

TAX FORM ATTACHMENT

FORM INSTRUCTIONS

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Source: <http://sedm.org>

1. PURPOSE OF THIS FORM

- 1.1. Use of this form is MANDATORY for all those using any of the materials or information off of the SEDM website and ESPECIALLY for Members. This requirement is mentioned in Section 2 of our [Member Agreement](#).
- 1.2. Those intent on protecting their rights and sovereignty frequently need to take special precautions with standard IRS forms in order to prevent:
 - 1.2.1. Misrepresenting their status.
 - 1.2.2. Committing perjury on government forms.
 - 1.2.3. Violating the Biblical prohibition against “oaths”, and by implication perjury statements, found in [Matt. 5:33-37](#).
- 1.3. These precautions include:
 - 1.3.1. Using an Amended form off the Family Guardian website.. .OR <http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>
 - 1.3.2. Physically modifying an IRS form by adding explanations to the form.. OR
 - 1.3.3. Using the standard form and attaching this attachment.
- 1.4. Some of our members have reported that the IRS sometimes attempts to penalize them when they try to modify or “alter” a government form to correctly and truthfully describe their status. On such occasions, the IRS tells them that they are not allowed to “alter” government forms. This form provides a remedy for people in this situation by allowing them to submit standard, unmodified IRS forms, but at the same time ensure that they are neither “altered” or are incorrect nor untruthful. This is done by defining or re-defining terms and sentences on the forms to bring them in agreement with what the law and the courts say and with the wishes of the submitter.
- 1.5. This form contains a series of questions designed to show the receiving government employee that penalties for modifying said forms are illegal against “nontaxpayers” and “nonresidents” and that they are committing witness tampering by attempting to coerce or penalize a “witness” who is attempting to tell the truth on a government form.
- 1.6. This form is intended to be attached to any STANDARD government tax form that has a perjury statement or uses the words “taxpayer”, “individual”, “employer”, “employee” “beneficial owner”, “nonresident alien”, “wages”, “United States”, “State”, “trade or business”, or any other similar “word of art” in order to prevent:
 - 1.6.1. The submitter from committing perjury under penalty of perjury in violation of [18 U.S.C. §1001](#) and [18 U.S.C. §1621](#) by misrepresenting his status within the perjury statement itself.
 - 1.6.2. False presumptions about the submitter which might prejudice his or her status. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>
 - 1.6.3. Unlawful penalties against nonresident persons for the exercise of Constitutionally protected rights. See:

Why Penalties Are Illegal for Anything but Federal Employees, Contractors, and Agents, Form #05.010
<http://sedm.org/Forms/FormIndex.htm>
 - 1.6.4. The abuse of “words of art” by the government which might prejudice the rights and status of the submitter. For a listing of “words of art” to be cautious about, see:

1.6.4.1. Sovereignty Forms and Instructions, Cites By Topic

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

1.6.4.2. *Great IRS Hoax*, sections 3.9.1 to 3.9.1.27.

<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

- 1.7. You can use this form along with withholding forms, tax returns, and government correspondence. It is intended for universal, general purpose use with every IRS form.
- 1.8. This form also serves as exculpatory evidence in criminal or civil tax litigation, because it makes it literally impossible to submit a valid IRS form that places you within the IRS jurisdiction or makes you a “[U.S. resident](#)” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), “[U.S. person](#)” as defined in [26 U.S.C. §7701\(a\)\(30\)](#), or “[taxpayer](#)” as defined in [26 U.S.C. §7701\(a\)\(14\)](#). It is a wonderful tool for demonstrating just how ridiculous it is for the IRS to assert that you have a tax liability if it is literally impossible to submit a standard IRS form that makes you liable without committing criminal perjury under penalty of perjury on the form itself.

2. **PREPARATION INSTRUCTIONS:**

2.1. If you haven’t already, read our article on *Techniques for Building a Good Administrative Record* at:

<http://sedm.org/ItemInfo/RespLtrs/AdminRecord/AdminRecord.htm>.

2.2. Sign this form.

2.3. Complete and sign the forms that you want to attach this form to.

2.4. At the bottom of all forms you attach to this one, write the following:

“Signature and form NOT VALID without the attached, signed Tax Form Attachment dated on the same date.”

3. **RESOURCES FOR FURTHER STUDY:**

3.1. *Sovereignty Forms and Instructions: Cites By Topic*. A database of all of the “words of art” that the government uses to entrap and enslave you and which are intended to cause you to surrender your sovereign immunity.

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

3.2. *Federal and State Withholding Options for Private Employers*, Section 19.2 entitled “Modifications to Withholding Forms are Completely Legal”.

<http://famguardian.org/Publications/FedStateWHOptions/FedStateWHOptions.pdf>

3.3. *Nonresident Alien Position*, Form #05.020. Section 11.2 talks about why the “Jurat”/Perjury Statement at the end of most IRS forms needs to be modified and if it isn’t, you are committing perjury under penalty of perjury if you are domiciled in a state of the Union.

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

3.4. *Federal Enforcement Authority Within States of the Union*, Form #05.032. Proves that the IRS cannot lawfully penalize a person domiciled in a state of the Union who is not party to the franchise agreement codified in Subtitle A of the Internal Revenue Code.

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

3.5. “*Taxpayer*” v. “*Nontaxpayer*”: *Which One are You?*. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent. Those who are parties to the agreement are called “taxpayers”.

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

3.6. *Who are “taxpayers” and who needs a “Taxpayer Identification Number”*, Form #05.013

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

3.7. *Federal Jurisdiction*, Form #05.018: Section 3 describes what happens if you don’t attach this form to standard government forms you submit, which is that you are falsely “presumed” to be a “taxpayer” and a “resident” of the federal zone.

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

- 3.8. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.
<http://sedm.org/Forms/FormIndex.htm>
- 3.9. *Substitute for Federal Form 1040NR*, Form #07.023. The “Instructions to the Recipient” at the beginning shows an alternative method to submitting standard IRS forms, which is to submit a SUBSTITUTE form that contains all the necessary language to defend your status and avoid perjury.
<http://sedm.org/Forms/FormIndex.htm>

TAX FORM ATTACHMENT

PURPOSE OF THIS FORM:

This form is intended to prevent the following illegal and unconstitutional results which flow from using the standard IRS forms:

1. The taking of "oaths" to a foreign power, the United States government, which is a foreign corporation. My religious beliefs forbid the taking of oaths and therefore I cannot sign a government form under penalty of perjury without violating my sincerely held religious beliefs, found in [Matt. 5:33-37](#)
2. Committing perjury under penalty of perjury in violation of [18 U.S.C. §1001](#) and [18 U.S.C. §1621](#). For instance, all IRS forms presume the submitter is a "taxpayer" and the perjury statement at the end places them within the jurisdiction of the United States" pursuant to [26 U.S.C. §1746](#). Submitter is neither a "taxpayer" nor domiciled on territory under the exclusive or general sovereignty of the United States government.
3. False presumptions about the Submitter which might prejudice his or her status. See: *Presumption, Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017 <http://sedm.org/Forms/FormIndex.htm>
4. Abuse of "words of art" or undefined words by the government which might prejudice the rights and status of the submitter.
5. Unlawful penalties instituted against persons for the exercise of Constitutionally protected rights who are not subject to the I.R.C. or the "trade or business" franchise. I remind the recipient that I.R.C. Subtitles A and C describes a "trade or business" franchise agreement which is "private law" that only applies to those who explicitly consent to participate. I never consented and have disconnected myself from all government benefits, franchises, and identifying numbers. Therefore, it is unlawful and constitutes an unconstitutional "bill of attainder" to penalize me without a court trial. See and rebut the following if you disagree within 30 days or be estopped from later challenging it: *Why Penalties and are Illegal for Anything but Federal Employees, Contractors, and Agents*, Form #05.010 <http://sedm.org/Forms/FormIndex.htm>

This form defines the meaning and significance of specific terms, words, or paragraphs found on the following forms in the context of the government:

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

Any obligations or rights conferred upon the Submitter and against the recipient by this form as an agreement or contract in commerce pertain to the recipient as a private individual and not to the government or entity that they work for. This provision is meant to ensure that sovereign immunity may not be invoked to protect individual wrongdoers in the government and also to protect my right to not contract with the government. The recipient of this form is attempting to compel me into a commercial relationship with the government that violates my religious beliefs, which is an injury to my right to NOT contract protected by Article 1 Section 10 of the Constitution. It is also consistent with the idea that when any government representative exceeds his or her delegated authority, they cease to represent the government. If my God doesn't exist, then your employer doesn't exist and this interaction contract therefore devolves to one between two private individuals where silence infers consent:

"In addition, there are several well known subordinate principles. The Government may not be sued except by its consent. The United States has not submitted to suit for specific performance or for an injunction. This immunity may not be avoided by naming an officer of the Government as a defendant. The officer may be sued only if he acts in excess of his statutory authority or in violation of the Constitution for then he ceases to represent the Government."

[U.S. ex. rel. Brookfield Const. Co. v. Stewart, 284 F.Supp. 94 (1964)]

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

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

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

The authority for this form is the First Amendment, which gives those protected by it the right to communicate, to not communicate, and to define the significance and meaning of all communications they have with the government. Any administrative penalty instituted against the Submitter for this communication constitutes a penalty for the exercise of Constitutionally protected rights.

SECTION 1: STATUS OF SUBMITTER

The following citizenship, domicile, and tax status of the Submitter of this form is hereby established, regardless of what the attached standard government form says or implies. Submitter is:

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

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

2. A constitutional "citizen of the United States **OF AMERICA**". See and rebut: [Why you are a "national" or a "state national" and NOT a "U.S. citizen"](#), Form #05.006 <http://sedm.org/Forms/FormIndex.htm>
3. A "non-citizen national" as defined in [8 U.S.C. §1101\(a\)\(21\)](#) and [8 U.S.C. §1452](#).
4. NOT engaged in a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#).
5. NOT a statutory "citizen and national of the United States" as described in [8 U.S.C. §1401](#).
6. NOT a statutory "U.S. national" as defined in [8 U.S.C. §1408](#) or [8 U.S.C. §1101\(a\)\(22\)\(B\)](#).
7. Domiciled on other than federal territory and not within any internal revenue district or United States Judicial District or "State" defined in [28](#)

[U.S.C. §1332\(d\)](#).

8. Subject to constitutional diversity of citizenship pursuant to [U.S. Const. Art. III. Section 2](#), but NOT statutory diversity pursuant to [28 U.S.C. §1332](#).
9. A "nonresident alien" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) but not a "nonresident alien *individual*" as defined in 26 CFR §1.1441-1(c)(3).
10. NOT an "alien" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
11. NOT the "individual" as defined in [5 U.S.C. §552a\(a\)\(2\)](#) because neither a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) nor a "resident" (alien) pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) nor a government employee or officer. I am an individual in a common sense of the term, but not within the meaning of any federal statute. Only "public officers", "employees", agencies, and instrumentalities operating in a representative capacity within the United States government can be "individuals" within the meaning of any provision of the I.R.C.
12. NOT the "individual" mentioned in [26 U.S.C. §7701\(a\)\(1\)](#), because not an officer, "employee", agency, or instrumentality of the United States government or the District of Columbia. See and rebut the following if you disagree within 30 days or forever be estopped from later challenging:
Why Your Government is either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
13. NOT an "employee" as defined in [26 U.S.C. §3401\(c\)](#) or 26 CFR §31.3401(c)-1.
14. NOT the "person" described in [26 U.S.C. §6671\(b\)](#) or [26 U.S.C. §7343](#).
15. A "stateless person" immune from the jurisdiction of federal courts within the meaning of [28 U.S.C. §1332](#). See [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#).

WARNING: Recipient is reminded that [28 U.S.C. §2201\(a\)](#) PROHIBITS the Recipient from presuming any status OTHER than that listed above in the context of federal or state taxes. Only I as the sovereign may declare and establish my tax and citizenship status, because only I can lawfully exercise my First Amendment right of association and freedom from compelled association in deciding what political group I wish to associate with and thereby have allegiance toward and a domicile within. "Domicile" is the origin of ALL of the government's authority to impose an income tax pursuant to [26 U.S.C. §911\(d\)\(3\)](#) and *Miller Brothers Co. v. Maryland*, [347 U.S. 340 \(1954\)](#), and only I can determine my domicile.

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

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

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

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

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

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

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

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

*Internal Revenue Manual, Section 1.1.1.1 (02-26-1999)
IRS Mission and Basic Organization*

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

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

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

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. 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 \(1972\)\]](#)

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

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

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

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

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

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

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

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

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

[Internal Revenue Manual, Section 4.10.7.2.8 \(01-01-2006\)](#)

IRS Publications

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

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

SECTION 3: IDENTIFYING NUMBERS ON ATTACHED STANDARD GOVERNMENT FORMS

1. The terms "Social Security Number", "SSN", "Employer Identification Number", "EIN", "Taxpayer Identification Number", or "TIN" as used on all attached government forms means "Nontaxpayer Identification Number (NIN)", signifying that the Submitter is a "nontaxpayer" who does not meet the definition of "taxpayer" found in [26 U.S.C. §7701\(a\)\(14\)](#), who is not subject to any provision within the Internal Revenue Code, who is a "nonresident alien" not engaged in a "trade or business", and who has no earnings from within the "United States" as described in [26 U.S.C. §871](#).
2. The term "Social Security Number" or "SSN" as used on the attached government forms **IS NOT** the number issued under the authority of 20 CFR §422.104, which can only lawfully be issued to federal employees, agents, and benefit recipients, none of which describe the Submitter.

See and rebut the following if you disagree:

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

3. The term "Employer Identification Number" or "EIN" as used on the attached government forms **IS NOT** the number issued under the authority of [26 U.S.C. §6109](#) or any other Act of Congress. Instead, it means a "Nontaxpayer Identification Number" or "NIN" as defined above.
4. The term "Taxpayer Identification Number" or "TIN" as used on the attached government form **IS NOT** the number issued under the authority of either [26 U.S.C. §6109](#) or any other Act of Congress. Instead it means a "Nontaxpayer Identification Number" or "NIN" as defined above.
5. All "Nontaxpayer Identification Numbers" or "NINs", or any other synonym described in items 2 through 4 of this section and included in any form or attachment included herein or submitted on any previous government form are the exclusive, licensed, copyrighted intellectual property of the Submitter. They are protected by the Copyright Act codified in [Title 17 of the U.S. Code](#) and this license agreement. Any use by the government of this property for any commercial or government purpose, including tax collection, is STRICTLY PROHIBITED. Each unauthorized use is punishable by a penalty of \$100,000 per incident plus any tax or penalty assessment associated with the unauthorized use.
6. Providing any kind of identifying number on any government form shall NOT be evidence of consent to engage in a privileged "trade or business" franchise as described in [26 U.S.C. §7701\(a\)\(26\)](#). Instead, it shall be evidence of NONconsent to engage in said franchise and a formal request to criminally prosecute the employer, financial institution, and/or government entity associated with the submission for criminal racketeering in violation of [18 U.S.C. §1956](#) and "extortion under the color of law" for compelling the use of said identifying number in violation of [42 U.S.C. §408](#).

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

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

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

This section shall define key terms used on any associated or attached government forms, all correspondence received by the federal or state governments about me sent by third parties, or any correspondence sent by any state or federal government to me:

1. **"taxpayer"**: Defined as a person who is:
 - 1.1. NOT the entity described in [26 U.S.C. §7701\(a\)\(14\)](#) or [26 U.S.C. §1313](#) or any other statute or regulation published by the United States federal government..
 - 1.2. NOT subject to any provision of the Internal Revenue Code or any other statute or regulation published by the United States federal government, which is foreign law.
 - 1.3. Whose entire estate is a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).
2. **"dollar"**: 1/20th of an ounce of gold. There is no statutory definition of "dollar" that equates a Federal Reserve Note with a dollar and the legal definition of "money" found in Black's Law Dictionary specifically excludes "notes" from the definition of "money". See: [Exhibit 1047](#); <http://sedm.org/Exhibits/ExhibitIndex.htm>
3. **"nontaxpayer"**: Same definition as "taxpayer" above.
4. **"frivolous"**: Truthful, accurate, and consistent with prevailing law and legal precedent. Remember, the key word in "IRS" is "Service". I'm the "customer" you serve and the customer is ALWAYS right! If you want to say something is wrong, you need to tell me it is incorrect and then explain all the legal authorities that justify why, consistent with the following basis for reasonable belief:
[Reasonable Belief About Income Tax Liability](#), Form #05.007
<http://sedm.org/Forms/FormIndex.htm>
NOTE: Consistent with IRM 4.10.7.2.9.8, I am NOT interested in any court ruling below the supreme Court, because if the "Service" is not bound by anything below the U.S. Supreme Court, then neither am I or should I.
5. **"meritless"**: See "frivolous" above.
6. **"United States"**: means the United States government corporation defined in [28 U.S.C. §3002\(15\)\(A\)](#) and excludes states of the Union as used in the Constitution of the United States of America.
7. **"State"**: Means the "State" defined in [4 U.S.C. §110\(d\)](#) as a federal territory or possession and not any state of the Union.
8. **"individual"**: Defined as follows:
 - 8.1. Excludes the "individual" defined in 26 CFR §1.1441-1(c)(3).
 - 8.2. Excludes "aliens" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and "nonresident aliens" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).
 - 8.3. Excludes the definition found in [5 U.S.C. §552a\(a\)\(2\)](#), who are all "domiciliaries" of the "United States".
 - 8.4. Excludes the statutory "citizens and nationals of the United States" defined in [8 U.S.C. §1401](#).
 - 8.5. Includes persons who are nonresident aliens not engaged in a "trade or business" who have no earnings from the "United States" as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and whose estate is a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).

9. **“employee”**: Defined as:
 - 9.1. A person who works for a “private employer” and not a “public employer” or any state or federal government, who is NOT engaged in a “trade or business” as defined in [26 U.S.C. §7701\(a\)\(26\)](#), and who has no liability to deduct, withhold, or pay any tax described in 26 U.S.C. Subtitles A, B, or C.
 - 9.2. NOT the person described in [26 U.S.C. §3401\(c\)](#) or 26 CFR §31.3401(c)-1 or any other statute or regulation published by the United States federal government.
10. **“employer”**: A person who has “employees”.
11. **“citizen”, “U.S. citizen”, “citizen of the United States”**: A statutory “citizen and national of the United States” defined in [8 U.S.C. §1401](#) and excludes the term “Citizen” or “citizen of the United States” as used in the Constitution of the United States of America.
12. **“resident”**: Means an alien with a legal domicile or “residence” in the [“United States”](#), which includes the territories and possessions of the “United States” and excludes states of the Union.
13. **“wage” or “wages”**: The term defined in [26 U.S.C. §3401\(a\)](#). Excludes earnings of persons who are not engaged in a “public office” or a “trade or business” or who have not made an “election” to associate their earnings with a “public office” by voluntarily submitting an “agreement” pursuant to 26 CFR §31.3401(a)-3(a), and 26 CFR §31.3402(p)-1. Consequently, anyone who does not submit an IRS form W-4 and who is not otherwise engaged in a “public office” earns no reportable “wages” or “gross income” in connection with their labor pursuant to 26 CFR §31.3401(a)-3(a), and 26 CFR §31.3402(p)-1.
14. **“trade or business”**: Defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”. Excludes anything or class of thing not expressly described somewhere in the Internal Revenue Code. See: [The “Trade or Business” Scam, Form #05.001](#)
<http://sedm.org/Forms/FormIndex.htm>
15. **“gross income”**: Profit originating from within the United States government corporation and earned by a federal instrumentality. Pursuant to [26 U.S.C. §871](#), said profit must either originate from the District of Columbia or abroad pursuant to [26 U.S.C. §911](#) but may not originate within any state of the Union.
16. **“beneficial owner”**: Defined as a person who is:
 - 16.1. NOT the entity described 26 CFR §1.1441-1(c)(6) or any other statute or regulation published by the United States federal government.
 - 16.2. A “nonresident alien” not engaged in a “trade or business” who is a “nontaxpayer” not subject to any provision of Internal Revenue Code Subtitles A, B, or C.
17. **“U.S. person”**: Defined as:
 - 17.1. NOT the entity described [26 U.S.C. §7701\(a\)\(30\)](#) or any other statute or regulation published by the United States federal government.
 - 17.2. A person domiciled in either a state of the Union or a foreign country on land not under the exclusive jurisdiction of the United States Federal Government as documented in [40 U.S.C. §3112](#).
18. **“permanent address”**: Defined as one’s legal domicile. See: [Why Domicile and Income Taxes are Voluntary](#), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>
19. **“personal services”**: Defined as services which:
 - 19.1. Are NOT connected with a “trade or business” or a “public office” within any government or any other government “franchise”.
 - 19.2. Are NOT the term defined in 26 CFR §1.469-9(b)(4).
 - 19.3. Are NOT defined or referenced anywhere within any statute or regulation published by the United States federal government and therefore entirely beyond the jurisdiction of the government to regulate.
 - 19.4. Are connected with labor of a human being that is not subject to withholding, attachment, or taxation of any kind:

“Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will...”
[The Antelope, 23 U.S. 66; 10 Wheat 66; 6 L.Ed. 268 (1825)]

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

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

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" ¹	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" ² (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively ³	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

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

SECTION 5: PRIVACY ACT WARNING, LICENSE AGREEMENT, and "SHRINK WRAP" LICENSE

- The information contained in this submission is protected by the [Privacy Act 5 U.S.C. §552a](#).
- Submitter, as neither a domiciliary of the "United States" defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10), a "U.S. citizen" pursuant to [8 U.S.C. §1401](#), a "U.S. resident" pursuant to [26 U.S.C. §7701](#)(b)(1)(A), nor "U.S. person" pursuant to [26 U.S.C. §7701](#)(a)(30) is not the subject to any provision within the Privacy Act but the recipient, as a government entity, is.
- [5 U.S.C. §552a](#)(b) indicates that the government MUST have my consent to use or transmit or store any information about me and I DO NOT give said consent.
- Recipient is warned that the Submitter **DOES NOT GIVE** his consent to store, use, or transmit any of the information contained herein in electronic form, and especially is not authorized to share any of this information with any other federal or state agency, bureau, instrumentality of any description. This information is licensed and copyrighted and may not be used for ANY commercial or governmental purpose.
- Any unauthorized use and especially commercial use of information pertaining to the Submitter and contained on this form, any attached form, or any information previously submitted to the government is subject to a \$100,000 penalty per incident plus any tax or penalty liability that might result from the unauthorized use of said information. Authority to store or use all such information for any purpose MUST be procured in a writing from the submitter or it does not exist. Unauthorized uses include:
 - Mailing any kind of notices other than abatement notices.
 - Performing tax or penalty assessment with the information.
 - Conveying any benefit to the Submitter that might make him/her/it subject to any type of government franchise, license, or "public right", including but not limited to the following:
 - A graduated or reduced rate of tax pursuant to [26 U.S.C. §1](#).
 - Earned income credits pursuant to [26 U.S.C. §32](#).
 - "Trade or Business" deductions pursuant to [26 U.S.C. §162](#). I am NOT engaged and never have voluntarily engaged in a "trade or business", which is defined in [26 U.S.C. §7701](#)(a)(26) as "the functions of a public office".
 - Treaty benefits under an income tax treaty with a foreign country.
 - Any benefit, privilege, or immunity conferred by any provision within the Internal Revenue Code.
 - A refund pursuant to any provision within the Internal Revenue Code. There is no provision within the Internal Revenue Code that authorizes refunds of unlawfully withheld taxes or taxes paid under protest of "nontaxpayers" who are not subject to the Internal Revenue Code. All monies paid to the government have been paid ILLEGALLY and UNDER PROTEST and therefore not as "taxes". These unlawfully collected monies are therefore due back NOT because of any provision within the Internal Revenue Code, but ONLY under principles of justice and equity. It is NOT a "privilege" or "franchise" or "public right" to expect the government to RETURN money that was UNLAWFULLY STOLEN and sent to the government and which the government is

¹ See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

² See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

³ See, for instance, U.S. Constitution Article IV, Section 2.

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

not lawfully entitled hold as the “transferee” or “fiduciary” over other people’s money. Keeping such proceeds would cause the government to be engaging in criminal money laundering and make the government into a protection racket rather than a protector.

“A claim against the United States is a right to demand money from the United States. ⁵ Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent. ⁶ The general rule of non-liability of the United States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property. ⁷ If, for example, money or property of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the United States cannot [lawfully] hold the money or property against the claim of the injured party.”⁸
[American Jurisprudence 2d, United States, §45]

- 5.3.7. An “election” to be treated as a “resident alien” and obtain a reduced tax liability pursuant to [26 U.S.C. § 7701\(b\)\(4\)\(B\)](#), or [6013\(g\)](#) or (h).
- 5.4. Initiating civil or criminal litigation against the Submitter.
- 5.5. Associating the submitter with any federally issued identifying number, including but not limited to Social Security Numbers as described in 20 CFR §422.103(d), Taxpayer Identification Numbers as described in [26 U.S.C. §6109](#), or Employer Identifying Numbers as described in [26 U.S.C. §6109](#). Submitter does not consent to take custody of these forms of public property, which 20 CFR §422.103(d) says belongs to the government and not Submitter. This would represent compelled association in violation of the First Amendment and involuntary servitude in violation of the Thirteenth Amendment. Recipient is reminded that submitter does not possess, voluntarily use, nor have a Social Security Number or Taxpayer Identification Number and never lawfully requested one.
6. Storing, using, or transmitting any of the information about the Submitter contained herein or transmitted to or from the U.S. government that is connected with the submitter at any time in the past, present, or future shall constitute consent to:
 - 6.1. Abide by this agreement in its entirety.
 - 6.2. Become the substitute defendant and person exclusively responsible for all penalty and tax assessments, or court judgments instituted against Submitter using said information and evidence.
 - 6.3. An agreement pursuant to [Fed.R.Civ.P. 19](#) and the [Federal Rules of Civil Procedure](#) to stipulate to admit into evidence all information and attachments submitted to the government by the submitter in any civil or criminal dispute arising between the Submitter and either the recipient or the entity he or she works for. This information must also be presented to any and all grand juries that might convene about the Submitter.
 - 6.4. Grant the Submitter witness immunity pursuant to [18 U.S.C. §6002](#).
 - 6.5. To grant the SAME sovereign immunity as the government asserts in any litigation between either the recipient or the government and the Submitter pursuant to the Foreign Sovereign Immunities Act, [28 U.S.C. §1603](#) et seq.
 - 6.6. If it is trying to enforce any obligation or right as against the Submitter, is required to produce evidence of consent to the surrender of the rights conveyed in writing with the signature of the Submitter and to dismiss all legal actions where this requirement is not met.
 - 6.7. Respects all the provisions and constraints of the following two documents submitted previously to the recipient and the government. Proof of service upon the government is available upon request:
 - 6.7.1. [Legal Notice of Change of Citizenship/Domicile and Divorce from the United States](#), Form #10.001
<http://sedm.org/Forms/FormIndex.htm>
 - 6.7.2. [Resignation of Compelled Social Security Trustee](#), Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

SECTION 6: CONSTRAINTS ON THE DELEGATED AUTHORITY OF THE SUBMITTER IN RE GOVERNMENT

1. Submitter is acting in a fiduciary and trustee capacity for God and ONLY God 24 hours a day, seven days a week.
2. The terms of the trust indenture constraining his delegated authority are found in the [Holy Bible Trust Indenture](#). The terms of that trust indenture are exhaustively enumerated in the following document:
[Delegation of Authority Order from God to Christians](#), Form #10.008
<http://sedm.org/Forms/FormIndex.htm>
3. Under the terms of the [Holy Bible Trust Indenture](#), submitter has NO DELEGATED AUTHORITY:
 - 3.1. To contract with or conduct any kind of commerce with any government other than God’s government on earth. See sections 2.1, 4.4.3 and 4.4.4 of the above document.

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

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

“Peace, commerce, and honest friendship with all nations – entangling alliances [contracts, covenants, treaties] with none.”
[Thomas Jefferson, First Inaugural Address, March 4, 1801]
 - 3.2. To act as a “[public officer](#)” or agent of the government in any capacity, and especially in the context of the “[trade or business](#)” franchise defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”. I may ONLY serve the Lord and ONLY have allegiance and protection from him and not any man. See section 2.1 in the above document and Luke 16:13.
4. The Holy Bible Trust Indenture applies from the date that the Submitter became a Christian, which occurred at the age of 13 and continues to this day.

⁵ United States ex rel. Angarica v Bayard, 127 US 251, 32 L Ed 159, 8 S Ct 1156, 4 AFTR 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v McLean, 117 US 567, 29 L Ed 940, 6 S Ct 870; Manning v Leighton, 65 Vt 84, 26 A 258, motion dismd 66 Vt 56, 28 A 630 and (disapproved on other grounds by Button’s Estate v Anderson, 112 Vt 531, 28 A2d 404, 143 ALR 195).

⁶ Blagge v Balch, 162 US 439, 40 L Ed 1032, 16 S Ct 853.

⁷ Wilson v Shaw, 204 US 24, 51 L Ed 351, 27 S Ct 233.

⁸ Bull v United States, 295 US 247, 79 L Ed 1421, 55 S Ct 695, 35-1 USTC ¶ 9346, 15 AFTR 1069; United States v State Bank, 96 US 30, 96 Otto 30, 24 L Ed 647.

5. Any express or implied agreements or contracts between the Submitter and the government must be deemed to have been undertaken without delegated authority and are therefore null and void.
6. Any contracts entered into on my behalf by my parents are null and void ab initio. This includes any applications for government benefits or franchises submitted on my behalf by my parents, such as Social Security.
7. Government has received reasonable notice of the revocation of the Social Security Contract by being sent SSA form 521 and the following document, and therefore has received "reasonable notice" that there is no commercial or fiduciary relationship between Submitter and recipient. Silence of the government serves as notice of consent by the government and commercial default under the terms of said document:
Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>
8. Submitter reserves all his God given rights pursuant to UCC 1.308 and its predecessor, UCC 1-207.
9. Because Submitter reserves all rights and has no authority to delegate any of them under the terms of the Holy Bible Trust Indenture, then he is a foreign sovereign within the meaning of the [Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97](#).
10. Submitter has notified the government using the following form that all obligations, contracts, or agreements between him and any other foreign sovereign such as the United States government can take ONLY written form and may not be implied by conduct. The written instrument conveying rights must be signed by him and fully and completely disclose all of the rights surrendered under the terms of the contract or agreement.
Legal Notice of Change in Citizenship/Domicile Records and Divorce From the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>
11. Any obligations, debts, or collection notices sent to the Submitter by the government must be accompanied by the written instrument containing his signature that created the alleged debt pursuant to the document above and pursuant to the [Fair Debt Collection Practices Act, 15 U.S.C. §1692g\(b\)](#).
12. Recipient is reminded that if the government can enact an act requiring all contracts with the government to be in writing, then he has the equal right to enforce the same requirement upon the government upon reasonable notice of the existence of such requirement.

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

SECTION 7: CONSTRAINTS PERTAINING TO YOUR RESPONSE TO THIS COMMUNICATION AND ALL COMMUNICATIONS WITH US

Submitter/movant asks that the Recipient for the following things in addition to those things mentioned in the attached government forms and associated correspondence:

1. That your response to this correspondence be signed under penalty of perjury, as required by [26 U.S.C. §6065](#). Anything not signed under penalty of perjury under the laws of my state shall be considered political speech that is inadmissible as evidence of any obligation pursuant to [Federal Rule of Evidence 610](#). The Constitution of the United States and Section 1 of the [Fourteenth Amendment](#) both mandate equal protection of the laws. Equal protection means that you cannot require anything of me that I cannot also require of you. You, the public servant, cannot be greater than me, your Master.
2. That the Recipient and the parties construe that this attachment applies to ALL FUTURE SUBMISSIONS, even if not attached. Any later versions of this form attached to future petitions/motions/or responses shall retroactively supersede this form.
3. That the Recipient remain silent on all issues raised in this pleading which the Recipient concurs and agrees entirely with. Any facts or statements or admissions included in this pleading which are not denied or rebutted by either the Recipient or the opposing party with supporting evidence and under penalty of perjury shall therefore constitute an Admission to the truthfulness of each statement or conclusion as required by [Federal Rule of Civil Procedure Rule 8\(d\)](#).
4. That the Recipient or the government party to this suit indicate "this matter was already settled or ruled upon" to indicate that it has NOT been ruled upon or settled and that they are EVADING the truth in the case where:
 - 4.1. They do not indicate the docket, page number, and line number and precise language WHERE the question proposed was precisely answered...OR
 - 4.2. They do not provide the specific answer requested to the question proposed by the Submitter of the pleading or petition that this document is attached to.
5. That unless otherwise provided by law or the Federal Rules of Civil or Criminal Procedure, this Recipient has 60 days in which to make a ruling after the filing of the final pleading/motion by the moving party to make a ruling. Any ruling which is delayed beyond 60 days would be an unreasonable and prejudicial denial of due process and obstruction of justice even if done by omission, in violation of [18 U.S.C. §1509](#). To otherwise allow the Recipient to ignore motions without limitation is to leave the moving party without any remedy at law, which is contrary to the principles of law. This provision is therefore intended to prevent such prejudicial bad faith delay tactics by the Recipient in the instant matter.
6. That the Recipient affirm its agreement with the facts and conclusions in this pleading by indicating that it doesn't have an obligation to respond to the issues raised herein or any part thereof. The oath of office of the judge establishes the affirmative fiduciary obligation to address these issues and any judge who does not honor his or her oath to support, defend and protect the Constitutional rights of the litigants under his or her care is acting not as a "public officer" or "judge", but as a private individual and de facto judge who is usurping public office with the goal of personal gain in violation of [18 U.S.C. §208](#) and [28 U.S.C. §455](#).

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

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

*scheme of the political institutions of this country, state and federal, protest against it. Their continued existence is not compatible with it. **It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double progeny of the same evil birth.***
[Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 (1885)]

7. That the Recipient or the opposing counsel use the word "frivolous" to describe or identify any issue, fact, or legal argument raised by the Submitter that the Recipient regards as truthful, accurate, and correct on any issue.
8. I demand that your answers be consistent with what the government, the IRS, and the courts themselves say forms the ONLY basis for reasonable belief about tax liability, which is the Constitution, the Statutes at Large after January 2, 1939, NOT the Internal Revenue Code, and the rulings of the U.S. Supreme Court but not lower court. According to the [IRM Section 4.10.7.2.9.8](#) listed in section 2 above, you may NOT cite any court ruling below the Supreme Court against anyone other than the litigant himself or herself. Please therefore DO NOT cite rulings of tax courts, district courts, or circuit courts because they are nothing more than political propaganda that is irrelevant to me as a person who is NOT the litigant in question. These GOVERNMENT requirements are documented in the following memorandum of law, which you are demanded to rebut within 30 days and answer the questions at the end or agree with and default to:
Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

SECTION 8: PERJURY STATEMENTS ON ATTACHED STANDARD GOVERNMENT FORMS

The perjury statement appearing on all government forms to which this form is attached is not materially modified in symbolic form, but regardless of what it says, the following meaning is intended and is the ONLY meaning that may be enforced or admitted as evidence in any court of law.

"Under penalties of perjury from without the United States and from within the United States of America pursuant to [28 U.S.C. §1746\(1\)](#), I declare that the attached correspondence, facts, and statements are true, correct, and complete to the best of my knowledge and ability. This perjury statement may only be enforced in a court of a state of the Union where neither the judge nor any member of the jury is a "taxpayer" or in receipt of any pecuniary benefit which derives from Subtitle A of the Internal Revenue Code in order to ensure that there is no conflict of interest which might violate of [18 U.S.C. §208](#) or [28 U.S.C. §455](#). The only laws that apply to the enforcement of said perjury statement are those found in the Holy Bible, which is hereby Judicially Noticed Pursuant to Fed.R.Civ.Proc. 44.1."

AFFIRMATION

Submitter signature:	I declare ONLY under the laws of Holy Bible and the Kingdom of Heaven, which is the place of my legal domicile, from without the "United States", and in accordance with 28 U.S.C. §1746(1) that the facts provided in this section are true, correct, and complete to the best of my knowledge and belief. _____ Signature	Date signed:	
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FREE REFERENCES AND RESOURCES:

Family Guardian-Taxes page: http://famguardian.org/Subjects/Taxes/taxes.htm	Why You are a "national" or a "state national" and not a "U.S. citizen" (pamphlet): http://sedm.org/Forms/MemLaw/WhyANational.pdf
Liberty University: http://sedm.org/LibertyU/LibertyU.htm	Great IRS Hoax (book): http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm
Why Domicile and Income Taxes are Voluntary: http://sedm.org/Forms/MemLaw/Domicile.pdf	Federal and State Tax Withholding Options for Private Employers (pamphlet): http://sedm.org/Forms/Procs/FedStateWHTOptions.pdf