There is no legally enforceable "consideration" so the franchise contract is unenforceable.
2. Your consent was procured before you became an adult. Contracts as a minor are unenforceable.
3. Your consent was not fully informed.
4. The contract was not signed by BOTH parties to it. There is no government signature, so it can't be binding.
5. The concept of equal protection and equal treatment that is the foundation of the Constitution allows you employ the same techniques to protect yourself using franchises that they use to enslave you. In other words, you can make your own "anti-franchise franchise". See:

Requirement for Equal Protection and Equal Treatment, Form #05.033
<http://sedm.org/Forms/FormIndex.htm>

If you would like to know more about all the devious and harmful effects that both trusts and franchises have upon your rights, see:

1. Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>
2. Trusts: Invisible Snares (ASNM, Vol. 12, No. 1)
<http://famguardian.org/PublishedAuthors/Media/Antishyster/V12N1-Trusts.pdf>
3. A Trustees Handbook, Third Edition, August Peabody Loring, 1907, Little, Brown, and Company, pp. 19-22
<http://www.archive.org/details/trusteeshandbook00loriiala>
4. The Truth About Trusts (ASNM, Vol. 7, No. 1)
<http://famguardian.org/PublishedAuthors/Media/Antishyster/V07N1-TheTruthAboutTrusts.pdf>
5. Trust Fever (ASNM, Vol. 7, No. 1)
<http://famguardian.org/Subjects/Taxes/Articles/trust%20fever.pdf>
6. Trust Fever II: Divide and Conquer (ASNM, Vol. 7, No. 4)
<http://famguardian.org/PublishedAuthors/Media/Antishyster/V07N4-DivideAndConquer.pdf>

9.2.9 Compelled participation in franchises and licensed activities

This section will prove why your consent to participate in franchises is mandatory, all of the effects upon the status of your property associated with compelled participation, and how the government abuses the voluntary system we have to compel your participation.

The most important things we want you to remember about compelled participation in franchises is that:

1. All franchises are contracts.

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,⁸¹ 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.⁸²
[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

2. One of the main purposes of establishing government is to protect your right to both contract and NOT contract with anyone, including the government.

⁸¹ 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.

⁸² 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.

3. A so-called government that not only doesn't protect your right to NOT contract with anyone including them, but forces you to contract with them is not a government, but a usurper and an organized crime ring. In law, all rights are property and contracts convey rights. Anyone who compels you to contract with them is taking your property and is a THIEF and an extortioner, not a protector.
4. Anyone who compels you to participate in franchises offered by the government is violating the Constitution by:
- 4.1. Compelling you to contract with the government.
 - 4.2. Interfering with and impairing the exercise of your right to NOT contract with the government protected by Article 1, Section 10.
 - 4.3. Engaging in involuntary servitude in violation of the Thirteenth Amendment if you do not consent to participate or do not want to participate.
5. No franchise offered by government can be called "voluntary" that:
- 5.1. Does not recognize the existence of those who have a right to not participate. For instance, the IRS refuses to recognize the existence of, file the paperwork of, or help those who are "nontaxpayers" not subject to the Internal Revenue Code even though even the U.S. Supreme Court recognized their existence in *South Carolina v. Regan*, 465 U.S. 367 (1984). See:

3. "Taxpayer" v. "Nontaxpayer": Which One are You?, Family Guardian Fellowship
4. http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm
 - 5.2. Penalizes those who choose not to participate. For instance, the IRS penalizes some people who claim to be "nontaxpayers".
 - 5.3. Does not provide or make publicly and conspicuously available all legal provisions, forms, and procedures needed to quit and surrender the right to receive the "benefits" of the franchise.
 - 5.4. Does not routinely criminally prosecute those who compel participation.
 - 5.5. Hides the forms, procedures, statutes, or regulations that allow participation. The Social Security Administration (S.S.A.) hides the SSA Form SSA-521 and the procedures to quit on their website and only describes them in their Social Security Program Operations Manual System (P.O.M.S.) (POMS) that is only for internal use.
 - 5.6. Tells people they cannot quit the franchise. The Social Security Administration (S.S.A.) FALSELY tells Americans all the time that they cannot quit the program.
 - 5.7. Signs people up as infants before they even have the legal capacity or standing to provide fully informed consent. This is what happens with the enumeration of infants.

9.2.9.1 Consent to participate is mandatory

There is an unspoken presumption within law that those who consent to a thing do so for their own benefit and that they cannot and will not be harmed by anything they consent to:

Volunt non fit injuria.

He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

Consensus tollit errorem.

Consent removes or obviates a mistake. Co. Litt. 126.

Invito beneficium non datur.

No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent.

Melius est omnia mala pati quam malo consentire.

It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

Nemo videtur fraudare eos qui sciunt, et consentiunt.

One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.

Non videtur consensum retinuisse si quis ex praescripto minantis aliquid immutavit.

He does not appear to have retained his consent, if he have changed anything through the means of a party threatening. Bacon's Max. Reg. 33.

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

All franchises are contracts between the grantor and the grantee that result in a voluntary surrender of rights by both parties. This surrender of rights constitutes the mutual consideration exchanged between the parties.

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,⁸³ 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.⁸⁴
[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

An example of one type of franchise that is a contract between the government grantor and the private grantees is corporations. The U.S. Supreme Court has repeatedly held that an act of incorporation constitutes a contract between the government and the stock holders. That's right: If you own stock in a corporation, then you are a government contractor and you probably didn't even know it!

The court held that the first company's charter was a contract between it and the state, within the protection of the constitution of the United States, and that the charter to the last company was therefore null and void., Mr. Justice DAVIS, delivering the opinion of the court, said that, if anything was settled by an unbroken chain of decisions in the federal courts, it was that an act of incorporation was a contract between the state and the stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, would shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that respect which has always been felt for the judicial department of the government.'
[New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]

The above case is the reason why the U.S. Supreme Court held in the famous case of Brushaber v. Union Pacific Railroad Co., 240 U.S. 1 (1916), that those who own stock in federal corporations cannot complain about the corporation voluntarily paying federal income tax. The Union Pacific Railroad was a federal corporation and Frank Brushaber, a nonresident alien, was a stock holder who argued that the corporation was stealing from him by volunteering to participate in the fraudulent federal income tax and thereby reducing the corporate dividends he received. The court held that it could not force the corporation to not participate in the income tax excise taxable franchise.

The main purpose for the establishment of all governments is the protection and preservation of these rights by preventing and punishing their INVOLUNTARY surrender. All contracts and agreements, including franchise agreements, require voluntary consent completely absent any kind of duress. Furthermore, the Constitution forbids interference by a state government with your right to contract.

U.S. Constitution
Article 1, Section 10.

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 a 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.

The U.S. Supreme Court has also held that the federal government was established to protect your right to either contract or NOT contract and that no government, including either the state or federal governments, may lawfully interfere with your right to contract.

"Independent of these views, there are many considerations which lead to the conclusion that the power to impair contracts [either the Constitution or the Holy Bible], 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

⁸³ 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.

⁸⁴ 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.

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 for 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 \(1878\)](#)]

It is therefore self-evident that no government may lawfully either compel you to contract, to not contract, or to prescribe the terms and conditions under which you must contract. Since all franchises are contracts, the implication is that no government may lawfully compel you to:

1. Sign or consent to a franchise agreement.
2. Consent without being fully informed of all the rights that are surrendered:

Non videntur qui errant consentire.
He who errs is not considered as consenting. Dig. 50, 17, 116.
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

"Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences."
[[Brady v. U.S., 397 U.S. 742 \(1970\)](#)]

3. Apply for a license of any kind, which is the equivalent of consenting to a franchise.

"A state cannot impose restrictions on the acceptance of a license that will deprive the licensee of his constitutional rights".
[[Ruckelshaus v. Mervin, 401 U.S. 703 \(1971\)](#)]

4. Lie on the franchise agreement or application for benefits by penalizing or threatening to penalize you for truthfully disclosing that you were under duress in signing it.

Non videtur consensus retinuisse si quis ex praescripto minantis aliquid immutavit.
He does not appear to have retained his consent, if he have changed anything through the means of a party threatening. Bacon's Max. Reg. 33.
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

5. Accept any benefit or obligation arising out of a franchise against your will. This would constitute involuntary servitude in violation of the Thirteenth Amendment, [42 U.S.C. §1994](#), and [18 U.S.C. §1589](#).

Quod meum est sine me auferri non potest.
What is mine [constitutional rights] cannot be taken away without my consent. Jenk. Cent. 251. Sed vide Eminent Domain.
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

Invito beneficium non datur.
No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent.
[Bouvier's Maxims of Law, 1856;
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

6. Deprive you of the right to require that your consent MUST be procured ONLY in writing and that all rights surrendered must appear on the contract itself. If the U.S. Government can be delegated authority to pass a law requiring that all contracts with the government MUST be reduced to writing, then the people must ALSO have that authority, because all the government's authority is delegated from we the people.

"Every man is supposed to know the law. A party who makes a contract with an officer without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law."

7. Interfere with your right to reserve all your rights pursuant to U.C.C. §1-308 when signing said franchise agreements. The method for doing that is to write the following below to your signature.

"All rights reserved without prejudice, U.C.C. §1-308 and its successor, U.C.C. §1-207."

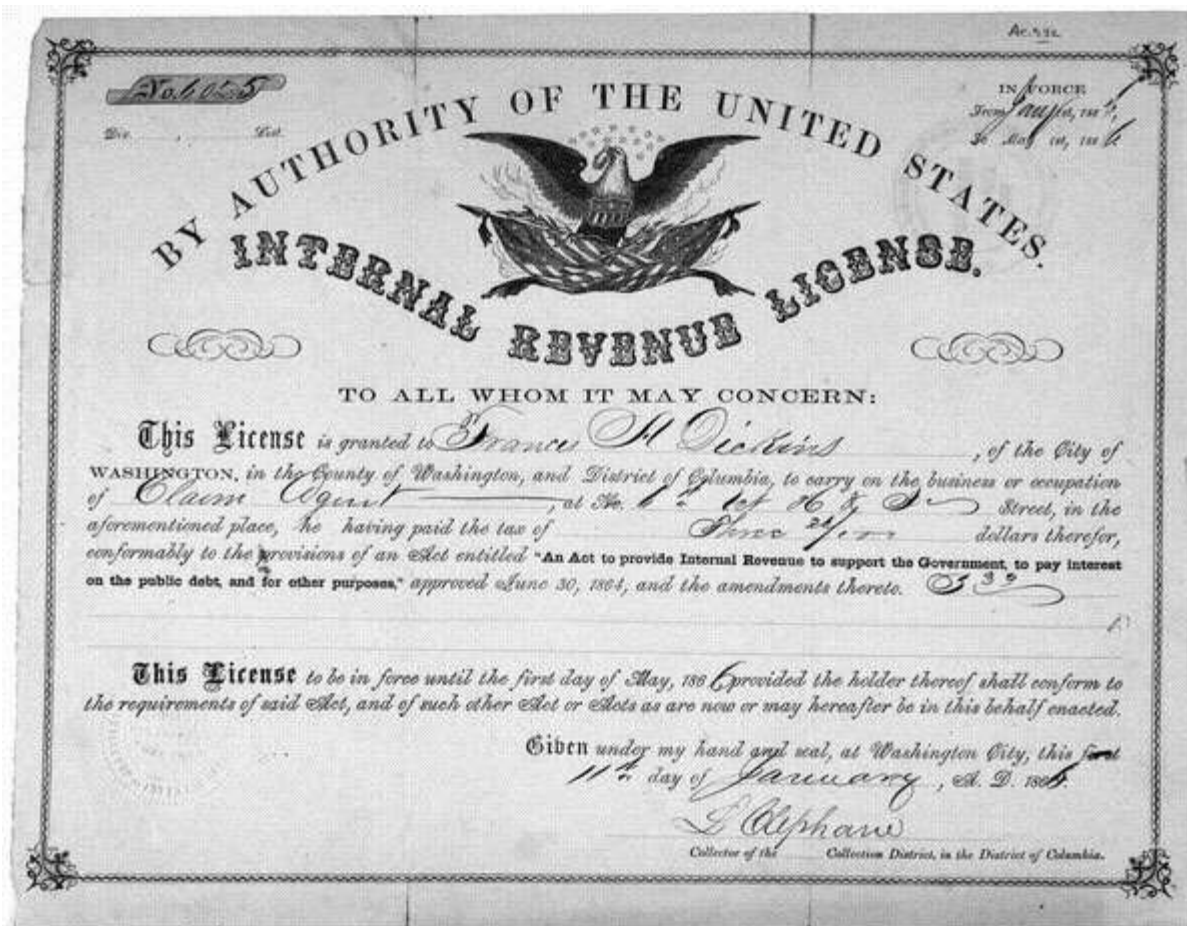
8. Prescribe the terms under which your signature or penalty of perjury statement on the signature are provided, and especially if the standard perjury statement would cause perjury because it places the person on federal territory. This is true of all IRS Forms, which invoke [28 U.S.C. §1746](#)(2) and therefore mandate PERJURY under penalty of perjury if not modified. For details, see:

[Tax Form Attachment, Form #04.201](#)
<http://sedm.org/Forms/FormIndex.htm>

In earlier times, the national government was honest and required that all those who participated in franchises that could impair their rights had to voluntarily consent in writing to the franchise by applying for a license. Licenses were a good way to do this, because the license served as notice to those affected of the rights they were surrendering and informed them of the statutes they were then subject to which regulated the franchise.

The first income tax was passed during the Civil War in 1862, and this act also created the Bureau of Internal Revenue (B.I.R.). After the Revenue Act of 1862, the new Bureau of Internal Revenue (B.I.R.) began issuing licenses to "taxpayers" under that revenue act. Below is an example of such a license:

Figure 1: Internal Revenue License



1 However, many were compelled illegally to procure these licenses and to pay the associated internal revenue tax, culminating
2 in the License Tax Cases being heard by the U.S. Supreme Court in 1872. In that case, the U.S. Supreme Court held that the
3 federal government could not license anything within a state 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**
11 **exclusively to the States. No interference by Congress with the business of citizens transacted within a State is**
12 **warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to**
13 **the legislature.** *The power to authorize a business within a State is plainly repugnant to the exclusive power of*
14 *the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given*
15 *in 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 tax it."**
19 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

20 Following the above holding, the Bureau of Internal Revenue (B.I.R.) suspended issuing the license indicated above.
21 Furthermore, the first income tax in 1862 was repealed by Congress in 1871, so the need for the licenses was suspended. See
22 17 Stat. 401 and Great IRS Hoax, Form #11.302, Section 6.5.20.

23 During World War II, the need for federal revenues to fund war returned. At that point, The Social Security Number became
24 a "de facto license". This is evident in instructions published by the IRS for its various forms, which indicate that an SSN or
25 TIN are only required for those engaged in a "trade or business", which means a "public office" in the U.S. government.

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

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

28 **Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)**

29 *You must obtain and enter a U.S. taxpayer identification number (TIN) for:*

- 30 • Any recipient whose income is effectively connected with the conduct of a trade or business in the
31 United States.

32 [IRS Form 1042-S Instructions, p. 14]

33 Remember: A "license" constitutes permission from the state to do that which is otherwise illegal.

- 34 1. 18 U.S.C. §912 makes it illegal to impersonate a "public officer" in the government. The SSN constitutes the de facto
35 "license" to engage in this otherwise illegal activity.
- 36 2. 18 U.S.C. §654 makes it a crime for an employee of the government to convert private property to a public use without
37 compensation. However, use of the SSN functions as a de facto "license" to allow this otherwise illegal activity.

38 Therefore, if the IRS receives information about you that is attached to a government identifying number, they assume that:

- 39 1. You consented to participate in the franchise. It is otherwise illegal to compel use or disclosure of Social Security
40 Numbers. 42 U.S.C. §408.
- 41 2. The Social Security Number is a de facto license number for those participating in the "trade or business"/"public office"
42 franchise.
- 43 3. You are a "public officer" engaged in a "trade or business" in the context of the transaction reported. 20 C.F.R.
44 §422.103(d) and the Social Security Card itself both say the Social Security Number and card are the property of the
45 Social Security Administration (S.S.A.) and must be returned upon request. It is ILLEGAL to use such public property
46

for a private use. That is called embezzlement. The IRS therefore gives you the benefit of the doubt by ASSUMING that you are not a criminal and that whatever transaction is associated with the de facto license number is private property donated to a public use to procure the benefits of a franchise.

4. You consented to donate all private property associated with the number to a “public use”, a “public purpose”, and a “public office” in order to procure the compensation associated with a federal franchise that you were lawfully eligible for. You waive your right to claim that criminal conversion of your assets occurred under 18 U.S.C. §654 in this process, because you consented to it.
5. You are “federal personnel” pursuant to 5 U.S.C. §552a(a)(13) because eligible for Social Security.

[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).

9.2.9.2 Effect of compelled participation in franchises

To summarize the effect of franchises:

1. All franchises make those who engage in them into “public officers”, trustees, and fiduciaries of the government and the “public trust”.
2. Property and rights managed by the franchisee within the confines of his/her official duties become private property donated to a public use to procure the “benefits” of the franchise.

All such offices and employments must be consensual and voluntary because if they are not:

1. The Thirteenth Amendment prohibition against involuntary servitude is violated.
2. The crime of peonage has been attempted in violation of 42 U.S.C. §1994 and 18 U.S.C. §1583. Peonage is a crime both on federal territory and within states of the Union.

“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)]

“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 Jaramillo 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 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)]

3. If the source of the duress is an officer or agent of the government, then that actor is interfering with your right to contract by compelling you to contract with the government. Since all franchises are contracts, then compelled participation is

equivalent to compelled contracting. The foundation of the Constitution is equal protection and the absolute duty of the government to protect your right to contract. Protecting your right to contract implies:

3.1. Enforcing the contract upon those who are parties and who violate it using the authority of the courts.

3.2. Protecting your right to NOT contract with those you do not wish to contract with, including anyone in the government.

Another very important effect and implication of participating in franchises is that all property connected with the franchise transitions its status from private property to public property subject to government regulation. The process of converting private property into a public use against the wishes of the property owner is called “eminent domain”:

Eminent domain /emanant dam6yn/. The power to take private property for public use by the state, municipalities, and private persons or corporations authorized to exercise functions of public character. Housing Authority of Cherokee National of Oklahoma v. Langley, Okl., 555 P.2d. 1025, 1028. Fifth Amendment, U.S. Constitution.

*In the United States, the power of eminent domain is founded in both the federal (Fifth Amend.) and state constitutions. **However, the Constitution limits the power to taking for a public purpose and prohibits the exercise of the power of eminent domain without just compensation to the owners of the property which is taken. The process of exercising the power of eminent domain is commonly referred to as "condemnation" or, "expropriation".***

The right of eminent domain is the right of the state, through its regular organization, to reassert, either temporarily or permanently, its dominion over any portion of the soil of the state on account of public exigency and for the public good. Thus, in time of war or insurrection, the proper authorities may possess and hold any part of the territory of the state for the common safety; and in time of peace the legislature may authorize the appropriation of the same to public purposes, such as the opening of roads, construction of defenses, or providing channels for trade or travel. Eminent domain is the highest and most exact idea of property remaining in the government, or in the aggregate body of the people in their sovereign capacity. It gives a right to resume the possession of the property in the manner directed by the constitution and the laws of the state, whenever the public interest requires it.

*See also Adequate compensation; Condemnation; Constructive taking; Damages; Expropriation; Fair market value; Just compensation; Larger parcel; Public use; Take.
[Black's Law Dictionary, Fifth Edition, p. 470]*

The U.S. Supreme Court has held that the national government possesses NO RIGHT of eminent domain within a state of the Union:

“The United States have no constitutional capacity to exercise municipal jurisdiction, sovereignty, or eminent domain, within the limits of a State or elsewhere, except in cases where it is delegated, and the court denies the faculty of the Federal Government to add to its powers by treaty or compact.”
[Dred Scott v. Sandford, 60 U.S. 393, 508-509 (1856)]

The U.S. Supreme Court has also summarized the circumstances under which private property may be taken and converted into a public use when it said:

*“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)]

1 The rules for converting private property to a public use indicated above are then summarized below:

2 **Table 13: Rules for converting private property to a public use or a public office**

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are “property”. Therefore, the basis for the “taking” was violation of the equal rights of a fellow sovereign “neighbor”.	No
3	He cannot be compelled or required to use it to “benefit” his neighbor. That means he cannot be compelled to donate the property to any franchise that would “benefit” his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. “eminent domain”.	No

3 If you look at all the above criteria, there is one and only one circumstance in which the private property can become public
4 property or become associated with a “public office” or “public use” without the just compensation, and without hurting
5 someone with it. That would be Case Number 4 in which the owner voluntarily donates it to a public use to procure the
6 benefits of a franchise. That case, incidentally, is the ONLY basis for the federal income tax and it requires his or her consent
7 and may or may not be accompanied by “consideration”. When it is not accompanied by consideration, then the government
8 similarly cannot acquire any reciprocal consideration, right, or benefit. To deny this would be to deny equal protection to
9 both parties. Once private property has been connected to the “public office” or “public use”, those who donated it also
10 implicitly agree to give the public the right to control said use as public property:

11 “... if he devotes it to a public use, he gives to the public a right to control that use...”
12 [Budd v. People of State of New York, [143 U.S. 517](#) (1892)]

13 The right to control the use of private property donated to a public use to procure the benefits of a franchise is enforced
14 through the Internal Revenue Code, which is the equivalent of the employment agreement for franchisees called “taxpayers”.

15 18 U.S.C. §654 further makes it a crime for officers or employees of the national government, including the IRS, to convert
16 private property into a “public use” without the consent of the owner and especially without consideration:

17 [TITLE 18 > PART 1 > CHAPTER 31 > § 654](#)
18 [§ 654. Officer or employee of United States converting property of another](#)

19 *Whoever, being an officer or employee of the United States or of any department or agency thereof, embezzles or*
20 *wrongfully converts to his own use the money or property of another which comes into his possession or under*
21 *his control in the execution of such office or employment, or under color or claim of authority as such officer or*
22 *employee, shall be fined under this title or not more than the value of the money and property thus embezzled or*
23 *converted, whichever is greater, or imprisoned not more than ten years, or both; but if the sum embezzled is*
24 *\$1,000 or less, he shall be fined under this title or imprisoned not more than one year, or both.*

25 The above statute explains why:

26 1. IRS cannot do an assessment or Substitute For Return (SFR) without your consent. See:

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>

27 2. You cannot be subject to either employment tax withholding or employment tax reporting without voluntarily signing
28 an IRS Form W-4.

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".

3. The courts have no authority under the Declaratory Judgments Act, 28 U.S.C. §2201(a) to declare you a franchisee called a "taxpayer". You own yourself.

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)]**

4. The revenue laws may not be cited or enforced against a person who is not a "taxpayer":

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

[Long v. Rasmussen, 281 F. 236 (1922)]

"Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government and who did not volunteer to participate in the federal "trade or business" franchise]. 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)]

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

All of the above requirements have in common that violating them would result in the equivalent of exercising eminent domain over the private property of the private person without their consent and without just compensation, which the U.S. Supreme Court said violates the Fifth Amendment takings clause:

"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)]

As a consequence of the above considerations, any government officer or employee who does any of the following is unlawfully converting private property to a public use without the consent of the owner and without consideration:

1. Assuming or "presuming" you are a "taxpayer" without producing evidence that you consented to become one. In our system of jurisprudence, a person must be presumed innocent until proven guilty with court admissible evidence. Presumptions are NOT evidence. That means they must be presumed to be a "nontaxpayer" until they are proven with admissible evidence to be a "taxpayer". See:

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

2. Performing a tax assessment or re-assessment if you haven't first voluntarily assessed yourself by filing a tax return. See:

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. Citing provisions of the franchise agreement against those who never consented to participate. This is an abuse of law for political purposes and an attempt to exploit the innocent and the ignorant. The legislature cannot delegate authority to another branch to convert innocent persons called "nontaxpayers" into franchisees called "taxpayers" without producing evidence of LAWFUL consent to become "taxpayers".

"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)]

4. Relying on third party information returns that are unsigned as evidence supporting the conclusion that you are a "taxpayer". These forms include IRS Forms W-2, 1042-S, 1098, and 1099 and they are NOT signed and are inadmissible as evidence under Federal Rule of Evidence 802 because not signed under penalty of perjury. Furthermore, the submitters of these forms seldom have personal knowledge that you are in fact and in deed engaged in a "trade or business" as required by 26 U.S.C. §6041(a) . Most people don't know, for instance, that a "trade or business" includes ONLY "the functions of a public office".

9.2.9.3 How government hides the requirement for consent

What governments do to circumvent the above limitations upon their authority is to try to avoid or hide the requirement for explicit or implicit consent by devious and deceptive means:

1. Refusing to acknowledge that the thing being enforced is a franchise. Remember, all franchises are contracts and therefore they don't need a liability statute. The Internal Revenue Code, Subtitle A has NO liability statute because it is a franchise, and yet when this fact is pointed out in court and the government's jurisdiction is challenged by demanding, pursuant to a quo warranto action, that they produce either evidence of liability or evidence of consent, they refuse to satisfy either requirement. This amounts to treason, because they cannot compel you into indentured economic servitude by making presumptions about your consent or your liability.

"In another, not unrelated context, Chief Justice Marshall's exposition in Cohens v. Virginia, 6 Wheat. 264 (1821), could well have been the explanation of the Rule of Necessity; he wrote that a court "must take jurisdiction if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches the confines of the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with whatever difficulties, a case may be attended, we must decide it, if it be brought before us. We have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to the constitution. Questions may occur which we would gladly avoid; but we cannot avoid them." Id., at 404 (emphasis added)
[U.S. v. Will, 449 U.S. 200 (1980)]

2. Judges refusing to require that evidence of consent must appear on the record of the litigation when the government's jurisdiction to enforce the terms of the franchise is challenged in a court of law. This approach violates the presumption of innocence until proven guilty that is the foundation of American jurisprudence. If a person is presumed innocent until proven guilty, then he must also be presumed to be EXEMPT from all government franchises and OTHER than a "franchisee" until the government produces admissible evidence of consent to the franchise on the record of the judicial proceeding.
3. They write the franchise agreement so that that explicit written consent is not required and within the franchise agreement, create unconstitutional and prejudicial "statutory presumptions" which imply consent based on partaking of the benefits of the franchise. One's conduct in partaking of the benefits of the franchise then provides evidence of "implied consent".

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
Section 1589

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.

4. They unlawfully apply penalties authorized under the franchise agreement against those who clearly are not party to the franchise agreement. For instance, they penalize "nontaxpayers" for refusing to act like "taxpayers". This is one of the main methods by which they recruit more "taxpayers" and franchisees, in fact, and it is highly illegal because it constitutes an unlawful "bill of attainder", which is a penalty against other than a franchisee without a court trial.

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

5. They make those who administer the franchise exempt from liability for false or fraudulent statements or acts, which constitutes a license to LIE to the public. This license to lie to the public is then used to:

5.1. Deceive the public into believing that EVERYONE is a party to the franchise by calling EVERYONE a "taxpayer". The term "taxpayer" is defined in 26 U.S.C. §7701(a)(14) as a person subject to the IRC. Only those who consent to represent the public office called "taxpayer" can be subject, and so by calling everyone a "taxpayer", they are making a presumption that EVERYONE consents to be a party to the franchise agreement. These tactics are exhaustively exposed in the following free pamphlet:

Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>

5.2. Falsely describe the franchise agreement as "public law" that applies equally to everyone, rather than "private law" which applies only to those who explicitly or implicitly consent.

5.3. Falsely state that EVERYONE has an affirmative legal duty to regularly submit evidence to the government which connects their neighbors, employees, and friends to participation in the franchise. For instance, the IRS encourages EVERYONE to file information returns for all payments to anyone, including those that are NOT connected to the "trade or business" franchise. This FRAUD is exhaustively described in the following pamphlet on our website:

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

For further details on how they license public servants to LIE, see the following amazing article:

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

6. By refusing to provide remedies to the public to correct evidence submitted by third parties which might connect them to the franchise. For instance, refusing to provide a form or procedure to the public which would correct erroneous IRS Form W-2's submitted by ignorant private employers WITHOUT submitting a tax return to the government that FURTHER violates the right to privacy. 26 U.S.C. §6041(a) says that the IRS Form W-2 is the method for connecting workers to the "trade or business" franchise, which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". The only form provided by the IRS for remedying false W-2's that the falsely accused worker can submit is IRS Form 4852, and this form can ONLY be submitted attached to a fully completed tax return. There is no method provided to correct these false W-2 reports WITHOUT submitting a tax return.

7. They silently "presume" that you consented. This makes the process of consent effectively "invisible" and then becomes a vehicle to falsely claim to the public that "participation is mandatory". All such presumptions which might injure a constitutionally guaranteed right are unconstitutional and a violation of due process of law. See:

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

8. They issue an identifying number in association with signing up for the franchise which is public property and then silently presume that use of this public property constitutes constructive consent to the terms of the franchise agreement. This is how Social Security and the federal and state income taxes work. See:

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

If you would like to know more about the above kinds of games in fraudulently procuring your consent, we refer you to the following detailed treatment on our website:

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

Those who value their freedom should be on the lookout for all of the above types of usurpations and take extraordinary steps to ensure that they are not victimized by them. You can find forms and tools for doing this both in the next section and later in section 9.3

9.2.10 The Government “Benefits” Scam

The foundation of the Franklin Delano Roosevelt “New Deal” is to abuse the government’s taxing and spending power to offer insurance or welfare “benefits” to the people, such as Social Security, Medicare, unemployment insurance, etc. This “scheme” is based on LIES and FRAUD, which include the following:

1. All “benefits” are paid under the authority of a franchise agreement of some kind which requires the consent of those who participate in order to be enforceable.
2. The franchise agreements do not provide fully or unambiguously disclosure of the obligations of both parties to the franchise.
3. The franchise agreements typically either:
 - 3.1. Lack a provision to quit...or
 - 3.2. The government refuses to execute the provisions to quit so that those who join become lifelong prisoners.
4. The franchises are both offered and enforced unlawfully outside of the federal territory they are limited to.
5. Nonresident participants who don’t qualify and who it is illegal to offer benefits to are allowed to join by rigging the forms and words on the forms to deceive those who don’t qualify that they are eligible. This is done in order to manufacture more franchisees and “taxpayers”.
6. The franchise creates an UNEQUAL relationship between the parties that destroys the very foundation of the government, which is equal protection and equal rights.
 - 6.1. Those who participate must surrender nearly all of the rights and sovereignty and ultimately become government serfs, officers, and employees.
 - 6.2. The grantor, which is the government, is the only party to the franchise who can unilaterally rewrite the franchise agreement without consent or notice of the participants, causing all participants to be shafted.
 - 6.3. Courts refuse to hold the government grantor of the franchise accountable to deliver on the “benefits” that are promised. This ultimately means that the government once again gets something for nothing because they don’t have to deliver anything in exchange for the right to enforce the agreement against you.
7. The “benefits” are paid for with money that is:
 - 7.1. Counterfeited (printed) by the Federal Reserve, which is yet another franchise. It is a “counterfeiting franchise”, to be precise. See:

[The Money Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.041

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

- 7.2. STOLEN from people who don’t consent to participate in the franchise and who therefore are compelled under threat of not being hired or being fired if they don’t.
8. Disputes arising under the franchise agreement are enforced in particularized administrative courts in the Executive Branch of the government where there is no jury and no justice. The non-judge commissioners who sit on these pseudo-courts, which are in fact the equivalent of “binding arbitration boards” sanctioned by the franchise itself, have a conflict of interest and are in the government’s pocket. For instance, their “benefits” or salary are paid by revenues from the franchise, and therefore, they have a direct, pecuniary conflict of interest in criminal violation of 18 U.S.C. §208. The citizen always loses in these courts and is unjustly stripped of rights and property. See:

[What Happened to Justice?](http://sedm.org/Forms/FormIndex.htm), Form #06.012

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

The government “benefits” scam is the heart of socialism and ultimately destroys a republic. Below is how Baron Charles de Montesquieu, in his seminal treatise entitled Spirit of Laws, described how our republic would be corrupted. This document was used by the Founders in writing the Constitution and was quoted more often than any other document in the constitution itself. The whole model of division of powers came from this document:

“The principle of democracy is corrupted not only when the spirit of equality is extinct [BECAUSE OF FRANCHISES!], but likewise when they fall into a spirit of extreme equality, and when each citizen would fain be upon a level with those whom he has chosen to command him. Then the people, incapable of bearing the very power they have delegated, want to manage everything themselves, to debate for the senate, to execute for the magistrate, and to decide for the judges.

When this is the case, virtue can no longer subsist in the republic. The people are desirous of exercising the functions of the magistrates, who cease to be revered. The deliberations of the senate are slighted; all respect is then laid aside for the senators, and consequently for old age. If there is no more respect for old age, there will be none presently for parents; deference to husbands will be likewise thrown off, and submission to masters. This license will soon become general, and the trouble of command be as fatiguing as that of obedience. Wives, children, slaves will shake off all subjection. No longer will there be any such thing as manners, order, or virtue.

We find in Xenophon's Banquet a very lively description of a republic in which the people abused their equality. Each guest gives in his turn the reason why he is satisfied. "Content I am," says Chamides, "because of my poverty. When I was rich, I was obliged to pay my court to informers, knowing I was more liable to be hurt by them than capable of doing them harm. The republic constantly demanded some new tax of me; and I could not decline paying. Since I have grown poor, I have acquired authority; nobody threatens me; I rather threaten others. I can go or stay where I please. The rich already rise from their seats and give me the way. I am a king, I was before a slave: I paid taxes to the republic, now it maintains [PAYS "BENEFITS" TO] me: I am no longer afraid of losing; but I hope to acquire."

The people fall into this misfortune when those in whom they confide, desirous of concealing their own corruption, endeavour to corrupt them. To disguise their own ambition, they speak to them only of the grandeur of the state; to conceal their own avarice, they incessantly flatter theirs.

The corruption will increase among the corruptors, and likewise among those who are already corrupted. The people will divide the public money among themselves [to pay "BENEFITS"], and, having added the administration of affairs to their indolence, will be for blending their poverty with the amusements of luxury. But with their indolence and luxury, nothing but the public treasure ["BENEFITS"] will be able to satisfy their demands.

We must not be surprised to see their suffrages [VOTES at the ballot box] given for money [GOVERNMENT "BENEFITS"]. It is impossible to make great largesses to the people without great extortion; and to compass this, the state must be subverted. The greater the advantages they seem to derive from their liberty, the nearer they approach towards the critical moment of losing it. Petty tyrants arise who have all the vices of a single tyrant. The small remains of liberty soon become insupportable; a single tyrant starts up, and the people are stripped of everything, even of the profits of their corruption.'

[The Spirit of Laws, Charles de Montesquieu, 1758,

SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_08.htm#002]

Ayn Rand, who came hundreds of years after Montesquieu, and who fled Soviet communism and its attendant corruption to come to this country, stated the same thing as Montesquieu slightly differently, but much more passionately:

"But money demands of you the highest virtues, if you wish to make it or to keep it. Men who have no courage, pride, or self-esteem, men who have no moral sense of their right to their money and are not willing to defend it as they defend their life, men who apologize for being rich--will not remain rich for long. They are the natural bait for the swarms of looters [who gravitate like magnets to places of power in a corrupted government] that stay under rocks for centuries, but come crawling out at the first smell of a man who begs to be forgiven for the guilt of owning wealth. They will hasten to relieve him of the guilt--and of his life, as he deserves.

"Then you will see the rise of the double standard--the men who live by force [the de facto government and corrupted legal profession], yet count on those who live by trade to create the value of their looted money--the men who are the hitchhikers of virtue. In a moral society, these are the criminals, and the statutes are written to protect you against them. But when a society establishes criminals-by-right and looters-by-law--men who use force to seize the wealth of DISARMED victims--then money becomes its creators' avenger. Such looters [de facto government thieves] believe it safe to rob defenseless [made ignorant of the law by sneaky lawyers and politicians who run the public education system, in this case] men, once they've passed a law to disarm them. But their loot becomes the magnet for other looters, who get it from them as they got it. Then the race goes, not to the ablest at production, but to those most ruthless at brutality. When force is the standard, the murderer wins over the pickpocket. And then that society vanishes, in a spread of ruins and slaughter.

[Atlas Shrugged, Ayn Rand;

SOURCE: <http://famguardian.org/Subjects/MoneyBanking/Money/AynRandOnMoney.htm>]

The memorandum of law below explains the "benefits" scam in detail. It is intended to be used in your defense in a criminal tax trial. The following subsections were extracted from that document to summarize how the scam operates:

The Government "Benefits" Scam, Form #05.040

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

9.2.10.1 It is unlawful to use the government's taxing power to transfer wealth or subsidize "benefits" to private persons

The U.S. Supreme Court has held many times that the ONLY purpose for lawful, constitutional taxation is to collect revenues to support ONLY the machinery and operations of the government and its "employees". This purpose, it calls a "public use" or "public purpose":

1 “The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly
2 or indirectly to all classes of the people. **It was said by Chief Justice Marshall, in the case of *McCulloch v.*
3 *Md.*, 4 Wheat. 431, that the power to tax is the power to destroy.** A striking instance of the truth of the proposition
4 is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other
5 banks than the National Banks, drove out of existence every *state bank of circulation within a year or two after
6 its passage. This power can be readily employed against one class of individuals and in favor of another, so as
7 to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the
8 uses for which the power may be exercised.

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

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

16 Coulter, J., in *Northern Liberties v. St. John’s Church*, 13 Pa. St., 104 says, very forcibly, ‘I think the common
17 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the
18 government for the purposes of carrying on the government in all its machinery and operations—that they are
19 imposed for a public purpose.’ See, also *Pray v. Northern Liberties*, 31 Pa.St., 69; *Matter of Mayor of N.Y.*, 11
20 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v.*
21 *Fond du Lac*, supra.”
22 [[Loan Association v. Topeka](#), 20 Wall. 655 (1874)]
23

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

28 Black’s Law Dictionary defines the word “public purpose” as follows:

29 “Public purpose. In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the
30 objects for which, according to settled usage, the government is to provide, from those which, by the like usage,
31 are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax,
32 police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or
33 welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for
34 instance, federal benefit recipients as individuals]. “Public purpose” that will justify expenditure of public money
35 generally means such an activity as will serve as benefit to community as a body and which at same time is directly
36 related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387 S.W.2d. 789, 794.

37 The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be
38 levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow;
39 the essential requisite being that a public service or use shall affect the inhabitants as a community, and not
40 merely as individuals. A public purpose or public business has for its objective the promotion of the public
41 health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents
42 within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote
43 such public purpose or public business.”
44 [*Black’s Law Dictionary*, Sixth Edition, p. 1231, Emphasis added]

45 A related word defined in Black’s Law Dictionary is “public use”:

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

52 Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent
53 domain, means a use concerning the whole community distinguished from particular individuals. But each and
54 every member of society need not be equally interested in such use, or be personally and directly affected by it;
55 if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County*, 262
56 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or advantage,
57 or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but
58 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]

Black's Law Dictionary also defines the word "tax" as follows:

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

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

So in order to be legitimately called a "tax" or "taxation", the money we pay to the government must fit all of the following criteria:

1. The money must be used ONLY for the support of government.
2. The subject of the tax must be "liable", and responsible to pay for the support of government under the force of law.
3. The money must go toward a "public purpose" rather than a "private purpose".
4. The monies paid cannot be described as wealth transfer between two people or classes of people within society
5. The monies paid cannot aid one group of private individuals in society at the expense of another group, because this violates the concept of equal protection of law for all citizens found in Fourteenth Amendment, Section 1.

If the monies demanded by government do not fit all of the above requirements, then they are being used for a "private" purpose and cannot be called "taxes" or "taxation", according to the U.S. Supreme Court. Actions by the government to enforce the payment of any monies that do not meet all the above requirements can therefore only be described as:

1. Theft and robbery by the government in the guise of "taxation"
2. Government by decree rather than by law
3. Extortion under the color of law in violation [18 U.S.C. §872](#).
4. Tyranny
5. Socialism
6. Mob rule and a tyranny by the "have-nots" against the "haves"
7. [18 U.S.C. §241](#): Conspiracy against rights. The IRS shares tax return information with states of the union, so that both of them can conspire to deprive you of your property.
8. [18 U.S.C. §242](#): Deprivation of rights under the color of law. The Fifth Amendment says that people in states of the Union cannot be deprived of their property without due process of law or a court hearing. Yet, the IRS tries to make it appear like they have the authority to just STEAL these people's property for a fabricated tax debt that they aren't even legally liable for.
9. [18 U.S.C. §247](#): Damage to religious property; obstruction of persons in the free exercise of religious beliefs
10. [18 U.S.C. §872](#): Extortion by officers or employees of the United States.
11. [18 U.S.C. §876](#): Mailing threatening communications. This includes all the threatening notices regarding levies, liens, and idiotic IRS letters that refuse to justify why government thinks we are "liable".
12. [18 U.S.C. §880](#): Receiving the proceeds of extortion. Any money collected from Americans through illegal enforcement actions and for which the contributors are not "liable" under the law is extorted money, and the IRS is in receipt of the proceeds of illegal extortion.

- 1 13. [18 U.S.C. §1581](#): Peonage, obstructing enforcement. IRS is obstructing the proper administration of the Internal
2 Revenue Code and the Constitution, which require that they respect those who choose NOT to volunteer to participate
3 in the federal donation program identified under subtitle A of the I.R.C.
4 14. [18 U.S.C. §1583](#): Enticement into slavery. IRS tries to enlist “nontaxpayers” to rejoin the ranks of other peons who pay
5 taxes they aren’t demonstrably liable for, which amount to slavery.
6 15. [18 U.S.C. §1589](#): Forced labor. Being forced to expend one’s personal time responding to frivolous IRS notices and
7 pay taxes on my labor that I am not liable for.

8 The U.S. Supreme Court has further characterized all efforts to abuse the tax system in order to accomplish “wealth transfer”
9 as “political heresy” that is a denial of republican principles that form the foundation of our Constitution, when it issued the
10 following strong words of rebuke. Incidentally, the case below also forms the backbone of reasons why the Internal Revenue
11 Code can never be anything more than private law that only applies to those who volunteer into it:

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

20 We also cannot assume or suppose that our government has the authority to make “gifts” of monies collected through its
21 taxation powers, and especially not when paid to private individuals or foreign countries because:

- 22 1. The Constitution DOES NOT authorize the government to “gift” money to anyone within states of the Union or in foreign
23 countries, and therefore, this is not a Constitutional use of public funds, nor does unauthorized expenditure of such funds
24 produce a tangible public benefit, but rather an injury, by forcing those who do not approve of the gift to subsidize it and
25 yet not derive any personal benefit whatsoever for it.
26 2. The Supreme Court identifies such abuse of taxing powers as “robbery in the name of taxation” above.

27 Based on the foregoing analysis, we are then forced to divide the monies collected by the government through its taxing
28 powers into only two distinct classes. We also emphasize that every tax collected and every expenditure originating from the
29 tax paid MUST fit into one of the two categories below:

1 **Table 14: Two methods for taxation**

#	Characteristic	Public use/purpose	Private use/purpose
1	Authority for tax	U.S. Constitution	Legislative fiat, tyranny
2	Monies collected described by Supreme Court as	Legitimate taxation	“Robbery in the name of taxation” (see <i>Loan Assoc. v. Topeka</i> , above)
3	Money paid only to following parties	Federal “employees”, contractors, and agents	Private parties with no contractual relationship or agency with the government
4	Government that practices this form of taxation is	A righteous government	A THIEF
5	This type of expenditure of revenues collected is	Constitutional	Unconstitutional
6	Lawful means of collection	Apportioned direct or indirect taxation	Voluntary donation (cannot be lawfully implemented as a “tax”)
7	Tax system based on this approach is	A lawful means of running a government	A charity and welfare state for private interests, thieves, and criminals
8	Government which identifies payment of such monies as mandatory and enforceable is	A righteous government	A lying, thieving government that is deceiving the people.
9	When enforced, this type of tax leads to	Limited government that sticks to its corporate charter, the Constitution	Socialism Communism Mafia protection racket Organized extortion
10	Lawful subjects of Constitutional, federal taxation	Taxes on imports into states of the Union coming from foreign countries. See Constitution, Article 1, Section 8, Clause 3 (external) taxation.	No subjects of lawful taxation. Whatever unconstitutional judicial fiat and a deceived electorate will tolerate is what will be imposed and enforced at the point of a gun
11	Tax system based on this approach based on	Private property	All property being owned by the state through eminent domain. Tax becomes a means of “renting” what amounts to state property to private individuals for temporary use.

2 If we give our government the benefit of the doubt by “assuming” or “presuming” that it is operating lawfully and consistent
3 with the model on the left above, then we have no choice but to conclude that everyone who lawfully receives any kind of
4 federal payment MUST be either a federal “employee” or “federal contractor” on official duty, and that the compensation
5 received must be directly connected to the performance of a sovereign or Constitutionally authorized function of government.
6 Any other conclusion or characterization of a lawful tax other than this is irrational, inconsistent with the rulings of the U.S.
7 Supreme Court on this subject, and an attempt to deceive the public about the role of limited Constitutional government based
8 on Republican principles. This means that you cannot participate in any of the following federal social insurance programs
9 WITHOUT being a federal “employee”, and if you refuse to identify yourself as a federal employee, then you are admitting
10 that your government is a thief and a robber that is abusing its taxing powers:

- 11 1. Subtitle A of the Internal Revenue Code. Internal Revenue Code, Sections 1, 32, and 162 all confer privileged financial
- 12 benefits to the participant which constitute federal “employment” compensation.
- 13 2. Social Security.
- 14 3. Unemployment compensation.
- 15 4. Medicare.

16 **9.2.10.2 Why the only persons who can legitimately participate in government “benefits” are government officers**
17 **and employees**

18 An examination of the Privacy Act, [5 U.S.C. §552a\(a\)\(13\)](#), in fact, identifies all those who participate in the above programs
19 as “federal personnel”, which means federal “employees”. To wit:

[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).

The “individual” they are talking about above is further defined in 5 U.S.C. §552a(a)(2) as follows:

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II](#) > § 552a
[§ 552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

(2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence;

The “citizen of the United States” they are talking about is based on the statutory rather than constitutional definition of the “United States”, which means it refers to the federal zone and excludes states of the Union. Also, note that both of the two preceding definitions are found within Title 5 of the U.S. Code, which is entitled “Government Organization and Employees”. Therefore, it refers ONLY to government employees and excludes private employees. There is no definition of the term “individual” anywhere in Title 26 (I.R.C.) of the U.S. Code or any other title that refers to private human beings, because Congress cannot legislate for them. Notice the use of the phrase “private business” in the U.S. Supreme Court ruling below:

“The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way [unregulated by the government]. His power to contract is unlimited. He owes no duty to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public [including so-called “taxes” under Subtitle A of the I.R.C.] so long as he does not trespass upon their rights.”
[Hale v. Henkel, [201 U.S. 43](#), 74 (1906)]

The purpose of the Constitution and the Bill of Rights instead is to REMOVE authority of the Congress to legislate for private persons and thereby protect their sovereignty and dignity. That is why the U.S. Supreme Court ruled the following:

“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)]

QUESTIONS FOR DOUBTERS: If you aren’t a federal “employee” as a person participating in Social Security and the Internal Revenue Code, then why are all of the Social Security Regulations located in Title 20 of the Code of Federal Regulations under parts 400-499, entitled “Employee Benefits”? See for yourself:

http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=f073dcf7b1b49c3d353eaf290d735663&c=ecfr&tpl=/ecfrbrowse/Title20/20tab_02.tpl

Another very important point to make here is that the purpose of nearly all federal law is to regulate “public conduct” rather than “private conduct”. Congress must write laws to regulate and control every aspect of the behavior of its employees so that they do not adversely affect the rights of private individuals like you, who they exist exclusively to serve and protect. Most federal statutes, in fact, are exclusively for use by those working in government and simply do not apply to private citizens in the conduct of their private lives. Federal law cannot apply to the private public at large because the Thirteenth Amendment says that involuntary servitude has been abolished. If involuntary servitude is abolished, then they can't use, or

in this case “abuse” the authority of law to impose ANY kind of duty against anyone in the private public except possibly the responsibility to avoid hurting their neighbor and thereby depriving him of the equal rights he enjoys.

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 ONLY requirement of] the law [which is to avoid hurting your neighbor and thereby love him].
[Romans 13:9-10, Bible, NKJV]

*“Do not strive with a man without cause, **if he has done you no harm.**”*
[Prov. 3:30, Bible, NKJV]

Thomas Jefferson, our most revered founding father, summed up this *singular* duty of government to LEAVE PEOPLE ALONE and only interfere or impose a “duty” using the authority of law when and only when they are hurting each other in order to protect them and prevent the harm when he said.

*“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]

The U.S. Supreme Court confirmed this view, when it ruled:

“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)]

What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your *private life*. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control *every aspect* of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call “social engineering”. Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle A of the Internal Revenue Code, which would “appear” to regulate the private conduct of *all* individuals in states of the Union, in fact only applies to federal instrumentalities or “public employees” in the official conduct of their duties on behalf of the municipal corporation located in the District of Columbia, which [4 U.S.C. §72](#) makes the “seat of government”. The I.R.C. therefore essentially amounts to a part of the job responsibility and the “employment contract” of “public employees” and federal instrumentalities. This was also confirmed by the House of Representatives, who said that only those who take an oath of “public office” are subject to the requirements of the personal income tax. See:

<http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

Within the Internal Revenue Code, those legal “persons” who work for the government are identified as engaging in a “public office”. A “public office” within the Internal Revenue Code is called a “trade or business”, which is defined below. We emphasize that engaging in a privileged “trade or business” is the main excise taxable activity that in fact and in deed is what REALLY makes a person a “taxpayer” subject to the Internal Revenue Code, Subtitle A:

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

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

Below is the definition of “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:
 - (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.”

[Black’s Law Dictionary, Sixth Edition, p. 1230]

Those who are fulfilling the “functions of a public office” are under a legal, fiduciary duty as “trustees” of the “public trust”, while working as “volunteers” for the “charitable trust” called the “United States Government Corporation”, which we affectionately call “U.S. Inc.”:

“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.⁸⁵ 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 from a discharge of their trusts.⁸⁶ That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.⁸⁷ and owes a fiduciary duty to the public.⁸⁸ It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁸⁹ Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.⁹⁰”
[63C American Jurisprudence 2d., Public Officers and Employees, §247 (1999)]

“U.S. Inc.” is a federal corporation, as defined below:

“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)]

TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
PART VI - PARTICULAR PROCEEDINGS

⁸⁵ 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.

⁸⁶ 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.

⁸⁷ 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.

⁸⁸ 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).

⁸⁹ 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.

⁹⁰ 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 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
2 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)
3 [Sec. 3002. Definitions](#)

4 (15) **"United States" means -**

5 (A) **a Federal corporation;**

6 (B) **an agency, department, commission, board, or other entity of the United States; or**

7 (C) **an instrumentality of the United States.**

8 Those who are acting as “public officials” for “U.S. Inc.” have essentially donated their formerly private property to a “public
9 use”. In effect, they have joined the SOCIALIST collective and become partakers of money STOLEN from people, most of
10 whom, do not wish to participate and who would quit if offered an informed choice to do so.

11 *“My son, if sinners [socialists, in this case] entice you,*

12 ***Do not consent [do not abuse your power of choice]***

13 *If they say, “Come with us,*

14 *Let us lie in wait to shed blood [of innocent "nontaxpayers"];*

15 *Let us lurk secretly for the innocent without cause;*

16 *Let us swallow them alive like Sheol,*

17 *And whole, like those who go down to the Pit:*

18 ***We shall fill our houses with spoil [plunder];***

19 *Cast in your lot among us,*

20 ***Let us all have one purse [share the stolen LOOT]"--***

21 **My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government**

22 **FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a**

23 **"U.S. citizen"].**

24 *Keep your foot from their path;*

25 *For their feet run to evil,*

26 *And they make haste to shed blood.*

27 *Surely, in vain the net is spread*

28 *In the sight of any bird;*

29 ***But they lie in wait for their own blood.***

30 *They lurk secretly for their own lives.*

31 *So are the ways of everyone who is greedy for gain [or unearned government benefits];*

32 *It takes away the life of its owners."*

33 **[Proverbs 1:10-19, Bible, NKJV]**

34 Below is what the U.S. Supreme Court says about those who have donated their private property to a “public use”. The
35 ability to volunteer your private property for “public use”, by the way, also implies the ability to UNVOLUNTEER at any
36 time, which is the part no government employee we have ever found is willing to talk about. I wonder why....DUHHHH!:

37 *“Men are endowed by their Creator with certain unalienable rights, ‘life, liberty, and the pursuit of happiness;’*
38 *and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or income] which a***
39 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it***

40 ***to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, **that*****

41 ***if he devotes it to a public use, he gives to the public a right to control that***

42 ***USE; and third, that whenever the public needs require, the public may take it upon payment of due***

43 ***compensation.***

44 **[Budd v. People of State of New York, 143 U.S. 517 (1892)]**

45 Any legal person, whether it be a natural person, a corporation, or a trust, may become a “public office” if it volunteers to do
46 so. A subset of those engaging in such a “public office” are federal “employees”, but the term “public office” or “trade or
47 business” encompasses much more than just government statutory “employees”. In law, when a legal “person” volunteers
48 to accept the legal duties of a “public office”, it therefore becomes a “trustee”, an agent, and fiduciary (as defined in [26 U.S.C.](#)
49 [§6903](#)) acting on behalf of the federal government by the operation of private contract law. It becomes essentially a
50 “franchisee” of the federal government carrying out the provisions of the franchise agreement, which is found in:

- 51 1. Internal Revenue Code, Subtitle A, in the case of the federal income tax.
52 2. The Social Security Act, which is found in Title 42 of the U.S. Code.

53 If you would like to learn more about how this “trade or business” scam works, consult the authoritative article below:

If you would like to know more about the extreme dangers of participating in all government franchises and why you destroy ALL your Constitutional rights and protections by doing so, see:

1. Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>
2. SEDM Liberty University, Section 4: Avoiding Government Franchises and Licenses:
<http://sedm.org/LibertyU/LibertyU.htm>

The IRS Form 1042-S Instructions confirm that all those who use Social Security Numbers are engaged in the "trade or business" franchise:

Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)

You must obtain and enter 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.

[[IRS Form 1042-S Instructions](#), p. 14]

Engaging in a "trade or business" therefore implies a "public office", which makes the person using the number into a "public officer" who has donated his formerly private time and services to a "public use" and agreed to give the public the right to control and regulate that use through the operation of the franchise agreement, which is the Internal Revenue Code, Subtitle A and the Social Security Act found in Title 42 of the U.S. Code. The Social Security Number is therefore the equivalent of a "license number" to act as a "public officer" for the federal government, who is a fiduciary or trustee subject to the plenary legislative jurisdiction of the federal government pursuant to [26 U.S.C. §7701\(a\)\(39\)](#), [26 U.S.C. §7408\(d\)](#), and [Federal Rule of Civil Procedure 17\(b\)](#), regardless of where he might be found geographically, including within a state of the Union. The franchise agreement governs "choice of law" and where it's terms may be litigated, which is the District of Columbia, based on the agreement itself.

Now let's apply what we have learned to your employment situation. God said you cannot work for two companies at once. You can only serve one company, and that company is the federal government if you are receiving federal benefits:

"No one can serve two masters [god and government, or two employers, for instance]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government]."
[[Luke 16:13](#), Bible, NKJV. Written by a tax collector]

Everything you make while working for your slave master, the federal government, is their property over which you are a fiduciary and "public officer".

"THE" + "IRS" = "THEIRS"

A federal "public officer" has no rights in relation to their master, the federal government:

*"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 existence and your earnings as a federal “public officer” and “trustee” and “fiduciary” are entirely subject to the whim and pleasure of corrupted lawyers and politicians, and you must beg and grovel if you expect to retain anything:

“In the general course of human nature, A POWER OVER A MAN’S SUBSISTENCE AMOUNTS TO A POWER OVER HIS WILL.”
[Alexander Hamilton, [Federalist Paper No. 79](#)]

You will need an “exemption” from your new slave master specifically spelled out in law to justify *anything* you want to keep while working on the federal plantation. The 1040 return is a profit and loss statement for a federal business trust wholly owned by the “United States” federal corporation. You are in partnership with your slave master and they decide what scraps they want to throw to you in your legal “cage” AFTER they figure out whatever is left in financing their favorite pork barrel project and paying off interest on an ever-expanding and endless national debt. Do you really want to reward this type of irresponsibility and surety?

The W-4 therefore essentially amounts to a federal employment application. It is your badge of dishonor and a tacit admission that you can’t or won’t trust God and yourself to provide for yourself. Instead, you need a corrupted “protector” to steal money from your neighbor or counterfeit (print) it to help you pay your bills and run your life. Furthermore, if your private employer forced you to fill out the W-4 against your will or instituted any duress to get you to fill it out, such as threatening to fire or not hire you unless you fill it out, then he/she is:

1. Acting as an employment recruiter for the federal government.
2. Recruiting you into federal slavery in violation of the Thirteenth Amendment, and [42 U.S.C. §1994](#).
3. Involved in a conspiracy to commit grand theft by stealing money from you to pay for services and protection you don’t want and don’t need.
4. Involved in racketeering and extortion in violation of [18 U.S.C. §1951](#).
5. Involved in money laundering for the federal government, by sending in money stolen from you to them, in violation of [18 U.S.C. §1956](#).

The higher ups at the IRS probably know the above, and they certainly aren’t going to tell private employers or their underlings the truth, because they aren’t going to look a gift horse in the mouth and don’t want to surrender their defense of “plausible deniability”. They will NEVER tell a thief who is stealing for them that they are stealing, especially if they don’t have to assume liability for the consequences of the theft. No one who practices this kind of slavery, deceit, and evil can rightly claim that they are loving their neighbor and once they know they are involved in such deceit, they have a duty to correct it or become an “accessory after the fact” in violation of [18 U.S.C. §3](#). This form of deceit is also the sin most hated by God in the Bible. Below is a famous Bible commentary on [Prov. 11:1](#):

*“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 balance cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God.”*
[Matthew Henry’s Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

The Bible also says that those who participate in this kind of “commerce” with the government are practicing harlotry and idolatry. The Bible book of Revelation describes a woman called “Babylon the Great Harlot”.

“And I saw a woman sitting on a scarlet beast which was full of names of blasphemy, having seven heads and ten horns. The woman was arrayed in purple and scarlet, and adorned with gold and precious stones and pearls,

1 having in her hand a golden cup full of abominations and the filthiness of her fornication. And on her forehead a
2 name was written:

3 MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE
4 EARTH.

5 I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw
6 her, I marveled with great amazement.”
7 [[Rev. 17:3-6](#), Bible, NKJV]

8 This despicable harlot is described below as the “woman who sits on many waters”.

9 “Come, I will show you the judgment of the great harlot [Babylon the Great Harlot] who sits on many waters,
10 with whom the kings of the earth [politicians and rulers] committed fornication, and the inhabitants of the earth
11 were made drunk [indulged] with the wine of her fornication.”
12 [[Rev. 17:1-2](#), Bible, NKJV]

13 These waters are simply symbolic of a democracy controlled by mobs of atheistic people who are fornicating with the Beast
14 and who have made it their false, man-made god and idol:

15 “The waters which you saw, where the harlot sits, are peoples, multitudes, nations, and tongues.”
16 [[Rev. 17:15](#), Bible, NKJV]

17 The Beast is then defined in Rev. 19:19 as “the kings of the earth”, which today would be our political rulers:

18 “And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who
19 sat on the horse and against His army.”
20 [[Rev. 19:19](#), Bible, NKJV]

21 Babylon the Great Harlot is “fornicating” with the government by engaging in commerce with it. Black’s Law Dictionary
22 defines “commerce” as “intercourse”:

23 “Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or
24 inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the
25 instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it
26 is carried on...”
27 [*Black’s Law Dictionary, Sixth Edition, p. 269*]

28 If you want your rights back people, you can’t pursue government employment in the context of your private job. If you do,
29 the Bible, not us, says you are a harlot and that you are CONDEMNED to hell!

30 And I heard another voice from heaven saying, “Come out of her, my people, lest you share in her sins, and lest
31 you receive of her plagues. For her sins have reached to heaven, and God has remembered her iniquities. Render
32 to her just as she rendered to you, and repay her double according to her works; in the cup which she has mixed,
33 mix double for her. In the measure that she glorified herself and lived luxuriously, in the same measure give her
34 torment and sorrow; for she says in her heart, ‘I sit as queen, and am no widow, and will not see sorrow.’
35 Therefore her plagues will come in one day—death and mourning and famine. And she will be utterly burned
36 with fire, for strong is the Lord God who judges her.
37 [[Rev. 18:4-8](#), Bible, NKJV]

38 If you would like to know more about why Subtitle A of the Internal Revenue Code only applies to federal instrumentalities
39 and payments to or from the federal government, we refer you to the free memorandum of law below:

<p><i>Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes</i>, Form #05.008 http://sedm.org/Forms/FormIndex.htm</p>

40 **9.2.10.3 All government “benefits” amount to private business activity that is beyond the core purposes of** 41 **government**

42 Based on the content of the preceding sections, all government programs which implement “benefits” of any kind amount to
43 private law or special law:

1 “Private law. That portion of the law which defines, regulates, enforces, and administers relationships among
2 individuals, associations, and corporations. As used in contradistinction to public law, the term means all that
3 part of the law which is administered between citizen and citizen, or which is concerned with the definition,
4 regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person
5 upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare Public
6 Law.”

7 [Black’s Law Dictionary, Sixth Edition, p. 1196]

8 “special law. One relating to particular persons or things; one made for individual cases or for particular places
9 or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is
10 “special” when it is different from others of the same general kind or designed for a particular purpose, or limited
11 in range or confined to a prescribed field of action or operation. A “special law” relates to either particular
12 persons, places, or things or to persons, places, or things which, though not particularized, are separated by any
13 method of selection from the whole class to which the law might, but not such legislation, be applied. Utah Farm
14 Bureau Ins. Co. v. Utah Ins. Guaranty Ass’n, Utah, 564 P.2d. 751, 754. A special law applies only to an individual
15 or a number of individuals out of a single class similarly situated and affected, or to a special locality. Board of
16 County Com’rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill;
17 Private law. Compare General law; Public law.”

18 [Black’s Law Dictionary, Sixth Edition, pp. 1397-1398]

19 Government benefits are private law and special law because they activate with your consent to a contract or agreement. That
20 consent can take many forms, such as:

- 21 1. Signing a federal job application.
- 22 2. Completing and submitting a SSA Form SS-5 to participate in Social Security as a government employee. It is ILLEGAL
23 for the government to offer social security to private persons and those who sign up implicitly become “federal
24 personnel”:

25 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
26 [§552a. Records maintained on individuals](#)

27 (a) Definitions.— For purposes of this section—

28 (13) the term “Federal personnel” means officers and employees of the Government of the United States,
29 members of the uniformed services (including members of the Reserve Components), individuals entitled to
30 receive immediate or deferred retirement benefits under any retirement program of the Government of the
31 United States (including survivor benefits).

- 32 3. Applying for a professional license.
- 33 4. Applying for a driver’s license.
- 34 5. Applying for a marriage license.

35 Because they are an exercise in private law and special law, all government “benefits” amount to private business activity
36 between the government as a business and the private individuals who decide to work for it as “officers” or “employees”.
37 The statutes that implement these so-called “benefits” essentially form the body of what most private companies would
38 describe as an “employment agreement”. The government, like any other private employer, has always had the right to
39 regulate the conduct of their employees in the context of their official duties

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

When the government is acting as an “employer” rather than a government, and paying workplace “benefits” to its “public employees”, it is engaging essentially in private business concerns and in that capacity, it:

1. Implicitly surrenders sovereign immunity and agrees to be subject to the same laws and regulations as everyone else. This is the foundation of the notion of “equal protection”, whereby all men, and all creations of men called “government”, are entitled to equal protection and equal treatment.

“No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in *Yick Wo v. Hopkins*, 118 U.S. 356, 369, 6 S. Sup. Ct. 1064, 1071: ‘When we consider the nature and the theory of our institutions of government, the principles upon 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.’ The first official action of this nation declared the foundation of government in these words: ‘We hold these truths to be self-evident, [165 U.S. 150, 160] 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.’ While such declaration of principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases referenced must be had to the organic 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 the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence. No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government.”
[*Gulf, C. & S. F. R. Co. v. Ellis*, 165 U.S. 150 (1897)]

2. Comes down to the status of any other private business and not a government:

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]ere [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.

Our Contract Clause cases have demonstrated a similar concern with governmental self-interest by recognizing that “complete deference to a legislative assessment of reasonableness and necessity is not appropriate because the State’s self-interest is at stake.” *United States Trust Co. of N.Y. v. New Jersey*, 431 U.S. 1, 26 (1977); see also *Energy Reserves Group, Inc. v. Kansas Power & Light Co.*, 459 U.S. 400, 412-413, and n. 14 (1983) (noting that a stricter level of scrutiny applies under the Contract Clause when a State alters its own contractual obligations); cf. *Perry*, *supra* at 350-351 (drawing a “clear distinction” between Congress’ power over private contracts and “the power of the Congress to alter or repudiate the substance of its own engagements”).

The generality requirement will almost always be met where, as in *Deming*, the governmental action “bears upon [the government’s contract] as it bears upon all similar contracts between citizens.” *Deming v. United States*, 1 Ct. Cl. 190, 191 (1865). *Deming* is less helpful, however, in cases where, as here, the public contracts at issue have no obvious private analogs.
[*United States v. Winstar Corp.* 518 U.S. 839 (1996)]

3. When it borrows money, does so on the same terms as any other private business:

"What, then, is meant by the doctrine that contracts are made with reference to the taxing power resident in the State, and in subordination to it? Is it meant that when a person lends money to a State, or to a municipal division of the State having the power of taxation, there is in the contract a tacit reservation of a right in the debtor to raise contributions out of the money promised to be paid before payment? **That cannot be, because if it could, the contract (in the language of Alexander Hamilton) would 'involve two contradictory things: an obligation to do, and a right not to do; an obligation to pay a certain sum, and a right to retain it in the shape of a tax. It is against the rules, both of law and of reason, to admit by implication in the construction of a contract a principle which goes in destruction of it.'** The truth is, States and cities, when they borrow money and contract to repay it with interest, are not acting as sovereignties. They come down to the level of ordinary individuals. Their contracts have the same meaning as that of similar contracts between private persons. Hence, instead of there being in the undertaking of a State or city to pay, a reservation of a sovereign right to withhold payment, the contract should be regarded as an assurance that such a right will not be exercised. A promise to pay, with a reserved right to deny or change the effect of the promise, is an absurdity."
[\[Murray v. City of Charleston, 96 U.S. 432 \(1877\)\]](#)

Because all government "benefits" are a product of private law and your right to contract, then they are subject to the same limitations as every other private individual. Namely:

1. Government may not compel persons to do business with it or to participate in government benefits or franchises. Thus, it may not compel participation in any of the following franchises:
 - 1.1. Domicile.
 - 1.2. Residence.
 - 1.3. Social Security.
 - 1.4. Medicare.
 - 1.5. Unemployment insurance.
 - 1.6. Federal income tax.
 - 1.7. State income tax.
2. Government may not call funds collected to support the program a "tax" if the benefits are paid to private individuals. Rather, they must call it "insurance" or "social insurance" and must emphasize that participation is voluntary and can be terminated at any time. This is the same requirement that private employers must abide by in offering employment benefits to their employees.
3. Government may not criminalize non-payment for the service or benefit. Like every other kind of commercial offering, payment can only lawfully be enforced in a civil and not criminal proceeding.
4. Government, like any other business, may not have a monopoly on any of the "benefits" it offers or outlaw competition from private industry in offering such a benefit. Monopolies, including government monopolies, are illegal under the Sherman Anti-Trust Act codified in [15 U.S.C. Chapter 1](#).

9.2.10.4 "Benefits" defined

The term "benefit" is defined in the following statute.

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
[§ 552a. Records maintained on individuals](#)

Definitions.— For purposes of this section—

*(12) the term **"Federal benefit program" means any program administered or funded by the Federal Government, or by any agent or State on behalf of the Federal Government, providing cash or in-kind assistance in the form of payments, grants, loans, or loan guarantees to individuals**; . .*

The two criteria to receive a "benefit" are:

1. The recipient must be an "Individual", who is defined in 5 U.S.C. §552a(a)(2) as a "citizen or resident of the United States" domiciled on federal territory and not within any state of the Union.
2. The recipient must receive cash or in-kind assistance in the form of payments, grants, loans, or loan guarantees.

The above definition excludes Federal Reserve Notes as "cash, grants, Loans, or loan guarantees", which are not lawful money, as we prove below:

[The Money Scam, Form #05.041](#)
<http://sedm.org/Forms/FormIndex.htm>

Below is yet another definition from Black's Law Dictionary:

Benefit. Advantage; profit; fruit; privilege; gain; interest. The receiving as the exchange for promise some performance or forbearance which promisor was not previously entitled to receive. *Graphic Arts Finishers, Inc. v. Boston Redevelopment Authority*, 357 Mass. 49, 255 N.E.2d. 793, 795. Benefits are something to advantage of, or profit to, recipient. *Cheltenham Tp. v. Cheltenham Tp. Police Dept.*, 11 Pa.Cmwlt. 348, 312 A.2d. 835, 838.

Financial assistance received in time of sickness, disability, unemployment, etc. either from insurance or public programs such as social security.

Contracts. When it is said that a valuable consideration for a promise may consist of a benefit to the promisor, "benefit" means that the promisor has, in return for his promise, acquired some legal right to which he would not otherwise have been entitled. *Woolum v. Sizemore*, 267 Ky. 384, 102 S.W.2d. 323, 324. "Benefits" of contract are advantages which result to either party from performance by other. *DeCarlo v. Geryco, Inc.* 46 N.C.App. 15, 264 S.E.2d. 370, 375.

Eminent domain. It is a rule that, in assessing damages for private property taken or injured for public use, "special benefits" may be set off against the amount of damage found, but not "general benefits." Within the meaning of this rule, general benefits are such as accrue to the community at large, to the vicinage, or to all property similarly situated with reference to the work or improvement in question; while special benefits are such as accrue directly and solely to the owner of the land in question and not to others.

As respects eminent domain law, "general benefits" are those which arise from the fulfillment of the public object which justified the taking, while "special benefits" are those which arise from the particular relation of the land in question to the public improvement. *Morehead v. State Dept. of Roads*, 195 Neb. 31, 236 N.W.2d. 623, 627. [Black's Law Dictionary, Sixth Edition, p. 158]

The above meaning of the word "benefit" is vague and depends on which of the two parties to a franchise or prospective franchise is permitted to define it. There are many reasons why legislators might purposefully leave words undefined. Some of these reasons include the fact that they might want:

1. The definition to be subjective so as to replace a "society of law" with a "society of men".
2. The jury and the judge, who are usually "benefit" recipients, to be subjectively in charge of defining it and to have the ability to COMPEL others to PRESUME that what is offered is in fact a "benefit". This, however, causes a criminal violation of:
 - 2.1. 18 U.S.C. §208 on the part of the judge.
 - 2.2. 18 U.S.C. §201 in the case of the jurists, who are public officials.
3. To delegate to federal judges the authority to reach beyond the government's constitutionally delegated power. Typically this is done by giving undue and excessive "policy" discretion to federal judges in order to convert a society of law into a society of men.
4. To politicize and compel the court to engage in public policy questions rather than legal questions and therefore violate the separation of powers doctrine. See:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

Any attempt to delegate arbitrary power to a judge represents slavery itself, according to the U.S. Supreme Court:

"When we consider the nature and the theory of our institutions of government, the principles upon 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, 6 S.Ct. 1064 (U.S. 1886)]

If the word “benefit” is not defined within the context of the specific franchise you are accused of violating, then the word is what the legal profession calls “void for vagueness”, thus rendering it a violation of due process of law and a tort to prosecute anyone for a crime involving receipt of “benefits”:

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

...
... 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)]

How can we prove that a statute is vague in court? That’s easy: Conduct a poll and ask people who don’t receive the benefit on the jury and who therefore do not have a criminal conflict of interest what a “benefit” is and whether they regard the benefit at issue in the case as a “consideration” based on the content of this section. If there is any variation among the persons polled and if their answers are not entirely consistent, then the law is void for vagueness.

Absent a clear, unambiguous, objective definition of the word “benefit”, any crime or prosecution based on its definition is required to give the defendant the benefit of the doubt under a practice called the “rule of lenity”:

This expansive construction of § 666(b) is, at the very least, inconsistent with the rule of lenity -- which the Court does not discuss. This principle requires that, to the extent that there is any ambiguity in the term “benefits,” we should resolve that ambiguity in favor of the defendant. See United States v. Bass, 404 U.S. 336, 347 (1971) (“In various ways over the years, we have stated that, when choice has to be made between two readings of what conduct Congress has made a crime, it is appropriate, before we choose the harsher alternative, to require that Congress should have spoken in language that is clear and definite” (internal quotation marks omitted)).
[Fischer v. United States, 529 U.S. 667 (2000)]

“When Congress leaves to the Judiciary the task of imputing to Congress an undeclared will, the ambiguity should be resolved in favor of lenity. And this not out of any sentimental consideration, or for want of sympathy with the purpose of Congress in proscribing evil or antisocial conduct. It may fairly be said to be a presupposition of our law to resolve doubts . . . against the imposition of a harsher punishment.”
[Bell v. United States, 349 U.S. 81, 83 (1955)]

If the defendant in a criminal trial involving “benefits” is a Christian, it is also important to point out that the Bible forbids us to regard anything that is offered by the government as a “benefit”. Anyone who compels you to regard what the government offers as a benefit is therefore compelling you to violate your religious beliefs and violate the First Amendment:

“Behold, the nations [and governments and politicians of the nations] are as a drop in the bucket, and are counted as the small dust on the scales.”
[Isaiah 40:15, Bible, NKJV]

“All the inhabitants of the earth are reputed as nothing; He does according to His will in the army of heaven And among the inhabitants of the earth. No one can restrain His hand Or say to Him, ‘What have You done?’”
[Daniel 4:35, Bible, NKJV]

“All nations [and governments] before Him [God] are as nothing, and they are counted by Him less than nothing and worthless.”
[Isaiah 40:17, Bible, NKJV]

“He [God] brings the princes [and Kings and Presidents] to nothing; He makes the judges of the earth useless.”
[Isaiah 40:23, Bible, NKJV]

1 "Indeed *they [the governments and the men who make them up in relation to God] are all worthless; their*
2 *works are nothing; their molded images [and their bureaus and agencies and usurious "codes" that are not*
3 *law] are wind [and vanity] and confusion."*
4 [Isaiah 41:29, Bible, NKJV]

5 Understanding the meaning of the word "benefit", however, is hugely important because:

- 6 1. The definition of the term becomes the metric for whether sufficient "consideration" was rendered by both parties to the
7 contract or franchise so as to make the contract or agreement binding on both of them.
- 8 2. Receipt of "benefit" is the basis for criminally prosecuting those participating in federal franchises who don't "pay their
9 fair share".
- 10 3. The person granted authority to define the word in any legal contest will always win, which will end up being the judge
11 if you don't define it on the government form that administers the franchise you are either involved in or accused of
12 being involved in.

13 Since the word can and often is very deliberately and purposefully not legislatively defined, it is therefore our job whenever
14 we submit a government form to identify that we are the only ones who can define it and then to define it unambiguously so
15 that silver tongued judges, government prosecutors, and other vermin cannot later invent a unilateral definition that we
16 disagree with and which ultimately will advantage and benefit them at your expense. This approach, in fact, was taken into
17 account in the following form on our website which we religiously attach to all government tax forms we are compelled to
18 submit:

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

19 The definition of the word "benefit" that provides the most protection for your rights is the following:

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

- 22 1. *Is not dispensed by an administrative agency of any state or federal government, but by a private individual.*
- 23 2. *Does not require the recipient to be an officer, agent, employee, or "personnel" within any government.*
- 24 3. *Is not called a "tax" or collected by the Internal Revenue Service, but is clearly identified as "private*
25 *business activity beyond the core purposes of government".*
- 26 4. *Does not confer upon the grantor any form of sovereign, official, or judicial immunity.*
- 27 5. *Is legally enforceable in OTHER than a franchise court or administrative agency. That is, may be heard in*
28 *equity within a true, Article III constitutional court and NOT a legislative franchise court.*
- 29 6. *True constitutional courts are provided in which to litigate disputes arising under the benefit and those with*
30 *said disputes are not required to exhaust administrative remedies with an executive branch agency BEFORE*
31 *they may litigate. These constitutional courts are required to produce evidence that they are constitutional*
32 *courts with OTHER than strictly legislative franchise powers when challenged by the recipients of said*
33 *benefits.*
- 34 7. *The specific value of the consideration can be quantified at any time.*
- 35 8. *Monies paid in by the recipient to subsidize the program are entirely refundable if the benefits they pay for*
36 *have not been received or employed either partially or in full.*
- 37 9. *A person who dies and never collects a benefit is refunded ALL of the monies they paid in.*
- 38 10. *Participation in the program is not also attached to any other government program. For instance, being a*
39 *recipient of "social insurance" does not also make the recipient liable for unrelated or other federal taxes.*
- 40 11. *The term "benefit" must be defined in the franchise agreement that dispenses it, and its definition may not*
41 *be left to the subjective whims of any judge or jury.*
- 42 12. *If the "benefit" is financial, then it is paid in lawful money rather than Federal Reserve Notes, which are*
43 *non interest bearing promissory notes that are not lawful money and are backed by nothing.*
- 44 13. *The franchise must expressly state that participation is voluntary and that no one can be prosecuted or*
45 *punished for failure to participate.*
- 46 14. *The identifying numbers, if any, that administer the program may not be used for identification and may not*
47 *be shared with or used by any nongovernmental entity other than the recipient him or her self.*
- 48 15. *May not be heard by any judge, jurist, or prosecutor who is a recipient or beneficiary of the same benefit,*
49 *because this would cause a conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C.*
50 *§455.*
- 51 16. *During any litigation that involving the "benefit", both the grantor and the grantee share equal obligation*
52 *to prove that equally valuable consideration was provided to the other party. Note that Federal Reserve*
53 *Notes do not constitute lawful money or therefore consideration.*

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

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

The above definition is intended to prevent the creation of a state sponsored religion or fantasy in which people may be fooled into believing that they receive anything of value from the government:

"BELIEF. A conviction of the truth of a proposition, existing subjectively in the mind, and induced by argument, persuasion [GOVERNMENT LIES, PROPAGANDA], or proof addressed to the judgment. Keller v. State, 102 Ga. 506, 31 S.E. 92. Latrobe v. J. H. Cross Co., D.C.Pa., 29 F.2d. 210, 212. A conclusion arrived at from external sources after weighing probability. Ex parte State ex rel. Attorney General, 100 So. 312, 313, 211 Ala. 1.

Conviction of the mind, arising not from actual perception or knowledge, but by way of inference, or from evidence received or information derived from others.

A conviction of the truth of a given proposition or an alleged fact resting upon grounds insufficient to constitute positive knowledge. Boone v. Merchants' & Farmers' Bank, D.C.N.C.. 285 F. 183. 191.

With regard to things which make not a very deep impression on the memory, it may be called "belief." "Knowledge" is nothing more than a man's firm belief. The difference is ordinarily merely in the degree; to be judged of by the court, when addressed to the court; by the jury, when addressed to the jury. Hatch v. Carpenter, 9 Gray (Mass.) 274.

Knowledge is an assurance of a fact or proposition founded on perception by the senses, or intuition; while "belief" is an assurance gained by evidence, and from other persons. Brooks v. Sessoms, 47 Ga.App. 554, 171 S.E. 222, 224. "Suspicion" is weaker than "belief," since suspicion requires no real foundation for its existence. while "belief" is necessarily based on at least assumed facts. Pen. Code. Ci 836, subd. 3. Cook v. Singer Sewing Mach. Co., 32 P.2d. 430, 431. 138 Cal.App. 418." [Black's Law Dictionary, Fourth Edition, p. 197]

If you submit a government form with the above Tax Form Attachment, Form #04.201 and the application is rejected, this is a great way to prove to anyone who was trying to force you to participate that you weren't eligible! Hurt me! It is a maxim of law that any act which is compelled is not YOUR act, and that the law cannot require an impossibility, which means that no one can require you to obtain or punish you for failure to obtain that which the government won't issue you or which you can prove you aren't even legally qualified to obtain. For an example of this phenomenon, see:

1. Why You Aren't Eligible for Social Security, Form #06.001
<http://sedm.org/Forms/FormIndex.htm>
2. Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205
<http://sedm.org/Forms/FormIndex.htm>

9.2.11 How franchises are used to destroy equal protection that is the foundation of the Constitution and all free government

The foundation of all free governments is equal protection. We have published an entire memorandum of law on the subject of equal protection on our website below, because it is such an important subject:

Requirement for Equal Protection and Equal Treatment, Form #05.033
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court agreed with the above assertion and emphasized that preserving equal protection is the most important priority of the courts when it said:

"The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S.Sup.Ct. 1064, 1071: 'When we consider the nature and the theory of our institutions of government, the principles upon 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.' The first official action of this nation declared the foundation of government in these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] 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.' While such declaration of principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic 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 the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence. No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government."
[Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)]

Therefore, any attempt to destroy equal protection is a direct assault on our rights and our freedom as persons protected by the Constitution and the Bill of Rights. Ironically, the very purpose of franchises is to replace equal protection with privileges, partiality, favoritism, and hypocrisy, and to make the entity granting the franchise unequal in relation to those it offers the franchise to. All government franchises inevitably result in making the government into a "parens patriae", king, or "parent" and cause those who partake of the benefits of the franchise to become "persons under legal disability".⁹¹ To wit:

FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right. Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360. In England it is defined to be a royal privilege in the hands of a subject.

A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise from the king's grant, or be held by prescription, but today we understand a franchise to be some special privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general. State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised without legislative grant. To be a corporation is a franchise. The various powers conferred on corporations are franchises. The execution of a policy of insurance by an insurance company [e.g. Social Insurance/Socialist Security], and the issuing a bank note by an incorporated bank [such as a Federal Reserve NOTE], are franchises. People v. Utica Ins. Co., 15 Johns. (N.Y.) 387, 8 Am.Dec. 243. But it does not embrace the property 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.
[Black's Law Dictionary, Fourth Edition, pp. 786-787]

Note based on the definition above the following language, which implies that those who participate are UNEQUAL in relation to common citizens:

"A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right. Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360. "

[. . .]

"today we understand a franchise to be some special privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general. State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240."
[Black's Law Dictionary, Fourth Edition, pp. 786-787]

⁹¹ For instance, Am.Jur.2d Legal Encyclopedia says of those participating in the "public office" franchise the following:

"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 from a discharge of their trusts. That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves. and owes a fiduciary duty to the public. It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual. Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy."
[63C American Jurisprudence 2d., Public Officers and Employees, §247 (1999)]

Participating in franchises is therefore the way that we become a “subject” and nominate a “king” or “parens patriae” to be above us:

“A “franchise,” as used by Blackstone in defining *quo warranto*, (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise from the king's grant, or be held by prescription,”
[Black's Law Dictionary, Fourth Edition, pp. 786-787]

Franchises are therefore the vehicle of choice that governments use to maliciously destroy and undermine the legal obligation they would otherwise have to deliver equal protection and equal treatment to all. In that sense, equal protection on the one hand and franchises on the other are opposites, cannot coexist, and undermine each other. There can be no equal protection where there are franchises or privileges granted to only a select few, and there can be no franchises where pure equality reigns among all.

The Constitutional requirement for equal protection found in the Section 1 of the Fourteenth Amendment and Article 4, Section 2, Clause 1 is heart of the United States Constitution. The requirement for equal protection is the reason why, for instance:

1. Persons domiciled within states of the Union are considered “nonresident aliens” as defined in [26 U.S.C. §7701](#)(b)(1)(B). Everything that happens on federal territory is a franchise and a privilege, and there is no equal protection there. Consequently, persons domiciled in states of the Union would be denied equal protection to even be subject to federal statutory law.
2. There is no federal common law within states of the Union. Everything that happens on federal territory is a franchise and a privilege and there is no equal protection there. It would be unjust to impose the edicts of this totalitarian socialist democracy against persons who have rights and are protected by the Federal Constitution.

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

3. Persons domiciled in states of the Union pay a flat 30% tax rate as mandated by Article 1, Section 8, Clause 1 and [26 U.S.C. §871](#)(a) instead of the graduated, discriminatory tax found in [26 U.S.C. §1](#). Making everyone domiciled in states of the Union pay the same percentage excise tax is the only way for persons protected by the Constitution to not be subject to a discriminatory, unequal taxing measure or penalty imposed based on their degree of wealth.

United States Constitution
Article 1, Section 8, Clause 1

*The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; **but all Duties, Imposts and Excises shall be uniform throughout the United States;***

Given all the above, any public servant who offers franchises to persons domiciled in states of the Union who are protected by the Constitution or the Bill of Rights is therefore engaged in a criminal conspiracy to destroy equal protection and deprive you of Constitutional rights by the following means:

1. Attempting to destroy equal protection that is the foundation of the Declaration of Independence and the United States Constitution. They are replacing “equal protection” with unequal privilege.
2. Attempting to make you into a “subject” instead of a sovereign and cause you to waive sovereign immunity pursuant to [28 U.S.C. §1605](#)(a).
3. Trying to assimilate you into the federal corporation called “government” as a “public officer”, an officer of a federal corporation, and a fellow coworker. See section 9.2 earlier.
4. Trying to bribe you with moneys that were stolen from others who also did not want to participate in government franchises and wouldn't sign up if offered an informed choice.
5. Conspiring to undermine, waive, and destroy your constitutional rights that they as a public servant took an oath to protect and defend.
6. Seeking to impose upon you the legal disabilities associated with participating in the franchise:

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

- 8 7. Seeking to deprive you of a remedy to seek redress of grievances or protection of your constitutional rights in other than
9 a "franchise court".

10 "These general rules are well settled: (1) That the United States, when it creates rights in individuals against
11 itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the
12 transaction], is under no obligation to provide a remedy through the courts. United States ex rel. Dunlap v.
13 Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696; Gordon v. United
14 States, 7 Wall. 188, 195, 19 L.Ed. 35; De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700; Comegys
15 v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108 That where a statute creates a right and provides a special remedy, that
16 remedy is exclusive. Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59
17 L.Ed. 520, Ann.Cas. 1916A, 118; Armon v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; Barnett v.
18 National Bank, 98 U.S. 555, 558, 25 L.Ed. 212; Farmers' & Mechanics' National Bank v. Dearing, 91 U.S. 29,
19 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood
20 alone, require U.S. to hold that the remedy expressly given excludes a right of review by the Court of Claims,
21 where the decision of the special tribunal involved no disputed question of fact and the denial of compensation
22 was rested wholly upon the construction of the act. See Medbury v. United States, 173 U.S. 492, 198, 19 Sup.Ct.
23 503, 43 L.Ed. 779; Parish v. MacVeagh, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; McLean v. United States,
24 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; United States v. Laughlin (No. 200), 249 U.S. 440, 39 Sup.Ct. 340,
25 63 L.Ed. 696, decided April 14, 1919.:
26 [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)]

27
28 The appellant poses the following questions: (1) Does the superior court have jurisdiction to review an
29 administrative decision of the Department of Public Welfare? (2) Are extraordinary writs available to review
30 such administrative decisions? (3) Is A.R.S. s 12-902, subsec. A unconstitutional?

31 A.R.S. s 12-901 et seq., provide for judicial review of 'a final decision of an administrative agency.' However,
32 decisions of the State Department of Public Welfare are specifically excepted therefrom. A.R.S. s 12-902, subsec.
33 A. Judicial review of administrative decisions is not a matter of right except when authorized by law. Roer v.
34 Superior Court, 4 Ariz.App. 46, 417 P.2d. 559 (1966) and cases cited therein. In view of the exception of the
35 State Department of Public Welfare from the Judicial Review Act, the appellant had no Right of review
36 thereunder. Bennett v. Arizona State Board of Public Welfare, 95 Ariz. 170, 172, 388 P.2d. 166 (1963). Nor does
37 the Act creating that administrative agency or any other Act provide for judicial review of its decisions. There
38 being *338 **242 no 'positive enactment of law', Roen, supra, the appellant had no Right to judicial review of
39 the welfare agency's denial of Old Age Assistance. The trial court apparently concluded, and correctly so, that
40 judicial review was foreclosed.

41 [...]

42 The State has no common law or constitutional duty to support its poor [e.g. Social Security]. Division of Aid
43 for the Aged, etc., v. Hogan, 143 Ohio.St. 186, 54 N.E.2d. 781 (1944); Beck v. Buena Park Hotel Corp., 30 Ill.2d.
44 343, 196 N.E.2d. 686 (1964). Aid to needy persons is solely a matter of statutory enactment. In re O'Donnell's
45 Estate, 253 Iowa 607, 113 N.W.2d. 246 (1962); Williams v. Shapiro, 4 Conn.Cir. 449, 234 A.2d. 376 (1967).

46 Pension and relief programs not involving contributions to specific funds by the actual or prospective
47 beneficiaries provide only a voluntary bounty. Senior Citizens League v. Dept. of Social Security, 38 Wash.2d.
48 142, 228 P.2d. 478 (1951). Recipients or applicants have no inherent or vested right in the public assistance
49 they are receiving or desire to receive. 16 C.J.S. Constitutional Law s 245; Senior Citizens League v. Dept. of
50 Social Security, supra; Smith v. King, 277 F.Supp. 31 (M.D.Ala.1967), probable jurisdiction noted, 390 U.S.
51 903, 88 S.Ct. 821, 19 L.Ed.2d. 869; see also, Flemming v. Nestor, 363 U.S. 603, 80 S.Ct. 1367, 4 L.Ed.2d. 1435
52 (1960). The term 'property' as used in the due process clause refers to vested rights. It has no reference to mere
53 concessions or privileges which a State may control and bestow or withhold at will. Senior Citizens League v.
54 Dept. of Social Security, supra; 16A C.J.S. Constitutional Law s 599 c.⁹²

⁹² FN3. In the case of Flemming v. Nestor, 363 U.S. 603, 80 S.Ct. 1367 (1960), the Supreme Court of the United States declined to engraft upon the Social Security system a concept of 'accrued property rights'. A person covered by the Social Security Act was not considered to have such a 'right' in benefit payments as would make every defeasance of 'accrued' interest violative of the due process clause of the Fifth Amendment.

Appellant appears to take the position that a Right of appeal is essential to due process of law. Due process is not necessarily judicial process, Reetz v. People of State of Michigan, 188 U.S. 505, 23 S.Ct. 390, 47 L.Ed. 563 (1903), and a Right of appeal is not essential to due process of law. Inland Navigation Co. v. Chambers, 202 Or. 339, 274 P.2d. 104 (1954); Board of Education, etc. v. County Board of School Trustees, 28 Ill.2d. 15, 191 N.E.2d. 65 (1963); In re Durant Community School District, 252 Iowa 237, 106 N.W.2d. 670 (1960); Commonwealth, Dept. of Highways v. Fister, 376 S.W.2d. 543 (Ky. 1964); Weiner v. State Dept. of Roads, 179 Neb. 297, 137 N.W.2d. 852 (1965); Real Estate Commission v. McLemore, 202 Tenn. 540, 306 S.W.2d. 683 (1957); Beck v. Missouri Valley Drainage District of Holt County, 46 F.2d. 632, 84 A.L.R. 1089 (8th Cir. 1931); Reetz v. People of State of Michigan, supra.

Appellant argues that, notwithstanding welfare benefits are more gratuities, access to the courts via a Right of appeal is a constitutional requisite. We do not agree. Welfare benefits are grants by the legislature which has delegated to the Department of Public Welfare the power to determine the recipients of such grants. Under such circumstances, i.e., when the state creates rights in individuals against itself, it is not bound to provide a remedy in the courts and may withhold all remedy or it may provide an administrative remedy and make it exclusive, however mistaken its exercise. Dismuke v. United States, 297 U.S. 167, 56 S.Ct. 400, 80 L.Ed. 561 (1936); United States v. Babcock, 250 U.S. 328, 39 S.Ct. 464, 63 L.Ed. 1011 (1919); Blanc v. United States, 140 F.Supp. 481 (E.D.N.Y.1956).

We are cognizant of the recent decisions which require that a state, having undertaken to provide a statutory program of assistance, must do so in conformity with constitutional mandates. See, *340 **244 Thompson v. Shapiro, 270 F.Supp. 331 (Conn.1967); Green v. Dept. of Public Welfare of the State of Delaware, 270 F.Supp. 173 (Del.1967); Smith v. Reynolds, 277 F.Supp. 65 (E.D.Pa.1967), probable jurisdiction noted, 390 U.S. 940, 88 S.Ct. 1054, 19 L.Ed.2d. 1129; Smith v. King, supra; Harrell v. Tobriner, 279 F.Supp. 22 (D.C.1967), probable jurisdiction noted, 390 U.S. 940, 88 S.Ct. 1053, 19 L.Ed.2d. 1129. However, in each of these cases, a constitutional infirmity was found to exist because the statutory scheme for determining eligibility for benefits was predicated upon an arbitrary classification. These decisions are therefore inapposite here where no attack is directed to the constitutionality of the statutory program of assistance. [Allen v. Graham, 446 P.2d. 240, 243. (Ct. App. Ariz. 1968)]

8. Appoint himself or herself as a king or “parens patriae” to administratively supervise your activities and your private life as a “franchisee”.

“The proposition is that the United States, as the grantor of the franchises of the company, 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)]

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]

9. Entering the private market for goods and services and lowering themselves to the level of ordinary private persons who are contracting with other private persons such as yourself. In that capacity, they implicitly surrender sovereign immunity and must compete on equal terms with every other private corporation that offers or could offer the same service:
- 9.1. 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))
 - 9.2. 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);
 - 9.3. 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”);
 - 9.4. 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”).
 - 9.5. 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”);
 - 9.6. O’Neill v. United States, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, “[w]ere [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”).

10. Attempting to destroy the separation of powers between the states and the federal government. The federal government is not supposed to be invading states of the Union and entering the private marketplace of goods and “social insurance services” in order to enslave all the persons domiciled therein. Worst yet, they are not empowered to deceive the American public by calling the fees for these services “taxes”. Rather, they are simply private insurance premiums and their payment cannot be criminalized like nonpayment of “taxes” can.
11. Violating the Constitutional requirement to protect and defend the sovereign states of the Union and the sovereign people in them from invasion or subjugation:

*United States Constitution
Article IV, Section 4*

The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence.

We as Americans must be vigilant in defending our God given rights by avoiding franchises and continually reminding ourselves of why they are used, and the criminal purposes that they usually are put to by our public servants as described above.

9.2.12 Hiding Methods to Terminate Participation in the Franchise

As long as a franchisee is in the position of being able to receive “benefits” under the terms of the franchise agreement, he is subject to its provisions, even if he or she in fact does not receive any benefits or consideration. This was alluded to by the U.S. Supreme Court when it said:

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

Governments, being keenly aware of the above, will go out of their way to eliminate or hide all methods of terminating participation in franchises in an attempt to perpetuate their ability to enforce the terms of the franchise agreement against those who do not wish to participate. This is clearly a criminal abuse of the voluntary nature of participation in franchises and indirectly results in the equivalent of criminal slavery against those who do not wish to participate and who refuse to receive any benefits, in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C. §1583. The end result of this slavery is “peonage”, which is surety as a slave to pay off an endless public debt:

“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 Jaramillo 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 debt, but otherwise the service is enforced [by the I.R.C.]. 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)]

Let’s give you an example of the most prevalent franchise, which is Social Security, to show how the Social Security Administration (S.S.A.) and its twin sister, the Internal Revenue Service, maliciously interfere with the ability to terminate participation in Social Security and to discontinue using the de facto license numbers associated with participation:

1. If you visit your local Social Security Administration (S.S.A.) office and request instructions on how to terminate participation, they will LIE to you by telling you that you can’t. Not only will they lie to you, but in our case, they had

us escorted out of the office in front of a long line of other people there and told us we could not come back into the office.

2. If you call the Social Security 800 number and ask them how to terminate participation, they will LIE to you by telling you that you can't.
3. When you submit the proper forms to terminate Social Security Participation, the Social Security Administration (S.S.A.) will try to deceive you and say that is not the correct procedure and refuse to provide the correct procedure. You practically have to show them the procedure in their own Social Security Program Operations Manual System (P.O.M.S.) in order for them to quit arguing with you.
4. The Social Security Website does not contain consumer instructions on how to specifically terminate participation in Social Security.
 - 4.1. They have a generic SSA Form SSA-521 called "Request for Withdrawal of Application". See: http://sedm.org/Forms/06-AvoidingFranch/ssa_521.pdf
 - 4.2. The SSA Form SSA-521 does not mention Social Security or any other franchise offered by SSA.
 - 4.3. Unlike all the other forms offered by SSA on their website, there are no published consumer instructions.
 - 4.4. The Social Security Program Operations Manual System (P.O.M.S.) provides deliberately vague instructions on how to process the form but no instructions on how to fill it out or how to terminate Social Security participation with it. See: <https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0200206000!opendocument>
5. When employers submit IRS Forms W-2 and W-3 to the IRS without Taxpayer Identification Numbers, the IRS rejects ALL forms submitted in the batch, including those that have valid numbers. They do this as a punishment against those who allow people to work for private employers that do not have federal identifying numbers and do not want to be compelled to get them. After your IRS Forms W-2 and W-3 are rejected and you call them to explain that Social Security Numbers are NOT "Taxpayer Identification Numbers" and read to them 26 C.F.R. §301.6109-1(d)(3) to prove that they aren't, and demand that they not penalize you because they are violating the law, they will LIE to you and say you MUST provide a Social Security Number on the IRS Forms W-2 and W-3 and refuse to provide the statute and regulation that makes a Social Security Number equivalent to a "Taxpayer Identification Number". Since they know they are violating the law, they will also refuse to provide their full legal name in order to protect themselves from legal liability for the lie. See:

<p><i>Notice of Pseudonym Use and Unreliable IRS Records</i>, Form #04.206 http://sedm.org/Forms/FormIndex.htm</p>
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A justly administered franchise, on the other hand will:

1. Provide clear instructions on how to terminate participation that directly mention:
 - 1.1. Each franchise by name.
 - 1.2. Exact procedures for terminating participation.
 - 1.3. Statutes and regulations authorizing termination of participation.
2. Provide clear forms for use in terminating participation in each franchise offered.
3. Provide forms and procedures for dealing with the government in the context of all government services OTHER than the franchise which do not require one to participate in any franchises.
4. Not require the use of license numbers associated with franchises when submitting every government form. This includes Social Security Numbers and Taxpayer Identification Numbers.

If you want forms and instructions on how to lawfully and permanently quit Social Security, see section 9.3.1 later. It took the authors of the document provided there several years to discover how to terminate participation in Social Security because the procedures is so carefully hidden from the public.

9.2.13 Destruction of the Separation of Powers Using Franchises

"Governments never do anything by accident; if government does something you can bet it was carefully planned."
[Franklin D. Roosevelt, President of the United States]

Franchises and/or their abuse are the main method by which:

1. De jure governments are transformed into corrupted de facto governments.
2. The requirement for consent of the governed is systematically eliminated.

3. The equal protection that is the foundation of the Constitution is replaced with inequality, privilege, hypocrisy, and partiality in which the government is a *parens patriae* and possesses an unconstitutional “title of nobility” in relation to those it is supposed to be serving and protecting.
4. The separation of powers between the states and federal government are eliminated.
5. The separation between what is “public” and what is “private” is destroyed. Everything becomes PUBLIC and is owned by the “collective”. There is no private property and what you think is private property is really just equitable title in PUBLIC property.
6. Constitutional rights attaching to the land you stand on are replaced with statutory privileges created through your right to contract and your “status” under a franchise agreement.

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

7. Your legal identity is “laundered”, and kidnapped or transported to a foreign jurisdiction, the District of Criminals, and which is not protected by the Constitution.

*“For the upright will dwell in the land,
And the blameless will remain in it;
But the wicked will be cut off from the earth.
And the unfaithful will be uprooted from it.”*
[Prov. 2:21-22, Bible, NKJV]

8. The protections of the Constitution for your rights are eliminated.
9. Rights are transformed into privileges.
10. Republics based on individual rights are transformed into socialist democracies based on collective rights and individual privileges.
11. The status of “citizen, resident, or inhabitant” is devolved into nothing but an “employee” or “officer” of a corporation.
12. Constitutional courts are transformed into franchise courts.
13. Conflicts of interest are introduced into the legal and court systems that perpetuate a further expansion of the de facto system.
14. Socialism is introduced into a republican form of government.
15. The sovereignty of people in the states of the Union are destroyed.

Franchises are the main method by which the sovereignty of people in the states of the Union are destroyed. The gravely injurious effects of participating in government franchises include the following.

1. Those who participate become domiciliaries of the federal zone, “U.S. persons”, and “resident aliens” in respect to the federal government.
2. Those who participate become “trustees” of the “public trust” and “public officers” of the federal government and suffer great legal disability as a consequence:

“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.”⁹³
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 from a discharge of their trusts.⁹⁴ That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.⁹⁵ and owes a fiduciary duty to the public.⁹⁶ It has been said that the

⁹³ 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.

⁹⁴ 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.

⁹⁵ 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.

⁹⁶ 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)

fiduciary responsibilities of a public officer cannot be less than those of a private individual.⁹⁷ Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.⁹⁸"

[63C American Jurisprudence 2d., Public Officers and Employees, §247 (1999)]

3. Those who participate are stripped of ALL of their constitutional rights and waive their Constitutional right not to be subjected to penalties and other "bills of attainder" administered by the Legislative or Executive Branch without court trials. They then must experience the degrading treatment of filling the role of a federal "public employee" subject to the supervision of their servants in the government.

"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)]

4. Those who participate may lawfully be deprived of equal protection of the law, which is the foundation of the U.S. Constitution. This deprivation of equal protection can lawfully become a provision of the franchise agreement.
5. Those who participate can lawfully be deprived of remedy for abuses in federal courts.

"These general rules are well settled: (1) That the United States, when it creates rights in individuals against itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation to provide a remedy through the courts. *United States ex rel. Dunlap v. Black*, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; *Ex parte Atocha*, 17 Wall. 439, 21 L.Ed. 696; *Gordon v. United States*, 7 Wall. 188, 195, 19 L.Ed. 35; *De Groot v. United States*, 5 Wall. 419, 431, 433, 18 L.Ed. 700; *Comegys v. Vasse*, 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. *Wilder Manufacturing Co. v. Corn Products Co.*, 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A, 118; *Aranson v. Murphy*, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; *Barnet v. National Bank*, 98 U.S. 555, 558, 25 L.Ed. 212; *Farmers' & Mechanics' National Bank v. Dearing*, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require us to hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly upon the construction of the act. See *Medbury v. United States*, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779; *Parish v. MacVeagh*, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; *McLean v. United States*, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; *United States v. Laughlin (No. 200)*, 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919."

[*U.S. v. Babcock*, 250 U.S. 328, 39 S.Ct. 464 (1919)]

The appellant poses the following questions: (1) Does the superior court have jurisdiction to review an administrative decision of the Department of Public Welfare? (2) Are extraordinary writs available to review such administrative decisions? (3) Is A.R.S. s 12-902, subsec. A unconstitutional?

A.R.S. s 12-901 et seq., provide for judicial review of 'a final decision of an administrative agency.' However, decisions of the State Department of Public Welfare are specifically excepted therefrom. A.R.S. s 12-902, subsec. A. Judicial review of administrative decisions is not a matter of right except when authorized by law. Roer v. Superior Court, 4 *Ariz.App.* 46, 417 P.2d. 559 (1966) and cases cited therein. In view of the exception of the

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).

⁹⁷ 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.

⁹⁸ 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).

State Department of Public Welfare from the Judicial Review Act, the appellant had no Right of review thereunder. *Bennett v. Arizona State Board of Public Welfare*, 95 Ariz. 170, 172, 388 P.2d. 166 (1963). Nor does the Act creating that administrative agency or any other Act provide for judicial review of its decisions. There being *338 **242 no 'positive enactment of law', Roen, supra, the appellant had no Right to judicial review of the welfare agency's denial of Old Age Assistance. The trial court apparently concluded, and correctly so, that judicial review was foreclosed.

[...]

The State has no common law or constitutional duty to support its poor [e.g. Social Security]. *Division of Aid for the Aged, etc., v. Hogan*, 143 Ohio.St. 186, 54 N.E.2d. 781 (1944); *Beck v. Buena Park Hotel Corp.*, 30 Ill.2d. 343, 196 N.E.2d. 686 (1964). Aid to needy persons is solely a matter of statutory enactment. *In re O'Donnell's Estate*, 253 Iowa 607, 113 N.W.2d. 246 (1962); *Williams v. Shapiro*, 4 Conn.Cir. 449, 234 A.2d. 376 (1967).

Pension and relief programs not involving contributions to specific funds by the actual or prospective beneficiaries provide only a voluntary bounty. *Senior Citizens League v. Dept. of Social Security*, 38 Wash.2d. 142, 228 P.2d. 478 (1951). Recipients or applicants have no inherent or vested right in the public assistance they are receiving or desire to receive. 16 C.J.S. Constitutional Law s 245; *Senior Citizens League v. Dept. of Social Security*, supra; *Smith v. King*, 277 F.Supp. 31 (M.D.Ala.1967), probable jurisdiction noted, 390 U.S. 903, 88 S.Ct. 821, 19 L.Ed.2d. 869; see also, *Flemming v. Nestor*, 363 U.S. 603, 80 S.Ct. 1367, 4 L.Ed.2d. 1435 (1960). The term 'property' as used in the due process clause refers to vested rights. It has no reference to mere concessions or privileges which a State may control and bestow or withhold at will. *Senior Citizens League v. Dept. of Social Security*, supra; 16A C.J.S. Constitutional Law s 599 c.⁹⁹

Appellant appears to take the position that a Right of appeal is essential to due process of law. Due process is not necessarily judicial process, *Reetz v. People of State of Michigan*, 188 U.S. 505, 23 S.Ct. 390, 47 L.Ed. 563 (1903), and a Right of appeal is not essential to due process of law. *Inland Navigation Co. v. Chambers*, 202 Or. 339, 274 P.2d. 104 (1954); *Board of Education, etc. v. County Board of School Trustees*, 28 Ill.2d. 15, 191 N.E.2d. 65 (1963); *In re Durant Community School District*, 252 Iowa 237, 106 N.W.2d. 670 (1960); *Commonwealth, Dept. of Highways v. Fister*, 376 S.W.2d. 543 (Ky. 1964); *Weiner v. State Dept. of Roads*, 179 Neb. 297, 137 N.W.2d. 852 (1965); *Real Estate Commission v. McLemore*, 202 Tenn. 540, 306 S.W.2d. 683 (1957); *Beck v. Missouri Valley Drainage District of Holt County*, 46 F.2d. 632, 84 A.L.R. 1089 (8th Cir. 1931); *Reetz v. People of State of Michigan*, supra.

Appellant argues that, notwithstanding welfare benefits are more gratuities, access to the courts via a Right of appeal is a constitutional requisite. We do not agree. Welfare benefits are grants by the legislature which has delegated to the Department of Public Welfare the power to determine the recipients of such grants. Under such circumstances, i.e., when the state creates rights in individuals against itself, it is not bound to provide a remedy in the courts and may withhold all remedy or it may provide an administrative remedy and make it exclusive, however mistaken its exercise. *Dismuke v. United States*, 297 U.S. 167, 56 S.Ct. 400, 80 L.Ed. 561 (1936); *United States v. Babcock*, 250 U.S. 328, 39 S.Ct. 464, 63 L.Ed. 1011 (1919); *Blanc v. United States*, 140 F.Supp. 481 (E.D.N.Y.1956).

We are cognizant of the recent decisions which require that a state, having undertaken to provide a statutory program of assistance, must do so in conformity with constitutional mandates. See, *340 **244 *Thompson v. Shapiro*, 270 F.Supp. 331 (Conn.1967); *Green v. Dept. of Public Welfare of the State of Delaware*, 270 F.Supp. 173 (Del.1967); *Smith v. Reynolds*, 277 F.Supp. 65 (E.D.Pa.1967), probable jurisdiction noted, 390 U.S. 940, 88 S.Ct. 1054, 19 L.Ed.2d. 1129; *Smith v. King*, supra; *Harrell v. Tobriner*, 279 F.Supp. 22 (D.C.1967), probable jurisdiction noted, 390 U.S. 940, 88 S.Ct. 1053, 19 L.Ed.2d. 1129. However, in each of these cases, a constitutional infirmity was found to exist because the statutory scheme for determining eligibility for benefits was predicated upon an arbitrary classification. These decisions are therefore inapposite here where no attack is directed to the constitutionality of the statutory program of assistance. [Allen v. Graham, 446 P.2d. 240, 243. (Ct. App. Ariz. 1968)]

6. Those who participate can be directed which federal courts they may litigate in and can lawfully be deprived of a Constitution Article III judge or Article III court and forced to seek remedy ONLY in an Article I or Article IV legislative or administrative tribunal within the Executive rather than Judicial branch of the government.

Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to 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.

⁹⁹ FN3. In the case of *Flemming v. Nestor*, 363 U.S. 603, 80 S.Ct. 1367 (1960), the Supreme Court of the United States declined to engraft upon the Social Security system a concept of 'accrued property rights'. A person covered by the Social Security Act was not considered to have such a 'right' in benefit payments as would make every defeasance of 'accrued' interest violative of the due process clause of the Fifth Amendment.

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. at 83-84, 102 S.Ct. 2858 (1983)]

Since the founding of our country franchises have systematically been employed in every area of government to transform a government based on equal protection into a for-profit private corporation based on privilege, partiality, and favoritism. The effects of this form of corruption are exhaustively described in the following memorandum of law on our website:

Corporatization and Privatization of the Government, Form #05.024
<http://sedm.org/Forms/FormIndex.htm>

What are the mechanisms by which this corruption has been implemented by the Executive Branch? This section will detail the main mechanisms to sensitize you to how to fix the problem and will relate how it was implemented by exploiting the separation of powers doctrine.

The foundation of the separation of powers is the notion that the powers delegated to one branch of government by the Constitution cannot be re-delegated to another branch.

“...a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated by that department, nor vested by statute in another department or agency. Compare Springer v. Philippine Islands, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.”
[Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751 (1933)]

Keenly aware of the above limitation, lawmakers over the years have used it to their advantage in creating a tax system that is exempt from any kind of judicial interference and which completely destroys all separation of powers. Below is a summary of the mechanism, in the exact sequence it was executed at the federal level:

1. Create a franchise based upon a “public office” in the Executive or Legislative Branch. This:
 - 1.1. Allows statutes passed by Congress to be directly enforced against those who participate. It is otherwise unconstitutional to regulate private conduct.

“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)]

- 1.2. Eliminates the need for publication in the Federal Register of enforcement implementing regulations for the statutes. See 5 U.S.C. §553(a) and 44 U.S.C. §1505(a)(1).
 - 1.3. Causes those engaged in the franchise to act in a representative capacity as “public officers” of the United States government pursuant to Federal Rule of Civil Procedure 17(b), which is defined in 28 U.S.C. §3002(15)(A) as a federal corporation.
 - 1.4. Causes all those engaged in the franchise to become “officers of a corporation”, which is the United States, pursuant to 26 U.S.C. §6671(b) and 26 U.S.C. §7343.
2. Give the franchise a deceptive “word of art” name that will deceive everyone into believing that they are engaged in it.
 - 2.1. The franchise is called a “trade or business” and is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. How many people know this and do they teach this in the public (government) schools or the IRS publications? NOT!
 - 2.2. Earnings connected with the franchise are called “effectively connected with a trade or business in the United States”. The term “United States” deceptively means the GOVERNMENT, and not the geographical United States.

3. In the franchise agreement, define the effective domicile or choice of law of all those who participate as being on federal territory within the exclusive jurisdiction of the United States. 26 U.S.C. §7408(d) and 26 U.S.C. §7701(a)(39) place the effective domicile of all “franchisees” called “taxpayers” within the District of Columbia. If the feds really had jurisdiction within states of the Union, do you think they would need this devious device to “kidnap your legal identity” or “res” and move it to a foreign jurisdiction where you don’t physically live?
4. Place a excise tax upon the franchise proportional to the income earned from the franchise. In the case of the Internal Revenue Code, all such income is described as income which is “effectively connected with a trade or business within the United States”.

“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)]

5. Mandate that those engaged in the franchise must have usually false evidence submitted by ignorant third parties that connects them to the franchise. IRS information returns, including IRS Forms W-2, 1042-S, 1098, and 1099, are the mechanism. 26 U.S.C. §6041 says that these information returns may ONLY be filed in connection with a “trade or business”, which is a code word for the name of the franchise.
6. Write statutes prohibiting interference by the courts with the collection of “taxes” (kickbacks) associated with the franchise based on the idea that courts in the Judicial Branch may not interfere with the internal affairs of another branch such as the Executive Branch. Hence, the “INTERNAL Revenue Service”. This will protect the franchise from interference by other branches of the government and ensure that it relentlessly expands.
- 6.1. The Anti-Injunction Act, 26 U.S.C. §7421 is an example of an act that enjoins judicial interference with tax collection or assessment.
- 6.2. The Declaratory Judgments Act, 28 U.S.C. §2201(a) prohibits federal courts from pronouncing the rights or status of persons in regard to federal “taxes”. This has the effect of gagging the courts from telling the truth about the nature of the federal income tax.
- 6.3. The word “internal” means INTERNAL to the Executive Branch and the United States government, not INTERNAL to the geographical United States of America.
7. Create administrative “franchise” courts in the Executive Branch which administer the program pursuant to Articles I and IV of the United States Constitution.
- 7.1. U.S. Tax Court. 26 U.S.C. §7441 identifies the U.S. Tax Court as an Article I court.
- 7.2. U.S. District Courts. There is no statute establishing any United States District Court as an Article III court. Consequently, even if the judges are Article III judges, they are not filling an Article III office and instead are filling an Article IV office. Consequently, they are Article IV judges. All of these courts were turned into franchise courts in the Judicial Code of 1911 by being renamed from the “District Court of the United States” to the “United States District Court”.

For details on the above scam, see:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

8. Create other attractive federal franchises that piggyback in their agreements a requirement to participate in the franchise. For instance, the original Social Security Act of 1935 contains a provision that those who sign up for this program, also simultaneously become subject to the Internal Revenue Code.

Section 8 of the Social Security Act
INCOME TAX ON EMPLOYEES

SECTION 801. In addition to other taxes, there shall be levied, collected, and paid upon the income of every individual a tax equal to the following percentages of the wages (as defined in section 811) received by him after December 31, 1936, with respect to employment (as defined in section 811) after such date:

- (1) With respect to employment during the calendar years 1937, 1938, and 1939, the rate shall be 1 per centum.*
(2) With respect to employment during the calendar years 1940, 1941, and 1942, the rate shall 1 1/2 per centum.
(3) With respect to employment during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.

- (4) With respect to employment during the calendar years 1946, 1947, and 1948, the rate shall be 2 1/2 per centum.
- (5) With respect to employment after December 31, 1948, the rate shall be 3 per centum.

9. Offer an opportunity for private citizens not domiciled within the jurisdiction of Congress to “volunteer” by license or private agreement to participate in the franchise and thereby become “public officers” within the Executive Branch. The W-4 and Social Security SS-5 is an example of such a contract.
- 9.1. Call these volunteers “taxpayers”.
- 9.2. Call EVERYONE “taxpayers” so everyone believes that the franchise is MANDATORY.
- 9.3. Do not even acknowledge the existence of those who do not participate in the franchise. These people are called “nontaxpayers” and they are not mentioned in any IRS publication.
- 9.4. Make the process of signing the agreement invisible by calling it a “Withholding Allowance Certificate” instead of what it really is, which is a “license” to become a “taxpayer” and call all of your earnings “wages” and “gross income”.

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.

10. Create a commissioner to service the franchise who becomes the “fall guy”, who then establishes a “bureau” without the authority of any law and which is a private corporation that is not part of the U.S. government.

53 State 489

Revenue Act of 1939, 53 Stat. 489

Chapter 43: Internal Revenue Agents

Section 4000 Appointment

The Commissioner may, whenever in his judgment the necessities of the service so require, employ competent agents, who shall be known and designated as internal revenue agents, and, except as provided for in this title, no general or special agent or inspector of the Treasury Department in connection with internal revenue, by whatever designation he may be known, shall be appointed, commissioned, or employed.

The above means that everyone who works for the Internal Revenue Service is private contractor not appointed, commissioned, or employed by anyone in the government. They operate on commission and their pay derives from the amount of plunder they steal. See also:

Department of Justice Admits under Penalty of Perjury that the IRS is Not an Agency of the Federal Government, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>

11. Create an environment that encourages irresponsibility, lies, and dishonesty within the bureau that administers the franchise.

- 1 11.1. Indemnify these private contractors from liability by giving them “pseudo names” so that they can disguise their
2 identify and be indemnified from liability for their criminal acts. The IRS Restructuring and Reform Act, Pub.Law
3 105-206, Title III, Section 3706, 112 Stat. 778 and Internal Revenue Manual (I.R.M.), Section 1.2.4 both authorize
4 these pseudo names.
- 5 11.2. Place a disclaimer on the website of this private THIEF contractor indemnifying them from liability for the
6 truthfulness or accuracy of any of their statements or publications. See Internal Revenue Manual (I.R.M.), Section
7 4.10.7.2.8.

8 *“IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
9 *advisors... While a good source of general information, publications should not be cited to sustain a position.”*
10 *[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

- 11 11.3. Omit the most important key facts and information from publications of the franchise administrator that would
12 expose the proper application of the “tax” and the proper audience. See the following, which is over 2000 pages
13 of information that are conveniently “omitted” from the IRS website about the proper application of the franchise
14 and its nature as a “franchise”:

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

- 15 11.4. Establish precedent in federal courts that you can’t trust anything that anyone in the government tells you, and
16 especially those who administer the franchise. See:
17 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
- 18 12. Use the lies and deceptions created in the previous step to promote several false perceptions in the public at large that
19 will expand the market for the franchise. These include:
20 12.1. That the franchise is NOT a franchise, but a mandatory requirement that applies to ALL.
21 12.2. That participation is mandatory for ALL, instead of only for franchisees called “taxpayers”.
22 12.3. That the IRS is an “agency” of the United States government that has authority to interact directly with the public
23 at large. In fact, it is a “bureau” that can ONLY lawfully service the needs of other federal agencies within the
24 Executive Branch and which may NOT interface directly with the public at large.
25 12.4. That the statutes implementing the franchise are “public law” that applies to everyone, instead of “private law” that
26 only applies to those who individually consent to participate in the franchise.
- 27 13. Create a system to service those who prepare tax returns for others whereby those who accept being “licensed” and
28 regulated get special favors. This system created by the IRS essentially punishes those who do not participate by giving
29 them horrible service and making them suffer inconvenience and waiting long in line if they don’t accept the “privilege”
30 of being certified. Once they are certified, if they begin telling people the truth about what the law says and encourage
31 following the law by refusing to volunteer, their credentials are pulled. This sort of censorship is accomplished through:
32 13.1. IRS Enrolled Agent Program.
33 13.2. Certified Public Accountant (CPA) licensing.
34 13.3. Treasury Circular 230.
- 35 14. Engage in a pattern of “selective enforcement” and propaganda to broaden and expand the scam. For instance:
36 14.1. Refuse to answer simple questions about the proper application of the franchise and the taxes associated with it.
37 See:

If the IRS Were Selling Used Cars, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/IRSSellingCars.htm>

- 38 14.2. Prosecute those who submit false TAX returns, but not those who submit false INFORMATION returns. This
39 causes the audience of “taxpayers” to expand because false reports are connecting innocent third parties to
40 franchises that they are not in fact engaged in.
- 41 14.3. Use confusion over the rules of statutory construction and the word “includes” to fool people into believing that
42 those who are “included” in the franchise are not spelled out in the law in their entirety. This leaves undue discretion
43 in the hands of IRS employees to compel ignorant “nontaxpayers” to become franchisees. See the following:

Meaning of the Words “includes” and “including”, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

- 44 14.4. Refuse to define the words used on government forms, use terms that are not defined in the code such as “U.S.
45 citizen”, and try to confuse “words of art” found in the law with common terms in order to use the presumptuous
46 behavior of the average American to expand the misperception that everyone has a legal DUTY to become a
47 “franchisee” and a “taxpayer”.
- 48 14.5. Refuse to accept corrected information returns that might protect innocent “nontaxpayers” so that they are inducted
49 involuntarily into the franchise as well.

1 The above process is WICKED in the most extreme way. It describes EXACTLY how our public servants have made
2 themselves into our masters and systematically replaced every one of our rights with “privileges” and franchises. The
3 Constitutional prohibition against this sort of corruption are described as follows by the courts:

4 “It would be a palpable incongruity to strike down an act of state legislation which, by words of express
5 divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by
6 which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable
7 privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that, as
8 a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it sees
9 fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it may
10 not impose conditions which require the relinquishment of Constitutional rights. If the state may compel the
11 surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender of all.
12 It is inconceivable that guaranties embedded in the Constitution of the United States may thus be manipulated
13 out or existence.”

14 [Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]

15 “A right common in every citizen such as the right to own property or to engage in business of a character not
16 requiring regulation CANNOT, however, be taxed as a special franchise by first prohibiting its exercise and
17 then permitting its enjoyment upon the payment of a certain sum of money.”

18 [Stevens v. State, 2 Ark. 291; 35 Am. Dec. 72, Spring Val. Water Works v. Barber, 99 Cal. 36, 33 Pac. 735, 21
19 L.R.A. 416. Note 57 L.R.A. 416]

20 “The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is
21 an artificial entity which owes its existence and charter power to the State, but the individual’s right to live and
22 own property are natural rights for the enjoyment of which an excise cannot be imposed.”

23 [Redfield v. Fisher, 292 Oregon 814, 817]

24 “Legislature...cannot name something to be a taxable privilege unless it is first a privilege.” [Taxation West
25 Key 43]... “The Right to receive income or earnings is a right belonging to every person and realization and
26 receipt of income is therefore not a ‘privilege’, that can be taxed.”

27 [Jack Cole Co. v. MacFarland, 337 S.E.2d. 453, Tenn.

28 Through the above process of corruption, the separation of powers is completely destroyed and nearly every American has
29 essentially been “assimilated” into the Executive Branch of the government, leaving the Constitutional Republic bequeathed
30 to us by our founding fathers vacant and abandoned. Nearly every service that we expect from government has been
31 systematically converted over the years into a franchise using the techniques described above. The political and legal changes
32 resulting from the above have been tabulated to show the “BEFORE” and the “AFTER” so their extremely harmful effects
33 become crystal clear in your mind. This process of corruption, by the way, is not unique to the United States, but is found in
34 every major industrialized country on earth.

1 **Table 15: Effect of turning government service into a franchise**

#	Characteristic	DE JURE CONSTITUTIONAL GOVERNMENT	DE FACTO GOVERNMENT BASED ENTIRELY ON FRANCHISES
1	Purpose of government	Protection	Provide “social services” and “social insurance” to government “employees” and officers
2	Nature of government	Public trust Charitable trust	For-profit private corporation (see 28 U.S.C. §3002(15)(A))
3	Citizens	The Sovereigns “nationals” but not “citizens” pursuant to 8 U.S.C. §§1101(a)(21) and 1452	1. “Employees” or “officers” of the government 2. “Trustees” of the “public trust” 3. “customers” of the corporation 4. Statutory “U.S. citizens” pursuant to 8 U.S.C. §1401
4	Effective domicile of citizens	Sovereign state of the Union	Federal territory and the District of Columbia
5	Purpose of tax system	Fund “protection”	1. Socialism. 2. Political favors. 3. Wealth redistribution 4. Consolidation of power and control (corporate fascism)
6	Equal protection	Mandatory	Optional
7	Nature of courts	Constitutional Article III courts in the Judicial Branch	Administrative or “franchise” courts within the Executive Branch
8	Branches within the government	Executive Legislative Judicial	Executive Legislative (Judiciary merged with Executive. See Judicial Code of 1911)
9	Purpose of legal profession	Protect <i>individual</i> rights	1. Protect <i>collective</i> (government) rights. 2. Protect and expand the government monopoly. 3. Discourage reforms by making litigation so expensive that it is beyond the reach of the average citizen. 4. Persecute dissent.
10	Lawyers are	Unlicensed	Privileged and licensed and therefore subject to control and censorship by the government.
11	Votes in elections cast by	“Electors”	“Franchisees” called “registered voters” who are surety for bond measures on the ballot. That means they are subject to a “poll tax”.
12	Driving is	A common right	A licensed “privilege”
13	Marriage is	A common right	A licensed “privilege”
14	Purpose of the military	Protect sovereign American nationals. No draft within states of the Union is lawful. See Federalist Papers #15	1. Expand the corporate monopoly internationally 2. Protect public servants from the angry populace who want to end the tyranny.
15	Money is	Based on gold and silver Issued pursuant to Article 1, Section 8. Clause 5.	1. A corporate bond or obligation borrowed from the Federal Reserve at interest. 2. Issued pursuant to Article 1, Section 8. Clause 2.

#	Characteristic	DE JURE CONSTITUTIONAL GOVERNMENT	DE FACTO GOVERNMENT BASED ENTIRELY ON FRANCHISES
16	Property of citizens is	Private and allodial	All property is donated to a “public use” and connected with a “public office” to procure the benefits of a franchise
17	Ownership of real property is	Legal	Equitable. The government owns the land, and you rent it from them using property taxes.
18	Purpose of sex	Procreation	Recreation
19	Responsibility	The individual sovereign is responsible for all his actions and choices.	The collective social insurance company is responsible. Personal responsibility is outlawed.

If you would like a more thorough explanation about the differences between a de facto government and a de jure government, and evidence proving that we don’t have a de jure government and the present government we have is, in fact, a de facto government, see:

[De Facto Government Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

9.2.14 How the Courts attempt to illegally compel “nontaxpayers” into “franchise courts” and deprive them of due process

9.2.14.1 Congress Cannot Pass a law to Compel those who are not Franchisees to Litigate in a Franchise Court

It is very important to realize that no one can force a “nontaxpayer” into a legislative Court, such as an Article I or Article IV court, to adjudicate a matter relating to taxes. Filing a case in these courts is entirely consensual in the case of a “nontaxpayer” but not in the case of a “taxpayer”.

*“The distinction between public rights and private rights has not been definitively explained in our precedents.¹⁰⁰ 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 413.¹⁰¹ 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’ 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

¹⁰⁰ 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).

¹⁰¹ 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.

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)]

The above considerations explain many important unlawful activities of the District Courts and U.S. attorneys who litigate in these courts on tax matters:

1. They frequently try to evade or disguise the nature of Internal Revenue Code, Subtitles A and C as an excise taxes upon the "trade or business" franchise. See:

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

2. They will refuse to acknowledge: that the ALL CAPS rendition of your name or the federal identifying number associated with it are all of the following:
 - 2.1. Is not the entity identified on your birth certificate.
 - 2.2. Is the "res" or legal person against whom they are proceeding.

"Res. Lat. *The subject matter of a trust 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]

- 2.3. Is the "public office", "taxpayer", "trust", and "individual" against whom they are enforcing.

In practice, you must petition the court in what is called an "identity hearing" in order to force them to acknowledge that the person they are enforcing against is not you, but your "straw man". When you finally get to the point where they admit it, it becomes a matter of choice whether you choose to represent this entity. To the extent that you do is the extent to which all obligations associated with the franchise are "voluntary".

3. When judges in District Courts are challenged to produce the statute from the Statutes at Large conferring Article III jurisdiction upon their court and are told that case law doesn't answer the question, they will respond in the following evasive and dilatory ways:
 - 3.1. They are silent instead of just admitting that no such statute exists.
 - 3.2. They will cite case law that doesn't answer the question. NO case law ever has identified a statute and if the judge or U.S. attorney knew what it was, he would directly provide it but can't.
 - 3.3. The judge will fraudulently claim "I have Article III jurisdiction". This is ridiculous, because:
 - 3.3.1. Even if the Judge was appointed with Article III powers and is an Article III judge, he must ALSO preside in an Article III court.
 - 3.3.2. We are a society of laws, not men or the policy of men. *Marbury v. Madison*, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803). Consequently, the ONLY authority he can cite to answer the question is a statute.
 - 3.3.3. Courts CANNOT lawfully confer Constitutional jurisdiction upon themselves and only Congress can:

1 *It is contended that Congress has reversed this current by permitting the Supreme Court to legislate upon it.*
2 ***Congress could not confer, nor could the Supreme Court exercise the authority to ordain and establish 'inferior***
3 ***federal courts' and fix the jurisdiction thereof which power was given to Congress alone by the Constitution.***
4 *Suffice it to say Congress gave the Supreme Court 'power to prescribe * * * rules of pleading, practice, and*
5 *procedure * * * in criminal cases in district courts of the United States. ' 18 U.S.C.A. §687. Unless the transfer*
6 *of jurisdiction from one court to another is governed by rules of pleading, practice and procedure, the statute*
7 *was of no avail.* [FN41](#)
8 *[U.S. v. Bink, 74 F.Supp. 603, D.C.Or. (1947)]*
9

10 *"This court has no authority to interpolate a limitation that is neither expressed nor implied. Our duty is to **execute***
11 *the law, **not to make it.**"*
12 *[U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)]*

- 13 4. When litigants submit affidavits to the court claiming under penalty of perjury that they are “nontaxpayers”, then these
14 affidavits are ignored by the court, because addressing them would require an admission by the court that it may not hear
15 the matter as a legislative “franchise court” only.
- 16 5. When the United States as Plaintiff cites I.R.C. provisions directly against a defendant and is challenged to produce
17 evidence supporting one of the following two MANDATORY sources of jurisdiction, they are silent and cannot respond,
18 because they would have to admit that they are making a prejudicial presumption that the defendant is a “public officer”
19 working in the Executive Branch:
- 20 5.1. Implementing regulations published in the Federal Register authorizing enforcement actions against private parties
21 who are “nontaxpayers” domiciled outside the “United States”
- 22 5.2. Proof that the defendant falls within one of the following three groups specifically exempted from the requirement
23 for publication of enforcement regulations in the Federal Register:
- 24 5.2.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#).
- 25 5.2.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or
26 contracts. [5 U.S.C. §553\(a\)\(2\)](#).
- 27 5.2.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).
- 28 For further information on the above, see:

[Federal Enforcement Authority Within States of the Union](#), Form #05.032
<http://sedm.org/Forms/FormIndex.htm>

29 If a federal prosecutor tries to force a “nontaxpayer” into a “franchise court”, such as Tax Court, U.S. District Court, or the
30 Court of Appeals, the defendant in such a case has standing to sue:

- 31 1. For involuntary servitude in violation of the Thirteenth Amendment and [42 U.S.C. §1994](#).
- 32 2. Deprivation of rights pursuant to [42 U.S.C. §1983](#).
- 33 3. Theft of your time and labor without just compensation in violation of the Fifth Amendment takings clause and , and [18](#)
34 [U.S.C. §1589\(3\)](#). Mandatory restitution is warranted pursuant to [18 U.S.C. §1593](#).

35 When the above happens, you can sue the federal actor civilly and personally as a constitutional tort action for damages
36 indicated above. The following resources would be very helpful in the context of such a suit:

- 37 1. [Federal Enforcement Authority Within States of the Union](#), Form #05.032
38 <http://sedm.org/Forms/FormIndex.htm>
- 39 2. [Silence as a Weapon and a Defense in Legal Discovery](#), Form #05.021
40 <http://sedm.org/Forms/FormIndex.htm>
- 41 3. [Federal Jurisdiction](#), Form #05.018
42 <http://sedm.org/Forms/FormIndex.htm>
- 43 4. [Jailhouse Lawyer's Handbook](#), Litigation Tool #10.002. Describes how to prosecute a Constitutional Tort Action
44 <http://sedm.org/Litigation/LitIndex.htm>
- 45 5. 42 U.S.C.A. §1983 (42 Mbytes, large file!). All the case law on how to prosecute a Constitutional Tort.
46 <http://famguardian.org/Subjects/Freedom/Sovereignty/42USCA1983-20070311.pdf>

47 **9.2.14.2 How Courts Unlawfully Compel Nontaxpayers into Franchise Courts**

48 The federal District and Circuit courts, being legislative franchise courts and not true Constitution Article III Courts, have
49 adopted the following unlawful and unethical techniques to:

1. Reduce their workload.
2. Force “nontaxpayers” into franchise courts.
3. Manufacture more “taxpayers” out of innocent “nontaxpayers”.
4. Limit exposure to IRS abuses to those serving on jury duty.
5. Increase IRS collection “efficiency” and reduce collection costs.

The unlawful techniques are as follows:

1. The U.S. Supreme Court created the judicial doctrine known as the “Full Payment Rule”. This doctrine requires that “taxpayers” challenging an IRS assessment or collection action must pay the FULL amount owed BEFORE they may file suit in court. This doctrine was first appeared in explained in *Flora v. United States*, 362 U.S. 145, 80 S.Ct. 630, 647 (1960). The Full Payment Rule, however, can only apply to “taxpayers” without violating the Constitution, but courts commonly attempt to apply it unlawfully to innocent “nontaxpayers” and in so doing, compel many into slavery by fulfilling the obligations of franchisees called “taxpayers” without being able to avail themselves of any of the “benefits”.
2. The District and Circuit Courts frequently and unlawfully invoke the Anti-Injunction Act against “nontaxpayers” who are not subject to it. The act only applies to “taxpayers”, as the U.S. Supreme Court revealed in *South Carolina v. Regan*, 465 U.S. 367 (1984).
3. The District Courts frequently invoke the Declaratory Judgments Act, 28 U.S.C. §2201(a) when they are petitioned to declare rights or status of persons who are “nontaxpayers” so that the IRS will leave them alone.

[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.***

All of the above techniques are unlawful and violative of the Constitution for the following reasons:

1. There are no Article III courts that “nontaxpayers” may avail themselves of and therefore no remedy. See:

<i>What Happened to Justice?</i> , Form #06.012: Why there is no justice in federal court and what to do about it http://sedm.org/Forms/FormIndex.htm
--
2. They impose unlawful deprivations of rights and bills of attainder against those who never explicitly surrendered any of their rights by consenting to participate in any franchise.
3. The judges who issue these orders are, themselves, surety for a “taxpayer” office who are incapable of being impartial. Any judge with an economic interest in the outcome a tax trial and especially one who judges without the supervision of an impartial jury is in violation of the following:
 - 3.1. 28 U.S.C. §144
 - 3.2. 28 U.S.C. §455
 - 3.3. The Code of Conduct for United States Judges
<http://www.uscourts.gov/guide/vol2/ch1.html>The U.S. Supreme Court even sanctioned this type of conflict of interest when a case concerning it was put before them. See *O’Malley v. Woodrough*, 307 U.S. 277 (1938) . Prior to that time, Congress had attempted to impose federal income taxes upon the judges and lost. See *Evans v. Gore*, 253 U.S. 245. The policy of the U.S. Supreme Court since *O’Malley* has consistently authorized federal judges to become subject to enforcement by the IRS, which has completely destroyed their partiality and caused the illegal enforcement of the Internal Revenue Code by the IRS to expand within states of the Union unchecked, even though it is not authorized by the Constitution.
4. The effect of being forced into an Article I franchise court such as U.S. Tax Court are that the accused is deprived of a right of trial by jury guaranteed by the Seventh Amendment.

9.2.15 Defending Yourself Against Compelled Participation in Franchises using the Government’s Own Tactics

Government employs several weapons for defending themselves against legal against by others. We should understand these tactics and employ them prudently in our own defense to prevent compelled participation in franchises. If they try to interfere

with our ability to do the same thing they are doing, we can claim they are violating equal protection protected by the Constitution:

1. Sovereign immunity. The “state” may not be sued in its own courts without its consent. This is a judicial doctrine which is also codified in 28 U.S.C., Chapter 97. An implied waiver of sovereign immunity occurs:

1.1. For any of the conditions specified in 28 U.S.C. §1605.

1.2. If the sovereign inadvertently misrepresents themselves as a “citizen” within the government’s jurisdiction pursuant to 28 U.S.C. §1603(b)(3).

The important thing to remember is that the government protects its attempts to compel participation in franchises by connecting activities of those who do it with the “color of law” and official duty and by creating at least the “appearance” that it is being done lawfully.

2. No delegated authority. Government will defend actions of employees, officers, and agents accused of wrongdoing by claiming that they were acting outside their delegated authority and that you should have known that by reading the law. Then they will blame you for trusting what the agent told you as a basis for belief because he was outside of his or her authority. See:

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

3. Disclaimer on speech. Government will claim that their publication, form, or speech was covered by a disclaimer and therefore was untrustworthy when those who rely upon it are injured. Then they will blame the person who relied on their unreliable forms or statements as the cause for their own injury. The IRS Internal Revenue Manual (I.R.M.), for instance, says in section 4.10.7.2.8 that all IRS publications are untrustworthy. See also:

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

4. Requirement that all contracts with the government be reduced to writing. Congress has on several occasions enacted statutes requiring that all contracts or franchises with the government must be reduced to writing and that anything not reduced to writing is unenforceable. The U.S. Supreme Court ruled on such a statute in the case of *Clark v. United States* (1877):

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

5. Official Immunity. Employees of the government may not be sued in the government’s courts if the Attorney General certifies in writing pursuant to 28 U.S.C. §2679(d) that they were acting within the bounds of their lawfully delegated authority. An officer of the government who exceeds the bounds of his or her authority, the courts have ruled, “ceases to represent the government”:

*“The Government may not be sued except by its consent. The United States has not submitted to suit for specific performance*99 or for an injunction. This immunity may not be avoided by naming an officer of the Government as a defendant. **The officer may be sued only if he acts in excess of his statutory authority or in violation of the Constitution for then he ceases to represent the Government.**”*
[*U.S. ex. rel. Brookfield Const. Co. v. Stewart*, 284 F.Supp. 94 (1964)]

“... the 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." [*\[Poindexter v. Greenhow, 114 U.S. 270, 5 S.Ct. 903 \(1885\)\]*](#)

6. Judicial Immunity. Judges in the government's courts may not be sued if they were acting in the bounds of their own lawfully delegated authority. The person responsible for determining whether they acted within the bounds of their authority is the United States Attorney General, who must certify that under 28 U.S.C. §2679(d) above at the commencement of any lawsuit against a judge.
7. Government pays the legal fees and/or court judgments against its own employees, even if they violated the law. [26 U.S.C. §7423](#) authorizes the Secretary of the Treasury to reimburse any IRS employee for damages and costs recovered against him in court for wrongful collection actions.
8. Indemnification of their business partners for criminal or unlawful acts. 26 U.S.C. §3403 says that "employers" who pay over withheld taxes shall not be liable to any person for the amount deducted and withheld. Judges and prosecutors abuse this provision to infer that it protects those who withhold:
 - 8.1. Illegally
 - 8.2. Against persons who do not consent as required by 26 U.S.C. §3402(p).
 - 8.3. Against persons who are not "taxpayers" and who have no liability.
 - 8.4. Who are not "employers" and therefore not engaged in the "trade or business" franchise.None of the above are true, but covetous public servants just love to create the impression that they are.

We employ many of the same protections for our Members as the government does above. For instance, Members are required to employ all of the following documents throughout their interactions with the government ensure that their rights are fully protected:

1. SEDM Member Agreement, Form #01.001. This form:
 - 1.1. Establishes a franchise that protects Members against government moles who join our ministry and use participation as a method to gather evidence about or prosecute other Members.
 - 1.2. Places the physical location of all Members outside the "United States" during the time that they are conducting any financial transactions with the ministry.
 - 1.3. Adds a disclaimer to all speech and writings of the ministry making them NON factual, NONactionable pursuant to Federal Rule of Evidence 610. This prevents the ministry or from ever being the target of any legal proceeding.
2. Resignation of Compelled Social Security Trustee, Form #06.002. This form surrenders all entitlement to Social Security and does so in strict accordance with the rules and procedures of the Social Security Administration (S.S.A.). Once you lose eligibility for the benefit, they can't enforce either the Social Security or "trade or business" franchises against you.
3. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001. Members are required to send this form to the Secretary of State and Attorney General of both the federal government and of their state government.
 - 3.1. Section 4.1 requires that all contracts with the government must be reduced to writing, must include consideration that is specified in both directions in the contract itself. No government franchises satisfy all the requirements of section 4.1 of the following document, and therefore they become unenforceable for the same reasons that contracts against the government are enforceable. If the government argues with you, they are violating your right of equal protection.
 - 3.2. Section 4.2 reserves all rights under the Uniform Commercial Code, U.C.C. §1-308 and its predecessor, U.C.C. §1-207.
 - 3.3. Section 8.6 defines all terms on government forms IN ADVANCE so that they may not be used to employ prejudicial presumptions that judges or prosecutors might use to destroy your rights.
 - 3.4. Section 8.2 redefines the penalty of perjury statements on all government forms you submit pursuant to 28 U.S.C. §1746(1) in order to place you outside of the "United States" and therefore outside of the jurisdiction of federal courts.
 - 3.5. Section 8.5 prevents the use of government identifying numbers against you by establishing that their use violates the law.
 - 3.6. Asks in advance of filing that all those filing information return reports that might connect you to the "trade or business" franchise, such as IRS Forms W-2, 1042-S, 1098, and 1099, be criminally prosecuted by the Department of Justice because you don't consent to participate and because it is illegal for you to impersonate a "public officer" in the government pursuant to 18 U.S.C. §912.

3.7. Establishes an anti-franchise franchise whereby all those using or storing information about you, and especially with a commercial purpose in mind, agree to become personally liable for all assessments and penalties. The franchise also makes the perpetrators into the “substitute defendant” for you.

4. Corrected Information Return Attachment Letter, Form #04.002. This form:

4.1. Surrenders all right to any government “benefit” and requests that the recipient identify any benefits they think you are eligible for that might cause a surrender of sovereign immunity. Failure to respond constitutes a court admissible admission by the recipient that you are not eligible for any government “benefits” or franchises.

4.2. Rebuts all information returns filed against you that connect you to the “trade or business” franchise that is the heart of the income tax.

4.3. Asks that those filing these false reports be criminally prosecuted pursuant to 26 U.S.C. §§7206, 7207, 18 U.S.C. §912, etc.

4.4. Places a tremendous burden of proof upon the IRS to rebut if any part of the submission is incorrect and prescribes a time limit that quickly puts them in default for silence.

5. Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205. This form proves that it would be a criminal act for you to request or use a Taxpayer Identification Number. You can give this to financial institutions, private employers, and business associates in order to prevent them from using government identification numbers in association with you or any transactions you might have with them. This prevents you from being connected to the “trade or business” franchise or from being confused with an “alien”. All “taxpayers” within the I.R.C. are statutory “aliens” engaged in the “trade or business” franchise.

6. Tax Form Attachment, Form #04.201. Attach this form to all tax forms you are compelled under threat of not being hired or fired, to submit.

6.1. Establishes an anti-franchise franchise whereby all those using or storing information about you, and especially with a commercial purpose in mind, agree to become personally liable for all assessments and penalties and must reimburse you for any demand placed upon your time and resources. The franchise also makes the perpetrators into the “substitute defendant” in any criminal prosecutions they attempt against you. The anti-franchise franchise also causes the Recipient to surrender official, judicial, and sovereign immunity and stipulate that they are acting as a private rather than public entity.

6.2. Requires that all contracts or franchises with the recipient must be reduced to writing and that implied contracts are not allowed.

6.3. Defines all terms used on government forms to prevent false presumptions that prejudice the rights of the Submitter.

6.4. Declares the status of the submitter as a “nontaxpayer” with no domicile on federal territory who is not engaged in the “trade or business” franchise to prevent false presumptions.

6.5. Identifies all identifying numbers as OTHER than Social Security Numbers or Taxpayer Identification Numbers so that they may not lawfully be used and fraud and identity theft results if they are used. Indicates that Submitter is not eligible for any government benefit or Social Security to prevent being connected with government franchise.

6.6. The form establishes that you have no delegated authority to contract with the government, and therefore any signatures or paper that might imply consent to engage in a franchise does not in fact produce it.

6.7. Requires the Recipient to provide witness immunity for the Submitter pursuant to 18 U.S.C. §6002.

7. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001. Attach this form to all withholding documents.

7.1. Section 1, Box 14 Section indemnifies withholding agents from all liability for failure to withhold by transferring the liability to the Submitter.

7.2. Declares the status of the submitter as a “nontaxpayer” with no domicile on federal territory who is not engaged in the “trade or business” franchise to prevent false presumptions.

All of the above forms are available at the following location on our website:

[SEDM Forms/Publications Page](http://sedm.org/Forms/Publications Page)
<http://sedm.org/Forms/FormIndex.htm>

9.3 Lawfully Avoiding government franchises and licenses

Those wishing to retain their God-given “private rights” and not surrender them to procure a “privilege” should:

1. Demand that any court hearing a matter involving them and the opposing parties MAY NOT cite any provision of the franchise agreement, such as the Social Security Act or Internal Revenue Code, Subtitle A, against them without FIRST satisfying the burden of proof that you are subject to the agreement as a “taxpayer”. See:

Government Burden of Proof, Form #05.025

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

2. Insist that all disputes they litigate in federal courts MUST be heard by Article III judges in Article III courts. This means that the Court's jurisdiction must be challenged and that it MUST produce the statute from the Statutes at Large which confers Article III powers upon the court. We have searched every enactment of Congress from the Statutes at Large and determined that NO United States District Court has Article III powers. See:

What Happened to Justice?, Form #06.012

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

3. Avoid engaging in franchises and "public rights" at all costs.
4. Not generate any evidence that might connect you to the franchise. For instance, NEVER:
4.1. Use a federal identifying number when corresponding with the government.
4.2. Open financial accounts with SSN's or as a "U.S. person". Instead, use the procedures below:

About IRS Form W-8BEN, Form #04.202

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

- 4.3. Submit IRS Form W-4 when you go to work. It's the WRONG form. See:

Federal and State Tax Withholding Options for Private Employers, Form #04.101

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

- 4.4. Submit IRS Form 1040, which is the WRONG form. Everything that goes on this form is "trade or business" earnings. See:

The "Trade or Business" Scam, Form #05.001

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

- 4.5. Sign up for Social Security using SSA Form SS-5. If you did this, you should quit using the instructions below:

Resignation of Compelled Social Security Trustee, Form #06.002

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

5. Promptly rebut all evidence generated by third parties which might connect you with a franchise, such as all IRS information returns, which are usually false because most people are NOT engaged in a "public office" or "trade or business". See the following resources on how to rebut information returns that connect you to the "trade or business" franchise pursuant to [26 U.S.C. §6041](#) or which are useful in rebutting tax collection notices based on these forms of FALSE hearsay evidence:

- 5.1. Rebut all uses of federal identifying numbers on any government correspondence you receive. See:

Wrong Party Notice, Form #07.105

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

- 5.2. *Correcting Erroneous Information Returns*, Form #04.001

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

- 5.3. *Correcting Erroneous IRS Form W-2's*, Form #04.006

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

- 5.4. *Correcting Erroneous IRS Form 1042's*, Form #04.003

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

- 5.5. *Correcting Erroneous IRS Form 1098's*, Form #04.004

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

- 5.6. *Correcting Erroneous IRS Form 1099's*, Form #04.005

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

6. Vociferously oppose any attempts to "presume" that they are engaged in franchises by any government employee. All such presumptions which might prejudice constitutionally guaranteed rights are an unlawful violation of due process of law. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

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

For instance, if someone cites any provision of the I.R.C. against you, which is private law that only pertains to those engaged in the "trade or business" franchise, then you should insist that they meet the burden of proving that you are a "taxpayer" who is subject BEFORE they may cite or enforce any of its provisions against you. See:

Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013

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

If you would like to learn more about how to avoid franchises and licensed activities, please visit the following section of our website:

The following subsections address specific tools available on our website that you can use to avoid various government franchises.

9.3.1 Franchises Generally

The IRS has no form that [nonresident aliens](#) domiciled in states of the Union who are not engaged in the "[trade or business](#)" franchise can use to describe their lawful citizenship and tax status to the government, businesses, and financial institutions. These persons are described in 26 C.F.R. §1.871-1(b)(1)(i) but they have no form to use to document their immunity or sovereignty.

1. [IRS Form 8233](#) is inadequate because it is for "[personal services](#)" rendered within the federal zone. The I.R.C. and regulations presume that "[personal services](#)" means services connected with a "[trade or business](#)".
2. There is no form available to exempt from withholding for a person not in receipt of taxable "privileges" because not engaged in "[personal services](#)" ("trade or business" services), not working within the federal zone ("[United States](#)"), not engaged in a "[trade or business](#)", not a "[beneficial owner](#)", [not participating in Socialist INSecurity](#), and not in receipt of treaty benefits. In effect, they are refusing to acknowledge that a person can be a nontaxpayer without accepting a "privilege" because they want to compel everyone into a privileged state to destroy their rights and sovereignty.
3. The closest we have been able to come in searching for such a needed form is the [AMENDED IRS Form W-8BEN](#), but it still leaves much to be desired because it doesn't specifically indicate that withholding is impermissible, even though [IRS Publication 519](#), the I.R.C., and the Treasury regulations authorize such an exemption from withholding and tax liability. See 26 C.F.R. §1.872-2(f), 26 C.F.R. §31.3401(a)(6)-1(b), [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#), [26 U.S.C. §3401\(a\)\(6\)](#), [26 U.S.C. §1402\(b\)](#), and [26 U.S.C. §7701\(a\)\(31\)](#).
4. The [original IRS Form W-8](#), discontinued in 2002, served the required purpose. The IRS modified the form by replacing it with [the W-8BEN](#) so that people with the correct status above would have no remedy to defend their status using what the law allows. They did this to dupe even more people unwittingly into becoming "[taxpayers](#)".

People have been asking us for a substitute form that does the job to make it easier to defend and explain their sovereignty on certain key occasions, and now they have authoritative tools to use to defend their status! This item solves these problems and provides a very potent and compact form can be used for several important occasions in order to explain, defend, and justify your status as a constitutional citizen, not a statutory "[U.S. citizen](#)" as defined [8 U.S.C. §1401](#), a "national", a "[nonresident alien](#)", and a "nontaxpayer". It is specifically designed to attach to any one of the following important applications to clarify your citizenship, domicile, and tax status:

1. Financial account applications along with an [AMENDED IRS Form W-8BEN](#) in order to open an account without an SLAVE SURVEILLANCE NUMBER or any kind of 1099 reporting or tax withholding. **NOTE:** DO NOT use the standard IRS Form W-8BEN, because it makes you into a "beneficial owner" and therefore a "taxpayer".
2. Job application
3. Voter registration
4. Jury summons response
5. Government application or form

Below is a link to this very important form. The form is electronically fillable, so that you can fill in the fields from Adobe Acrobat and save your copy locally for reuse in the future to save you LOTS of time responding to tax collection notices.

[Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](#)
<http://sedm.org/Forms/02-Affidavits/AffCitDomTax.pdf>

Resources for further study:

1. [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001](#) - [Forms page](#)
<http://sedm.org/Forms/FormIndex.htm>
2. [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](#)-SEDM [Forms page](#)
<http://sedm.org/Forms/FormIndex.htm>

3. [Why You are a "National", "State National", and Constitutional but not Statutory Citizen, Form #05.006-SEDM](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

9.3.2 Using the Uniform Commercial Code (U.C.C.) to Defeat Administrative Attempts to Compel Participation in Government Franchises

9.3.2.1 Introduction to the U.C.C.

The Uniform Commercial Code (U.C.C.) governs all commercial interactions at the federal and state levels. This code is PRIVATE law published by Unidroit. Entire reference libraries exist on the subject of the U.C.C. The most famous one is published by the American Bar Association (A.B.A.):

ABC's of the UCC, American Bar Association
<http://apps.americanbar.org/abastore/index.cfm?section=main&fm=Product.Search&type=a&cid=70>

Every commercial transaction is an exercise of your right to contract and it has all the elements of a valid contract:

1. An offer. The person making the offer is called the “merchant”. U.C.C. §2-206(1).
2. An acceptance. The person making the acceptance is attempting to contract with the merchant for a specific product or service. Acceptance can be signaled expressly in writing or impliedly through performance of the obligation demanded. U.C.C. §2-206(2) and (3) and U.C.C. §2-207.
3. Mutual consideration or obligation. Without mutual consideration or obligation, a valid contract cannot be created.
4. Absence of duress. Any contract entered into in the presence of duress is voidable but not necessarily void.

Every time you interact with the government, you are engaging in a commercial transaction where you exchange PRIVATE rights for government “benefits” or “privileges”. Filling out any kind of government “application” is an example of an attempt on your part to:

1. Consensually contract with the government.
2. Exchange PRIVATE rights for PUBLIC privileges.
3. Possibly ALSO consent to become a public officer within the government called “taxpayer” (under the tax code), “driver” (under the vehicle code), “spouse” (under the family code).
4. “Purposefully avail” yourself of commerce within the legislative jurisdiction of said government and thereby waive sovereign immunity under the Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Chapter 97. In particular, see 28 U.S.C. §1605(a).

A knowledge of the Uniform Commercial Code (U.C.C.) is essential in order to defeat attempts to compel you to participate in government franchises such as Social Security, Medicare, unemployment insurance, driver licensing, etc. Such compulsion is very common and often invisible to the average American. Being able to recognize when the compulsion occurs and having tools at your disposal to fight the compulsion is crucial to preserving your rights and sovereignty.

9.3.2.2 Merchant or Buyer?

Within the Uniform Commercial Code (U.C.C.), there are only two types of entities that you can be:

1. Merchant (U.C.C. §2-104(1)). Sometimes also called a Creditor.
2. Buyer (U.C.C. §2-103(1)(a)). Sometimes also called a Debtor.

Playing well the game of commerce means being a Merchant, not a Buyer, in relation to any and every government. Governments try to ensure that THEY are always the Merchant, but astute freedom minded people ensure that any and every government form they fill out switches the roles and makes the GOVERNMENT into the Buyer and debtor in relation to them. On this subject, the Bible FORBIDS believers from EVER becoming “Buyers” in relation to any and every government:

“You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a “resident” or domiciliary in the process of contracting with them], lest they make you sin against

1 Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely
2 be a snare to you."
3 [Exodus 23:32-33, Bible, NKJV]

6 "I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and
7 I said, 'I will never break My covenant with you. And you shall make no covenant [contract or franchise or
8 agreement of ANY kind] with the inhabitants of this [corrupt pagan] land; you shall tear down their
9 [man/government worshipping socialist] altars.' But you have not obeyed Me. Why have you done this?

10 "Therefore I also said, 'I will not drive them out before you; but they will become as thorns [terrorists and
11 persecutors] in your side and their gods will be a snare [slavery!] to you.'"

12 So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up
13 their voices and wept.
14 [Judges 2:1-4, Bible, NKJV]

15 The Bible also forbids believers from ever being borrowers or surety, and hence, from ever being a Buyer. It says you can
16 LEND, meaning offer as a Merchant, but that you cannot borrow, meaning be a "Buyer" under the U.C.C., in relation to any
17 and every government:

18 "For the Lord your God will bless you just as He promised you; you shall lend to many nations, but you shall
19 not borrow; you shall reign over many nations, but they shall not reign over you."
20 [Deut. 15:6, Bible, NKJV]

21 "The Lord will open to you His good treasure, the heavens, to give the rain to your land in its season, and to bless
22 all the work of your hand. You shall lend to many nations, but you shall not borrow."
23 [Deut. 28:12, Bible, NKJV]

24 "You shall not charge interest to your brother--interest on money or food or anything that is lent out at interest."
25 [Deut. 23:19, Bible, NKJV]

26 "To a foreigner you may charge interest, but to your brother you shall not charge interest, that the Lord your
27 God may bless you in all to which you set your hand in the land which you are entering to possess."
28 [Deut. 23:20, Bible, NKJV]

29 Buyers take positions, defend what they know and make statements about it; they ignore, argue and/or contest. Extreme
30 buyer-minded people presume victimhood and seek to limit their liability. Buyers operate unwittingly from and within the
31 public venue. They are satisfied with mere equitable title - they can own and operate, but not totally control their property.
32 Buyer possibilities are limited and confining, as debtors are slaves.

33 Merchants are present to whatever opportunity arises; they ask questions to bring remedy if called for; they accept, either
34 fully or conditionally. Accomplished Merchants take full responsibility for their life, their finances and their world.
35 Merchants understand and make use of their unlimited ability to contract privately with anyone they want at any time. They
36 maintain legal title and control of their property. Merchant possibilities are infinite. Merchants are sovereign and free.

37 Governments always take the Merchant role by ensuring that every "tax" paid to them is legally defined as and treated as a
38 "gift" that creates no obligation on their part:

39 31 USC § 321 - General authority of the Secretary

40 (d)

41 (1) The Secretary of the Treasury may accept, hold, administer, and use gifts and bequests of property, both real
42 and personal, for the purpose of aiding or facilitating the work of the Department of the Treasury. Gifts and
43 bequests of money and the proceeds from sales of other property received as gifts or bequests shall be deposited
44 in the Treasury in a separate fund and shall be disbursed on order of the Secretary of the Treasury. Property
45 accepted under this paragraph, and the proceeds thereof, shall be used as nearly as possible in accordance with
46 the terms of the gift or bequest.

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

Hence, you should never describe ANYTHING you pay to them as a “tax” or a “gift”, but rather a temporary LOAN that comes with strings, just like the way they do with all their socialist franchises. Likewise, you should emulate their behavior as a Merchant and ensure that EVERYTHING they pay you is characterized and/or legally defined as a GIFT rather than a LOAN. This is consistent with the following scripture:

*“The rich rules over the poor,
And **the borrower is servant to the lender.**”
[Prov. 22:7, Bible, NKJV]*

Remember:

1. If everything you give any government is a LOAN rather than a GIFT, then they always work for you and you can NEVER work for them.
2. They can only govern you civilly with your consent. If you don’t consent, everything they do to you will be unjust and a tort per the Declaration of Independence.
3. Everyone starts out EQUAL. An entire government cannot have any more rights than a single human being. That’s what a government of delegated authority means. NEVER EVER consent to:
 - 3.1. Become CIVILLY unequal.
 - 3.2. Be civilly governed under civil statutory law.
 - 3.3. Waive your sovereign immunity. Instead insist that you have the SAME sovereign immunity as any and every government because we are ALL equal. If they assert their own sovereign immunity they have to recognize YOURS under the concept of equal protection and equal treatment.
4. Any attempt to penalize you or take away your property requires that all of the affected property had to be donated to a public use and a public purpose VOLUNTARILY and EXPRESSLY before it can become the subject of such a penalty. The right of property means that you have a right to deny any and every other person, including GOVERNMENTS, the right to use, benefit, or profit from your property. If they can take away something you didn’t hurt someone with, they have the burden of proving that it belonged to them and that you gave it to them BEFORE they can take it. All property is presumed to be EXCLUSIVELY PRIVATE until the government meets the burden of proof that you consented to donate it to a public use, public purpose, and/or public office.

Below is a sample from our Tax Form Attachment, Form #04.201, showing how we implement the approach documented in this section:

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

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

[Tax Form Attachment, Form #04.201]

9.3.2.3 Why Definitions are Important

Governments can only tax or regulate that which they create:

"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)]

"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 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)]

DEFINITIONS found in franchise statutes are the precise place where government CREATES things. If you want to attack a tax or regulation, you have to attack and undermine its DEFINITIONS.

Governments didn't create human beings. God did. Therefore, if they want to tax or regulate PRIVATE human beings, they must do it INDIRECTLY by creating an PUBLIC office or franchise, fooling you into volunteering for it (usually ILLEGALLY), and then regulating you INDIRECTLY by regulating the PUBLIC office.

1. The PUBLIC OFFICE was created by the government and therefore is PROPERTY of the government.
2. The PUBLIC OFFICE is legally in partnership with the CONSENTING human being volunteer filling the office. It is the ONLY lawful "person" under most franchises.
3. Most people are enticed to volunteer for the PUBLIC OFFICE by having a carrot dangled in front of their face called "benefits". See:

[The Government "Benefits" Scam, Form #05.040
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)
4. The human being volunteer becomes SURETY for and a representative of the PUBLIC office and a debtor, but is not the PUBLIC OFFICE itself. Instead, the human being is called a PUBLIC OFFICER and is identified in Federal Rule of Civil Procedure 17(d). The all caps name in association with the de facto license, the Social Security Number, is the name of the OFFICE, not the human filling the office.

[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.

5. Once you take the bait and apply for the PUBLIC OFFICE by filling out a government "benefit" form such as an SS-5, W-4, etc, they LOAN you the office, which is THEIR property and continues to be THEIR property AFTER you receive it. The BORROWER of said property is ALWAYS the servant, "PUBIC SERVANT", and DEBTOR relative to the lender, which is "U.S. Inc.":

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

obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just explained."

[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543]

"The rich rules over the poor, and the borrower is slave to the lender."
[Proverbs 22:7, Bible, NKJV]

The above is confirmed by the statutory definition of "person" within the Internal Revenue Code Subtitle A "trade or business" franchise agreement. Without this partnership, there is no statutory "person" to regulate or tax:

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 [U.S. Inc.], 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 PUBLIC office that they reach you through is also called 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]

Once you volunteer for the office or acquiesce to OTHER PEOPLE volunteering you for the office with FALSE information returns such as IRS Forms W-2, 1042-S, 1098, and 1099, etc., then and only then do you become "domestic" and thereby subject to the otherwise "foreign" franchise agreement:

26 U.S.C. §7701 - Definitions

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

(4) Domestic

The term "domestic" when applied to a corporation or partnership means **created or organized in the United States [GOVERNMENT, U.S. Inc., NOT the geographical "United States"] or under the law of the United States or of any State unless, in the case of a partnership, the Secretary provides otherwise by regulations.**

If you never volunteer or you were nonconsensually volunteered by others, then you remain both "foreign" and "not subject" but not statutorily "exempt" from the provisions of the franchise agreement:

26 U.S.C. §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 [U.S. Inc. the government] which is not effectively connected with the conduct of a trade or business [public office, per 26 U.S.C. §7701(a)(26)] within the United States [U.S. Inc. the government corporation, not the geographical "United States"]**, is not includible in gross income under subtitle A.

Jesus warned of this above mechanism of enslaving you as follows:

"Most assuredly, I say to you, he who does not enter the sheepfold by the door, but climbs up some other way, the same is a thief and a robber. ² But he who enters by the door is the shepherd of the sheep."
[John 10:1-2, Bible, NKJV]

Consonant with the right of governments to CREATE franchises and the PUBLIC offices that animate them, is the right to DEFINE every aspect of the thing they created:

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 [such as "Tax Court", "Family Court", "Traffic Court"] etc.].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. at 83-84, 102 S.Ct. 2858 (1983)]

9.3.2.4 UCC provisions useful in defeating franchises

The key constraints that the U.C.C. places upon commercial transactions which are useful in defeating compelled participation in franchises are the following:

1. There are two parties to every transaction:
 - 1.1. Merchant (U.C.C. §2-104(1)). Sometimes also called a Creditor.
 - 1.2. Buyer (U.C.C. §2-103(1)(a)). Sometimes also called a Debtor.
2. The Merchant making the offer has the duty of giving NOTICE to the Buyer of the terms of the sale. U.C.C. §1.202.
3. The Merchant has the power and duty to define the precise MODE by which the Buyer signals acceptance of his/her/its offer. U.C.C. §1.303.
4. The Buyer may signal non-acceptance by reserving all their rights pursuant to U.C.C. §1-308.
5. The language of the offer and the acceptance MUST be the same. Otherwise a meeting of minds has not occurred. See U.C.C. §2-206(1).

*Uniform Commercial Code
§ 2-206. Offer and Acceptance in Formation of Contract.*

(1) Unless otherwise unambiguously indicated by the language or circumstances.

6. A counteroffer by the original Buyer invalidates or modifies the original offer and turns the applicant from a Buyer to a Merchant. U.C.C. §2-209.

*Uniform Commercial Code
§ 2-209. Modification, Rescission and Waiver.*

(1) An agreement modifying a contract within this Article needs no consideration to be binding.

(2) An agreement in a signed record which excludes modification or rescission except by a signed record may not be otherwise modified or rescinded, but except as between merchants such a requirement in a form supplied by the merchant must be separately signed by the other party.

(3) The requirements of Section 2-201 must be satisfied if the contract as modified is within its provisions.

(4) Although an attempt at modification or rescission does not satisfy the requirements of subsection (2) or (3), it may operate as a waiver.

(5) A party that has made a waiver affecting an executory portion of a contract may retract the waiver by reasonable notification received by the other party that strict performance will be required of any term waived, unless the retraction would be unjust in view of a material change of position in reliance on the waiver.

The following two videos insightfully illustrate how the above two principles can be used to defeat an offer of a franchise by the government and make YOU the Merchant and THEM the Buyer, rather than the other way around. In effect, you are using their own secret weapon against them and turning the tables. Under the concept of equal protection and equal treatment, they HAVE to let you do this and if they deny you the ability, indirectly they have to deny THEMSELVES the ability as well!:

1. This Form is Your Form, Mark DeAngelis
<http://www.youtube.com/embed/b6-PRwhU7cg>
2. Mirror Image Rule, Mark DeAngelis
<http://www.youtube.com/embed/j8pgbZV757w>

Those seeking to undermine compelled participation in government franchises should consider the following tactics:

1. Attaching a MANDATORY attachment to the application indicating the duress and saying the applicant does NOT consent to receive any “benefit”.
2. Defining all terms on the form to completely exclude any government jurisdiction over them.
3. Identifying the application NOT as an ACCEPTANCE of any kind, but a counter offer that makes the GOVERNMENT the recipient of the “benefit” of the temporary use of YOUR property and labor and thereby subject to YOUR anti-franchise franchise.

We use the above tactics throughout our ministry in the following forms:

1. Tax Form Attachment, Form #04.201 – turns the government’s offer of the “trade or business” franchise into a COUNTER-OFFER and you into the Merchant instead of them. Proposes a an anti-franchise franchise that obligates the GOVERNMENT and not YOU. Signifies that a failure to deny constitutes acceptance of the offer.
2. Socialism: The New American Civil Religion, Form #05.016, Section 13-describes how to defeat word games intended to unknowingly recruit you into a franchise status.
3. Sovereignty Franchise and Agreement, Form #06.027- provides a SUBSTITUTE franchise you can cite and use in your counter-offer as a Merchant rather than a Buyer.

The only defense the de facto government has against the above tactics is sovereign immunity, but the agreement turns anyone receiving the “benefits” into YOUR public officer instead of an officer of the de facto government, so that defense can’t and doesn’t work.

9.3.2.5 Using definitions to destroy or replace the government’s offer

Socialism is state worship and idolatry from a religious perspective. It places civil rulers and/or government above the average man and imputes supernatural powers to them that ordinary men do not have. THAT is the ONLY lawful technique by which they can “govern” you. From a legal perspective, state worship can only be maintained when equal protection and equal treatment can be replaced with inequality and hypocrisy. This inequality is manufactured using the following means within the legal field:

1. Using franchises to make the applicants subservient to the grantor of the franchises. In legal terms, the grantor is referred to as a “parens patriae”.
2. Confusing STATUTORY and CONSTITUTIONAL contexts for words. They will try to make you believe that BOTH contexts are the same, even though they are NOT. The difference between STATUTORY and CONSTITUTIONAL contexts is described in:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006, Sections 3 and 4
<http://sedm.org/Forms/FormIndex.htm>

3. Confusing the LEGAL and ORDINARY meaning of words. This is done using “words of art”. They will use the words in the ORDINARY sense when speaking to the jury and on government forms, but when actually ENFORCING the implications of the forms, they will interpret them in their LEGAL sense. See:

Meaning of the Words “includes” and “including”, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

4. Using government forms that promote policies inconsistent with what the law actually says. This is an abuse of government forms to in effect “invisibly contract” with the applicant.
5. Refusing to define words on government forms and publications, and telling you that you can’t trust the content of government forms. This allows the forms to be misused as propaganda devices and conveys what the supreme court calls “arbitrary power” to the government bureaucrat to MISINTERPRET the meaning of the words in their favor. Thus, a “society of law” is replaced with a “society of men”.
6. Not providing statutory definitions for key words, so that they can be subjectively defined by judges to prejudice your rights and advantage a corrupted government.

7. PRESUMING that the form or application being submitted is being done voluntarily and that the applicant CONSENTS to the jurisdiction of the government. Anything you consent to cannot form the basis for an injury in a court of law:

"Volunti non fit injuria.

He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

Consensus tollit errorem.

Consent removes or obviates a mistake. Co. Litt. 126.

Melius est omnia mala pati quam malo concentire.

It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

Nemo videtur fraudare eos qui sciunt, et consentiunt.

One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145."

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

The way to destroy any religion is to discredit or contradict the underlying belief with legal evidence. Therefore, the way to prevent all of the above abuses from a legal perspective is to use the following approach to all government forms or applications:

1. Ensuring that you DO NOT apply for any franchise, license, or privilege and terminating participation in any and all franchises. See:

Government Instituted Slavery Using Franchises, Form #05.030

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

2. The CONTEXT for each word is carefully defined to be EITHER STATUTORY or CONSTITUTIONAL.

3. The specific statutory definition for each term is referenced as NOT applying. This places the applicant OUTSIDE the jurisdiction of the government.

4. Proposals or statements on the form or publication which are in conflict with the written law are identified as FALSE and FRAUDULENT.

5. Emphasizing that since the terms on the form are NOT defined and the government says you can't trust their forms, then you MUST define all terms to leave NO room for unconstitutional presumption that might damage your rights. For proof that you can't trust most government forms, and especially tax forms, see:

Reasonable Belief About Income Tax Liability, Form #05.007

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

6. Disassociating yourself from government jurisdiction by defining geographical "words of art" to place you outside the government's jurisdiction.

7. Ensuring that the government application or form you are filling out is identified NOT as an "acceptance" of anything, but rather a COUNTER-OFFER under the Uniform Commercial Code (U.C.C.) in which the government is asking for something from you rather than the other way around.

8. Providing an affidavit of duress, stating that you were compelled to fill out the form and asking the source of the duress to be criminally prosecuted for criminal coercion, theft, and slavery.

9. Removing any and all discretion by any judge or government administrator to DEFINE or REDEFINE any of the key words on the form.

10. Stating that you are the only one who can decide the definitions on the form, because you are the only witness signing the form and that if they try to modify your testimony, they are criminally tampering with a witness.

The reason the above tactics work is insightfully described in the following two entertaining videos on the Uniform Commercial Code (U.C.C.):

3. *This Form is Your Form*, Mark DeAngelis

<http://www.youtube.com/embed/b6-PRwhU7cg>

4. *Mirror Image Rule*, Mark DeAngelis

<http://www.youtube.com/embed/j8pgbZV757w>

To give you an idea of how the above process works, you may want to examine the following form on our website which is attached to all government tax forms:

In the legal field, the MOST important power you can have is the power to DEFINE words. In practice, HE who defines the word FIRST wins ALL legal battles. That is why all contracts usually contain a definitions section. Notably ABSENT from all GOVERNMENT forms is such a definition section. This is deliberate, because:

1. The government is an insurance company that NEVER accepts responsibility for its own actions and abuses sovereign immunity to avoid all such responsibility.
2. The government and courts will ALWAYS tell you that you can't trust the accuracy of the form. Therefore, even if they DID define it, they would make sure they included a disclaimer that said you couldn't trust their definition anyway. For an example of this, see:

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

3. The purpose of the form is to unlawfully and unconstitutionally convey to a bureaucrat or judge the power to define the words ANY WAY THEY WANT and thus, to corruptly turn a "society of law" into a "society of men".

All government forms usually contain a perjury statement at the end which gives the form the character of "testimony of a witness" and assigns the content of the form the status of legally admissible evidence in court. As such, it is a criminal offense to influence the person filling out the form or to change their testimony. That crime is called witness tampering.

18 U.S.C. §1512 - Tampering with a witness, victim, or an informant

a)

(1)Whoever kills or attempts to kill another person, with intent to—

(A)prevent the attendance or testimony of any person in an official proceeding;

(B)prevent the production of a record, document, or other object, in an official proceeding; or

(C)prevent the communication by any person to a law enforcement officer or judge of the United States of information relating to the commission or possible commission of a Federal offense or a violation of conditions of probation, parole, or release pending judicial proceedings;

shall be punished as provided in paragraph (3).

(2)Whoever uses physical force or the threat of physical force against any person, or attempts to do so, with intent to—

(A)influence, delay, or prevent the testimony of any person in an official proceeding;

(B)cause or induce any person to—

(i)withhold testimony, or withhold a record, document, or other object, from an official proceeding;

(ii)alter, destroy, mutilate, or conceal an object with intent to impair the integrity or availability of the object for use in an official proceeding;

(iii)evade legal process summoning that person to appear as a witness, or to produce a record, document, or other object, in an official proceeding; or

(iv)be absent from an official proceeding to which that person has been summoned by legal process; or

(C)hinder, delay, or prevent the communication to a law enforcement officer or judge of the United States of information relating to the commission or possible commission of a Federal offense or a violation of conditions of probation, supervised release, parole, or release pending judicial proceedings;

shall be punished as provided in paragraph (3).

If you want to win ANY and EVERY battle against the government in court, all you have to do is be the FIRST to define the words using the techniques in this section, and to turn their own form against them to make THEM the franchisee and YOU the grantor of the franchise. Since you are signing the form under penalty of perjury, they can't tell you what to put on it or they are criminally tampering with and threatening a protected witness. If they don't like the terms of YOUR offer, then all they can do is respond by saying YOU ARE NOT ELIGIBLE to participate in THEIR franchise or to receive the Mark of the Beast, the Social Security Number. You can even define a non-response in your offer as a statement by them that YOU ARE NOT ELIGIBLE. Then you can tell everyone who wants such a number that the government says you are NOT eligible, and therefore, that they cannot demand the Mark of the Beast. Hurt me!

Finally, they can't respond to the tactics suggested in this section by saying that you can't use them, because these are EXACTLY the same tactics the GOVERNMENT uses and if they deny you the ability to use them, then under the concept of equal protection and equal treatment, they HAVE to deny THEMSELVES the SAME ability.

You should view EVERY opportunity to fill out any government form as an act of contracting away your God given, unalienable rights and to thereby become INFERIOR and UNEQUAL in relation to the pagan government.

9.3.3 Social Security

Many people have asked if we have any information that may be helpful to those who wish to legally terminate participation in Social Security. The document below should help with that very popular goal. Sending this document in according to the instructions included is also a MANDATORY requirement of our [Member Agreement, Form #01.001](#).

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/10-Emancipation/SSTrustIndenture.pdf>

Resources for further study:

1. *Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States*, Form #10.001 - [Forms page](#)
<http://sedm.org/Forms/FormIndex.htm>
2. *Socialism: The New American Civil Religion*, Form #05.016- proves that in contemporary America, government has become a false god and is attempting to replace the true God
<http://sedm.org/Forms/FormIndex.htm>
3. *About SSNs and TINs on Government Forms and Correspondence*, Form #07.004
<http://sedm.org/Forms/FormIndex.htm>
4. *Sovereignty Forms and Instructions Online*, Form #10.004, Step 3.17: Quit Social Security and Rescind the Social Security Number -Family Guardian
<http://famguardian.org/TaxFreedom/Instructions/3.17QuitSocialSecurity.htm>
5. *Social Security: Mark of the Beast*, Form #11.407 - Family Guardian
<http://sedm.org/Forms/FormIndex.htm>

9.3.4 Income taxes

9.3.4.1 Tax Form Attachment

STANDARD IRS Forms are famous for creating the following [false presumption](#):

1. That you are a "[taxpayer](#)"
2. That because you provided a federal identifying number, you are a "franchisee" engaged in a "[trade or business](#)" and a "[public office](#)"
3. That you maintain a [domicile](#) in the "[United States](#)", which is defined in the I.R.C. as the federal zone and nowhere expressly includes any state of the Union. The IRS Form 1040, for instance, is only for use by those who maintain a "[domicile](#)" or "residence" within the federal zone, which people domiciled in states of the Union do not.
4. That you are an "[individual](#)", which is defined in [5 U.S.C. §552a\(a\)\(13\)](#) as "federal personnel" and a federal "[employee](#)".

All four of the above [false presumptions](#) have the desired consequences of causing you to surrender your sovereign immunity pursuant to [28 U.S.C. §1603\(b\)\(3\)](#) and [28 U.S.C. §1605\(a\)\(2\)](#) and making you into an indentured servant of the federal

government who is surety for public debts and every pork barrel spending bill your public servants dream up. There are three methods for preventing or overcoming these deliberately [false presumptions](#):

1. Use AMENDED IRS Forms that remove the presumptions. See the following for a source of AMENDED IRS Forms.

Federal Forms and Publications, Family Guardian Fellowship -Family Guardian Website
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>
2. Use STANDARD IRS Forms and then modify them to correctly reflect your status. The modifications required are listed in [Section 1 of this link](#). Sometimes, the IRS tries to penalize people who "alter" their forms.
3. Use STANDARD IRS Forms that you don't modify but above your signature write "Not valid without signed Tax Form Attachment attached" and then attach this form. This approach avoids any penalties the IRS might attempt to impose for "altering" their forms, and yet avoids you having to commit perjury under penalty of perjury on a government form.

This form provides a standardized and very effective way to accomplish the last option above. The last option above implemented with this form is the most convenient of the above three options and provides a very consistent and bullet-proof way to correctly describe your status as a Member using any government form. Using this form with EVERY STANDARD IRS Form you submit is a mandatory requirement of our *Member Agreement*, Form #01.001. This form comes from our [Forms Page](#), and is Form #04.201.

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

Resources for further study:

1. [Federal Forms and Publications, Family Guardian Fellowship](#) -Family Guardian. Place where you can obtain AMENDED versions of IRS Forms that remove presumptions that misrepresent or threaten your sovereign status as a "nontaxpayer"
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>
2. [Non-Resident Non-Person Position, Form #05.020](#) - Sections 11 through 11.2 explain why using this form is VERY IMPORTANT
<http://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

9.3.4.2 Correcting Erroneous Information Returns

False information returns filed against people are the main method by which "nontaxpayers" are compelled unlawfully to become "taxpayers". Filing of these false returns is a quite common criminal violation of [26 U.S.C. §7206](#) and [7207](#) and a civil violation of [26 U.S.C. §7434](#) for those who file them. Our *Member Agreement*, Form #01.001 requires Members to prevent these false returns from being filed in the first place and also calls for correcting all those that are filed so that they don't erroneously become connected to the "[trade or business](#)" franchise that is codified within [Internal Revenue Code, Subtitles A and C](#).

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

Resources for further study:

NOTE: The above document consolidates the first four links below into a single, convenient, terse PDF file that you can take on the road, which is also indexed and has tables of authorities so you can hand it to payroll clerks and company legal counsel.

1. [Correcting Erroneous IRS Form 1042's, Form #04.003](#)
<http://sedm.org/Forms/FormIndex.htm>
2. [Correcting Erroneous IRS Form 1098's, Form #04.004](#)
<http://sedm.org/Forms/FormIndex.htm>
3. [Correcting Erroneous IRS Form 1099's, Form #04.005](#)
<http://sedm.org/Forms/FormIndex.htm>
4. [Correcting Erroneous IRS Form W-2's, Form #04.006](#)
<http://sedm.org/Forms/FormIndex.htm>

5. [Federal Tax Withholding, Form #04.102](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>
6. [Federal and State Tax Withholding Options for Private Employers, Form #04.101](http://sedm.org/Forms/FormIndex.htm) -Family Guardian. Shows how to prevent having these forms illegally filed against you by properly preparing and submitting valid and lawful withholding forms that correctly and truthfully represent your status as a "nonresident alien" not engaged in a "trade or business".
<http://sedm.org/Forms/FormIndex.htm>

9.3.5 Litigation franchises

9.3.5.1 Licenses to Practice Law

This memorandum of law describes why licenses to practice law are a fraud and are not necessary in most cases.

Unlicensed Practice of Law, Form #05.029
<http://sedm.org/Forms/05-MemLaw/UnlicPractLaw.pdf>

Resources for further study:

1. [Law and Government Page, Family Guardian Fellowship](http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm) -Family Guardian
<http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>
2. [SEDM Litigation Tools Page](http://sedm.org/Litigation/LitIndex.htm)-SEDM
<http://sedm.org/Litigation/LitIndex.htm>
3. [Why You Don't Want to Hire an Attorney, Family Guardian Fellowship](http://famguardian.org/Subjects/LawAndGovt/LegalEthics/Corruption/WhyYouDontWantAnAtty/WhyYouDontWantAnAttorney.htm) -Family Guardian
<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/Corruption/WhyYouDontWantAnAtty/WhyYouDontWantAnAttorney.htm>
4. [Petition for Admission to Practice, Family Guardian Fellowship](http://famguardian.org/Subjects/LawAndGovt/LegalEthics/PetForAdmToPractice-USDC.pdf) -Family Guardian
<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/PetForAdmToPractice-USDC.pdf>
5. [What is Law Practice?](http://famguardian.org/Subjects/LawAndGovt/LegalEthics/WhatIsLawPractice.pdf) -ABA eJournal
<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/WhatIsLawPractice.pdf>

9.3.5.2 Federal Pleading/Motion/Petition Attachment

Attach this form to every motion, petition, or pleading you file in federal court so that you can prevent all the following important games and obstruction of justice by the U.S. Attorney and the de facto judge:

1. Prejudicial [presumptions](#) about the meaning of specific "words of art".
2. Prejudicial [presumptions](#) that you are a "taxpayer" subject to the I.R.C.
3. Prejudicial [presumptions](#) about the use of Taxpayer Identification Numbers by the U.S. attorney.
4. The default false presumption that you are a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#).
5. The default false presumption that you have a domicile on federal territory.
6. The de facto judge or magistrate assuming you consent to their jurisdiction under [28 U.S.C. §636](#), which is mandatory if heard by a magistrate. This form establishes that you have NO DELEGATED AUTHORITY to consent to their jurisdiction.
7. The judge or U.S. Attorney from gaining an advantage by ignoring or omitting to address any objection or factual statement you make.

Below is the form:

Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
<http://sedm.org/Litigation/General/PleadingAttachment.pdf>

Resources for further study:

1. [SEDM Litigation Tools Page](#)

9.3.6 Marriage Licenses

When you get a state-issued marriage license, you become a public officer and a contractual partner with the government. You gave up your rights voluntarily in doing this. Here is the proof.

[4] 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. [5] Jurisdiction over divorce proceedings of residents of California by the courts of a sister state cannot be conferred by agreement of the litigants. [6] As protector of the morals of her people it is the duty of a court of this commonwealth to prevent the dissolution of a marriage by the decree of a court of another jurisdiction pursuant to the collusion of the spouses. If by surrendering its power it evades the performance of such duty, marriage will ultimately be considered as a formal device and its dissolution freed from legal inhibitions. [7] Not only is a divorce of California [81 Cal.App.2d. 880] residents by a court of another state void because of the plaintiff's lack of bona fide residence in the foreign state, but it is void also for lack of the court's jurisdiction over the State of California. [8] This state is a party to every marriage contract of its own residents as well as the guardian of their morals. Not only can the litigants by their collusion not confer jurisdiction upon Nevada courts over themselves but neither can they confer such jurisdiction over this state.

[9] It therefore follows that a judgment of divorce by a court of Nevada without first having pursuant to its own laws acquired...
[Roberts v. Roberts, 81 Cal.App.2d. 871 [Civ. No. 15818. Second Dist., Div. Two. Oct. 17, 1947]

JUSTICE MAAG delivered the opinion of the court: This action was brought in April of 1993 by Carolyn and John West (grandparents) to obtain visitation rights with their grandson, Jacob Dean West. Jacob was born January 27, 1992. He is the biological son of Ginger West and Gregory West, Carolyn and John's deceased son...

However, this constitutionally protected parental interest is not wholly without limit or beyond regulation. Prince v. Commonwealth of Massachusetts, 321 U.S. 158, 166, 88 L.Ed. 645, 64 S.Ct. 438, 442 (1944). "[T]he state has a wide range of power for limiting parental freedom and authority in things affecting the child's welfare." Prince, 321 U.S. at 167, 88 L.Ed. 645, 64 S.Ct. at 442. In fact, the entire familial relationship involves the State. When two people decide to get married, they are required to first procure a license from the State. If they have children of this marriage, they are required by the State to submit their children to certain things, such as school attendance and vaccinations. Furthermore, if at some time in the future the couple decides the marriage is not working, they must petition the State for a divorce. Marriage is a three-party contract between the man, the woman, and the State. Linneman v. Linneman, 1 Ill. App. 2d 48, 50, 116 N.E.2d. 182, 183 (1953), citing Van Koten v. Van Koten, 323 Ill. 323, 326, 154 N.E. 146 (1926). The State represents the public interest in the institution of marriage. Linneman, 1 Ill.App.2d. at 50, 116 N.E.2d. at 183. This public interest is what allows the State to intervene in certain situations to protect the interests of members of the family. The State is like a silent partner in the family who is not active in the everyday running of the family but becomes active and exercises its power and authority only when necessary to protect some important interest of family life. Taking all of this into consideration, the question no longer is whether the State has an interest or place in disputes such as the one at bar, but it becomes a question of timing and necessity. Has the State intervened too early or perhaps intervened where no intervention was warranted? This question then directs our discussion to an analysis of the provision of the Act that allows the challenged State intervention (750 I.L.C.S. 5/607(b) (West 1996)).
[West v. West, 689 N.E.2d. 1215 (1998)]

This book is important for those who don't want the government or its pagan lawyers and laws running their family or their life.

Sovereign Christian Marriage, Form #06.009
<http://sedm.org/Forms/FormIndex.htm>

Resources for further study:

1. [Family Constitution, Form #13.003](http://famguardian.org/Publications/FamilyConst/FamilyConst.htm) -Family Guardian. Shows how to start and run a sovereign family that is completely without the need for man-made government
<http://famguardian.org/Publications/FamilyConst/FamilyConst.htm>
2. [Family Law, Dating, Marriage, and Divorce Page, Family Guardian Fellowship](http://famguardian.org/Subjects/FamilyLaw/FamilyLaw.htm) -Family Guardian
<http://famguardian.org/Subjects/FamilyLaw/FamilyLaw.htm>
3. [Family Issues and Feminism Page, Family Guardian Fellowship](http://famguardian.org/Subjects/FamilyIssues/familyissues.htm) -Family Guardian
<http://famguardian.org/Subjects/FamilyIssues/familyissues.htm>
4. [Sovereignty and Freedom Page](#) -Family Guardian. Describes many different aspects of sovereignty, including the right to travel without a license

<http://famguardian.org/Subjects/Freedom/Freedom.htm>

9.3.7 Drivers Licenses

This book describes in detail how the driver's license franchise works and how to drive lawfully without a license.

Defending Your Right to Travel, Form #06.010
<http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm>

Resources for further study:

1. [Sovereignty and Freedom Page](#) -Family Guardian. Describes many different aspects of sovereignty, including the right to travel without a license
<http://famguardian.org/Subjects/Freedom/Freedom.htm>
2. [State Legal Resources, Family Guardian Fellowship](#) -Family Guardian. Summary of all 50 States
<http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>
3. [State Vehicle Codes](#) -Family Guardian. Summary of all 50 States
<http://famguardian.org/Subjects/Freedom/Travel/StateVehCodeLaws.htm>

9.3.8 Citizenship/Domicile Protection franchise

9.3.8.1 Legal Notice of Change in Domicile/Citizenship Records and Divorce From the United States

This document corrects false or misleading government records about your citizenship and domicile status and politically and legally divorces the federal/national government in order to restore your sovereignty. It makes you into a "stateless person" and a "foreign sovereign" in respect to the federal/national government. The document below should help with that very popular goal. This document is in ZIP format. Go to <http://sedm.org/DecompressionUtility.htm> for instructions on how to use ZIP files. Sending this document in according to the instructions included is also a MANDATORY requirement of our [Member Agreement, Form #01.001](#).

Legal Notice of Change in Domicile/Domicile Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

Resources for further study:

1. [Resignation of Compelled Social Security Trustee, Form #06.002](#) - [Forms page](#)
<http://sedm.org/Forms/FormIndex.htm>
2. [USA Passport Application Attachment, Form #06.007](#) - [Forms page](#). Prevents you from surrendering any part of your sovereignty when you ask for a passport. Completely consistent with the legal notice above.
<http://sedm.org/Forms/FormIndex.htm>
3. [Voter Registration Attachment, Form #06.003](#) - [Forms page](#). Attach this to your state voter registration in order to preserve your status as a sovereign and a non-resident non-person.
<http://sedm.org/Forms/FormIndex.htm>

9.3.8.2 Lawfully Avoiding the Military Draft

[Legal domicile](#) is a voluntary franchise by which We The People procure "protection" from a specific government. The military draft is a liability associated with "[domicile](#)" on federal [territory](#). It DOES NOT apply within states of the Union. This free memorandum of law provides legal authorities that describe how to lawfully avoid but not unlawfully "evade" the military draft in the United States.

Lawfully Avoiding the Military Draft, Form #09.003
<http://sedm.org/Forms/05-MemLaw/MilDraft.pdf>

Resources for further study:

1. [Military and War Page, Family Guardian Fellowship](http://famguardian.org/Subjects/Military/Military.htm) -Family Guardian. Various subjects having to do with the military
<http://famguardian.org/Subjects/Military/Military.htm>
2. [Why You Aren't Subject to the Draft or Selective Service Program, Family Guardian Fellowship](http://famguardian.org/Subjects/Military/Draft/NotSubjectToDraft.htm) -Family Guardian
<http://famguardian.org/Subjects/Military/Draft/NotSubjectToDraft.htm>

9.3.8.3 Registering to Vote

The terms used on state voter registration forms relating to citizenship are deliberately vague and ambiguous and do not provide an option for THREE types of American citizenship that a person can have. This is exhaustively explained in the following memorandum of law:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>

Most state voter registration forms only give one choice, and that choice creates a [presumption](#) that one is a [statutory](#) rather than [constitutional](#) "[U.S. citizen](#)" as defined in [8 U.S.C. §1401](#). This presumption is FALSE in the case of all persons who are [domiciled](#) in a state of the Union. The only way to prevent this [false presumption](#) is to either modify the form before you submit it or to attach this form. Using this form is EXTREMELY important.

Voter Registration Attachment, Form #06.003
<http://sedm.org/Forms/10-Emancipation/VoterRegAttachment.pdf>

Resources for further study:

1. [Political Rights v. Citizenship Status, Family Guardian Fellowship](http://famguardian.org/Subjects/LawAndGovt/Citizenship/PoliticalRightsvCitizenshipByState.htm) -Family Guardian
<http://famguardian.org/Subjects/LawAndGovt/Citizenship/PoliticalRightsvCitizenshipByState.htm>
2. [Sovereignty Forms and Instructions Online, Form #10.004, Instruction 3.13: Correct Government Records Documenting Your Citizenship Status](http://famguardian.org/TaxFreedom/Instructions/3.13ChangeUSCitizenshipStatus.htm) -Family Guardian
<http://famguardian.org/TaxFreedom/Instructions/3.13ChangeUSCitizenshipStatus.htm>
3. [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #06.005](http://sedm.org/Forms/FormIndex.htm) - [Forms page](#)
<http://sedm.org/Forms/FormIndex.htm>
4. [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002-SEDM](http://sedm.org/Forms/FormIndex.htm) [Forms page](#)
<http://sedm.org/Forms/FormIndex.htm>
5. [Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006-SEDM](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

9.3.8.4 Applying for a Passport

The terms used on the USA Passport Application, Dept. of State form DS-11, relating to citizenship are deliberately vague and ambiguous and do not provide an option for THREE types of American citizenship that a person can have. This is exhaustively explained in the following memorandum of law:

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

The DS-11 Passport Application form only gives one choice, and that choice creates a [presumption](#) that one is a [statutory](#) rather than [constitutional](#) "[U.S. citizen](#)" as defined in [8 U.S.C. §1401](#). This presumption is FALSE in the case of all persons who are [domiciled](#) in a state of the Union. The only way to prevent this [false presumption](#) is to either modify the form before you submit it or to attach this form. Using this form is EXTREMELY important.

USA Passport Application Attachment, Form #06.007
<http://sedm.org/Forms/10-Emancipation/PassportAttachment.pdf>

Resources for further study:

1. Getting a USA Passport as a "state national", Form #09.007
<http://sedm.org/Forms/FormIndex.htm>
2. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001 - Forms page
<http://sedm.org/Forms/FormIndex.htm>
3. Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002-SEDM Forms page
<http://sedm.org/Forms/FormIndex.htm>
4. Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006-SEDM
<http://sedm.org/Forms/FormIndex.htm>

9.3.9 Criminal Tax Prosecutions of Franchisees called "taxpayers: The Government "Benefits" Scam

Those who refuse to accept [government franchises](#) and services and lawfully refuse to pay for these services are sometimes illegally prosecuted by zealous but *criminal* government attorneys for "willful failure to file" under [26 U.S.C. §7203](#) and "tax evasion" under [26 U.S.C. §7201](#). The government's offense in these cases is like a broken record:

"Mr./Ms. _____ accepts the 'benefits' of living in this country but refuses to pay his/her 'fair share'. He/she is a LEECH and you ought to hang him!"

Well, this memorandum proves beyond a shadow of a doubt that all such rhetoric is not only FALSE, FRAUDULENT, and RIDICULOUS, but constitutes a criminal conspiracy against your constitutionally guaranteed rights. You have a constitutionally protected right to NOT contract with or do business with the government protected by [Article 1, Section 10](#) of the Constitution. The government is just like any other corporation or business and the only service it provides is "protection". Those who are "customers" of this protection and [social insurance](#) service must voluntarily choose a [domicile](#) within the jurisdiction of the government and are then called "[U.S. citizens](#)", "[U.S. residents](#)", or "[U.S. persons](#)". When the "protection service" provided by government is ineffective, wasteful, inefficient, and/or actually harmful to us or our family, we *always* have the right to "fire the bastards" and cease to be "customers". The [Declaration of Independence](#), in fact, makes it our DUTY to pursue "better safeguards for our future security". Those who do this are called "nonresidents", "[nonresident aliens](#)", and "transient foreigners". Use this pamphlet as a powerful defense in court against such bogus charges.

The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

9.3.10 Destruction of your Privacy by Other Franchisees

The most important thing you can do to defend your sovereignty is to defend your privacy. The only thing the government can lawfully keep records on are its own agents, employees, officers, benefit recipients, and contractors without violating your Fourth Amendment right of privacy. In order to restore your privacy, you must systematically disconnect yourself from all of these franchises and continually emphasize nonparticipation whenever you provide information to third parties about yourself. This form protects your privacy from abuses and violations of law by government, private industry, and regulators by:

1. Preventing the illegal enforcement of [government franchises](#) against non-parties and restoring your character as a private person instead of a "public officer".
2. Preventing compelled or illegal use or disclosure of public property such as Social Security Cards and Social Security Numbers. See the following for details:
[About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#)
<http://sedm.org/Forms/FormIndex.htm>
3. Preventing disclosure of personal information to government or regulatory agencies by disconnecting you from public benefits and franchises, thereby causing you to withdraw consent to maintain or disclose records or information about you pursuant to [5 U.S.C. §552a\(b\)](#).
4. Creating an anti-franchise franchise of your own whereby information about you is YOUR property and not that of the recipient and makes recipients of *your* personal information personally liable for any and all disclosures to third parties that are not expressly authorized IN WRITING.
5. Preventing the filing of Currency Transaction Reports (CTR) and Suspicious Activity Reports (SAR) against persons not engaged in the "[trade or business](#)" franchise.

6. Educating regulators and compliance people in the government and private industry about the limitations upon their authority to collect and maintain records about a person who does not participate in franchises. Public servants who regulate and supervise financial institutions, public entities, and federal franchises typically misrepresent the requirements of the law and illegally enforce these franchises against nonparticipants by compelling disclosure to them of information that is NOT public and does not relate to activities of "public officers" or agents of the government.

Attach this form to all financial, account, government, and medical forms to ensure your privacy is protected and that you do not become the unlawful subject of any financial transaction report. If you don't use this form, you could become the target of unlawful government enforcement and/or be prosecuted for "structuring" ([31 U.S.C. §5324](#)) or money laundering ([18 U.S.C. §1956](#)) if someone in the government wants to make trouble for those who refuse to participate in federal franchises.

Privacy Agreement, Form #06.014
<http://sedm.org/Forms/FormIndex.htm>

9.3.11 Taxpayer Identification Number (TIN) Franchise

There are many occasions in which Christians are called to either request, to use, or to disclose government issued identifying numbers such as Social Security Numbers or Taxpayer Identification Numbers (TINs). The Bible calls such numbers the "mark of the beast" and calls all governments who issue them "the beast".

*"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]*

The focus of this form is to provide a compact, convenient form that can be presented by persons doing business with private employers and financial institutions that will prove that they may not lawfully have or use government issued identifying numbers and would be violating the criminal laws to do so. This places the recipient of the form in the awkward position of either willfully engaging in a conspiracy to commit a crime or removing their demand for such a number.

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

Resources for further study:

1. [About SSNs and TINs on Government Forms and Correspondence, Form #05.012](#)
<http://sedm.org/Forms/FormIndex.htm>
2. [About SSNs and TINs on Government Forms and Correspondence, Form #07.004](#)
<http://sedm.org/Forms/FormIndex.htm>
3. [Why You Aren't Eligible for Social Security, Form #06.001](#). Proves that you aren't eligible for Social Security
<http://sedm.org/Forms/FormIndex.htm>
4. [Social Security Policy Manual](#), Form #06.013- bookstore item
<http://sedm.org/Forms/FormIndex.htm>
5. [Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "Social Security Number \(SSN\)"](#) (OFFSITE LINK): Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic
6. [Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: "Taxpayer Identification Number \(TIN\)"](#) (OFFSITE LINK): Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic
7. [Social Security: Mark of the Beast](#), Form #11.407 (OFFSITE LINK) -Family Guardian
<http://sedm.org/Forms/FormIndex.htm>
8. [Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?](#), Form #05.013. Proves that all "taxpayers" are aliens engaged in a "trade or business" and a "public office" within the United States Government and that these are the only persons who qualify for a government issued identifying number
<http://sedm.org/Forms/FormIndex.htm>

10. Court Remedies and Defenses

10.1 Legal Remedies for Identity Theft

If you are, in fact, not a public officer in the government or franchisee and someone else has compelled you, often without your knowledge and definitely without your consent, to involuntarily accept the duties of the public officer straw man, the laws listed in this section may be helpful in achieving a legal remedy against the person or organization that is the source of the duress. These laws are categorized by the jurisdiction they apply to.

The table above lists what is called a “Dual office prohibition”. This means that you cannot simultaneously be a public officer in the federal government and a public officer in the state government at the same time. Anyone who participates in any federal franchise or office and also in state franchises or offices fits this description.

Table 16: Statutory remedies for those compelled to act as public officers and straw man

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Alabama	Constitution	Dual Office Prohibition	Article III, Section 25; Article IV, Sect. 22; Art. V, Sect. 10; Article VI, Section 12
Alabama	Statute	Crime: Impersonating Public Officer	C.O.A. § 13A-10-10
Alabama	Statute	Crime: Identity Theft	C.O.A. Title 13A, Article 10
Alaska	Constitution	Dual Office Prohibition	Const. Sections 2.5, 3.6, 4.8
Alaska	Statute	Crime: Identity Theft	A.S. § 11.46.160
Alaska	Statute	Crime: Impersonating Public Officer	A.S. § 11.56.830
Arizona	Constitution	Dual Office Prohibition	Const. Article 4, Part 2, Section 4; Const. Article 6, Section 28
Arizona	Statute	Crime: Identity Theft	A.R.S. § 13-2006
Arizona	Statute	Crime: Impersonating Public Officer	A.R.S. § 13-2406
Arkansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 10; Const. Article 5, Section 7; Article 5, Section 10; Art. 80, Sect. 14
Arkansas	Statute	Crime: Impersonating Public Officer	A.S.C. § 5-37-208
California	Constitution	Dual Office Prohibition	Const. Article 5, Section 2 (governor); Const. Article 5, Section 14; Article 7, Section 7
California	Statute	Crime: Identity Theft	Penal Code § 484.1
Colorado	Constitution	Dual Office Prohibition	Const. Article V, Section 8 (internal)
Connecticut	Constitution	Dual Office Prohibition	Const. Article 1, Section 11 (internal)
Connecticut	Statute	Crime: Identity Theft	C.G.S.A. § 53a-129a to 53a-129c
Delaware	Constitution	Dual Office Prohibition	Const. Article 1, Section 19
Delaware	Statute	Crime: Identity Theft	D.C. Title 11, Section 854
Delaware	Statute	Crime: Impersonating Public Officer	D.C. Title 11, Section 907(3)
District of Columbia	Constitution	Dual Office Prohibition	Const. of D.C., Article IV, Sect. 4(B) (judges); Art. III, Sect. 4(D) (governor)
District of Columbia	Statute	Crime: Impersonating Public Officer	D.C. Code § 22-1404
Florida	Constitution	Dual Office Prohibition	Const. Article II, Section 5
Florida	Statute	Crime: Impersonating Public Officer	F.S. Title XLVI, Section 817.02
Georgia	Constitution	Dual Office Prohibition	Const. Article I, Section II, Para. III; Const. Article III, Section II, Para. IV(b)

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Georgia	Statute	Crime: Impersonating Public Officer	O.C.G.A. §16-10-23
Hawaii	Constitution	Dual Office Prohibition	Const. Article III, Section 8 (internal)
Hawaii	Statute	Crime: Impersonating Public Officer	H.R.S. § 710-1016
Idaho	Constitution	Dual Office Prohibition	Const. Article V, Section 7 (judges)
Idaho	Statute	Crime: Impersonating Public Officer	I.S. § 18-3001
Illinois	Constitution	Dual Office Prohibition	Const. Article IV, Section 2(e) (legislative)
Illinois	Statute	Crime: Impersonating Public Officer	720 ILCS 5/17-2
Indiana	Constitution	Dual Office Prohibition	Const. Article 2, Section 9; Const. Article 4, Section 30 (legislative)
Indiana	Statute	Crime: Impersonating Public Officer	I.C. § 25-30-1-18
Iowa	Constitution	Dual Office Prohibition	Const. Article III, Section 22 (legislature); Const. Article IV, Section 14 (governor)
Iowa	Statute	Crime: Impersonating Public Officer	I.C. Title XVI, Section 718.2
Kansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 13 (judges)
Kansas	Statute	Crime: Impersonating Public Officer	K.R.S. § 21-3825
Kentucky	Statute	Crime: Impersonating Public Officer	K.R.S. § 434.570
Kentucky	Statute	Crime: Identity Theft	K.R.S. § 514.60; K.R.S. § 532.034
Kentucky	Statute	Dual Office Prohibition	K.R.S. § 61.080
Louisiana	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal); Const. Article IV, Section 2 (executive)
Louisiana	Statute	Crime: Impersonating Public Officer	R.S. § 14:112
Maine	Constitution	Dual Office Prohibition	Const. Article III, Section 2 (internal)
Maine	Statute	Crime: Impersonating Public Officer	17-A M.R.S. Section 457
Maryland	Constitution	Dual Office Prohibition	Const. Declaration of Rights, Article 33 (judges); Const. Const. Declaration of Rights, Article 35 (officers)
Maryland	Statute	Crime: Impersonating Public Officer	Statutes §8-301
Massachusetts	Constitution	Dual Office Prohibition	Const. Chapter VI, Article 2
Massachusetts	Statute	Crime: Impersonating Public Officer	G.L.M. Chapter 268, Section 33
Michigan	Constitution	Dual Office Prohibition	Const. Article IV, Section 8
Michigan	Statute	Crime: Impersonating Public Officer	Mich. Penal Code, Chapter XXXV, Section 750.217c
Minnesota	Constitution	Dual Office Prohibition	Const. Article IV, Section 5
Minnesota	Statute	Crime: Impersonating Public Officer	M.S. § 609.475

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Mississippi	Statute	Crime: Impersonating Public Officer	M.C. § 97-7-43
Missouri	Constitution	Dual Office Prohibition	Const. Article VII, Section 9
Missouri	Statute	Crime: Impersonating Public Officer	M.R.S. § 570.223
Missouri	Statute	Crime: Identity Theft	M.R.S. § 570.223
Montana	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article V, Section 9 (office); Article VII, Section 9 (judges)
Montana	Statute	Crime: Impersonating Public Officer	M.C.A. § 45-7-209
Nebraska	Constitution	Dual Office Prohibition	Const. Article III-9
Nebraska	Statute	Crime: Impersonating Public Officer	N.R.S. § 28-636
Nebraska	Statute	Crime: Identity Theft	N.R.S. § 28-639
Nevada	Constitution	Dual Office Prohibition	Const. Article 4, Section 9 (officers)
Nevada	Statute	Crime: Impersonating Public Officer	N.R.S. § 197.120
New Hampshire	Constitution	Dual Office Prohibition	Const. Art. 94-95
New Hampshire	Statute	Crime: Identity Theft	N.H.R.S. § 359-I:2
New Jersey	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article IV, Section V, Sections 3-4; Const. Article V, Section I, Section 3
New Jersey	Statute	Crime: Impersonating Public Officer	N.J.S.A. § 2C:28-8
New Mexico	Constitution	Dual Office Prohibition	Const. Article IV, Section 3 (senators); Const. Article VI, Section 19 (judge)
New Mexico	Statute	Crime: Identity Theft	N.M.S.A. § 30-16-21.1
New York	Constitution	Dual Office Prohibition	Const. Article III, Section 7 (legislature); Const. Article VI, Section 20(b)(1)
New York	Statute	Crime: Identity Theft	General Business Law 380-S; Penal Law 190.78
New York	Statute	Crime: Impersonating Public Officer	Penal Law § 190.23
North Carolina	Constitution	Dual Office Prohibition	Const. Article VI, Section 9
North Carolina	Statute	Crime: Impersonating Public Officer	N.C.G.S. § 14-277
North Dakota	Statute	Crime: Impersonating Public Officer	N.D.C.C. § 12.1-13-04
Ohio	Constitution	Dual Office Prohibition	Const. Article 2, Section 04 (legislature); Const. Article 4, Section 06, Para. (B)
Ohio	Statute	Crime: Impersonating Public Officer	
Oklahoma	Constitution	Dual Office Prohibition	Const. Article II, Section 12; Const. Article V, Section 18 (legislature)
Oklahoma	Statute	Crime: Impersonating Public Officer	O.S. Title 21, Section 1533
Oklahoma	Statute	Crime: Identity Theft	O.S. Title 21, Section 1533.1

Government Identity Theft

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Form 05.046, Rev. 9-27-2015

486 of 534

EXHIBIT: _____

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Oregon	Constitution	Dual Office Prohibition	Const. Article II, Section 10
Oregon	Statute	Crime: Impersonating Public Officer	O.R.S. § 162.365
Oregon	Statute	Crime: Identity Theft	O.R.S. § 165.803
Pennsylvania	Constitution	Dual Office Prohibition	Const. Article V, Section 17 (judges)
Pennsylvania	Statute	Crime: Identity Theft	18 Pa.C.A. § 4120
Rhode Island	Constitution	Dual Office Prohibition	Const. Article III, Section 6
Rhode Island	Statute	Crime: Impersonating Public Officer	G.L.R.I. § 11-14-1
South Carolina	Constitution	Dual Office Prohibition	Const. Article 1, Section 8(internal);Const. Article VI, Section 3 (officers)
South Carolina	Statute	Crime: Impersonating Public Officer	S.C.C.O.L. § 16-13-290
South Dakota	Constitution	Dual Office Prohibition	Const. Article 3, Section 3
South Dakota	Statute	Crime: Impersonating Public Officer	S.D.C.L. § 22-40-16
South Dakota	Statute	Crime: Identity Theft	S.D.C.L. § 22-40-8
Tennessee	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal);Const. Article II, Section 26 (officers)
Tennessee	Statute	Crime: Impersonating Public Officer	T.C. § 39-16-301
Texas	Constitution	Dual Office Prohibition	Const. Article 2, Section 1 (internal);Const. Article 3, Section 18 (legislature); Const. Article 4, Section 6 (executive)
Texas	Statute	Crime: Impersonating Public Officer	Penal Code, Section 37.11
Texas	Statute	Crime: Identity Theft	T.S. § 32.51
United States	Statute	Crime: Impersonating Public Officer	18 U.S.C. § 912
Utah	Constitution	Dual Office Prohibition	Const. Article V, Section 1 (internal);Const. Article VIII, Section 10 (judges)
Utah	Statute	Crime: Impersonating Public Officer	U.C. § 76-8-512
Vermont	Constitution	Dual Office Prohibition	Const. Chapter II, Section 54
Vermont	Statute	Crime: Impersonating Public Officer	13 V.S.A. § 3002
Virginia	Constitution	Dual Office Prohibition	Const. Article IV, Section 4 (legislature); Const. Article V, Section 4 (governor)
Virginia	Statute	Crime: Identity Theft	C.O.V. § 18.2-186.3
Washington	Constitution	Dual Office Prohibition	Const. Article II, Section 14 (legislature); Const. Article IV, Section 15 (judges)
Washington	Statute	Crime: Impersonating Public Officer	R.C.W. 18.71.190
West Virginia	Constitution	Dual Office Prohibition	Const. Article 6, Section 16 (senators); Const. Article 7, Section 4 (executive); Const. Article 8, Section 7 (judges)

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
West Virginia	Statute	Crime: Impersonating Public Officer	W.V.C. § 61-5-27a(e)
Wisconsin	Constitution	Dual Office Prohibition	Const. Article IV, Section 13
Wisconsin	Statute	Crime: Identity Theft	W.S. § 943.201
Wyoming	Constitution	Dual Office Prohibition	Const. Section 97-3-008 (legislature); Const. Section 97-5-027 (judges)
Wyoming	Statute	Crime: Identity Theft	W.S. § 6-3-901
Wyoming	Statute	Crime: Impersonating Public Officer	W.S. § 6-5-307

If you would like to research further the laws and remedies available in the specific jurisdiction you are in, we highly recommend the following free tool on our website:

1. [SEDM Jurisdictions Database](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #09.003
2. [SEDM Jurisdictions Database Online](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #09.004

The above tool is also available at the top row under the menu on our Litigation Tools page at the link below:

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

10.2 Attacking illegal franchise enforcement in a court of law

Government franchises may only be offered to those physically present within and domiciled within federal territory not protected by the USA Constitution. Offering them any place else constitutes PRIVATE business activity not protected by the Constitution or by sovereign immunity. The U.S. Supreme Court affirmed this concept when it held the following:

*“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 [e.g. **LICENSE, using a Social Security Number (SSN) or Taxpayer Identification Number (TIN)**] a trade or business [per 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)]

If you were domiciled OUTSIDE of federal territory at the time you were offered a government franchise, then those who offered it to you are not acting as a government but a private corporation PRETENDING to be a government. We explain it this way in our Member Agreement, Form #01.001:

It's unconstitutional to convert Constitutional rights into “privileges” anyway, and the only place such a conversion can lawfully occur is on federal territory not protected by the Constitution and where rights don't exist. Otherwise, the Declaration of Independence says my Constitutional rights are “inalienable”, which means they are incapable of being sold, exchanged, transferred, or bargained away in relation to a REAL, de jure government by ANY means, including through any government franchise. A lawful de jure government cannot be established SOLELY to protect PRIVATE rights and at the same time:

1. Make a profitable business or franchise out of DESTROYING, taxing, regulating, and compromising rights and enticing people to surrender those same inalienable rights. See [Government Instituted Slavery Using Franchises, Form #05.030](#), <http://sedm.org/Forms/FormIndex.htm>.
2. Refuse to protect or even recognize the existence of private rights. This includes:
 - 2.1. Prejudicially presuming that there are no private rights because everyone is the subject of statutory civil law. All statutory civil law regulates GOVERNMENT conduct, not private conduct. See [Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037](#), <http://sedm.org/Forms/FormIndex.htm>.
 - 2.2. Compelling people to engage in public franchises by forcing them to use Social Security Numbers. See [Resignation of Compelled Social Security Trustee, Form #06.002](#), <http://sedm.org/Forms/FormIndex.htm>.
 - 2.3. Presuming that all those interacting with the government are officers and employees of the government called "persons", "U.S. citizens" or "U.S. residents", "individuals", "taxpayers" (under the income tax franchise), "motorists" (under the drivers license franchise), "spouses" (under the marriage license Franchise), etc. The First Amendment protects our right NOT to contract or associate with such statuses and to choose any status that we want and be PROTECTED in that choice from the adverse and injurious presumptions of others. See [Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](#), <http://sedm.org/Forms/FormIndex.htm>.
 - 2.4. Refusing the DUTY to prosecute employers who compel completing form W-4, which is the WRONG form for most Americans.
 - 2.5. Refusing to prosecute those who submit false information returns against people NOT engaged in public offices within the government in the District of Columbia. See [Correcting Erroneous Information Returns, Form #04.001](#), <http://sedm.org/Forms/FormIndex.htm>.
3. Refuse to recognize anyone's right and choice not to engage in franchises such as a "trade or business" or to quit any franchise they may have unknowingly signed up for.
 - 3.1. Refusing to provide or hiding forms that allow you to quit franchises and/or telling people they can't quit. For instance, Social Security Administration hides the form for quitting Social Security and tells people they aren't allowed to quit. This is SLAVERY in violation of the Thirteenth Amendment.
 - 3.2. Offering "exempt" status on tax forms but refusing to provide or even recognize a "not subject" or "nontaxpayer" option. These two statuses are completely different and mutually exclusive. See [Flawed Tax Arguments to Avoid, Form #08.004](#), Section 6.11, <http://sedm.org/Forms/FormIndex.htm>.
 - 3.3. Refusing to file corrected information returns that zero out false reports of third parties, interfering with their filing, or not providing a form that the VICTIM, rather than the filer can use, to correct them. See [Correcting Erroneous Information Returns, Form #04.001](#), <http://sedm.org/Forms/FormIndex.htm>.
 - 3.4. Refusing to provide a definition of "trade or business" in their publication that would warn most Americans that they not only aren't involved in it, but are committing a CRIME to get involved in it in violation of [18 U.S.C. §912](#).
4. Deprive people of a remedy for the protection of private rights by turning all courts into administrative franchise/property courts in the Executive Branch instead of the Judicial Branch, such as Traffic Court, Family Court, Tax Court, and all federal District and Circuit Courts. See: [What Happened to Justice?, Form #06.012](#); <http://sedm.org/Forms/FormIndex.htm>. This forces people to fraudulently declare themselves a privileged franchisee such as a "taxpayer" before they can get a remedy. See Tax Court Rule 13(a), which says that only "taxpayers" can petition Tax Court.

REAL de jure Judges cannot serve two masters, Justice and Money/Mammon, without having a criminal conflict of interest and converting the Public Trust into a Sham Trust. Anyone who therefore claims the authority to use franchises to entice me to surrender or destroy the private rights which all just government were established ONLY to protect cannot lawfully or truthfully claim to be a "government" and is simply a [de facto private corporation](#), a usurper, and a tyrant pretending to be a government. In fact, I believe it constitutes an "invasion" within the meaning of [Article 4, Section 4 of the United States Constitution](#) as well as an act of [international terrorism](#) for the federal government to either offer or enforce any national franchise within any constitutional state of the Union, or for any state of the Union to condone or allow such activity. See:

[De Facto Government Scam, Form #05.043](#); <http://sedm.org/Forms/FormIndex.htm>

[SEDM Member Agreement, Form #01.001, Section 1.2]

In legal terms, it is a breach of fiduciary duty for a public officer such as a judge to offer or enforce government franchises within states of the Union. This can be seen by examining the legal definition of "public office" within the legal encyclopedia:

"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."¹⁰² 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

¹⁰² 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.

1 from a discharge of their trusts.¹⁰³ That is, a public officer occupies a fiduciary relationship to the political
2 entity on whose behalf he or she serves.¹⁰⁴ and owes a fiduciary duty to the public.¹⁰⁵ It has been said that
3 the fiduciary responsibilities of a public officer cannot be less than those of a private individual.¹⁰⁶
4 Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public
5 confidence and undermine the sense of security for individual rights is against public policy.¹⁰⁷ “
6 [63C American Jurisprudence 2d., Public Officers and Employees, §247 (1999)]

7 The details of how to attack illegal franchise enforcement are beyond the scope of this document. If you would like to
8 investigate this matter further, see:

Government Instituted Slavery Using Franchises, Form #05.030, Sections 20 through 21
<http://sedm.org/Forms/FormIndex.htm>

9 **10.3 Defenses against government illegal enforcement of franchises in court**¹⁰⁸

10 **10.3.1 Background on litigation in franchise courts**

11 When you are called before a franchise court, it is important to understand the nature of the proceeding.

- 12 1. Franchise courts include traffic court, family court, and tax court, etc.
- 13 2. Franchise courts are administrative agencies within the executive and not judicial branch of the government.
 - 14 2.1. As such, the “judge” is really just an administrative government employee supervising OTHER government
 - 15 employees or “public officers”.
 - 16 2.2. The franchise code being enforced is really just the employee rule book. They are “rules” under Article 4,
 - 17 Section 3, Clause 2, for administration INTERNAL to the government that may not affect PRIVATE Americans.

18 *United States Constitution*
19 *Article 4, Section 3, Clause 2*

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

23 The term “or other Property” includes franchises. All franchises are “property” of the GRANTOR of the
24 franchise. All franchises, in turn, are contracts. Contracts convey rights and are therefore “property” within the
25 meaning of the above.

- 26 3. Even state franchises such as driver licensing, marriage licensing, and professional licensing ultimately are used to
27 kidnap your identity and move it illegally to federal territory.
 - 28 3.1. You can’t apply for these things without Social Security Numbers and Taxpayer Identification Numbers. This
 - 29 requirement is usually not imposed by statute, but rather by FIAT and POLICY of the agency administering the
 - 30 franchise. It would be ILLEGAL to impose by statute because it would violate the Thirteenth Amendment.
 - 31 3.2. The definitions within franchise codes confirm federal territory.
- 32 4. The constitution does not constrain any aspect of the proceeding BECAUSE all the parties who appear there are at least
33 “in theory” there by their express CONSENT in some form.

¹⁰³ 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.

¹⁰⁴ 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.

¹⁰⁵ 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).

¹⁰⁶ 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.

¹⁰⁷ 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).

¹⁰⁸ Extracted with permission from *Flawed Tax Arguments to Avoid*, Form #08.004, Section 6.12; <http://sedm.org/Forms/FormIndex.htm>.

- 4.1. You had to consent by filling out an application for a license or a "Taxpayer Identification Number" in order to be subject to the "rules" administering the franchise.
- 4.2. That which you consent to cannot form the basis for a constitutional tort.

"Voluntati non fit injuria.

He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

Consensus tollit errorem.

Consent removes or obviates a mistake. Co. Litt. 126.

Melius est omnia mala pati quam malo consentire.

It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

Nemo videtur fraudare eos qui sciunt, et consentiunt.

One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145."

[Bouvier's Maxims of Law, 1856;

SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

10.3.2 How choice of law rules are illegally circumvented by corrupted government officials to illegally enforce franchises, kidnap your legal identity, and STEAL from You

In cases against the government, corrupt judges and prosecutors employ several important tactics that you should be very aware of in order to:

1. Circumvent choice of law rules and thereby to illegally and unconstitutionally enforce federal law outside of federal territory within a foreign state called a state of the Union.
2. STEAL private property from you and use it for their own benefit, in what amounts to a criminal and financial conflict of interest per 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455.
3. Unlawfully enlarge their jurisdiction and importance in what amounts to treason in violation of 18 U.S.C. §2381.
4. Break down the constitutional separation between the states and the federal government that is the foundation of the Constitution and the MAIN protection for your PRIVATE rights. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023

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

The most frequent methods to circumvent choice of law rules are the following tactics:

1. Abuse "words of art" to deceive and undermine the sovereignty of the non-governmental opponent. This includes:
 - 1.1. Add things or classes of things to the meaning of statutory terms that do not EXPRESSLY appear in their definitions, in violation of the rules of statutory construction. See:
 - 1.2. Violate the rules of statutory construction by abusing the word "includes" to add things or classes of things to definitions of terms that do not expressly appear in the statutes and therefore MUST be presumed to be purposefully excluded.
 - 1.3. Refuse to allow the jury to read the definitions in the law and then give them a definition that is in conflict with the statutory definition. This substitutes the JUDGE'S will for what the law expressly says and thereby substitutes PUBLIC POLICY for the written law.
 - 1.4. Publish deceptive government publications that are in deliberate conflict with what the statutes define terms to mean and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their publications](#) and it is FRAUD. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

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

- 1.5. PRESUME that ALL of the four contexts for "United States" are equivalent.

For details on this SCAM, see:

Meaning of the Words "includes" and "including", Form #05.014

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

2. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They are NOT. A CONSTITUTIONAL citizen is a "non-resident " under federal civil law and NOT a STATUTORY "national and citizen of the United States** at birth" per 8 U.S.C. §1401. See the document below:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006

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

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

3. PRESUME that "nationality" and "domicile" are equivalent. They are NOT. See:

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

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

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

4. Use the word "citizenship" in place of "nationality" OR "domicile", and refuse to disclose WHICH of the two they mean in EVERY context.
5. Confuse the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance, asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.
6. Confuse the words "[domicile](#)" and "[residence](#)" or impute either to you without satisfying the burden of proving that you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can have only one "domicile" but many "residences" and BOTH require your consent. See:

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

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

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

7. Confuse "federal" with "national" or use these words interchangeably. They are NOT equivalent and this lack of equivalence is a product of the separation of powers doctrine that is the foundation of the USA Constitution.

"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?"

[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821)]

"NATIONAL GOVERNMENT. The government of a whole nation, as distinguished from that of a local or territorial division of the nation, and also as distinguished from that of a league or confederation.

"A national government is a government of the people of a single state or nation, united as a community by what is termed the 'social compact,' and possessing complete and perfect supremacy over persons and things, so far as they can be made the lawful objects of civil government. A federal government is distinguished from a national government by its being the government of a community of independent and sovereign states, united by compact." Piqua Branch Bank v. Knoup, 6 Ohio.St. 393."

[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 1176]

"FEDERAL GOVERNMENT. The system of government administered in a state formed by the union or confederation of several independent or quasi independent states; also the composite state so formed.

In strict usage, there is a distinction between a confederation and a federal government. The former term denotes a league or permanent alliance between several states, each of which is fully sovereign and independent, and each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the component states are the units, with respect to the confederation, and the central government acts upon them, not upon the individual citizens. In a federal government, on the other hand, the allied states form a union, not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty with respect to the administration of their purely local concerns, but so that the central power is erected into a true state or nation, possessing sovereignty both external and internal, while the administration of national affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all, in their collective capacity, as citizens of the nation. The distinction is expressed, by the German writers, by the use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states, and the latter a federal government, or state formed by means of a league or confederation."

[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

Here is a table comparing the two:

Table 17: "National" v. "Federal"

#	Description	"National" government	"Federal" government
1	Legislates for	Federal territory and NOT states of the Union	Legislates for states of the Union and NOT federal territory
2	Social compact	None. Jurisdiction is unlimited per Article 1, Section 8, Clause 17	Those domiciled within states of the Union
3	Type of jurisdiction exercised	General jurisdiction	Subject matter jurisdiction (derived from Constitution)
4	Citizens	1. Statutory "nationals and citizens at birth" per 8 U.S.C. §1401. 2. "U.S. citizens" per 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c). 3. EXCLUDES constitutional "Citizens" or "citizens of the United States" per Fourteenth Amendment.	1. "Citizens". 2. Fourteenth Amendment "citizens of the United States". 3. EXCLUDES statutory citizens per 8 U.S.C. §1401 "U.S. citizens" per 26 U.S.C. §3121(e) and 26 C.F.R. §1.1-1(c).
5	Courts	Federal District and Circuit Courts (legislative franchise courts that can only hear disputes over federal territory and property per Art. 4, Sect. 3, Clause 2 of USA Constitution).	1. State courts. 2. U.S. Supreme Courts.
6	Those domiciled within this jurisdiction are	Statutory "aliens" in relation to states of the Union.	Statutory "aliens" in relation to the national government.
7	Those domiciled here are subject to Subtitles A through C of the Internal Revenue Code?	Yes	No

For further details on this SCAM, see:

Two Political Jurisdictions: "National" government v. "Federal" government, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/USvUSA.htm>

8. Abuse franchises such as the income tax, Social Security, Medicare, etc. to be used to UNLAWFULLY create new public offices in the U.S. government. This results in a de facto government in which there are no private rights or private property and in which EVERYONE is illegally subject to the whims of the government. See:

De Facto Government Scam, Form #05.043
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
 DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>

9. Connect the opponent to a government franchise or to PRESUME they participate and let the presumption go unchallenged and therefore agreed to. This is done:
- 9.1. PRESUMING that because someone connected ONE activity to a government franchise, that they elected to act in the capacity of a franchisee for ALL activities. This is equivalent to outlawing PRIVATE rights and PRIVATE property.
 - 9.2. Refusing to acknowledge or respect the method by which PRIVATE property is donated to a PUBLIC use, which is by VOLUNTARILY associating formerly PRIVATE property with a de facto license represent a public office in the government called a Social Security Number (SSN) or Taxpayer Identification Number (TIN).
 - 9.3. Calling use of SSNs and TINs VOLUNTARY and yet REFUSING to prosecute those who COMPEL their use. This results in a LIE.
 - 9.4. Compelling the use of Social Security Numbers or Taxpayer Identification Numbers. This is combated using the following:
 - 9.4.1. *Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number"*, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>
 - 9.4.2. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012

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

9.4.3. Resignation of Compelled Social Security Trustee, Form #06.002

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

9.5. Using forms signed by the government opponent in which they claimed a status under a government franchise, such as statutory “taxpayer”, “individual”, “U.S. person”, “U.S. citizen”, etc. This is combated by attaching the following to all tax forms one fills out:

Tax Form Attachment, Form #04.201

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

10.3.3 Forcing governments to disclose when and how PRIVATE property was converted to PUBLIC property

It is very important to force the government to disclose when and how property they claim an interest in was lawfully converted from PRIVATE property to PUBLIC property. Recall that PRIVATE property is property that is exclusively owned by its owner and which the government may not tax, regulate, or derive any benefit from. The text below the line and following this paragraph shows how this is done in a civil court pleading under the common law:

Evidence required to meet the burden of proof to remove this action to federal court

1. Proof of the lawful rules for converting PRIVATE, EXCLUSIVELY OWNED property to PUBLIC property have been honored by the Respondents.

“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)]

The above rules are summarized below:

Table 18: Rules for converting private property to a public use or a public office

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are “property”. Therefore, the basis for the “taking” was violation of the equal rights of a fellow sovereign “neighbor”.	No
3	He cannot be compelled or required to use it to “benefit” his neighbor. That means he cannot be compelled to donate the property to any franchise that would “benefit” his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. “eminent domain”.	No

2. Exactly WHICH one of the above options was employed to convert the property in question from EXCLUSIVELY PRIVATE ABSOLUTE ownership to QUALIFIED SHARED ownership?

2.1. The parties are advised that the purpose of founding governments is to protect ONLY private property, per the Declaration of Independence.

2.2. The parties are reminded that the purpose of taxation itself is to convert PRIVATE property to PUBLIC property LAWFULLY. That conversion requires the express consent of the original PRIVATE nontaxpayer owner AT SOME POINT. Evidence of that consent MUST be produced by the Respondent or the taxation process is unconstitutional.

2.3. The Plaintiff has a right to receive reasonable notice from any and all governments allegedly “protecting” said property of the nature of its ownership over any property held in his name, including whether ownership is ABSOLUTE or QUALIFIED.

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.

There may be ownership of all inanimate things which are capable of appropriation or of manual delivery; of all domestic animals; of all obligations; of such products of labor or skill as the composition of an author, the goodwill of a business, trademarks and signs, and of rights created or granted by statute. Calif. Civil Code, §655.

In connection with burglary, "ownership" means any possession which is rightful as against the burglar.

*See also Equitable ownership; Exclusive ownership; Hold; Incident of ownership; Interest; Interval ownership; Ostensible ownership; Owner; Possession; Title.
[Black's Law Dictionary, Sixth Edition, p. 1106]*

2.4. The Plaintiff has a constitutional right to receive reasonable notice of when and HOW his ABSOLUTE interest in a property becomes a QUALIFIED interest shared with the government, and the method of consent BY THE PLAINTIFF that makes that change in each and every instance.

2.5. If the rules identified above by the U.S. Supreme Court for converting PRIVATE property to PUBLIC property are deemed insufficient by the court, the party making such an assertion has a duty to define what the correct rules are. Otherwise, the Plaintiff is unconstitutionally deprived of reasonable notice of exactly WHAT property held in its name is ABSOLUTELY owned, EXCLUSIVELY private, and whose ownership is therefore not shared with any government and therefore not subject to taxation.

2.6. Without reasonable notice of the nature of the Plaintiff's interest in properties it holds, Respondent and court would be violating due process of law to PRESUME that the government is either the ABSOLUTE owner or has a QUALIFIED interest in the property absent evidence PROVING the creation of that interest directly from the original owner. Such a presumption would constitute an unconstitutional eminent domain in the property.

*"The power to create presumptions is not a means of escape from constitutional restrictions."
[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]*

3. Proof of the EXACT STEP in the taxation process that ownership of the real property in question transitioned from ABSOLUTE PRIVATE ownership to QUALIFIED SHARED ownership with the government. Below are the specific steps in the taxation process that might be candidates for the conversion:

- 3.1. ____ 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.
- 3.2. ____ When Namaca Management was created?
- 3.3. ____ When the Plaintiff became a CONSTITUTIONAL citizen?
- 3.4. ____ When the Plaintiff changed domicile to a CONSTITUTIONAL and not STATUTORY "State".
- 3.5. ____ When the Plaintiff 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".
- 3.6. ____ When Plaintiff disclosed and used a Social Security Number or Taxpayer Identification Number to my otherwise PRIVATE employer?
- 3.7. ____ When Plaintiff submitted withholding documents for the properties in question, such as IRS Forms W-4 or W-8?
- 3.8. ____ When the information return was filed against the Plaintiff's otherwise PRIVATE earnings that connected my otherwise PRIVATE earnings to a PUBLIC office in the national government?
- 3.9. ____ When Plaintiff FAILED to rebut the false information return connecting my otherwise PRIVATE earnings to a PUBLIC office in the national government?
- 3.10. ____ When Plaintiff filed a "taxpayer" form, such as IRS Forms 1040 or 1040NR?
- 3.11. ____ When the IRS or state did an assessment under the authority of 26 U.S.C. §6020(b). This document establishes that all such assessments against human beings or using the 1040 form are illegal.
- 3.12. ____ When Plaintiff failed to rebut a collection notice from the IRS?
- 3.13. ____ When the IRS levied monies from Plaintiff or Namaca Management's EXCLUSIVELY private account, which must be held by a PUBLIC OFFICER per 26 U.S.C. §6331(a) before it can lawfully be levied?
- 3.14. ____ When the government decided they wanted to STEAL money of the Plaintiff or Namaca Management and simply TOOK it, and were protected from the THEFT by a complicit U.S. Department of Justice, who split the proceeds with them?
- 3.15. ____ When Plaintiff 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.

4. Proof of the lawful rules for converting PRIVATE, EXCLUSIVELY OWNED property to PUBLIC property have been honored by the Respondents.

"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)]

The above rules are summarized below:

Table 19: Rules for converting private property to a public use or a public office

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are “property”. Therefore, the basis for the “taking” was violation of the equal rights of a fellow sovereign “neighbor”.	No
3	He cannot be compelled or required to use it to “benefit” his neighbor. That means he cannot be compelled to donate the property to any franchise that would “benefit” his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. “eminent domain”.	No

10.3.4 Conducting discovery in the franchise proceeding

The critical questions to ask during the proceeding in the franchise court are:

1. What type of legal “right” is being enforced or protected:
 - 1.1. PUBLIC right? This is also called a “privilege”.
 - 1.2. PRIVATE right?
2. Who CREATED the right sought to be vindicated:
 - 2.1. The CONSTITUTION. This means it is a PRIVATE right.
 - 2.2. Congress by legislation. This means it is a PUBLIC right.
3. What are the “elements” that must be proven to prosecute the offense? See:

Civil Causes of Action, Litigation Tool #10.012
<http://sedm.org/Litigation/LitIndex.htm>
4. What type of action is it? It has to fall into one of the following:
 - 4.1. Contract.
 - 4.2. Tort.
 - 4.3. Criminal.
5. WHO specifically is the injured party? If there IS no specific flesh and blood injured party, then:
 - 5.1. The provision is a malum prohibitum.
 - 5.2. The BODY CORPORATE is the party in interest and the provision enforced is effectively part of the employment agreement between YOU and the corporation, where YOU are the officer of the corporation.
6. What type of law does statute being enforced fall under?
 - 6.1. CIVIL law that has domicile as a prerequisite.
 - 6.2. PRIVATE law that acquires the “force of law” ONLY by your consent.
 - 6.3. CRIMINAL law that attaches to an act committed on the territory of the sovereign?
7. What do the CIVIL rights or PUBLIC RIGHTS being enforced attach to?:
 - 7.1. The STATUS of franchisee, such as “taxpayer”, or
 - 7.2. The LAND the party is physically on or domiciled on at the time.

8. What specific territory or legal person is party to the enforcement?
- 8.1. Public officers consensually and lawfully occupying an office in the government.
- 8.2. Private human beings.
9. How do the statutes define the terms “person”, “driver”, “spouse”, etc? If it is a franchise, then the “person” is always a public officer in the government. See, for instance, 26 U.S.C. §7343 and 26 U.S.C. §6671(b).
10. Is the provision being enforced “positive law”, and therefore legal evidence of an obligation? The entire I.R.C. is not positive law and therefore not legal evidence of ANYTHING. The only way to lawfully make it INTO legal evidence is with your consent, which you should not give. See:

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

10.3.5 Remedies against illegal franchise enforcement

The following remedies are available when compelled to appear before a franchise court:

1. One should ALWAYS start from the following presumptions and make the GOVERNMENT prove the contrary:
 - 1.1. That all your property is EXCLUSIVELY PRIVATE unless and until the government PROVES you expressly consented in writing to either donate it to them or surrender it.
 - 1.2. The only way a government can take away PRIVATE property is if you:
 - 1.2.1. Knowingly donated the property to the government can they lawfully acquire the right to regulate or control or tax or burden its use.
 - 1.2.2. Used it to hurts someone else in violation of the criminal law.
 - 1.3. You are presumed to be a NON-franchisee, NON-taxpayer, NON-driver, and NON-spouse unless and until the government proves WITH EVIDENCE that you lawfully consented to those statuses in writing and occupied a public office BEFORE you consented. Franchises cannot be used to CREATE new public offices, but only to add “benefits” to existing offices. This is a corollary to the “innocent until proven guilty rule”.
2. No federal court can DECLARE or DECIDE that you are a statutory “taxpayer”.
 - 2.1. They are prohibited from doing so by 28 U.S.C. §2201(a).

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)]

- 2.2. They also cannot MAKE you one by simply PRESUMING that you are one, because that would violate due process of law and turn legal process into an act of religion in violation of the First Amendment.
- 2.3. They cannot do INDIRECTLY that which they cannot do DIRECTLY. Hence, they cannot TREAT you like a franchisee if you are not one without exercising eminent domain over PRIVATE property.
3. The status you voluntarily acquire under the civil law is how you contract with and associate with the rest of the world. The purpose of establishing all civil government to protect your right to NOT associate with and NOT contract with those around you. NO ONE in government can impose any civil statutory status upon you without your consent, and if they do, they are exercising eminent domain over PRIVATE property. The amount of property subject to the eminent domain is all the PUBLIC RIGHTS that attach to the status. Such statuses include “taxpayer” (under the tax code), “driver” (under the vehicle code), “spouse” (under the family code), etc. Eminent domain without compensation is THEFT and a “taking” under the Fifth Amendment. For details on this subject, see:

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

4. The ONLY THING that a party who is NOT a franchisee can do in a franchise court is challenge jurisdiction. Any attempt to invoke the “benefits” or “protections” of the franchise agreement is a tacit admission that you are subject to it and therefore a statutory “taxpayer” (under the tax code), “driver” (under the vehicle code), “spouse” (under the family code), etc.
5. Throughout the legal proceeding in the franchise court, it is important to insist on the absolute equality of all participants and to emulate the behavior of your opponent. The only way you can become UNEQUAL in relation to the government is to CONSENT, and that consent was procured when you sign up for the franchise by submitting an application that DOES NOT reserve all your rights:

5.1. If the government claims sovereign immunity, then you can too. The government is one of delegated powers ALONE, and the Sovereign People cannot truthfully delegate that which they personally and individually, as well as collectively do not ALSO possess.

"The question is not what power the federal government ought to have, but what powers, in fact, have been given by the people... The federal union is a government of delegated powers. It has only such as are expressly conferred 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)]

5.2. If they claim the right to effectively "elect" you into a public office by allowing third parties to file knowingly false information returns against you and then refuse to correct them or prosecute the filers, then you have the SAME right to acquire rights against them by the same mechanism.

For further information on the above, see:

Requirement for Equal Protection and Equal Treatment, Form #05.033
<http://sedm.org/Forms/FormIndex.htm>

6. The national government MAY NOT lawfully establish any federal franchise within a constitutional state of the Union. The case below has NEVER been overruled:

"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 [e.g. LICENSE, using a Social Security Number (SSN) or Taxpayer Identification Number (TIN)] a trade or business [per 26 U.S.C. §701(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)]

7. There are NO limitations upon the establishment of franchise on federal territory. However, such franchises are NATIONAL franchises rather than FEDERAL franchises that may not lawfully be either OFFERED or ENFORCED within a 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)]

8. The limitations imposed by the preceding two items are evaded and undermined primarily through the following techniques by the corrupt judge and government prosecutor. You should be on the lookout for these tactics, and those mentioned in the previous section:

8.1. Confusing the STATUTORY, CONSTITUTIONAL, or COMMON contexts for the terms "State", "United States", "income", "employee", "gross income".

- 1 8.2. Refusing to define WHICH of the TWO contexts are implied.
- 2 8.3. Refusing to enforce the burden of proof on the part of the government to prove that the geographic area you are in
- 3 is EXPRESSLY within the definition of the geographical terms.
- 4 9. A Bill of Attainder is a penalty administered or collected by OTHER than the judicial branch of the government. It is
- 5 an unconstitutional "Bill of Attainder" for a franchise judge (all of whom are in the executive rather than judicial
- 6 branch) or a franchise code to assess a penalty against:
- 7 9.1. Exclusively private parties, because the U.S. Supreme Court held that the ability to regulate EXCLUSIVELY
- 8 private conduct is repugnant to the Constitution.
- 9 9.2. Those who are NOT consenting parties to the franchise and therefore NOT public officers.
- 10 9.3. Those who are outside the branch of government that the judge is in. The separation of powers forbids branches
- 11 from affecting or enforcing against OTHER branches of the government.
- 12 10. The party you are litigating against on the other side of the courtroom is a government attorney. He will claim to
- 13 represent the "State of _____" but in fact there are TWO "States of _____"
- 14 10.1. The body CORPORATE (the corporation). The "State" is defined in the STATUTORY law as a corporation, and
- 15 all public officers within the government are officers of this corporation. Even the government attorney you are
- 16 litigating against is a "franchisee" as a licensed attorney. He is even called an "officer of the court" and therefore
- 17 of the government.
- 18 10.2. The body POLITIC, which is the people. The "State" is defined in the COMMON law as The Sovereign People
- 19 and NOT the government.
- 20 11. It is very important to get on the record WHICH of the above two separate and distinct "States of _____" the
- 21 government attorney, AND by implication the judge, are representing. By admitting WHICH of the above two that is
- 22 being represented in actions before a franchise court, the government attorney indirectly is admitting that he is
- 23 enforcing a franchise AND that you must be a franchisee and public officer in order for the court to have any
- 24 jurisdiction at all.
- 25 12. In proceedings within franchise courts, the government as your opponent has the burden of proving that:
- 26 12.1. You expressly consented to the franchise and thereby waived your sovereign immunity. Otherwise the "public
- 27 rights" or privileges enforced by the court are being STOLEN.
- 28 12.2. You had the capacity to consent to the franchise because you were domicile on federal territory AT THE TIME
- 29 you consented and CONTINUE to be domiciled there at the time of the alleged offense. Otherwise, you would
- 30 not be a "person" or "individual" under the franchise contract but rather would be a nonresident and transient
- 31 foreigner protected by the Longarm Statutes of the state and the Minimum Contacts Doctrine.
- 32 12.3. That you were a public officer in the government BEFORE you consented, because you can't elect yourself into a
- 33 public office by filling out a government form. It's a crime in violation of 18 U.S.C. §912.
- 34 13. It is a violation of due process of law for the judge or the government prosecutor to PRESUME anything.
- 35 13.1. All presumptions that violate due process cause the judgment to be void.
- 36 13.2. All presumptions that are not substantiated with supporting evidence:
- 37 13.2.1. Are very injurious to your rights and liberty.
- 38 13.2.2. Violate the separation of powers by allowing otherwise constitutional courts to unlawfully entertain
- 39 "political questions".
- 40 13.2.3. Cause a violation of due process of law because decisions are not based on legally admissible evidence.
- 41 Instead, presumptions unlawfully and prejudicially turn beliefs into evidence in violation of Federal Rule of
- 42 Evidence 610 and the Hearsay Rule, Federal Rule of Evidence 802.
- 43 13.2.4. Can be abused to replace equal protection and constitutional rights with franchises, privileges, hypocrisy,
- 44 and lawful discrimination.
- 45 13.2.5. Turn private law franchises "codes" into a state-sponsored bible upon which "worship services" are
- 46 based and convey the "force of law" upon them through your implied consent.
- 47 13.2.6. Turn judges into "priests" of a civil religion.
- 48 13.2.7. Turn legal pleadings into "prayers" to the priest.
- 49 13.2.8. Turn legal process into an act of religion.
- 50 13.2.9. Transform "attorneys" into deacons of a state-sponsored religion.
- 51 13.2.10. Turn the courtroom into a church building.
- 52 13.2.11. Turn court proceedings into a "worship service" akin to that of a church.
- 53 13.2.12. Turn "taxes" into tithes to a state-sponsored church, if the controversy before the court involves taxation.
- 54 14. In proceedings within franchise courts, the government as your opponent has the burden of proving the following. A
- 55 failure to meet that burden of proof constitutes the equivalent of what we call "eminent domain by presumption":

- 14.1. You expressly consented to the franchise. Otherwise the “public rights” or privileges enforced by the court are being STOLEN. This is the same requirement the government imposes on all litigants, which is that if you want to sue them, you have to produce a WRITTEN, STATUTORY evidence of their consent to be sued.
- 14.2. You had the capacity to consent to the franchise because you were domicile on federal territory AT THE TIME you consented and CONTINUE to be domiciled there at the time of the alleged offense. Otherwise, you would not be a “person” or “individual” under the franchise contract but rather would be a nonresident and transient foreigner protected by the Longarm Statutes of the state and the Minimum Contacts Doctrine.
- 14.3. That the consent took the form that YOU and not THEY specified.
- 14.4. That if they are enforcing a contract or compact, that THEY have an equal and opposite and mutual obligation and requirement to provide “consideration” not as THEY define it, but as YOU define it. Contracts are NOT valid unless there is MUTUAL consideration and MUTUAL obligation:

Contract. An agreement between two or more [sovereign] persons which creates an obligation to do or not to do a particular thing. As defined in Restatement, Second, Contracts §3: “A contract is a promise or a set of promises for the breach of which the law gives a remedy, or the performance of which the law in some way recognizes as a duty.” A legal relationships consisting of the rights and duties of the contracting parties; a promise or set of promises constituting an agreement between the parties that gives each a legal duty to the other and also the right to seek a remedy for the breach of those duties. Its essentials are competent parties, subject matter, a legal consideration, mutuality of agreement, and mutuality of consideration. Lamoureux v. Burrillville Racing Ass’n, 91 R.I. 94, 161 A.2d 213, 215.

Under U.C.C., term refers to total legal obligation which results from parties’ agreement as affected by the Code. Section 1-201(11). As to sales, “contract” and “agreement” are limited to those relating to present or future sales of goods, and “contract for sale” includes both a present sale of goods and a contract to sell goods at a future time. U.C.C. §2-106(a).

*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, Sixth Edition, p. 322]*

- 14.5. That you were a public officer in the government BEFORE you consented, because you can’t lawfully:
- 14.5.1. ALIENATE an UNALIENABLE right, even with your consent:

*“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]*

*“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”
[Black’s Law Dictionary, Fourth Edition, p. 1693]*

- 14.5.2. Unilaterally “elect” yourself into a public office by filling out a government form. It’s a crime in violation of 18 U.S.C. §912.

- 14.5.3. Can’t consent to help or assist your public servants to VIOLATE the purpose of their creation, which is to protect PRIVATE rights. The FIRST step in protecting such rights is to PREVENT them from being converted to PUBLIC rights, even WITH the consent of the owner. Any attempt to make a profitable business or franchise out of destroying or undermining PRIVATE rights and PRIVATE property turns the civil temple into a whorehouse and a den of thieves. It doesn’t matter what you CALL that “business”, even if it is called a “trade or business”, it’s still a breach of the public trust and the fiduciary duty of all public officers to protect PRIVATE rights and PRIVATE property.

15. By enforcing or imposing the obligations of the public officer franchisee against you absent your express and lawful consent, you are:

- 15.1. A victim of eminent domain in violation of the state constitution, because you are not receiving compensation for the rights STOLEN from you.
- 15.2. Impersonating a public officer in criminal violation of 18 U.S.C. §912.
- 15.3. A victim of grand theft.
- 15.4. Participating in a violation of the Thirteenth Amendment prohibition against involuntary servitude. That amendment applies EVERYWHERE, including federal territory.

10.3.6 Franchise enforcement outside of federal territory is a criminal act of “simulating legal process”

Readers should be interested to know that enforcement of franchises outside the territory they are created in amounts to a criminal act of “simulating legal process”. Most states have statutes forbidding such activities. Below is a definition of “simulating legal process”:

“A person commits the offense of simulating legal process if he or she “recklessly causes to be delivered to another any document that simulates a summons, complaint, judgment, or other court process with the intent to . . . cause another to submit to the putative authority of the document; or take any action or refrain from taking any action in response to the document, in compliance with the document, or on the basis of the document.”
[Texas Penal Code Annotated, §32.48(a)(2)]

Below is one ruling by a Texas court relating to a “simulating legal process” charge against an ecclesiastical court:

Free Exercise of Religion

Government action may burden the free exercise of religion, in violation of the First Amendment,109[10] in two quite different ways: by interfering with a believer's ability to observe the commands or practices of his faith and by encroaching on the ability of a church to manage its internal affairs. Westbrook v. Penley, 231 S.W.3d. 389, 395 (Tex. 2007). In appellant's pro se motions, he refers to the “exercise of one's faith.” More specifically, he raised the issue of ecclesiastical abstention in the trial court and cites to cases concerning this doctrine on appeal. His arguments are directed at the trial court's jurisdiction over this matter, not the constitutionality of section 32.48. So, it appears the judiciary's exercise of jurisdiction over the matter, rather than the Legislature's enactment of section 32.48, is the target of his challenge. We, then, will address that aspect of the constitutional issue he now presents on appeal; we will determine whether the trial court's exercise of jurisdiction violated appellant's right to free exercise of religion by encroaching on the ability of his church to manage its internal affairs.

The Constitution forbids the government from interfering with the right of hierarchical religious bodies to establish their own internal rules and regulations and to create tribunals for adjudicating disputes over religious matters. See Serbian E. Orthodox Diocese v. Milivojevich, 426 U.S. 696, 708–09, 724–25, 96 S.Ct. 2372, 49 L.Ed.2d. 151 (1976). Based on this constitutionally-mandated abstention, secular courts may not intrude into the church's governance of “religious” or “ecclesiastical” matters, such as theological controversy, church discipline, ecclesiastical government, or the conformity of members to standards of morality. See In re Godwin, 293 S.W.3d. 742, 748 (Tex.App.—San Antonio 2009, orig. proceeding).

*The record shows that Coleman, to whom the “Abatement” was delivered, was not a member of appellant's church. That being so, the church's position on the custody matter is not a purely ecclesiastical matter over which the trial court should have abstained from exercising its jurisdiction. **This is not an internal affairs issue because the record conclusively establishes that the recipient is not a member of the church.** The ecclesiastical abstention doctrine does not operate to prevent the trial court from exercising its jurisdiction over this matter. We overrule appellant's final issue.*

[Michael Runningwolf v. State of Texas, 317 S.W.3d. 829 (2010);
SOURCE: http://scholar.google.com/scholar_case?case=13768262149764043927]

We take the same position as the court in the above ruling in protecting OUR members from secular courts as the secular courts take toward private courts. The First Amendment requires that you have a right to either NOT associate or to associate with any group you choose INCLUDING, but not limited to the “state” having general jurisdiction where you live. That means you have a RIGHT to NOT be a statutory:

1. A “citizen” or “resident” in the area where you physically are.
2. A “driver” under the vehicle code.
3. A “spouse” under the family code.
4. A “taxpayer” under the tax code.

The dividing line between who are “members” and who are NOT members is who has a domicile in that specific jurisdiction. The subject of domicile is extensively covered in the following insightful document:

[Why Domicile and Becoming a “Taxpayer” Require Your Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

We allege that secular franchise courts such as tax court, traffic court, family court, social security administrative court, and even civil court in your area are equally culpable for the SAME crime of “simulating legal process” if they serve legal process upon anyone who is NOT a “member” of their “state” and a public officer, and who has notified them of that fact. As such, any at least CIVIL process served upon them by secular courts of the de facto government is ALSO a criminal simulation of legal process because instituted against non-consenting parties who are non-residents and “non-members”, just as in the above case. Membership has to be consensual.

*The record shows that Coleman, to whom the “Abatement” was delivered, was not a member of appellant’s church. That being so, the church’s position on the custody matter is not a purely ecclesiastical matter over which the trial court should have abstained from exercising its jurisdiction. **This is not an internal affairs issue because the record conclusively establishes that the recipient is not a member of the church.** The ecclesiastical abstention doctrine does not operate to prevent the trial court from exercising its jurisdiction over this matter. We overrule appellant’s final issue.*
[Michael Runningwolf v. State of Texas, 317 S.W.3d. 829 (2010);
SOURCE: http://scholar.google.com/scholar_case?case=13768262149764043927]

We also argue that just like the above ruling, the secular government in fact and in deed is ALSO a church, as described in the following exhaustive proof of that fact:

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

In support of the above, Black’s Law Dictionary defines “franchise courts” such as traffic court and family court as PRIVATE courts:

“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 warrant) 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]

As a BARE minimum, we think that if you get summoned into any franchise court for violations of the franchise, such as tax court, traffic court, and family court, then the government as moving party who summoned you should at LEAST have the burden of proving that you EXPRESSLY CONSENTED in writing to become a “member” of the group that created the court, such as “taxpayer”, “driver”, “spouse”, etc. and that if they CANNOT satisfy that burden of proof, then:

1. All charges should be dismissed.
2. The franchise judge and government prosecutor should BOTH be indicted and civilly sued for simulating legal process under the common law and not statutory civil law.

10.3.7 Responding to false allegations of government attorneys

10.3.7.1 Responding to the charge that “you knew or should have known” that the I.R.C. obligated you

A frequent and dishonest tactic by government prosecutors in criminal tax trials is to accuse the defendant of the following:

“Defendant knew or should have known that he had a duty to file a return or pay a tax and was willfully evading said tax. The IRC is law and every citizen is supposed to know the law”

In point of fact, there is no evidence upon which to base a “reasonable belief” that the defendant had any obligation whatsoever:

1. Strictly speaking, the Internal Revenue Code, Subtitles A through C are franchises, and franchises are not “law” in a classical sense, but rather a “compact” that activates and acquires the “force of law” only upon a showing on the part of the government that express consent has been given to the franchise by the alleged franchisee. That is why it is called “the code” instead of “law”, because like all statutes, it acquires the force of law only upon consent. The only way that a person can be expected to know and learn the terms of a compact or franchise is if they were properly informed that their participation was voluntary and if their consent was procured lawfully and without duress or fraud. No such elements are usually present in the case of most Americans, and therefore it is LUDICROUS to expect them to read and learn that which is a compact but not “law” in a classical sense, and which they never gave their consent to.

“Municipal law, thus understood, is properly defined to be “a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong.”

[. . .]

It is also called a rule to distinguish it from a compact or agreement; for a compact is a promise proceeding from us, law is a command directed to us. The language of a compact is, “I will, or will not, do this”; that of a law is, “thou shalt, or shalt not, do it.” It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all. Upon these accounts law is defined to be “a rule.”

[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4]

“Consensus facit legem.

Consent makes the law. A contract [or a franchise, which is also 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>]

2. There is no federal common law within a state of the Union so the rulings of courts below the U.S. Supreme Court cannot form the basis for a belief. *Erie Railroad v. Tompkins*, [304 U.S. 64](#) (1938)
3. The I.R.S. itself says it is not bound by the rulings of any court below the U.S. Supreme Court. See Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8. Therefore, the same standards can and should apply to EVERYONE ELSE and to the defendant for the purposes of equal protection and equal treatment that is the foundation of the United States Constitution.
4. The I.R.C. itself is identified in 1 U.S.C. §204 as “prima facie evidence”, which means that it is nothing more than a presumption and all presumptions that adversely affect constitutional rights are a violation of due process that renders a void judgment.
5. The Internal Revenue Code itself nowhere defines the term “United States” to expressly include anything outside of federal territory and therefore states of the Union are expressly excluded per the rules of statutory construction and interpretation.

“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 \(2000\)\]](#)

6. The IRS is expressly authorized under 26 U.S.C. §7601 to enforce ONLY within “internal revenue districts” and even to this day, the only remaining internal revenue district is the District of Columbia.
7. The entire Internal Revenue Code, Subtitles A and C is a franchise based on an activity called a “trade or business”:
- 7.1. Franchises may only lawfully be enforced against those who expressly consent. Use of a “status” under the franchise or an identifying number that may only be used in connection with the activity is the usual method of conveying such constructive consent, but such tactics were and are never undertaken by our members and therefore cannot apply. Instead, our Legal Notice of Change in Domicile/Citizenship Records and Divorce from

the United States, Form #10.001 the precise requirements for how that consent MUST be conveyed, and those requirements are NEVER met by the government.

7.2. Franchises are “law” only for the parties who consent to them. In other words, they only acquire the “force of law” against consenting parties. People in states of the Union may NOT lawfully consent to them because the Declaration of Independence says their rights are “unalienable”, which means they cannot lawfully be sold, transferred, or bargained away by any commercial process.

7.3. The franchise cannot lawfully be offered in a state of the Union and may only lawfully be exercised in the District of Columbia and not elsewhere per 4 U.S.C. §72.

If you would like to know more about how to defend yourself against such tactics, see the following resources on our website:

1. [Legal Requirement to File Federal Income Tax Returns](http://sedm.org/Forms/FormIndex.htm), Form #05.009
2. [Reasonable Belief About Income Tax Liability](http://sedm.org/Forms/FormIndex.htm), Form #05.007
3. [Federal Jurisdiction](http://sedm.org/Forms/FormIndex.htm), Form #05.018
4. [Responding to a Criminal Tax Indictment](http://sedm.org/ItemInfo/Ebooks/TaxArainment/TaxArainment.htm), Litigation Tool #10.004

10.3.7.2 Responding to the charge that you didn't pay “your fair share”

Government False Argument: The receipt of government “benefits” of any kind creates an implied franchise or quasi-contract between the government and those receiving the benefit that is enforceable as a legal liability or duty under federal law.

Corrected Alternative Argument: Government “benefits” under the Social Security Act, 42 U.S.C. Chapter 7 identify themselves as “grants” and therefore GIFTS to states of the Union. Gifts are legally defined such that they CANNOT create an obligation on the part of the recipient.

Further information:

1. [The Government “Benefits” Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.040
2. [Government Instituted Slavery Using Franchises](http://sedm.org/Forms/FormIndex.htm), Form #05.030

Those who refuse to accept [government franchises](#) and services and lawfully refuse to pay for these services are sometimes illegally prosecuted by zealous but [criminal](#) government attorneys for "willful failure to file" under [26 U.S.C. §7203](#) and "tax evasion" under [26 U.S.C. §7201](#). The government's offense in these cases is like a broken record:

"Mr./Ms. _____ accepts the 'benefits' of living in this country but refuses to pay his/her 'fair share'. He/she is a LEECH and you ought to hang him!"

For an example of the above such rhetoric from an actual criminal tax case, see:

[Tax Protester Gets Federal Prison Time](http://famguardian.org/Subjects/Taxes/News/Historical/TPConv-030523.pdf), Yahoo News, 5/23/2003

We will prove in this section that all such arguments amount to FRAUD and their basis is to make the government UNEQUAL and SUPERIOR in relation to the citizen, thus destroying equal protection that is the foundation of the Constitution, and substituting a civil religion of socialist idolatry in its place as described below:

[Socialism: The New American Civil Religion](http://sedm.org/Forms/FormIndex.htm), Form #05.016

42 U.S.C. Chapter 7 identifies all federal “benefits” as “grants”. Here are a few examples:

1. SUBCHAPTER I—GRANTS TO STATES FOR OLD-AGE ASSISTANCE (§§ 301—306)
2. SUBCHAPTER III—GRANTS TO STATES FOR UNEMPLOYMENT COMPENSATION ADMINISTRATION (§§ 501—504)
3. SUBCHAPTER IV—GRANTS TO STATES FOR AID AND SERVICES TO NEEDY FAMILIES WITH CHILDREN AND FOR CHILD-WELFARE SERVICES (§§ 601—681_to_687)
4. SUBCHAPTER X—GRANTS TO STATES FOR AID TO BLIND (§§ 1201—1206)
5. SUBCHAPTER XIV—GRANTS TO STATES FOR AID TO PERMANENTLY AND TOTALLY DISABLED (§§ 1351—1355)
6. SUBCHAPTER XIX—GRANTS TO STATES FOR MEDICAL ASSISTANCE PROGRAMS (§§ 1396—1396w1)
7. SUBCHAPTER XX—BLOCK GRANTS TO STATES FOR SOCIAL SERVICES (§§ 1397—1397f)

The legal definition of “grant” is as follows:

*Grant. To bestow; to confer upon someone other than the person or entity which makes the grant. Porto Rico Ry., Light & Power Co. v. Colom, C.C.A.Puerto Rico, 106 F.2d. 345, 354. **To bestow or confer, with or without compensation, a gift or bestowal by one having control or authority over it, as of land or money.** Palmer v. U.S. Civil Service Commission, D.C.Ill., 191 F.Supp. 495, 537.*

A conveyance; i.e. transfer of title by deed or other instrument. Dearing v. Brush Creek Coal Co., 182 Tenn. 302, 186 S.W.2d. 329, 331. Transfer of property real or personal by deed or writing. Commissioner of Internal Revenue v. Plestcheeff, C.C.A.9, 100 F.2d. 62, 64, 65. A generic term applicable to all transfers of real property, including transfers by operation of law as well as voluntary transfers. White v. Rosenthal, 140 Cal. App. 184,35 P.2d. 154, 155. A technical term made use of in deeds of conveyance of lands to import a transfer.

A deed for an incorporeal interest such as a reversion. As distinguished from a mere license, a grant passes some estate or interest, corporeal or incorporeal, in the lands which it embraces.

To give or permit as a right or privilege; e.g. grant of route authority to a public carrier.

By the word "grant," in a treaty, is meant not only a formal grant, but any concession, warrant, order, or permission to survey, possess, or settle, whether written or parol, express, or presumed from possession. Such a grant may be made by law, as well as by a patent pursuant to a law. Bryan v. Kennett, 113 U.S. 179, 5 S.Ct. 407, 28 L.Ed. 908.

In England, an act evidenced by letters patent under the great seal, granting something from the king to a subject. [Black's Law Dictionary, Sixth Edition, pp. 699-799]

The statutory “States” identified above are not constitutional or sovereign States of the Union, but federal territories.

1. Original 1935 Social Security Act Definition:

“The term State (except when used in section 531) includes Alaska, Hawaii, and the District of Columbia.” [Social Security Act of 1935, Section 1101(a)(1).]

2. Current Definition:

“(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^[1]) 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.” [42 U.S.C. §1301(a)(1)]

Hence, under the rules of statutory construction alone, neither the states of the Union nor the people domiciled therein and protected by the United States Constitution are LAWFULLY ALLOWED to participate in any federal franchise or “benefit” program.

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 In fact, it is a criminal violation of the separation of powers doctrine to:

- 9 1. Create or enforce any federal franchise or privilege within a constitutional state of the Union:

10 *"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and*
11 *with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to*
12 *trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive*
13 *power; and the same observation is applicable to every other power of Congress, to the exercise of which the*
14 *granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

15 *But very different considerations apply to the **internal commerce or domestic trade** of the States. Over this*
16 *commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively***
17 *to the States. **No interference by Congress with the business of citizens transacted within a State is warranted***
18 ***by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the***
19 ***legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of the*
20 *State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in*
21 *the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must*
22 *impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and*
23 *thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*
24 ***Congress cannot authorize [e.g. LICENSE, using a de facto license such as a Social Security Number or***
25 ***Taxpayer identification Number] a trade or business within a State in order to tax it."***
26 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

27 Note the use of the phrase "trade or business" by the U.S. Supreme Court, which has NEVER overruled the above
28 ruling. And WHAT is the current income tax on? It is an excise tax on none other than a "trade or business", which is
29 defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office"...in the U.S. government and not state
30 government. What could be plainer? Even if Social Security Numbers or Taxpayer Identification Numbers are not
31 CALLED licenses, they presently behave as such, and the U.S. Supreme Court has also held that we must judge things
32 by how they WORK, and not the way they are DESCRIBED.

- 33 2. Use federal franchises or their illegal enforcement to break down the separation of powers between the states of the
34 Union and the federal government. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<http://sedm.org/Forms/FormIndex.htm>

- 35 3. Include states of the Union within the definition of "State" within any federal law.
36 4. Bribe states of the Union to surrender their sovereignty and thereby become UNEQUAL as parties to a federal
37 franchise. This destroys equal protection that is the foundation of the United States Constitution.
38 5. Allow a state of the Union to either become or to be for all intents and purposes, a federal territory subject to federal
39 law or any law that only applies within exclusive federal jurisdiction. This would destroy all the rights of those
40 domiciled therein, because the purpose of this separation, according to the U.S. Supreme Court, is to protect PRIVATE
41 rights, meaning rights of those OTHER than the government.
42 6. Bribe any official of a state with "benefits" in order to influence him to turn people under his or her care into public
43 officers of the national government by condoning the filing of false information returns or the enforcement of federal
44 law of a foreign state or foreign corporation against people under their care and protection. See: 18 U.S.C. §§201, 210,
45 and 211.
46 7. Allow any judge to rule on an income tax matter who is financially interested. This includes those state judges who
47 collect federal "benefits" or whose pay and/or benefits derive from federal income taxes either directly or indirectly.
48 This is a criminal bribery and this bribery was first implemented at the federal level unlawfully starting in 1939.
49 8. Make any officer of a state government into a public officer in the federal government. All franchises require those
50 who participate to be public officers in the national government. Nearly all states of the Union have either a
51 constitutional prohibition or a statutory prohibition against simultaneously serving in BOTH a state public office and a
52 federal public office at the SAME TIME. Hence, it is ILLEGAL for public officers of a de jure constitutional state to
53 participate in federal franchises or benefits of any kind. A survey of all 50 states for laws on this subject are contained
54 in:

It is not only a violation of the separation of powers doctrine, but a criminal offense to allow anyone in a constitutional state of the Union to participate in any federal “benefit” program or to use government identifying numbers as a “de facto license” to either establish or administer any federal franchise within a constitutional but not statutory state of the Union. See:

1. Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>
2. Why You Aren’t Eligible for Social Security, Form #06.001
<http://sedm.org/Forms/FormIndex.htm>
3. Resignation of Compelled Social Security Trustee, Form #06.002. This form was sent to you certified mail and you didn’t rebut it and therefore agree you are in violation of the law to allow me to participate in Social Security
<http://sedm.org/Forms/FormIndex.htm>
4. About SSNs and TINs on Government Forms and Correspondence, Form #05.012
<http://sedm.org/Forms/FormIndex.htm>

To make matters MUCH worse, federal prosecutors use as their MAIN argument in tax prosecutions for “willful failure to file” or “tax evasion” the fact that the defendant collected these same “benefits” and yet did not pay their “fair share” for the cost of said benefits. To take this hypocritical and unconscionable approach is to:

1. Hypocritically treat a GIFT instead as a contract with strings attached AFTER receipt, which is FRAUD.
2. Make a business out destroying, regulating, and taxing rights that are incapable of being alienated and which it is a violation of fiduciary duty to alienate. An “unalienable right” is, in fact, that which by definition cannot be sold, bargained away, or transferred through ANY commercial process, including a franchise. This makes the public trust into a sham trust:

“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]

“Unalienable. Inalienable; incapable of being alienated, that is, sold and transferred [by ANY means].”
[Black’s Law Dictionary, Fourth Edition, p. 1693]

3. Unconstitutionally deprive the recipient of “reasonable notice” of the conditions of the implied but not written contract. See:

Requirement for Reasonable Notice, Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

4. Illegally enforce federal law outside of federal territory.
5. Prejudicially add things to the definition of “State” through judicial or administrative fiat that do not in fact expressly appear in the act administering the benefit, and hence to engage in law-making power within the judicial branch in violation of the separation of powers and 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]

6. Turn a society of law into a society of men and the policy of men, thus undermining any hope for the security of private rights.
7. Destroy the foundations of comity and federalism, which requires that even with consent of either states of the Union or the people in them, NO federal enforcement is allowed:

“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]

8. Make the person paying the so-called "gift" into an Indian Giver, a HYPOCRITE, and a THIEF who abuses law to steal from people.

In addition, the whole notion of a "contract" or franchises that are also contracts, is MUTUAL and RECIPROCAL OBLIGATION.

Contract. An agreement between two or more [sovereign] persons which creates an obligation to do or not to do a particular thing. As defined in Restatement, Second, Contracts §3: "A contract is a promise or a set of promises for the breach of which the law gives a remedy, or the performance of which the law in some way recognizes as a duty." **A legal relationships consisting of the rights and duties of the contracting parties; a promise or set of promises constituting an agreement between the parties that gives each a legal duty to the other and also the right to seek a remedy for the breach of those duties.** Its essentials are competent parties, subject matter, a legal consideration, mutuality of agreement, and mutuality of consideration. *Lamoureux v. Burrillville Racing Ass'n*, 91 R.I. 94, 161 A.2d. 213, 215.

Under U.C.C., term refers to total legal obligation which results from parties' agreement as affected by the Code. Section 1-201(11). As to sales, "contract" and "agreement" are limited to those relating to present or future sales of goods, and "contract for sale" includes both a present sale of goods and a contract to sell goods at a future time. U.C.C. §2-106(a).

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, Sixth Edition, p. 322]

Contracts are not enforceable unless BOTH parties have some kind of express duty to each other that each regards as valuable consideration. We, for one, define EVERYTHING the present government does not as a "benefit", but an INJURY, and WE have to define it as a benefit before it can, in fact, legally constitute "consideration".

In fact, the U.S. Supreme Court admits that the national government has NO LEGAL OBLIGATION to pay you anything under any federal benefit program.

"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)]

Hence:

1. To call it a "benefit" at all is deliberately deceptive at best and FRAUD at worst.
2. The government cannot, as a matter of equity, justly acquire ANY reciprocal right to any of your earnings to pay for the so-called "benefit".

If the government is not obligated to ANYTHING by giving you the gift, then you similarly cannot be obligated to PAY anyone anything for the gift in return and any statute administering such a program can NOT therefore acquire the "force of law" against you as a matter of equity. This same concept also applies to the federal income tax itself within Internal Revenue Code, Subtitles A through C. 31 U.S.C. §321(d) identifies ALL income taxes paid to the U.S. government as a "gift".

31 U.S.C. §321(d)

(1) The Secretary of the Treasury may accept, hold, administer, and use gifts and bequests of property, both real and personal, for the purpose of aiding or facilitating the work of the Department of the Treasury. Gifts and bequests of money and the proceeds from sales of other property received as gifts or bequests shall be deposited in the Treasury in a separate fund and shall be disbursed on order of the Secretary of the Treasury. Property accepted under this paragraph, and the proceeds thereof, shall be used as nearly as possible in accordance with the terms of the gift or bequest.

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

Now let's look at the surprising definition of the word "gift" in Black's Law Dictionary, Sixth Edition, p. 688:

Gift: A voluntary transfer of property to another made gratuitously and without consideration. *Bradley v. Bradley, Tex.Civ.App., 540 S.W.2d. 504, 511. Essential requisites of "gift" are capacity of donor, intention of donor to make gift, completed delivery to or for donee, and acceptance of gift by donee.*

In tax law, a payment is a gift if it is made without conditions, from detached and disinterested generosity, out of affection, respect, charity or like impulses, and **not from the constraining force of any moral or legal duty** or from the incentive of anticipated benefits of an economic nature.

And finally, let's look up the word "voluntary" from Black's Law Dictionary, Sixth Edition, p. 1575:

"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]

You might then ask yourself WHY the government continues to prosecute famous personalities for alleged tax fraud or misconduct when in fact, they are prosecuting people for refusing to pay "gifts" to the U.S. government. The answer is that they have NO LEGAL AUTHORITY to do so in the case of Internal Revenue Code, Subtitles A through C. The statutes invoked to prosecute, in fact, only pertain to OTHER taxes under the I.R.C. They know this, and the unsuspecting sheep who fall prey to their ruse are gagged by their very own attorneys from raising this issue in court to keep the Ponzi scheme and "confidence game" going. Some immoral judges even collude with government prosecutors to obstruct justice by making such cases or the evidence unpublished to cover up their own criminal conspiracy against your rights. Some victims of this corruption allege that there is more organized crime in the courts daily than all the rest of the country combined. They may be right. The "organizers" of this secretive criminal cabal and syndicate are the people who, instead of protecting you, only protect their own "protection racket" under the "color" but without the actual authority of positive law. Secretive in camera meetings between judges and government prosecutors and "selective enforcement" by the IRS against judges that both represent a conflict of interest and a criminal conspiracy against your rights, are the method of perpetuating a massive fraud upon the unsuspecting American public. For details, see:

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. Legal Requirement to File Federal Income Tax Returns, Form #05.009
<http://sedm.org/Forms/FormIndex.htm>

If you would like to know more about how prosecutors and judges conspire against your rights to convert a "gift" into a quasi-contractual obligation to pay "protection money" to a "protection racket" and how to respond to it, please read:

The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

11. Conclusions and Summary

We will now succinctly summarize everything that we have learned in this short memorandum of law in order to emphasize the important points:

1. The most prevalent source of corruption in the government and legal profession is identity theft.
2. Identity theft is accomplished by:

Government Identity Theft

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Form 05.046, Rev. 9-27-2015

510 of 534

EXHIBIT: _____

- 2.1. The conversion of PRIVATE property to PUBLIC property without the EXPRESS, written consent of the owner. By “property”, we mean anything that can be exclusively owned by a PRIVATE human being.
- 2.2. Accomplishing the theft or conversion by involuntarily changing the civil status of the party. This is done by:
- 2.2.1. Changing the domicile of the party to a foreign jurisdiction OR. .
- 2.2.2. Adding a franchise status to their identity without their consent.
- Civil status includes domicile, franchise statuses such as “citizen”, “resident”, “taxpayer”, “driver”, etc.
3. What people call the “straw man” is real. It is recognized in the legal dictionary, in fact.
4. The “straw man” in fact is a civil status or public right you acquire, usually without your consent.
5. Three requirements must be met in order for a “straw man” to lawfully exist:
- 5.1. A commercial transaction involving real or personal property.
- 5.2. Agency of one or more persons on behalf of an artificial entity who accomplish the commercial transaction.
- 5.3. Property being acquired by a party that otherwise is not allowed or not lawful.
6. The government had to create the straw man because without it, nearly everyone would be entirely beyond their reach as an exclusively private person and a sovereign.
- 6.1. The ability to regulate private conduct, in fact, is “repugnant to the constitution”, according to the U.S. Supreme Court. City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997).
- 6.2. The straw man makes it possible for the government to regulate private conduct indirectly, rather than directly, using the office that the government created and which you consented to occupy by applying for government franchises and benefits and thereby exercising your right to contract. The government can only tax that which it created. Since it didn’t create the natural being, then it had to create something else and fool you into believing that you are that person using “words of art”, smoke, and mirrors.

“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)]

“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 [act of creation] 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)]

7. The key to understanding the straw man is to understand the law of PROPERTY. The heart of the law of property is are the following concepts:
- 7.1. Ownership of a thing implies the right to exclude ALL OTHERS from either USING or BENEFITTING from the use of a thing.
- 7.2. Property includes not only PHYSICAL things but rights or privileges to use a thing.
- 7.3. Physical possession of a material thing does NOT imply OWNERSHIP.
- 7.4. Rights over the possessor of a physical thing may lawfully be acquired by handing that physical thing to a person and giving them notice of the obligations that attach to TEMPORARY possession or use of that thing. For instance, 20 C.F.R. §422.103(d) says that Social Security Cards and numbers are property of the government EVEN AFTER you receive physical custody of them. The Social Security Card also says this and emphasizes that the card must be returned to the government OWNER upon request.

“How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by equity alone. But how can one person impose an obligation upon another? By giving property to the latter on the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of the donor could be at all accomplished, consistently with the entire ownership of the property passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the donee to a condition subsequent. The first of these the law does not permit; the second is entirely inadequate. Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or with notice) a personal obligation with respect to the property; and accordingly this is what equity does. It is in this way that all trusts are created, and all equitable charges made (i.e., equitable hypothecations or liens created) by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in

which the trustee incurs a legal as well as an equitable obligation. In short, as property is the subject of every equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just explained.

[Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543]

8. In law, all rights are “property”. The purpose of creating the straw man is to allow the government to acquire PUBLIC rights and CIVIL jurisdiction over OTHERWISE EXCLUSIVELY PRIVATE property WITHOUT compensating the human beings it acquires them from. Without the straw man, this acquisition of otherwise EXCLUSIVELY PRIVATE property would be unlawful but with the straw man, it is not unlawful. There are four main “rights” or types of property that the government acquires by creating the straw man that they cannot otherwise lawfully possess in the context of EXCLUSIVELY PRIVATE persons:
 - 8.1. They cannot lawfully impose duties or obligations upon human beings without compensation. This is a violation of the Thirteenth Amendment prohibition against involuntary servitude. This prohibition, unlike the Bill of Rights, applies everywhere, including on federal territory.
 - 8.2. They cannot lawfully abuse their power to tax to pay public monies to private persons.
 - 8.3. They cannot lawfully maintain records about private persons without their consent.
 - 8.4. They cannot lawfully use, benefit from, or tax your private property without your consent, whether express or implied.
9. The “straw man” in all the contexts we have been able to identify is simply:
 - 9.1. A “public officer” or agent within the government.
 - 9.2. An artificial entity that is usually the subject of a trust. That trust is usually an extension of the “public trust”, meaning the government. The trust document is the Constitution.

“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)]

10. The straw man is a creation of the government.
 - 10.1. The straw man is therefore “property” of the government. The essence of ownership over “property” is the protected right to exclude its use by others and to deprive others of any of the “benefits” arising from its use.
 - 10.2. Only those expressly authorized by the government can therefore lawfully “benefit” commercially from the government’s creation and property. That authorization must be found somewhere within the franchise agreement that created the straw man.
 - 10.3. You as a private human being cannot therefore lawfully take control of or benefit from the straw man without IMPLICITLY CONSENTING to become a trustee and public officer of the government operating under the terms of the franchise agreement that created the straw man and regulates its activities. Within Internal Revenue Code, Subtitle A, for instance, the “straw man” is a franchisee called a “taxpayer” as defined in 26 U.S.C. §7701(a)(14).
 - 10.4. If you try to commercially benefit from the straw man WITHOUT accepting the associated liabilities and the public office that goes with it, then you are stealing property from the government and you will lose in court every time and deserve to lose. This idea is the reason why so many people lose in court who try to cancel debts, transfer liabilities of the straw man to others, or file bills of exchange liening the straw man in satisfaction of tax debts. All such activities amount essentially to stealing property from the government.
 - 10.5. Income taxes essentially amount to the “rent” you pay for the “privilege” of availing yourself of the “benefits” of the franchise associated with the straw man such as:
 - 10.5.1. Unemployment insurance.
 - 10.5.2. Medicare benefits.
 - 10.5.3. Social security benefits.
 - 10.5.4. A fiat currency system that makes it easy to borrow.
11. If you want to identify who the “straw man” is in the law, start with the definitions for the following terms:
 - 11.1. “person”. See, for instance, 26 U.S.C. §6671(b) and 26 U.S.C. §7343, all of whom are officers or employees of federal corporations and not natural beings.

- 11.2. "individual". See 26 C.F.R. §1.1441-1(c)(3), which is defined as an alien or nonresident alien who is then defined in 26 C.F.R. §1.1-1(a)(2)(ii) as being engaged in the "trade or business" franchise.
- 11.3. "taxpayer". See 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313. This is a "person" engaged in the "trade or business" franchise and therefore a "public office" within the U.S. government.
- 11.4. "citizen". See 26 C.F.R. §1.1-1(c). Defined as an artificial entity with a domicile in the District of Columbia (see 26 U.S.C. §7701(a)(9) and (a)(10)) and no part of any state of the Union.
- 11.5. "resident". See 26 U.S.C. §7701(b)(1)(A). Defined as an artificial entity that is an alien with a domicile in the District of Columbia (see 26 U.S.C. §7701(a)(9) and (a)(10)) and no part of any state of the Union.
- 11.6. "employee". See 5 U.S.C. §2105, 26 U.S.C. §3401(c), and 26 C.F.R. §31.3401(c)-1.
- 11.7. "U.S. person" as defined in 26 U.S.C. §7701(a)(30), where the "U.S." they mean is the government and not any geographical place.
- 11.8. "trade or business". 26 U.S.C. §7701(a)(26) defines this as "the functions of a public office". Only public officers can lawfully exercise the functions of a public office. You have to be a public officer for the national government in order for them to acquire extraterritorial jurisdiction in a foreign state, which is what the states of the Union are in relation to the national government under the Constitution.

"The United States government is a foreign corporation with respect to a state."
[19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003)]

12. The usual method for creating the "straw man" is the exercise of your right to contract by applying for and accepting government franchises and other so-called "benefits". In other words, the exercise of your right to contract creates the artificial "person" or "public office" or "res" that is the only lawful subject of nearly all government legislation. For details on how these franchises operate, see:

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

13. All government franchises:

- 13.1. Are "Property" within the meaning of Article 4, Section 3, Clause 2 of the United States government.
- 13.2. Are implemented as contracts and must meet all the same criteria as contracts in order to be enforceable.

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,¹¹⁰ 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.¹¹¹

[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

- 13.3. Function as "private law" that "acquires the force of law" and "activates" ONLY upon your voluntary consent. Without your consent, they are NOT "law" in your specific case and may NOT lawfully be enforced against you.
- 13.4. May be consented to implicitly (by conduct) or explicitly (in writing).
- 13.5. Create a "res" that is the object of all litigation directed at the franchisee.
- 13.6. May be enforced without any constitutional constraint by the government. Those who accept the "benefits" of the franchise implicitly surrender their right to complain about violations of their constitutional rights resulting from enforcement of the franchise agreement:

"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 Government urges that the Power Company is estopped to question the validity of the Act creating the Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297 U.S. 323] maintain this suit. The principle is invoked that one who accepts the benefit of a statute cannot

¹¹⁰ 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.

¹¹¹ 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.

be heard to question its constitutionality. *Great Falls Manufacturing Co. v. Attorney General*, 124 U.S. 581; *Wall v. Parrot Silver & Copper Co.*, 244 U.S. 407; *St. Louis Casting Co. v. Prendergast Construction Co.*, 260 U.S. 469.”
[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”
[Papasan v. Allain, 478 U.S. 265 (1986)]

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.

14. In the courts, the term “franchise” is disguised using the name “benefits”, “public right”, or “publici juris” in order to avoid all the problems that the truth can create for those intent on plundering your private property in government or intent on converting that private property to a public use. See:

[The Government “Benefits” Scam](#), Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

15. Social Security Numbers and Taxpayer Identification Numbers function as the de facto license number to act as the “straw man” and exercise the functions of a public office within the government. The term “trade or business”, in fact, is synonymous with a “public office” in the government.

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 [public office pursuant to 26 U.S.C. §7701(a)(26)] in the United States.
Note. For these recipients, exemption code 01 should be entered in box 6.

[...]

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]

16. The exercise of the duties of the straw man/public office can only lawfully occur in the District of Columbia and not elsewhere as mandated by statute:

[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.

17. Federal franchises may only lawfully be created or enforced on federal territory and not within any 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

1 in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must
2 impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and
3 thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.
4 **Congress cannot authorize a trade or business within a State in order to tax it.**
5 [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

6 The reason for the above is because the rights of persons protected by the U.S. Constitution within states of the Union
7 are “unalienable”, according to the Declaration of Independence. “Inalienable” means they cannot be bargained away
8 or sold through any commercial process. Since franchises are a commercial process, they cannot lawfully be offered on
9 land protected by the Constitution and therefore may only be offered to persons domiciled on federal territory.

10 “We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator**
11 **with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure
12 these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed,
13 --“
14 [Declaration of Independence]

15 “Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”
16 [Black’s Law Dictionary, Fourth Edition, p. 1693]

- 17 18. Nearly every type of government franchise we have examined eventually links you back to the following circumstances:
18 18.1. Holding a “public office” in the District of Columbia corporation/government.
19 18.2. Domiciled on federal territory and therefore a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401 or statutory “U.S.
20 resident” (alien) pursuant to 8 U.S.C. §1101(a)(3).
21 18.3. In possession, receipt, or control of some form of government property, including:
22 18.3.1. Government numbers.
23 18.3.2. Government information.
24 18.3.3. Government contracts.
25 18.3.4. Government franchises.
26 18.3.5. Government “benefits” or payments.
27 18.3.6. Private property associated with government numbers and a “public use” in order to procure the benefits
28 of a government franchise.

29 “Men are endowed by their Creator with certain unalienable rights, -‘life, liberty, and the pursuit of happiness;’
30 and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or income] which a**
31 **man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it**
32 **to his neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit; second, that**
33 **if he devotes it to a public use, he gives to the public a right to control that**
34 **USE; and third, that whenever the public needs require, the public may take it upon payment of due**
35 **compensation.**
36 [Budd v. People of State of New York, 143 U.S. 517 (1892)]

- 37 19. All legal actions against the “straw man” are “in rem”. An “in rem” proceeding is one against property:
38 19.1. The property at issue in the controversy is the “res”. The “res” is the “account” that attaches to the “straw man”.
39 19.2. The license number or identifying number associated with the “res” is a synonym for the “res” itself. For instance,
40 Taxpayer Identification Numbers are the “res” in tax proceedings in federal court.
41 19.3. Federal courts which hear matters relating to disputes over franchises and the “straw man” that attaches to the
42 franchise derive all their authority under Article 4, Section 3, Clause 2 of the United States Constitution.
43 19.4. Judges officiating over franchises are acting in an administrative capacity under Article 4, Section 3, Clause 2 of
44 the Constitution rather than in an Article III constitutional capacity. For instance, the United States Tax Court is a
45 legislative franchise court in the Executive rather than judicial branch of the government. It is established pursuant
46 to Article I of the United States Constitution as described in 26 U.S.C. §7441.
47 19.5. All federal district and circuit courts are Article 4, Section 3, Clause 2 “property courts”, which are also called
48 “franchise courts”. See:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

- 49 19.6. All rights are property. Anything that conveys rights is property. Contracts convey rights and are therefore
50 “property”. All franchises are contracts and therefore “property” within the meaning of Article 4, Section 3, Clause
51 2 of the United States Constitution.

20. No one may lawfully compel you to accept the duties of the straw man or to participate in the franchises which create it. Neither Congress nor any judge may lawfully compel you to accept the duties of a franchisee and use a franchise court without your consent. If they do, they are violating the Thirteenth Amendment prohibition against involuntary servitude.
21. There is nothing inherently wrong with the government's use of franchises, so long as:
- 21.1. They are required to produce written evidence of EXPRESS consent to participate IN WRITING, not unlike how they require you to prove a waiver of sovereign immunity using a statute if you want to sue them.
 - 21.2. They are implemented using voluntary licenses.
 - 21.3. They protect your right NOT to volunteer by warning you that they can't force you to participate and prosecuting all those who force you to participate.
 - 21.4. They are not enforced outside of federal territory.
 - 21.5. They are not used to undermine the constitutional rights of those not domiciled on federal territory and who are therefore protected by the Constitution.
 - 21.6. The government enforces your equal right to engage them in franchises of your own creation using the same mechanisms by which they trap you in their franchises. For instance, if third parties are allowed to volunteer you into the "trade or business" franchise simply by filing an unsigned information return, then you have an equal right to obligate the government to become obligated by similar third party reports under the terms of your own franchise. If they won't enforce the same rights on your part that they have in this regard, they are violating the requirement for equal protection that is the foundation of the Constitution. This, in fact, is how the following form works: It implements an anti-franchise franchise:

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

22. If anyone compels you to accept the duties of the franchise or compels you to accept the obligations of the public office or the straw man that attaches to it without compensation that you and not they deem sufficient, then they are:
- 22.1. Engaging in Involuntary servitude in violation of the Thirteenth Amendment, 18 U.S.C. §1581, and 42 U.S.C. §1994 (peonage).
 - 22.2. If they are compelling you in court to accept the duties of a franchise that they can't prove consent on the record to participate, they are also abusing legal process to enslave you in criminal violation of 18 U.S.C. §1589(3) and owe mandatory restitution pursuant to 18 U.S.C. §1593.
 - 22.3. Exercising eminent domain over your labor and property without compensation.
 - 22.4. Engaging in criminal conversion of your PRIVATE property to a PUBLIC use without your consent pursuant to 18 U.S.C. §654.
 - 22.5. If the franchise being enforced is "domicile", they are engaging in a criminal "protection racket".
- All of the above prohibitions apply not only within states of the Union, but also on federal territory!

"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)]

*"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)]

23. We have found no evidence from any credible source that the use of the all caps name signifies anything.
- 23.1. Only by associating one's personal property with government property, such as the de facto license number called the Taxpayer Identification Number or Social Security Number, can a person then be required to satisfy the duties of the straw man and the public office that it attaches to.

23.2. If you argue that the ALL CAPS name means anything in front of a judge or a jury, THEY ARE GOING TO HANG YOU! Instead, please focus on more substantive issues contained in this memorandum. If you want to know HOW they will hang you if you use the all caps name argument, see section 7.1 of the following:

Flawed Tax Arguments to Avoid, Form #08.004

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

24. The usual method of attaching property to the franchise under the I.R.C., for instance, is to avail yourself of any of the following commercial “benefits” found within the I.R.C. in the context of specific property that is in your name:

24.1. A reduced, graduated rate of tax under 26 U.S.C. §1. Those who don’t take the graduated rate pay the higher flat 30% rate of tax paid by nonresident aliens in 26 U.S.C. §871(a).

24.2. Earned income credits under 26 U.S.C. §32.

24.3. “Trade or business” deductions under 26 U.S.C. §162.

24.4. Accepting tax treaty benefits that reduce your tax liability under [26 U.S.C. §894](#), [26 U.S.C. §6114](#), [26 U.S.C. §6712](#), [26 U.S.C. §1\(h\)\(1\)\(C\)\(i\)\(II\)](#), and 26 C.F.R. §1.1441-6.

All of the above instances of availing oneself of the commercial “benefits” of the franchise agreement are described within the regulation at 26 C.F.R. §301.6109-1, in which the conditions are prescribed where disclosure of a Taxpayer Identification Number are prescribed. For further details, see:

About SSNs and TINs on Government Forms and Correspondence, Form #04.104

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

25. If you want to avoid participation in a franchise or attack the enforceability of it against you, you must:

25.1. Learn EXACTLY how franchise work and all their weak points. You must understand your enemy if you want to win at war. See:

Government Instituted Slavery Using Franchises, Form #05.030

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

25.2. Identify yourself as a “nonresident”, “transient foreigner”, and “stateless person” in relation to the government granting the franchise. All franchises are implemented as civil law that attaches to the jurisdiction that you claim domicile within. If you don’t have a domicile within their jurisdiction because you are a “nonresident”, then they can’t enforce the franchise against you, including penalties.

25.3. Insist under penalty of perjury that you received no “benefits” that are enforceable as “rights” in court by virtue of participation. Any contract that does not create mutually enforceable rights in a constitutional and not franchise court is unenforceable. Place the burden of proof on the government to prove that you received a “benefit” and that you were eligible to receive it.

25.4. Insist that the government is not allowed to give you any “benefits” under the franchise agreement and that if they do, they are “gifts” that create no obligation. This is exactly the same thing the government does with the tax system: Claim that any contributions voluntarily given are gifts that are non-refundable and create no obligation on their part. See Treasury Decision 3445 below:

<http://fanguardian.org/TaxFreedom/CitesByTopic/voluntary.htm>

25.5. Not use government identifying numbers in connection with your PRIVATE personal property.

25.6. Fight their franchise using an anti-franchise. Remember: The foundation of the Constitution is equal protection and equal rights, which means that you can use the same devious tactics and franchises that they do. For instance, on the form that regulates the franchise, write “not valid without the attached form.” Then attach your own form that establishes a franchise that invalidates theirs and makes the recipient into surety for any obligations imposed upon you for your participation. Our Tax Form Attachment, Form #04.201, does that, for instance.

25.7. Identify yourself as not being the “person”, “individual”, “taxpayer”, “beneficiary”, “employer”, etc. named within the franchise agreement.

25.8. In the case of the Internal Revenue Code, attach the following form to all tax forms you fill out to avoid a waiver of rights or conveying consent to participate in the “trade or business” franchise:

Tax Form Attachment, Form #04.201

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

25.9. Include on all government forms that could link you to a franchise the following language:

“All rights reserved, U.C.C. §1-308 and its predecessor, U.C.C. §1-207.”

26. There are no easy ways out of the franchise matrix that created the “straw man” other than to learn the law. The enemy is ignorance, not the government, the IRS, or the income tax:

“My [God’s] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that produces it].”

[Hosea 4:6, Bible, NKJV]

26.1. Anyone who promises you a silver bullet ultimately is going to get you in trouble.

26.2. UCC redemption is an example of an easy way out that we strongly discourage people from getting involved in commercially. For the reasons why, see:

Policy Document: UCC Redemption, Form #08.002
<http://sedm.org/Forms/FormIndex.htm>

One way or another, whether it is through the false information returns that ignorant third parties including banks file against you, or whether it is your own ignorance in filling out government forms so as to improperly describe yourself, the message from the government is loud and clear about their firm desire to exercise eminent domain over everything and everyone and make them into indentured servants working under a franchise of one kind or another and without compensation or even respect, and here is the message:

***"We are the Matrix. You will be assimilated. Resistance is futile.** One way or another we will make you into one of our officers and employees without compensation or we will destroy you through selective enforcement if you refuse to cooperate. We don't care that the First Amendment prohibits compelled association or that we can't compel you to contract with us without violating the Constitution. We will just PRESUME that you consented to our franchise agreement, and that agreement places you squarely on federal territory in a place not protected by the Constitution so just kiss your rights goodbye and bend over.*

*"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)]

You will BEG us to be part of our system or you will be destroyed by corrupted courts and selective enforcement.
See:

The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>

If we can't assimilate you directly because you know too much and refuse to consent, then we will lie to others about what the law requires using "words of art" and publications that have disclaimers, be protected in that irresponsible and unlawful effort by corrupted courts full of "taxpayer" judges, and thereby cause others to file false reports signed under penalty of perjury such as information returns and CTRs that will connect you to federal franchises and thereby assimilate you and elect you involuntarily into a "public office" in criminal violation of 18 U.S.C. §912.

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

***"You shall not bear false witness** [or file a FALSE REPORT or information return] against your neighbor."
[Exodus 10:16, Bible, NKJV]*

*"A false witness will not go unpunished, And he who speaks lies shall perish."
[Prov. 19:9, Bible, NKJV]*

***"If a false witness rises against any man to testify against him of wrongdoing,** then both men in the controversy shall stand before the LORD, before the priests and the judges who*

1 serve in those days. And the judges shall make careful inquiry, and indeed, if the witness
2 is a false witness, who has testified falsely against his brother, then you shall do to him
3 as he thought to have done to his brother; [enticement into slavery (pursuant to 42 U.S.C.
4 §1994)] to the demands of others without compensation] so you shall put away the evil
5 from among you. And those who remain shall hear and fear, and hereafter they shall not
6 again commit such evil among you. Your eye shall not pity: life shall be for life, eye for
7 eye, tooth for tooth, hand for hand, foot for foot.”
8 [Deut. 19:16-21, Bible, NKJV]

9 This is what it means when we, the Beast of Revelations and Satan’s whore, described our communist plan in 50
10 U.S.C. §841:

11 TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.
12 Sec. 841. - Findings and declarations of fact

13 The Congress finds and declares that the Communist Party of the United States [consisting
14 of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party,
15 is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the
16 United States [and replace it with a de facto government ruled by the judiciary]. It
17 constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in
18 collusion] within a [constitutional] republic, demanding for itself the rights and privileges
19 [including immunity from prosecution for their wrongdoing in violation of Article 1,
20 Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all
21 others the liberties [Bill of Rights] guaranteed by the Constitution. Unlike political
22 parties, which evolve their policies and programs through public means, by the
23 reconciliation of a wide variety of individual views, and submit those policies and
24 programs to the electorate at large for approval or disapproval, the policies and programs
25 of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard
26 of the tax laws] prescribed for it by the foreign leaders of the world Communist movement
27 [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do
28 IRS bidding recently by the framing of Congressman Traficant] have no part in
29 determining its goals, and are not permitted to voice dissent to party objectives. Unlike
30 members of political parties, members of the Communist Party are recruited for
31 indoctrination [in the public schools by homosexuals, liberals, and socialists] with
32 respect to its objectives and methods, and are organized, instructed, and disciplined [by
33 the IRS and a corrupted judiciary] to carry into action slavishly the assignments given
34 them by their hierarchical chieftains. Unlike political parties, the Communist Party
35 [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory
36 limitations upon its conduct or upon that of its members. The Communist Party is
37 relatively small numerically, and gives scant indication of capacity ever to attain its ends
38 by lawful political means. The peril inherent in its operation arises not from its numbers,
39 but from its failure to acknowledge any limitation as to the nature of its activities, and its
40 dedication to the proposition that the present constitutional Government of the United
41 States ultimately must be brought to ruin by any available means, including resort to force
42 and violence [or using income taxes]. Holding that doctrine, its role as the agency of a
43 hostile foreign power [the Federal Reserve and the American Bar Association (A.B.A.)]
44 renders its existence a clear present and continuing danger to the security of the United
45 States. It is the means whereby individuals are seduced into the service of the world
46 Communist movement [with FALSE information returns], trained to do its bidding, and
47 directed and controlled in the conspiratorial performance of their revolutionary services.
48 Therefore, the Communist Party should be outlawed

49 If you try to correct these false reports, we will ignore your corrections and rebuttals or call them “frivolous” so
50 we can keep you under our thumb as our indentured servant and slave in violation of the Thirteenth Amendment,
51 42 U.S.C. §1994, and 18 U.S.C. §1581.

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

64 The above situation has been prophesied for thousands of years and that prophecy has now come to pass:

Government Identity Theft

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.046, Rev. 9-27-2015

519 of 534

EXHIBIT: _____

1 *“And the smoke of their torment ascends forever and ever; and they have no rest day or night, who worship [serve*
2 *and subsidize] the beast and his image [the image on the money. Remember what Jesus said about “whose image*
3 *is this?”], and whoever receives the mark [Social Security Number or Taxpayer Identification Number] of his*
4 *name.”*
5 *[Rev. 14:11, Bible, NKJV]*

6 When you use the number, you are recruited to join the Matrix, because the regulations say it may only be used by those
7 engaged in a “trade or business” and a “public office” inside the belly of the Beast:

8 *TITLE 26--INTERNAL REVENUE*
9 *CHAPTER 1--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY*
10 *PART 301_PROCEDURE AND ADMINISTRATION--Table of Contents Information and Returns*
11 *Sec. 301.6109-1 Identifying numbers.*

12 **(b) Requirement to furnish one's own number--**

13 **(1) U.S. [government, not geographical United States] persons [GOVERNMENT officers and agents domiciled**
14 **on federal territory within the Beast].**

15 *Every U.S. person who makes under this title a return, statement, or other document must furnish its own taxpayer*
16 *identifying number as required by the forms and the accompanying instructions. A U.S. person whose number*
17 *must be included on a document filed by another person must give the taxpayer identifying number so required*
18 *to the other person on request.*

19 *For penalties for failure to supply taxpayer identifying numbers, see sections 6721 through 6724. For provisions*
20 *dealing specifically with the duty of employees with respect to their social security numbers, see Sec. 31.6011(b)-*
21 *2 (a) and (b) of this chapter (Employment Tax Regulations). For provisions dealing specifically with the duty of*
22 *employers with respect to employer identification numbers, see Sec. 31.6011(b)-1 of this chapter (Employment*
23 *Tax Regulations).*

24 **(2) Foreign persons.**

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

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

29 The “U.S. person” described above in 26 C.F.R. §301.6109-1(b)(1) is also presumed to be engaged in a public office within
30 the government, meaning within the belly of the BEAST, as revealed by the following:

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

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

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

35 [All income, gain, or loss from sources within the United States \(other than income, gain, or loss to which](#)
36 [paragraph \(2\) applies\) shall be treated as effectively connected with the conduct of a trade or business \[“public](#)
37 [office”\] within the United States.](#)

38 The ONLY place where “all income” is connected to a franchise is the government, not the geographical “United States”
39 mentioned in the Constitution. The Bible confirms that the “Beast” is in fact the government, not a specific person or
40 geographical region:

41 *“**And I saw the beast, the kings of the earth,** and their armies, gathered together to make war against Him who*
42 *sat on the horse and against His army.”*
43 *[Rev. 19:19, Bible, NKJV]*

44 The “United States” they are referring to above is the government which happens to be in the District of Columbia per 4
45 U.S.C. §72, not any geographic entity and certainly not anyone in a state of the Union. Mark Twain called the District of
46 Columbia the “District of Criminals”, and now you know why. 26 U.S.C. §7701(a)(9) and (a)(10) describes the geographic

“United States” for the purposes of taxes, but that is not the main sense in which the term is used in the I.R.C., nor is the sense intended ever specifically identified in nearly all cases:

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

All [public] offices attached [e.g. “effectively connected”] to the seat of government shall be exercised **in the District of Columbia**, and not elsewhere, except as otherwise expressly provided by law.
[SOURCE: http://www4.law.cornell.edu/uscode/html/uscode04/usc_sec_04_00000072----000-.html]

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>]

The office you serve in as the “straw man” is domiciled in the District of Columbia pursuant to Federal Rule of Civil Procedure 17(b). Under that rule, it doesn’t matter where your domicile is as a human being because the civil law that MUST be enforced against all public officers of the “United States” federal corporation does not come from your choice of domicile as a human being, but from the place of incorporation of the corporation that you work for as an officer of that corporation under the terms of the franchise agreement. Bend over!

12. Resources for Further Study and Rebuttal

If you would like to study the subjects covered in this short pamphlet in further detail, may we recommend the following authoritative sources, and also welcome you to rebut any part of this pamphlet after you have read it and studied the subject carefully yourself just as we have:

1. Property and Privacy Protection, Section 11: Identity Theft, Family Guardian Fellowship-government authorities and publications on identity theft.
<http://famguardian.org/Subjects/PropertyPrivacy/PropertyPrivacy.htm>
2. Identity Theft, U.S. Attorneys Bulletin, Volume 56, No. 2, March 2008-how to prosecute criminal identity theft by public servants. Written by public servants.
<http://famguardian.org/Publications/USAttyBulletins/usab5602.pdf>
3. Identity Theft Sermon, Newbreak Church (OFFSITE LINK) – Sermon by Newbreak about identity theft using biblical research.
3.1. Part 1: Dreamer

- <http://newbreak.org/resources/messages/identity-theft/fearless-dreamer>
- 3.2. Part 2: Foreigner
<http://newbreak.org/resources/messages/identity-theft/foreigner1>
- 3.3. Part 3: Overcomer
<http://newbreak.org/resources/messages/identity-theft/overcomer>
- 3.4. Part 4: Reconciler
<http://newbreak.org/resources/messages/identity-theft/reconciler>
4. *Proof That There Is a "Straw Man"*, Form #05.042-describes how the straw man is a public office in the government and every attempt by government to civilly enforce against you is directed at a public office/agent straw man.
<http://sedm.org/Forms/FormIndex.htm>
5. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>
6. *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>
7. *Government Instituted Slavery Using Franchises*, Form #05.030-explains how franchises are used to create public offices and agency.
<http://sedm.org/Forms/FormIndex.htm>
8. *Corporatization and Privatization of the Government*, Form #05.024-describes how our de jure government has been surreptitiously transformed into a private, for profit corporation that concerns itself only with maximizing its revenues, power, and control. All "citizens" have been transformed into "public officers" within this corporation.
<http://sedm.org/Forms/FormIndex.htm>
9. *About IRS Form 56*, Form #04.204-how to formally disconnect from the public officer straw man
<http://sedm.org/Forms/FormIndex.htm>
10. *Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes*, Form #05.008-proves that all "taxpayers" are "public officers" within the government.
<http://sedm.org/Forms/FormIndex.htm>
11. *Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037-proves that if the government is enforcing statutory law against you, it has to presume that you are one of its own officers, employees, or contractors and NOT a private person. Your job in litigation is to force them to PROVE that you are.
<http://sedm.org/Forms/FormIndex.htm>
12. *Policy Document: UCC Redemption*, Form #08.002-describes the official policy of this website towards those who believe in UCC redemption.
<http://sedm.org/Forms/FormIndex.htm>
13. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012-proves that the government cannot use a Taxpayer Identification Number unless you are an alien engaged in a public office in the U.S. government. Shows how to disconnect from using these numbers and thereby disconnect from the straw man public office.
<http://sedm.org/Forms/FormIndex.htm>
14. *The Wizard of Oz*, Family Guardian Fellowship-true significance of the famous Wizard of Oz story. Allegorically shows the changes in our government in the 1930's.
<http://famguardian.org/Subjects/MoneyBanking/UCC/WizardOfOz.pdf>
15. *State Created Office of "Person"*, Family Guardian Fellowship
<http://famguardian.org/Subjects/Freedom/Sovereignty/OfficeOfPerson.htm>
16. *Highlights of American Legal and Political History CD, Sovereignty Education and Defense Ministry*. Shows how our republic was corrupted so that the government could steal your money
<http://sedm.org/ItemInfo/Disks/HOALPH/HOALPH.htm>
17. *U.C.C. Filing*, Family Guardian Fellowship-how to copyright your name so that you aren't confused with the straw man public office
<http://famguardian.org/TaxFreedom/Forms/Emancipation/UCCFiling.htm>
18. *U.C.C. Security Agreement*, Form #14.002-how to copyright your name so that you aren't confused with the straw man public office
<http://sedm.org/Forms/FormIndex.htm>
19. *How the IRS traps into liability by making you a fiduciary for a dead "straw man"*, Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/Instructions/0.6HowIRSTrapsYouStrawman.htm>
20. *Memorandum of Law on the Name*, Family Guardian Fellowship-detailed research on the use of the upper case name.
<http://famguardian.org/Subjects/LawAndGovt/Articles/MemLawOnTheName.htm>

13. Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government

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.Comn1. 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.*¹¹² Conversely,

¹¹² 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.¹¹³ 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.¹¹⁴ As expressed by some authorities, the benefit to the community may constitute the sole consideration for the grant of a franchise by a state.¹¹⁵

A contract thus created has the same status as any other contract recognized by the law;¹¹⁶ it is binding mutually upon the grantor and the grantee and is enforceable according to its terms and tenor,¹¹⁷ 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.¹¹⁸ 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.¹¹⁹ 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 statute¹²⁰ or in the constitution of the state.¹²¹

[American Jurisprudence 2d, Franchises, §2: As a Contract (1999)]

YOUR ANSWER: ____ Admit ____ Deny

CLARIFICATION: _____

¹¹³ Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.

¹¹⁴ 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.

¹¹⁵ Dartmouth College v. Woodward, supra; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

¹¹⁶ Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13.

¹¹⁷ 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.

¹¹⁸ 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.

¹¹⁹ 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.

¹²⁰ 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.

¹²¹ Madera Waterworks v. Madera, 228 U.S. 454, 57 L.Ed. 915, 33 S.Ct 571.

1 9. Admit that the “person” defined below at some point exercised his right to contract and consented to the duties
2 described.

3 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671
4 [§6671. Rules for application of assessable penalties](#)

5 (b) Person defined

6 The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or
7 employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in
8 respect of which the violation occurs.
9

10 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter D](#) > § 7343
11 [§7343. Definition of term “person”](#)

12 The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or
13 employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in
14 respect of which the violation occurs.
15

16 YOUR ANSWER: ____Admit ____Deny

17 CLARIFICATION: _____
18

19 10. Admit that the “person” described in the previous question, by virtue of being the subject of the civil provisions
20 indicated, is an officer, agent, or employee of the United States government under contract or agreement with the U.S.
21 government.

22 YOUR ANSWER: ____Admit ____Deny

23 CLARIFICATION: _____
24
25

26 11. Admit that the “person” indicated in 26 U.S.C. §6671(b) and 26 U.S.C. §7343 is consensually engaged in franchises
27 with the United States government.

28 YOUR ANSWER: ____Admit ____Deny

29 CLARIFICATION: _____
30
31

32 12. Admit that the issuance of a license or some form of consent is required in order to become subject to a government
33 franchise agreement.

34 YOUR ANSWER: ____Admit ____Deny

35 CLARIFICATION: _____
36
37

38 13. Admit that the U.S. Supreme Court has held that Congress may not authorize, meaning “license” any activity within a
39 state in order to tax it.

40 “Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and
41 with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to
42 trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive
43 power; and the same observation is applicable to every other power of Congress, to the exercise of which the
44 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

45 But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this
46 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively**
47 to the States. **No interference by Congress with the business of citizens transacted within a State is warranted**
48 **by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the**
49 **legislature**. The power to authorize [e.g. “license”] a business within a State is plainly repugnant to the exclusive
50 power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It
51 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)]*

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.¹²²
[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:_____

¹²² State v. Smith, 14 Siw. 497; State v. Murray, 28 Wis. 96, 9 Am.Rep. 489.

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

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 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:_____

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.¹²³ 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,¹²⁴ and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.¹²⁵ 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.¹²⁶"
[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

¹²³ Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

¹²⁴ 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); Fiske 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.

¹²⁵ Fiske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicume, 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)

¹²⁶ 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 is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions of all kinds; while
2 in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental
3 division of the Institutes that all law relates either to persons, to things, or to actions.

4 **Res is everything that may form an object of rights and includes an object, subject-matter or status. In re**
5 **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-**
6 **matter, or status, considered as the defendant in an action, or as an object against which, directly, proceedings**
7 **are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to**
8 **be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which**
9 **is not between adversary parties, is entitled "In re _____".**
10 **[Black's Law Dictionary, Sixth Edition, pp. 1304-1306]**

11
12 **"It is universally conceded that a divorce proceeding, in so far as it affects the status of the parties, is an action**
13 **in rem. 19 Cor. Jur. 22, § 24; 3 Freeman on Judgments (5th Ed.) 3152. It is usually said that the 'marriage**
14 **status' is the res. Both parties to the marriage, and the state of the residence of each party to the marriage, has**
15 **an interest in the marriage status. In order that any court may obtain jurisdiction over an action for divorce that**
16 **court must in some way get jurisdiction over the res (the marriage status). The early cases assumed that such**
17 **jurisdiction was obtained when the petitioning party was properly domiciled in the jurisdiction. Ditson v. Ditson,**
18 **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.**
19 **Until 1905 the overwhelming weight of authority was to the effect that, if the petitioning party was domiciled in**
20 **good faith in any state, that state could render a divorce decree on constructive service valid not only in the state**
21 **of its rendition, but which would be recognized everywhere. In Atherton v. Atherton, 181 U.S. 155, 21 S.Ct. 544,**
22 **45 L.Ed. 794, the United States Supreme Court apparently recognized that doctrine. In that case the parties were**
23 **living together and domiciled in Kentucky. That state was the last state where the parties lived together as**
24 **husband and wife."**
25 **[Delanoy v. Delanoy, 216 Cal. 27, 13 P.2d. 719 (CA. 1932)]**

26
27 YOUR ANSWER: ____Admit ____Deny

28
29 CLARIFICATION: _____

30
31 **Affirmation:**

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

37 Name (print): _____

38 Signature: _____

39 Date: _____

40 Witness name (print): _____

41 Witness Signature: _____

42 Witness Date: _____