

# **TEST FOR FEDERAL TAX PROFESSIONALS**

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## **TABLE OF CONTENTS**

<b>TABLE OF CONTENTS</b> .....	<b>2</b>
<b>TABLE OF AUTHORITIES</b> .....	<b>2</b>
<b>1 PURPOSE/SCOPE</b> .....	<b>8</b>
<b>2 INSTRUCTIONS TO RECIPIENT</b> .....	<b>9</b>
<b>3 ADMISSIONS</b> .....	<b>10</b>
3.1 Status .....	10
3.2 Which “United States”? .....	11
3.3 Citizenship .....	15
3.4 Taxpayer Identification Numbers (TINs) .....	18
3.5 Federal jurisdiction .....	20
3.6 Liability .....	28
3.7 How One “volunteers” to participate in the “trade or business” franchise .....	30
3.8 Withholding and Reporting .....	36
3.9 Assessment authority .....	42
3.10 Who are “taxpayers” .....	44
3.11 Taxable “activities” and “taxable income” .....	50
3.12 What is “Included”? .....	55
3.13 What Participation in the “Trade or Business” franchise does to your legal status .....	58
<b>4 INTERROGATORIES</b> .....	<b>63</b>
<b>5 CRIMINAL CONSEQUENCES OF FAILING TO DENY THE CONTENT OF THIS COMMUNICATION WITH SUPPORTING EVIDENCE</b> .....	<b>64</b>
<b>6 AFFIRMATION</b> .....	<b>68</b>

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## **TABLE OF AUTHORITIES**

### **Constitutional Provisions**

Art. 1, 9, 4 .....	14
Article 1, Section 10.....	32
Article 1, Section 8, Clause 5 .....	27
Article 1, Section 8, Clause 7 .....	27
Article 4, Section 2, Clause 2 .....	27
Article 4, Section 3, Clause 1 .....	24
Constitution Of the United States .....	52
Sixteenth Amendment .....	53
Thirteenth Amendment.....	35, 40

### **Statutes**

1 U.S.C. §204 .....	63
18 U.S.C. §§1581, 1593 .....	40
18 U.S.C. §1201 .....	67
18 U.S.C. §1503 .....	65
18 U.S.C. §1512 .....	65
18 U.S.C. §1994 .....	35
18 U.S.C. §201 .....	64
18 U.S.C. §208 .....	65
18 U.S.C. §210 .....	65
18 U.S.C. §3 .....	33
22 U.S.C. §212 .....	16

22 U.S.C. §2721 .....	15
26 U.S.C. §§6671 and 7343 .....	55
26 U.S.C. §§7206, 7207 .....	40, 65
26 U.S.C. §1402 .....	53
26 U.S.C. §1461 .....	28
26 U.S.C. §162 .....	62
26 U.S.C. §32(c)(1)(E).....	62
26 U.S.C. §3401(a).....	37
26 U.S.C. §3401(c).....	39
26 U.S.C. §6013(g) .....	46
26 U.S.C. §6041 .....	60
26 U.S.C. §6041(a).....	38, 65
26 U.S.C. §61 .....	53, 55
26 U.S.C. §6109(d) .....	49
26 U.S.C. §6331 .....	61
26 U.S.C. §6671(b) .....	61
26 U.S.C. §7206 and 7207 .....	38
26 U.S.C. §7343 .....	61
26 U.S.C. §7408(d) .....	66
26 U.S.C. §7426 .....	44
26 U.S.C. §7601 .....	66
26 U.S.C. §7621 .....	24, 25, 66
26 U.S.C. §7701(a)(10).....	55
26 U.S.C. §7701(a)(26).....	19, 21, 50, 51, 52, 55
26 U.S.C. §7701(a)(30).....	15
26 U.S.C. §7701(a)(39).....	66
26 U.S.C. §7701(a)(9).....	13, 14, 52, 55
26 U.S.C. §7701(a)(9) and (a)(10).....	30, 55, 66
26 U.S.C. §7701(b)(1)(B).....	44, 46
26 U.S.C. §7701(c).....	55, 56
26 U.S.C. §861 .....	54
26 U.S.C. §863 .....	53
26 U.S.C. §864(b)(1).....	54
26 U.S.C. §864(c)(3).....	14, 52
26 U.S.C. §871 .....	62
26 U.S.C. §871(a).....	53
26 U.S.C. §911 .....	29
26 U.S.C. §911(d)(3).....	29, 30
26 U.S.C.A. s 4411.....	41
28 U.S.C. §§ 754 and 959(a).....	18
28 U.S.C. §3002(15)(A).....	21, 60
3 Stat. at L. 216, chap. 60.....	14, 20
4 U.S.C. § 110 .....	12
4 U.S.C. §110(d) .....	12, 25, 26, 55
4 U.S.C. §72 .....	23, 40, 65
48 U.S.C. §1612(a).....	23
5 U.S.C. §2105 .....	40
5 U.S.C. §552a(a)(13) .....	8
5 U.S.C. §552a(a)(2) .....	8
8 U.S.C. §1101 .....	16
8 U.S.C. §1101(a)(36).....	47
8 U.S.C. §1401 .....	17, 27, 49, 59
8 U.S.C. §1408 .....	46
Buck Act, 4 U.S.C. §§105-113.....	26
Calif. Civil Code, §§678-680 .....	20
Declaratory Judgments Act, 28 U.S.C. §2201(a) .....	63
I.R.C. 6020(b).....	42

I.R.C. Subtitle A .....	29, 30, 50
Internal Revenue Code .....	8, 13, 28, 48, 50, 60, 61
Internal Revenue Code, Subtitle A .....	8, 13, 21, 28
s 4411 of the Internal Revenue Code of 1954 .....	41
Title 26, Subchapter F .....	23
Title 8 of the U.S. Code.....	48

## Regulations

26 C.F.R. §1.1-1(a)(2)(ii) .....	44
26 C.F.R. §1.1-1(c).....	46
26 C.F.R. §1.1441-1 .....	10, 48
26 C.F.R. §1.1441-1T.....	10, 48
26 C.F.R. §1.871-2.....	29
26 C.F.R. §1.871-2.....	45
26 C.F.R. §1.872-2(f).....	55
26 C.F.R. §301.6109-1(b) .....	19
26 C.F.R. §301.6109-1(d)(3).....	48
26 C.F.R. §301.7701-5 .....	18
26 C.F.R. §31.3401(a)-3.....	30, 33, 37
26 C.F.R. §31.3401(a)-3(a) .....	34
26 C.F.R. §31.3402(p)-1(a).....	41
31 C.F.R. §103.34 .....	20
8 C.F.R. §215.1 .....	47

## Rules

Federal Rule of Civil Procedure 4 .....	29
Federal Rule of Civil Procedure 8(b)(6).....	8, 9, 10
Federal Rule of Civil Procedure 8(c).....	32

## Cases

A.C. Aukerman Co. v. R.L. Chaides Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992) .....	57
American Communications Association v. Douds, 339 U.S. 382, 442. (1950) .....	9
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936).....	28
Atchison, T. & S. F. R. Co. v. Railroad Commission, 283 U.S. 380, 392 –393 (1931) .....	13
Augustus Co., for Use of Bourgeois v. Manzella, 19 N.J.Misc. 29, 17 A.2d. 68, 70.....	29
Bain Peanut Co. v. Pinson, 282 U.S. 499, 501 , 51 S.Ct. 228, 229 .....	53
Barnette v Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326.....	33, 36
Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825 .....	26
Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134.....	33, 35
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325 .....	13, 56
Burnet v. Niagra Falls Brewing Co., 282 U.S. 648, 654 (1931).....	57
Bush v. State, 19 Ariz. 195, 168 P. 508, 509.....	35
Caha v. U.S., 152 U.S. 211 (1894).....	67
Carroll v Fetty, 121 W.Va. 215, 2 S.E.2d. 521.....	33
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936) .....	21, 28, 66
Chae Chan Ping v. U.S., 130 U.S. 581 (1889) .....	27
City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997).....	64
Coker v. State, 199 Ga. 20, 33 S.E.2d 171, 174 .....	32
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979) .....	56
Colautti v. Franklin, 439 U.S. at 392-393, n. 10 .....	56
Collins v. Kentucky, 234 U.S. 634, 638 , 34 S. Ct. 924 .....	57

Com. v. Saulsbury, 152 Pa. 554, 25 A. 610.....	35
Connally vs. General Construction Co., 269 U.S. 385 (1926) .....	57
Crooks v. Harrelson, 282 U.S. 55 (1930).....	57
Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935).....	58
Downes v. Bidwell, 182 U.S. 244 (1901).....	22, 26
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	50
Erie Railroad v. Tompkins, 304 U.S. 64 (1938).....	63
Evans v. Gore, 253 U.S. 245, 40 S.Ct. 550, 11 A.L.R. 519.....	53
Faske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144.....	33, 36
Flora v. U.S., 362 U.S. 145 (1960).....	43
Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949).....	67
Fong Yue Ting v. United States, 149 U.S. 698 (1893).....	27
Fowler v. Fowler, 156 Fla. 316, 22 So.2d. 817, 818 .....	29
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) .....	56
Giaccio v. State of Pennsylvania, 382 U.S. 399, 86 S.Ct. 518 (1966).....	57
Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773 .....	33, 36
Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962).....	33
Gompers v. United States, 233 U.S. 604, 610 , 34 S.Ct. 693, Ann.Cas.1915D, 1044.....	53
Gould v. Gould, 245 U.S. 151, 153 (1917) .....	57
Gregory v. Helvering, 293 U.S. 465, 469 (1935) .....	57
Hassett v. Welch, 303 U.S. 303, 314 (1938) .....	57
Hassett v. Welch., 303 U.S. 303, pp. 314 - 315, 82 L.Ed. 858. (1938) .....	57
Haumont v. Security State Bank, 220 Neb. 809, 374 N.W.2d. 2,6.....	32
Head v. Gadsden Civil Service Bd., Ala.Civ.App., 389 So.2d. 516, 519.....	32
Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964).....	64
Heider v Unicum, 142 Or. 416, 20 P.2d. 384 .....	33, 36
Heiner v. Donnan, 285 U.S. 312 (1932).....	63
Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332.....	26
Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596.....	26
Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945).....	11
In re Erickson, 18 N.J.Misc. 5, 10 A.2d. 142, 146 .....	29
In re Rempfer, 51 S.D. 393, 216 N.W. 355, 359, 55 A.L.R. 1346 .....	35
International Harvester Co. v. Kentucky, 234 U.S. 216, 221 , 34 S. Ct. 853 .....	57
James v. Bowman, 190 U.S. 127, 139 (1903) .....	64
Jensen v. Brown, 19 F.3d. 1413, 1415 (Fed.Cir.1994).....	58
Katz v. Brandon, 156 Conn. 521, 245 A.2d. 579, 586 .....	39
Knowlton v. Moore, 178 U.S. 41 (1900).....	52
Koshland v. Helvering, 298 U.S. 441, 446-447, 56 S.Ct. 767, 769-770, 80 L.Ed. 1268.....	42
Lee v. State, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917B, 131.....	35
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).....	21
Long v. Rasmussen, 281 F. 236 @ 238(1922) .....	44
Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98.....	14, 20
Lucas v. Alexander, 279 U.S. 573, 577 (1929) .....	57
Meese v. Keene, 481 U.S. 465, 484 (1987).....	56
Meese v. Keene, 481 U.S. 465, 484-485 (1987) .....	56
Miller v. Standard Nut Margarine Co., 284 U.S. 498, 508 (1932) .....	57
Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867 .....	26
Montana Power Co. v. Bokma, Mont., 457 P.2d. 769, 772, 773.....	39
New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44 .....	26
New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) .....	58
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	13, 56
O'Donohue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933).....	22
Plessy v. Ferguson, 163 U.S. 537, 542 (1896) .....	11, 35
Pope v. Board of Education Com'rs, 370 Ill. 196, 18 N.E.2d. 214, 216.....	29
Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d. 227, 228 .....	55
Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735 .....	51
Reid v. Colorado, 187 U.S. 137, 148 (1902).....	13

Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186.....	39
Robertson v. Baldwin, 165 U.S. 275, 281, 282 S., 17 S.Ct. 326 .....	53
Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998.....	58
Savage v. Jones, 225 U.S. 501, 533.....	13
Schneider v. Rusk, (1964) 377 U.S. 163 .....	45
Schreiner v. Schreiner, Tex.Civ.App., 502 S.W.2d. 840, 843 .....	23
Schwartz v. Texas, 344 U.S. 199, 202-203 (1952).....	13
Scott v. Jones, 5 How. 343, 12 L.Ed. 181 .....	26
Security Bank of Minnesota v. CIA, 994 F.2d. 432, 436 (CA8 1993) .....	57
Sinking Fund Cases, 99 U.S. 700 (1878) .....	32
Slaughter House Cases, 16 Wall, 36 .....	11, 35
Smietanka v. First Trust & Savings Bank, 257 U.S. 602, 606 (1922).....	57
Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94.....	16, 23
South Carolina v. Regan, 465 U.S. 367 (1984).....	44
Spreckels Sugar Refining Co. v. McClain, 192 U.S. 297 (1904).....	57
State v. Logan, 104 La. 760, 29 So. 336.....	35
Stenberg v. Carhart, 530 U.S. 914 (2000) .....	56
U.S. v. Batchelder, 442 U.S. 114, 123 (1978).....	57
U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957).....	42
U.S. v. Denver, D.C.N.C. 14 F. 595.....	35
U.S. v. Spelar, 338 U.S. 217 at 222.....	67
United States v. Cruikshank, 92 U.S. 542 (1875).....	16
United States v. Guest, 383 U.S. 745 (1966).....	64
United States v. Harris, 106 U.S. 629, 639 (1883).....	64
United States v. Lefkowitz, 285 U.S. 452, 467 , 52 S.Ct. 420, 424, 82 A.L.R. 775.....	53
United States v. Levy, 533 F.2d. 969 (1976).....	41
United States v. Reese, 92 U.S. 214, 218 (1876).....	64
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945).....	56
Wright v. U.S., 302 U.S. 583 (1938).....	53

## Other Authorities

19 Corpus Juris Secundum, Corporations, §886 (2003).....	15
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) .....	56
4 Bla.Comm. 141 .....	35
7 Foreign Affairs Manual (F.A.M.), §012(a) .....	17
86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003).....	25, 66
American Jurisprudence 2d, Duress, §21 (1999) .....	33, 36
Black’s Law Dictionary, Sixth Edition, p. 1106.....	20
Black’s Law Dictionary, Sixth Edition, p. 1185.....	58
Black’s Law Dictionary, Sixth Edition, p. 1232.....	39
Black’s Law Dictionary, Sixth Edition, p. 1575.....	32
Black’s Law Dictionary, Sixth Edition, p. 485.....	16, 23
Black’s Law Dictionary, Sixth Edition, p. 504.....	32
Black’s Law Dictionary, Sixth Edition, p. 563.....	51
Black’s Law Dictionary, Sixth Edition, p. 581.....	13, 56
Black’s Law Dictionary, Sixth Edition, p. 647.....	14
Black’s Law Dictionary, Sixth Edition, p. 648.....	14
Black’s Law Dictionary, Sixth Edition, p. 67.....	31
Black’s Law Dictionary, Sixth Edition, p. 7.....	29
Black’s Law Dictionary, Sixth Edition, p. 763 (1990).....	55
Congressional Research Service Report GAO/GGD-00-60R .....	43
Correcting Erroneous Information Returns, Form #04.001.....	36
Executive Order 10289.....	25, 66
Federal and State Tax Withholding Options for Private Employers, Form #09.001 .....	36
Federal Enforcement Authority Within States of the Union, form #05.032.....	20

Federal Jurisdiction, Form #05.018.....	20
Federal Jurisdiction, Form #05.018, Sections 3 through 3.6.....	59
Federal Tax Withholding, Form #04.102.....	36
Great IRS Hoax, Form #11.302, Section 5.5: Why We Aren't Liable to File Tax Returns or Keep Records.....	28
Great IRS Hoax, Form #11.302, Section 5.6: Why We Aren't Liable to Pay Income Tax.....	28
Great IRS Hoax, Form #11.302, Sections 5.4 through 5.4.27.8 entitled "The 'Voluntary' Aspect of Income Taxes.....	30
Income Tax Withholding and Reporting Course, Form #12.004.....	36
Internal Revenue Manual (I.R.M.), Section 1.2.44.5, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997.....	43
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8.....	63
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 (05/14/99).....	9
Internal Revenue Manual (I.R.M.), Section 5.1.11.6.8.....	42, 43
Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004).....	37, 54
IRS Form 1040.....	10, 22, 59, 61
IRS Form 1040 or 1040NR.....	43
IRS Form 1040NR.....	59
IRS Form 4598.....	34, 35
IRS Form 4852.....	34
IRS Form 4852 or W-2c or 4598.....	34
IRS Form W-2.....	37, 38
IRS Form W-4.....	31, 32, 34, 36, 37, 38, 40, 61
IRS Forms 1040, 1040NR.....	43
IRS Forms W-2 and 1099.....	60
IRS Forms W-2, 1042-S, 1098, 1099, K-1.....	65
IRS Forms W-2, 1042s, 1098, and 1099.....	36, 40
IRS Individual Master File (IMF).....	39
IRS Publication 519 (2000), p. 15.....	51
IRS Publication 519 (2000), p. 26.....	14, 53
IRS Published Products Catalog (2003), Document 7130, p. F-15.....	23
Legal Deception, Propaganda, and Fraud, Form #05.014.....	55
President Ronald W. Reagan.....	8
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017.....	64
Requirement for Consent, Form #05.003.....	30
Restatement 2d, Contracts § 174.....	33, 36
Restatement, Second, Contracts §§174, 175.....	32
Restatement, Second, Contracts, §3.....	31
Sovereignty Forms and Instructions Online, Form #10.004, Cites By Topic: "liability".....	28
T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975.....	18
Tax Deposition Questions, Form #03.016.....	20
Tax Deposition Questions, Form #03.016, Section 1: Liability.....	28
Tax Deposition Questions, Form #03.016, Section 13 entitled "26 U.S.C. §6020(b) Substitute For Returns".....	42
The "Trade or Business" Scam, Form #05.001.....	50, 59
The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87, SEDM Exhibit #04.015.....	46
The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6.....	58
Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65.....	56
United States Government.....	60
Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number", Form #05.013.....	44
Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205.....	18
Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011.....	42
Why You Are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006.....	15, 60

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

## 4 **1 PURPOSE/SCOPE**

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

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

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

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

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

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

29 [TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES](#)  
30 [PART I - THE AGENCIES GENERALLY](#)  
31 [CHAPTER 5 - ADMINISTRATIVE PROCEDURE](#)  
32 [SUBCHAPTER II - ADMINISTRATIVE PROCEDURE](#)  
33 [Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of](#)  
34 [decision](#)

35 (d) **Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof.**

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



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

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

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

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

13 Note that this document does *not* constitute:

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

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

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

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

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

## 36 **2 INSTRUCTIONS TO RECIPIENT**

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

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

45 *(b) Defenses; Admissions and Denials.*

(6) Effect of Failing to Deny.

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

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

### 3 ADMISSIONS

#### 3.1 Status

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

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

(c ) Definitions

(3) Individual.

(i) Alien individual.

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

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

(c ) Definitions

(3) Individual.

(ii) Nonresident alien individual.

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

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

11 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

12 CLARIFICATION: \_\_\_\_\_

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

15 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

16 CLARIFICATION: \_\_\_\_\_

17 **3.2 Which “United States”?**

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

20 *“The term ‘United States’ may be used in any one of several senses. [1] It may be merely the name of a sovereign*  
21 *occupying the position analogous to that of other sovereigns in the family of nations. [2] It may designate the*  
22 *territory over which the sovereignty of the United States extends, [3] or it may be the collective name of the states*  
23 *which are united by and under the Constitution.”*  
24 *[Hooven & Allison Co. v. Ewatt, 324 U.S. 652 (1945)]*

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

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

1  
2 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

3  
4 CLARIFICATION: \_\_\_\_\_

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

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

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

11 (9) United States

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

13 (10) State

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

16  
17 [4 U.S. Code § 110. Same; definitions](#)

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

19  
20 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

21  
22 CLARIFICATION: \_\_\_\_\_

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

25  
26 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

27  
28 CLARIFICATION: \_\_\_\_\_

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

31  
YOUR ANSWER: \_\_\_Admit \_\_\_Deny

1  
2 CLARIFICATION: \_\_\_\_\_

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

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

6  
7 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

8  
9 CLARIFICATION: \_\_\_\_\_

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

11 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one***  
12 ***thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*  
13 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***  
14 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***  
15 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*  
16 *of a certain provision, other exceptions or effects are excluded.”*  
17 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

18  
19 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

20  
21 CLARIFICATION: \_\_\_\_\_

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

24  
25 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

26  
27 CLARIFICATION: \_\_\_\_\_

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

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

33  
34 *“The principle thus applicable has been frequently stated. It is that the Congress may circumscribe its regulation*  
35 *and occupy a limited field, and that the intention to supersede the exercise by the State of its authority as to*  
36 *matters not covered by the federal legislation is not to be implied unless the Act of Congress fairly interpreted is*  
37 *in conflict with the law of the State. See Savage v. Jones, [225 U.S. 501, 533](#).”*  
38 *[Atchison, T. & S. F. R. Co. v. Railroad Commission, [283 U.S. 380, 392–393](#) (1931)]*

39  
40 *“If Congress is authorized to act in a field, it should manifest its intention clearly. It will not be presumed that a*  
41 *federal statute was intended to supersede the exercise of the power of the state unless there is a clear manifestation*  
42 *of intention to do so. The exercise of federal supremacy is not lightly to be presumed.”*  
43 *[Schwartz v. Texas, [344 U.S. 199](#), 202-203 (1952)]*

44  
45 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

46  
47 CLARIFICATION: \_\_\_\_\_

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

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

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

9 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

10 CLARIFICATION: \_\_\_\_\_

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

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

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

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

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

21  
22           **Income Subject to Tax**

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

28  
29 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

30 CLARIFICATION: \_\_\_\_\_

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

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

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

7  
8 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

9  
10 CLARIFICATION: \_\_\_\_\_

### 11 **3.3 Citizenship**

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

[Why You Are a "national", "state national", and Constitutional but not Statutory Citizen](http://sedm.org/Forms/FormIndex.htm), Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

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

16 "A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was  
17 created, and of that state or country only."  
18 [19 Corpus Juris Secundum, Corporations, §886 (2003)]  
19

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

23 The term "United States person" means -

- 24 (A) a [citizen](#) or [resident](#) of the United States,  
25 (B) a domestic partnership,  
26 (C) a domestic [corporation](#),  
27 (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and  
28 (E) any trust if -  
29 (i) a court within the United States is able to exercise primary supervision over the administration of the trust,  
30 and  
31 (ii) one or more United States persons have the authority to control all substantial decisions of the trust.  
32  
33  
34

35 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

36  
37 CLARIFICATION: \_\_\_\_\_

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

41  
42 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

43  
44 CLARIFICATION: \_\_\_\_\_

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

47 [TITLE 22](#) > [CHAPTER 38](#) > § 2721  
48 [§ 2721. Impermissible basis for denial of passports](#)

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

4  
5 **“The citizen cannot complain, because he has**  
6 **voluntarily submitted himself to such a form of**  
7 **government.** *He owes allegiance to the two departments, so to speak, and within their respective*  
8 *spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand*  
9 *protection from each within its own jurisdiction.”*  
10 [*United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]*]

11  
12 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

13 CLARIFICATION: \_\_\_\_\_

- 14  
15 4. Admit that a human being who did not “voluntarily submit” himself as above by choosing a domicile in the “United  
16 States” would be called a “non-citizen national”, just like foreigners visiting here who retain their domicile in a foreign  
17 country are called “nationals”.

18  
19 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

20 CLARIFICATION: \_\_\_\_\_

- 21  
22 5. Admit that DOMICILE rather than one’s NATIONALITY is the origin of the government’s authority to tax:

23 **“domicile.** *A person's legal home. That place where a man has his true, fixed, and permanent home and*  
24 *principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith,*  
25 *206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's*  
26 *home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place*  
27 *to which he intends to return even though he may actually reside elsewhere. A person may have more than one*  
28 *residence but only one domicile. The legal domicile of a person is important since it, rather than the actual*  
29 *residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise*  
30 *the privilege of voting and other legal rights and privileges.*  
31 [*Black's Law Dictionary, Sixth Edition, p. 485*]

32  
33 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

34 CLARIFICATION: \_\_\_\_\_

- 35  
36 6. Admit that a passport is evidence of ALLEGIANCE rather than DOMICILE.

37 *“No passport shall be granted or issued to or verified for any other persons than those owing allegiance, whether*  
38 *citizens or not, to the United States.”*  
39 [*22 U.S.C. §212*]

40  
41 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

42 CLARIFICATION: \_\_\_\_\_

- 43  
44 7. Admit that the only status within Title 8 of the U.S. code connected EXCLUSIVELY and ONLY with “allegiance” is  
45 that of a “national”.

46 8 U.S.C. §1101: Definitions

47 (a) As used in this chapter—

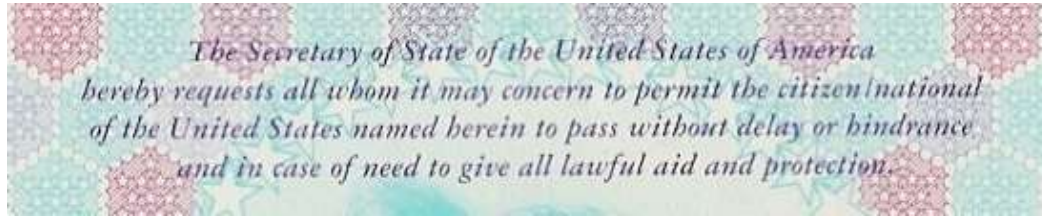
48 (21) The term "national" means a person owing permanent allegiance to a state.  
49



1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2 CLARIFICATION: \_\_\_\_\_

3  
4 8. Admit that U.S.A. passport identifies TWO groups of people eligible to receive it: “citizen” OR “national”:



5  
6 “citizen/national”= “citizen” OR “national”

7 “/”= “virgule”

8 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

9 CLARIFICATION: \_\_\_\_\_

10  
11 9. Admit that one can be a “national” WITHOUT being a statutory “citizen” under 8 U.S.C. §1401:

12 “7 Foreign Affairs Manual (F.A.M.), §012(a)

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

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

21 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

22 CLARIFICATION: \_\_\_\_\_

23  
24 10. Admit that the only type of “residence” within the I.R.C. is one connected to aliens and that “citizens” cannot have a  
25 “residence” within the I.R.C. as statutorily defined:

26 Title 26: Internal Revenue  
27 [PART 1—INCOME TAXES](#)  
28 [nonresident alien individuals](#)  
29 [§ 1.871-2 Determining residence of alien individuals.](#)

30 (b) **Residence defined.**

31 An alien actually present in the United States who is not a mere transient or sojourner is a resident of the United  
32 States for purposes of the income tax. **Whether he is a transient is determined by his intentions with regard to**  
33 **the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another country is  
34 not sufficient to constitute him a transient. If he lives in the United States and has no definite intention as to his  
35 stay, he is a resident. **One who comes to the United States for a definite purpose which in its nature may be**  
36 **promptly accomplished is a transient but, if his purpose is of such a nature that an extended stay may be**  
37 **necessary for its accomplishment, and to that end the alien makes his home temporarily in the United States,**  
38 **he becomes a resident,** though it may be his intention at all times to return to his domicile abroad when the  
39 purpose for which he came has been consummated or abandoned. An alien whose stay in the United States is  
40 limited to a definite period by the immigration laws is not a resident of the United States within the meaning of  
41 this section, in the absence of exceptional circumstances.  
42

1 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

2 CLARIFICATION: \_\_\_\_\_

- 3  
4 11. Admit that the term “resident” as used in the I.R.C. Subtitle A means someone engaged in a “trade or business”, and  
5 has nothing to do with the nationality or physical location of the person.

6 [26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons. \(4-1-04\)](#)

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

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

19 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

20 CLARIFICATION: \_\_\_\_\_

- 21  
22  
23 12. Admit that a public officer lawfully exercising a public office within a federal corporation is treated as having an  
24 effective civil domicile in the place of incorporation of the corporation, which for the “United States” government  
25 corporation is the District of Columbia.

26 [IV. PARTIES > Rule 17.](#)  
27 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

28 (b) Capacity to Sue or be Sued.

29 **Capacity to sue or be sued is determined as follows:**

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

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

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

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

40 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

41 CLARIFICATION: \_\_\_\_\_

### 42 **3.4 Taxpayer Identification Numbers (TINs)**

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

44 

<a href="#">Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205</a> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
--

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

[26 C.F.R. §301.6109-1\(b\)](#)

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

(1) U.S. persons.

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

(2) Foreign persons.

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

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

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

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

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

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

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

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

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

[TITLE 18 > PART 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.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

Title 31: Money and Finance: Treasury  
[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS](#)  
[Subpart C—Records Required To Be Maintained](#)

1 [§ 103.34 Additional records to be made and retained by banks.](#)

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

4 [. . .]

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

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

9  
10 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

11  
12 CLARIFICATION: \_\_\_\_\_

### 13 **3.5 Federal jurisdiction**

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

- 15 1. Federal Jurisdiction, Form #05.018  
16 <http://sedm.org/Forms/FormIndex.htm>  
17 2. Federal Enforcement Authority Within States of the Union, form #05.032  
18 <http://sedm.org/Forms/FormIndex.htm>  
19 3. Tax Deposition Questions, Form #03.016  
20 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>  
21

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

24 *“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original  
25 record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a  
26 direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. It was insisted that Congress could  
27 act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature  
28 for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might  
29 be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could  
30 not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and  
31 excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the  
32 United States [described in the Constitution]. It was held that the grant of this power was  
33 a general one without limitation as to place, and consequently extended  
34 to all places over which the government extends; and that it extended to  
35 the District of Columbia as a constituent part of the United States.”  
36 [Downes v. Bidwell, 182 U.S. 244 (1901)]*

37 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

38  
39 CLARIFICATION: \_\_\_\_\_

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

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

1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2  
3 CLARIFICATION: \_\_\_\_\_

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

6 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
7 PART VI - PARTICULAR PROCEEDINGS  
8 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE  
9 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS  
10 Sec. 3002. Definitions

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

15  
16 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

17  
18 CLARIFICATION: \_\_\_\_\_

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

21 26 U.S.C. §7701(a)(26)

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

23 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

24  
25 CLARIFICATION: \_\_\_\_\_

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

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

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

44  
45 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

46  
47 CLARIFICATION: \_\_\_\_\_

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

49 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

1 CLARIFICATION: \_\_\_\_\_

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

5 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

6  
7 CLARIFICATION: \_\_\_\_\_

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

10 *"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during*  
11 *good behavior, it necessarily follows that, **if Congress authorizes the creation of courts and the appointment of***  
12 ***judges for limited time, it must act independently of the Constitution upon [territory](#) which is not part of the***  
13 ***[United States](#) within the meaning of the Constitution."***  
14 *[O'Donohue v. United States, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]*  
15

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

34 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

35  
36 CLARIFICATION: \_\_\_\_\_

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

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

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

45 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

46  
47 CLARIFICATION: \_\_\_\_\_

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

50 1040A 11327A Each  
51 U.S. Individual Income Tax Return

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

W:CAR:MP:FP:F:I Tax Form or Instructions  
[IRS Published Products Catalog, Document 7130, Year, 2003, p. F-15]

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

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

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

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

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

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

CLARIFICATION: \_\_\_\_\_

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

TITLE 4 > CHAPTER 3 > § 72  
§ 72. Public offices; at seat of Government

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

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

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

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

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: \_\_\_\_\_

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

YOUR ANSWER (circle one): Admit/Deny

1 CLARIFICATION: \_\_\_\_\_

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

4 YOUR ANSWER (circle one): Admit/Deny

5 CLARIFICATION: \_\_\_\_\_

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

8 YOUR ANSWER (circle one): Admit/Deny

9 CLARIFICATION: \_\_\_\_\_

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

11 [TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter B > § 7621](#)  
12 [§ 7621. Internal revenue districts](#)

13 (a) *Establishment and alteration*

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

16 (b) *Boundaries*

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

19 YOUR ANSWER (circle one): Admit/Deny

20 CLARIFICATION: \_\_\_\_\_

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

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

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

28 YOUR ANSWER (circle one): Admit/Deny

29 CLARIFICATION: \_\_\_\_\_

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

31 YOUR ANSWER (circle one): Admit/Deny

32 CLARIFICATION: \_\_\_\_\_

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

35 YOUR ANSWER (circle one): Admit/Deny



1 CLARIFICATION: \_\_\_\_\_

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

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

6 *As used in sections 105–109 of this title—*

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

8 YOUR ANSWER (circle one): Admit/Deny

9 CLARIFICATION: \_\_\_\_\_

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

11 *Corpus Juris Secundum Legal Encyclopedia*  
12 *Territories*  
13 *"§1. Definitions, Nature, and Distinctions*

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

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

28 ***"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of***  
29 ***the' United States may, under certain circumstances, include the states of the Union, as***  
30 ***used in the federal Constitution and in ordinary acts of congress "territory" does not***  
31 ***include a foreign state.***

32 *"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress,*  
33 *and not within the boundaries of any of the several states."*  
34 *[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003), Emphasis added]*

35 YOUR ANSWER (circle one): Admit/Deny

36 CLARIFICATION: \_\_\_\_\_

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

39 YOUR ANSWER (circle one): Admit/Deny

40 CLARIFICATION: \_\_\_\_\_

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

1 YOUR ANSWER (circle one): Admit/Deny

2 CLARIFICATION: \_\_\_\_\_

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

4 YOUR ANSWER (circle one): Admit/Deny

5 CLARIFICATION: \_\_\_\_\_

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

8 YOUR ANSWER (circle one): Admit/Deny

9 CLARIFICATION: \_\_\_\_\_

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

12 *"The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under*  
13 *that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between*  
14 *citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court*  
15 *of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct*  
16 *political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference*  
17 *to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense*  
18 *of that instrument. The result of that examination is a conviction that the members of the American confederacy*  
19 *only are the states contemplated in the Constitution . . . and excludes from the term the signification attached*  
20 *to it by writers on the law of nations.' This case was followed in Barney v. Baltimore, 6 Wall. 280, 18 L.Ed.*  
21 *§25, and quite recently in Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule*  
22 *was applied to citizens of territories in New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt*  
23 *was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a*  
24 *state in the sense in which that term is used in the Constitution.' In Scott v. Jones, 5 How. 343, 12 L.Ed. 181,*  
25 *and in Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867, it was held that under*  
26 *the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state*  
27 *statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."*  
28 *[Downes v. Bidwell, [182 U.S. 244](#) (1901)]*

29 YOUR ANSWER (circle one): Admit/Deny

30 CLARIFICATION: \_\_\_\_\_

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

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

35 *[Sec. 110](#). Same; definitions*  
36 *(d) The term "State" includes any [Territory](#) or possession of the United States.*

37 YOUR ANSWER (circle one): Admit/Deny

38 CLARIFICATION: \_\_\_\_\_

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

41 YOUR ANSWER (circle one): Admit/Deny

42 CLARIFICATION: \_\_\_\_\_

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

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

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

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

13 YOUR ANSWER (circle one): Admit/Deny

14 CLARIFICATION: \_\_\_\_\_

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

25 YOUR ANSWER (circle one): Admit/Deny

26 CLARIFICATION: \_\_\_\_\_

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

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

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

46 YOUR ANSWER (circle one): Admit/Deny

47 CLARIFICATION: \_\_\_\_\_

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

4 YOUR ANSWER (circle one): Admit/Deny

5 CLARIFICATION: \_\_\_\_\_

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

9 YOUR ANSWER (circle one): Admit/Deny

10 CLARIFICATION: \_\_\_\_\_

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

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

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

24 YOUR ANSWER (circle one): Admit/Deny

25 CLARIFICATION: \_\_\_\_\_

### 26 **3.6 Liability**

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

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

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

39 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

40 CLARIFICATION: \_\_\_\_\_  
41  
42

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

3  
4 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

5  
6 CLARIFICATION: \_\_\_\_\_

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

9  
10 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

11  
12 CLARIFICATION: \_\_\_\_\_

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

15  
16 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

17  
18 CLARIFICATION: \_\_\_\_\_

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

20  
21 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

22  
23 CLARIFICATION: \_\_\_\_\_

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

25  
26 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

27  
28 CLARIFICATION: \_\_\_\_\_

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

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

39  
40 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

41  
42 CLARIFICATION: \_\_\_\_\_

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

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

49 *(b) Residence defined.*

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

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

(a)(9) United States

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

(a)(10) State

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

### **3.7 How One “volunteers” to participate in the “trade or business” franchise**

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

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

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

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

(a) In general.

1 Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations  
2 thereunder, **the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect**  
3 **to which there is a voluntary withholding agreement in effect under section 3402(p).** References in this chapter  
4 to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-  
5 3).

6 (b) Remuneration for services.

7 (1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this  
8 section include any remuneration for services performed by an employee for an employer which, without regard  
9 to this section, does not constitute wages under section 3401(a). For example, remuneration for services  
10 performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically  
11 excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to  
12 which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and  
13 31.3401(d)-1 for the definitions of “employee” and “employer”.

14  
15 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

16 CLARIFICATION: \_\_\_\_\_

- 17  
18 3. Admit that a person who never submitted a IRS Form W-4 in the context of their private employment cannot earn  
19 “wages” as defined above.

20 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

21 CLARIFICATION: \_\_\_\_\_

- 22  
23 4. Admit that a “voluntary withholding agreement” or “agreement” is a contract.

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

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

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

36  
37 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

38 CLARIFICATION: \_\_\_\_\_

- 39  
40 5. Admit the IRS Form W-4 is entitled “Employee Withholding Allowance Certificate” says NOTHING about the  
41 formation of a “contract” or “agreement” anywhere on the form.

42 See the following for IRS form W-4: [http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormw4\\_01.pdf](http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormw4_01.pdf)

43  
44 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

45 CLARIFICATION: \_\_\_\_\_

- 46  
47 6. Admit that no federal legislative jurisdiction within states of the Union is required in order to enforce a private contract  
48 called a W-4 between a sovereign American and the federal government in a federal court.

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

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

21  
22 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

23  
24 CLARIFICATION: \_\_\_\_\_

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

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

33 ...

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

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

39  
40 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

41  
42 CLARIFICATION: \_\_\_\_\_

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

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

53  
54 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

55  
56 CLARIFICATION: \_\_\_\_\_



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

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

12 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

13 CLARIFICATION: \_\_\_\_\_  
14

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

18 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

19 CLARIFICATION: \_\_\_\_\_  
20

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

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

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

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

32 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

33 CLARIFICATION: \_\_\_\_\_  
34

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

39 [26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

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

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

<sup>2</sup> 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.

<sup>3</sup> 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)

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

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

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

11 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

12 CLARIFICATION: \_\_\_\_\_

- 13  
14  
15 13. Admit that a nonzero amount for "wages" in block 1 of a W-2 form creates a rebuttable "presumption" in the mind of  
16 the IRS that the subject of the W-2 completed and submitted an IRS Form W-4 to their private employer.

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

18 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

19 CLARIFICATION: \_\_\_\_\_

- 20  
21 14. Admit that a person who never submitted an IRS form W-4 to their employer and thereby consented or "agreed" to  
22 participate in federal income taxes, should have a zero amount listed in block 1 of the W-2 filed by their private  
23 employer.

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

25 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

26 CLARIFICATION: \_\_\_\_\_

- 27  
28  
29 15. Admit that the same result as the preceding question also applies in the case of an employee who submitted a W-4  
30 under duress but who in fact did not wish to participate. To do otherwise would be to condone theft and robbery.

31 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

32 CLARIFICATION: \_\_\_\_\_

- 33  
34 16. Admit that the only method available for rebutting false presumptions about the receipt of "wages" is to complete, sign,  
35 and submit an IRS Form 4852 or W-2c or 4598 to the IRS and/or one's private employer.

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

37 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

38 CLARIFICATION: \_\_\_\_\_

- 39  
40  
41 17. Admit that the IRS DOES NOT make the IRS Form 4598 entitled "Form W-2, 1099, 1098, or 1099 Not Received,  
42 Incorrect or Lost" available to the public on their website.

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

44 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

45 CLARIFICATION: \_\_\_\_\_

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

3 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

4  
5 CLARIFICATION: \_\_\_\_\_

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

10 [Thirteenth Amendment](#)

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

13 *Section 2. Congress shall have power to enforce this article by appropriate legislation.*  
14 \_\_\_\_\_

15 [TITLE 42 > CHAPTER 21 > SUBCHAPTER I > Sec. 1994.](#)  
16 [Sec. 1994. - Peonage abolished.](#)

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

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

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

42 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

43  
44 CLARIFICATION: \_\_\_\_\_

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

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

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

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

6 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

7  
8 CLARIFICATION: \_\_\_\_\_

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

11 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

12  
13 CLARIFICATION: \_\_\_\_\_

- 14  
15 22. Admit that because holding public office is “voluntary”, then all taxes based upon this activity must also be voluntary  
16 and avoidable.

17 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

18  
19 CLARIFICATION: \_\_\_\_\_

- 20  
21 23. Admit that the way to legally avoid taxes based on the activity of holding of a public office is to choose not to involve  
22 oneself in the activity.

23 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

24  
25 CLARIFICATION: \_\_\_\_\_

### 26 **3.8 Withholding and Reporting**

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

- 28  
29 1. *Income Tax Withholding and Reporting*, Form #12.004: Short training course on income tax withholding and reporting.  
30 <http://sedm.org/Forms/FormIndex.htm>  
31 2. *Federal and State Tax Withholding Options for Private Employers*, Form #09.001  
32 <http://sedm.org/Forms/FormIndex.htm>  
33 3. *Federal Tax Withholding*, Form #04.102: Terse summary of the content of item 2 above.  
34 <http://sedm.org/Forms/FormIndex.htm>  
35 4. *Correcting Erroneous Information Returns*, Form #04.001: How to correct false IRS Forms W-2, 1042s, 1098, and  
36 1099.  
37 <http://sedm.org/Forms/FormIndex.htm>

- 38  
39 1. Admit that IRS Form W-4 is identified as an “agreement” in the Treasury Regulations.

<sup>6</sup> *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; *Glennay 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.

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

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

1 [26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

2 (a) In general. **Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the**  
3 **regulations thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section**  
4 **with respect to which there is a voluntary withholding agreement in effect under section 3402(p).** References  
5 in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section  
6 (§31.3401(a)-3).

7  
8 Title 26: Internal Revenue  
9 [PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)  
10 [Subpart E—Collection of Income Tax at Source](#)  
11 [§ 31.3402\(p\)-1 Voluntary withholding agreements.](#)

12 (a) In general.

13 An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding  
14 of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December  
15 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are**  
16 **includible in the gross income of the employee under section 61, and must be applicable to all such amounts**  
17 **paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p)  
18 shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-  
19 1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible  
20 rollover distributions within the meaning of section 402.

21  
22 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

23  
24 CLARIFICATION: \_\_\_\_\_

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

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

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

33  
34 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

35  
36 CLARIFICATION: \_\_\_\_\_

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

38  
39 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

40  
41 CLARIFICATION: \_\_\_\_\_

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

44  
45 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

46  
47 CLARIFICATION: \_\_\_\_\_

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

49  
50 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

51  
52 CLARIFICATION: \_\_\_\_\_

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

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

5 (a) Payments of \$600 or more

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

16 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

17 CLARIFICATION: \_\_\_\_\_

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

22 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

23 CLARIFICATION: \_\_\_\_\_

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

29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

30 CLARIFICATION: \_\_\_\_\_

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

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

38 Any person who—

39 (1) Declaration under penalties of perjury

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

43 (2) Aid or assistance

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

49 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

1  
2 CLARIFICATION: \_\_\_\_\_

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

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

12 *Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent*  
13 *domain, means a use concerning the whole community distinguished from particular individuals. But each and*  
14 *every member of society need not be equally interested in such use, or be personally and directly affected by it;*  
15 *if the object is to satisfy a great public want or exigency, that is sufficient. Ringe Co. v. Los Angeles County, 262*  
16 *U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or advantage,*  
17 *or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but*  
18 *must be in common, and not for a particular individual. The use must be a needful one for the public, which*  
19 *cannot be surrendered without obvious general loss and inconvenience. A "public use" for which land may be*  
20 *taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences,*  
21 *changing conceptions of scope and functions of government, and other differing circumstances brought about by*  
22 *an increase in population and new modes of communication and transportation. Katz v. Brandon, 156 Conn.*  
23 *521, 245 A.2d. 579, 586.*

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

26  
27 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

28  
29 CLARIFICATION: \_\_\_\_\_

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

32  
33 See: <http://famguardian.org/TaxFreedom/Instructions/0.8ObtAndAnalyzingIMF.htm>

34  
35 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

36  
37 CLARIFICATION: \_\_\_\_\_

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

40 [26 U.S.C. §3401\(c \) Employee](#)

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

45  
46 [26 C.F.R. §31.3401\(c \)-1 Employee:](#)

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

51  
52 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

1 CLARIFICATION: \_\_\_\_\_

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

3  
4 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

5  
6 CLARIFICATION: \_\_\_\_\_

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

11 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

12  
13 CLARIFICATION: \_\_\_\_\_

14  
15 15. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a  
16 criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

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

19 *Whoever **falsely assumes or pretends to be an officer or employee acting under the authority of the United***  
20 ***States** or any department, agency or officer thereof, and acts as such, or in such pretended character demands*  
21 *or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more*  
22 *than three years, or both.*  
23

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

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

28  
29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

30  
31 CLARIFICATION: \_\_\_\_\_

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

35  
36 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

37  
38 CLARIFICATION: \_\_\_\_\_

39 17. Admit that if IRS Forms W-2, 1042s, 1098, and 1099 are used to “elect” an otherwise private person involuntarily into  
40 public office that he or she does not consent to occupy, the filer of the information return is criminally liable for:

- 41 1.1. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.
- 42 1.2. Impersonating a public officer pursuant to 18 U.S.C. §912.
- 43 1.3. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593 and the Thirteenth Amendment.

44  
45 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

46  
47 CLARIFICATION: \_\_\_\_\_

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



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

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

(A) the President;

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

(C) a member of a uniformed service;

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

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

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

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

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

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

Title 26: Internal Revenue

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

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

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

(a) In general.

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION: \_\_\_\_\_

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

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

Finally, the Government points to the fact that the Treasury Regulations relating to the statute purport to include the pick-up man among those subject to the s 3290 tax,<sup>FN1</sup> and argues (a) that this constitutes an administrative interpretation to which we should give weight in construing the statute, particularly because (b) section 3290 was carried over in haec verba into [s 4411 of the Internal Revenue Code of 1954, 26 U.S.C.A. s 4411](#). **We find neither argument persuasive. In light of the above discussion, \*359 we cannot but regard this Treasury Regulation as no more than an attempted addition to the statute of something which is not there.**<sup>FN2</sup> As such the regulation

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

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

4 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

5  
6 CLARIFICATION: \_\_\_\_\_

### 7 **3.9 Assessment authority**

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

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

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

18  
19 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

20  
21 CLARIFICATION: \_\_\_\_\_

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

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

25 (a) *Preparation of return by Secretary*

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

30 (b) *Execution of return by Secretary*

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

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

35 (2) *Status of returns*

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

38  
39 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

40  
41 CLARIFICATION: \_\_\_\_\_

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

3 1. The following returns may be prepared, signed and executed by revenue officers under the authority of IRC  
4 6020(b):

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

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

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

17 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

18 CLARIFICATION: \_\_\_\_\_  
19

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

22 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

23 CLARIFICATION: \_\_\_\_\_  
24

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

26 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

27 CLARIFICATION: \_\_\_\_\_  
28

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

31  
32  
33 *"In its response to this letter, IRS officials indicated that they do not generally prepare actual tax returns. Instead,  
34 they said IRS prepares substitute documents that propose assessments. Although IRS and legislation refer to this  
35 as the substitute for return program, these officials said that the document does not look like an actual tax return."*

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

37 SOURCE: <http://famguardian.org/PublishedAuthors/Govt/GAO/GAO-GGD-00-60R-SFR.pdf>  
38

39 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

40 CLARIFICATION: \_\_\_\_\_  
41

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

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

45 [Flora v. U.S., 362 U.S. 145 (1960)]  
46

47 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

48 CLARIFICATION: \_\_\_\_\_  
49

1 **3.10 Who are “taxpayers”**

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

3 *Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>

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

6 *NORMAL TAXES AND SURTAXES*  
7 *DETERMINATION OF TAX LIABILITY*  
8 *Tax on Individuals*  
9 [Sec. 1.1-1 Income tax on individuals.](#)

10 (a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by  
11 the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or business  
12 in the United States by a **married alien individual who is a nonresident of the United States for all or part of**  
13 **the taxable year or by a foreign estate or trust.** For such years the tax imposed by section 1(c), as amended by  
14 such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United  
15 States by an **unmarried alien individual (other than a surviving spouse) who is a nonresident of the United**  
16 **States for all or part of the taxable year.** See paragraph (b)(2) of section 1.871-8.”  
17 [[26 C.F.R. § 1.1-1\(a\)\(2\)\(ii\)](#)]

18 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

19 CLARIFICATION: \_\_\_\_\_

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

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

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

31  
32 See also: 26 U.S.C. §7426, which mentions “persons other than taxpayers”, as well as South Carolina v. Regan, 465  
33 U.S. 367 (1984), which mentions “nontaxpayers”.

34 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

35 CLARIFICATION: \_\_\_\_\_

38 3. Admit that a “[resident](#)” is defined in 26 U.S.C. §7701(b)(1)(B).

39 [26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

40 (b) **Definition of resident alien and nonresident alien**

41 (1) *In general*

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

43 (A) **Resident alien**

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

3 (i) Lawfully admitted for permanent residence

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

5 (ii) Substantial presence test

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

7 (iii) First year election

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

9  
10 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

11 CLARIFICATION: \_\_\_\_\_  
12

13 4. Admit that the only type of “resident” defined in the Internal Revenue Code are “aliens” as shown above.

14 *Title 26: Internal Revenue*  
15 PART 1—INCOME TAXES  
16 nonresident alien individuals  
17 § 1.871-2 Determining residence of alien individuals.

18 (b) Residence defined.

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

30  
31 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

32 CLARIFICATION: \_\_\_\_\_  
33

34 5. Admit that there is no definition of “resident” anywhere in the I.R.C. or Treasury Regulations which would enlarge or  
35 expand upon the definition of “resident” above.

36 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

37 CLARIFICATION: \_\_\_\_\_  
38

39 6. Admit that a person cannot simultaneously be a “resident” and a “citizen” at the same time and that these are two  
40 mutually exclusive classes of persons.

41 26 C.F.R. §1.1-1(c): Income Tax on individuals

42 (c) Who is a citizen.

43 *Every person born or naturalized in the [federal] United States and subject to its [exclusive federal jurisdiction*  
44 *under Article I, Section 8, Clause 17 of the Constitution] jurisdiction is a citizen. For other rules governing the*  
45 *acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. 1401-*  
46 *1459). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481-*  
47 *1489), Schneider v. Rusk, (1964) 377 U.S. 163, and Rev. Rul. 70-506, C.B. 1970-2, 1. For rules pertaining to*

1 persons who are nationals but not citizens at birth, e.g., a person born in American Samoa, see section 308 of  
2 such Act (8 U.S.C. 1408). For special rules applicable to certain expatriates who have lost citizenship with a  
3 principal purpose of avoiding certain taxes, see section 877. A foreigner who has filed his declaration of intention  
4 of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court  
5 is an alien.  
6 [26 C.F.R. §1.1-1(c) ]

7  
8 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

9  
10 CLARIFICATION: \_\_\_\_\_

11 7. Admit that the document entitled "Law of Nations" defines "resident" as follows:

12 "Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the  
13 country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they  
14 remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens.  
15 They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have  
16 been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are  
17 subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of  
18 perpetual residence given them by the State passes to their children."  
19 [The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87, SEDM Exhibit #04.015]  
20 [SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]

21  
22 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

23  
24 CLARIFICATION: \_\_\_\_\_

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

27 TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart B > § 6013  
28 § 6013. Joint returns of income tax by husband and wife

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

30 (1) In general

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

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

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

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

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

41 (3) Duration of election

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

46 (4) Termination of election

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

48 (A) Revocation by taxpayers

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

(B) Death

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

(C) Legal separation

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

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

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

*TITLE 8--ALIENS AND NATIONALITY CHAPTER 1--IMMIGRATION AND NATURALIZATION SERVICE,  
DEPARTMENT OF JUSTICE  
PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES  
[Section 215.1: Definitions](#)*

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

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

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

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

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

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

CLARIFICATION:\_\_\_\_\_

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

4 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

5  
6 CLARIFICATION: \_\_\_\_\_

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

8 [26 C.F.R. §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

9 (c ) Definitions

10 (3) Individual.

11 (i) Alien individual.

12 *The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.*  
13 *1.1-1(c).*

14 \_\_\_\_\_

15 [26 C.F.R. §1.1441-1T Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

16 (c ) Definitions

17 (3) Individual.

18 (ii) Nonresident alien individual.

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

26  
27 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

28  
29 CLARIFICATION: \_\_\_\_\_

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

32 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

33  
34 CLARIFICATION: \_\_\_\_\_

35 15. Admit that “Individual Taxpayer Identification Numbers” may ONLY be issued to “aliens” under 26 C.F.R.  
36 §301.6109-1(d)(3) and that there is no authority to issue them to “citizens”:

37 [26 C.F.R. §301.6109-1\(d\)\(3\)](#)

38 (3) IRS individual taxpayer identification number –

39 (i) Definition.

40 *The term IRS individual taxpayer identification number means a taxpayer identifying number [issued to an alien](#)*  
41 *[individual](#) by the Internal Revenue Service, upon application, for use in connection with filing requirements under*



1 *this title. **The term IRS individual taxpayer identification number does not refer to a social security number or***  
2 ***an account number for use in employment for wages.** For purposes of this section, the term alien individual*  
3 *means an individual who is not a citizen or national of the United States.*

4  
5 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

6  
7 CLARIFICATION: \_\_\_\_\_

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

10 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6109](#)  
11 [§ 6109. Identifying numbers](#)

12 (d) Use of social security account number

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

16  
17 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

18  
19 CLARIFICATION: \_\_\_\_\_

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

21 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

22  
23 CLARIFICATION: \_\_\_\_\_

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

26 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

27  
28 CLARIFICATION: \_\_\_\_\_

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

31 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

32  
33 CLARIFICATION: \_\_\_\_\_

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

36 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)  
37 [§ 7701. Definitions](#)

38 (31) Foreign estate or trust

39 (A) Foreign estate

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

43  
44 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

1 CLARIFICATION: \_\_\_\_\_

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

3 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

4 CLARIFICATION: \_\_\_\_\_

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

6 [26 U.S.C. Sec. 7701\(a\)\(14\)](#)

7 *Taxpayer*

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

9 \_\_\_\_\_  
10  
11 *“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and  
12 not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the  
13 Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and  
14 no attempt is made to annul any of their Rights or Remedies in due course of law.”*

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

16 *SOURCE: [http://famguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-  
17 470F2d585\(1972\).pdf](http://famguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585(1972).pdf)*

18 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

19 CLARIFICATION: \_\_\_\_\_

20  
21  
22 **3.11 Taxable “activities” and “taxable income”**

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

24 

<i>The “Trade or Business” Scam</i> , Form #05.001 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
---

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

26 [26 U.S.C. §7701\(a\)\(26\)](#)

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

28 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

29 CLARIFICATION: \_\_\_\_\_

30  
31  
32 2. Admit that there are no other definitions or references in I.R.C. Subtitle A relating to a “trade or business” which  
33 would change or expand the definition of “trade or business” above to include things other than a “public office”.

34 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

35 CLARIFICATION: \_\_\_\_\_

36  
37  
38 3. Admit that a “trade or business” is an “activity”.

39 *“Trade or Business in the United States*

1 Generally, you must be engaged in a trade or business during the tax year to be able to treat income received in  
2 that year as effectively connected with that trade or business. **Whether you are engaged in a trade or business**  
3 **in the United States depends on the nature of your activities.** The discussions that follow will help you determine  
4 whether you are engaged in a trade or business in the United States."  
5 [*IRS Publication 519 (2000), p. 15, emphasis added*]

6  
7 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

8  
9 CLARIFICATION: \_\_\_\_\_

10 4. Admit that all excise taxes are taxes on privileged or licensed "activities".

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

15  
16 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

17  
18 CLARIFICATION: \_\_\_\_\_

19 5. Admit that holding "public office" in the United States government is an "activity".

20  
21 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

22  
23 CLARIFICATION: \_\_\_\_\_

24 6. Admit that those holding "public office" are described as "employees" within 26 C.F.R. §31.3401(c)-1.

25 26 C.F.R. §31.3401(c)-1 Employee:

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

30  
31 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

32  
33 CLARIFICATION: \_\_\_\_\_

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

35  
36 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

37  
38 CLARIFICATION: \_\_\_\_\_

39 8. Admit that all revenues collected under the authority of I.R.C. Subtitle A in connection with a "trade or business" are  
40 upon the entity engaged in the "activity", who are identified in 26 U.S.C. §7701(a)(26) as those holding "public  
41 office".

42  
43 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

44  
45 CLARIFICATION: \_\_\_\_\_

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

3 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

4  
5 CLARIFICATION: \_\_\_\_\_

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

8 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

9  
10 CLARIFICATION: \_\_\_\_\_

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

13 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

14  
15 CLARIFICATION: \_\_\_\_\_

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

18 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

19  
20 CLARIFICATION: \_\_\_\_\_

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

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

26  
27 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

28  
29 CLARIFICATION: \_\_\_\_\_

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

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

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

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

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

39  
40 **Income Subject to Tax**

41 *Income from sources outside the United States that is not effectively connected with a trade or business in the*  
42 *United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even if*  
43 *you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving it*  
44 *and before the end of the year.*

1 [\[IRS Publication 519 \(2000\), p. 26\]](#)

2  
3 YOUR ANSWER:  Admit  Deny

4  
5 CLARIFICATION: \_\_\_\_\_

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

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

11 (a) Allocation under regulations

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

19 YOUR ANSWER:  Admit  Deny

20  
21 CLARIFICATION: \_\_\_\_\_

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

24 *“The Court has hitherto consistently held that a literal reading of a provision of the Constitution which defeats a*  
25 *purpose evident when the instrument is read as a whole, is not to be favored... [and one of the examples they give*  
26 *is...]’**From whatever source derived, as it is written in the Sixteenth Amendment, does not mean from whatever***  
27 ***source derived.** Evans v. Gore, [253 U.S. 245](#), 40 S.Ct. 550, 11 A.L.R. 519. See, also, Robertson v. Baldwin, [165](#)*  
28 *[U.S. 275, 281](#), 282 S., 17 S.Ct. 326; Gompers v. United States, [233 U.S. 604, 610](#), 34 S.Ct. 693, Ann.Cas.1915D,*  
29 *1044; Bain Peanut Co. v. Pinson, [282 U.S. 499, 501](#), 51 S.Ct. 228, 229; United States v. Lefkowitz, [285 U.S. 452,](#)*  
30 *[467](#), 52 S.Ct. 420, 424, 82 A.L.R. 775.”*  
31 *[Wright v. U.S., 302 U.S. 583 (1938)]*

32  
33 YOUR ANSWER:  Admit  Deny

34  
35 CLARIFICATION: \_\_\_\_\_

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

38 [TITLE 26 > Subtitle A > CHAPTER 2 > §1402](#)  
39 [§1402: Definitions](#)

40 (a) Net earnings from self-employment

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

45  
46 YOUR ANSWER:  Admit  Deny

47  
48 CLARIFICATION: \_\_\_\_\_

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

(b) Trade or business within the United States

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

(1) Performance of personal services for foreign employer

The performance of personal services—

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

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

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

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

*26 C.F.R. Sec. 1.469-9 Rules for certain rental real estate activities.*

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

*26 U.S.C. §861 Income from Sources Within the United States*

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

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

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

3 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

4 CLARIFICATION: \_\_\_\_\_  
5

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

8 [26 C.F.R. § 1.872-2 Exclusions from gross income of nonresident alien individuals.](#)

9 (f) *Other exclusions.*

10 **Income which is from sources without[outside] the United States [District of Columbia and territories and**  
11 **possessions per 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d)], as determined under the provisions**  
12 **of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a**  
13 **nonresident alien individual unless such income is effectively connected for the taxable year with the conduct**  
14 **of a trade or business in the United States by that individual.** *To determine specific exclusions in the case of*  
15 *other items which are from sources within the United States, see the applicable sections of the Code. For special*  
16 *rules under a tax convention for determining the sources of income and for excluding, from gross income, income*  
17 *from sources without the United States which is effectively connected with the conduct of a trade or business in*  
18 *the United States, see the applicable tax convention. For determining which income from sources without the*  
19 *United States is effectively connected with the conduct of a trade or business in the United States, see section*  
20 *864(c)(4) and §1.864-5.*

21 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

22 CLARIFICATION: \_\_\_\_\_  
23

### 24 **3.12 What is “Included”?**

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

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

26  
27 1. Admit that the term “includes” is used in the definition of all of the following words in the Internal Revenue Code:

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

33 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

34 CLARIFICATION: \_\_\_\_\_  
35  
36

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

38 ***“Include.*** (Lat. *Includere*, to shut in. keep within.) *To confine within, hold as an inclosure. Take in, attain, shut*  
39 *up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an*  
40 *enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included*  
41 *within general words theretofore used. “Including” within statute is interpreted as a word of enlargement or of*  
42 *illustrative application as well as a word of limitation. Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d.*  
43 *227, 228.”*  
44 *[Black’s Law Dictionary, Sixth Edition, p. 763 (1990)]*  
45

1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2 CLARIFICATION: \_\_\_\_\_

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

5 *“(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But granting that the*  
6 *word ‘including’ is a term of enlargement, it is clear that it only performs that office by introducing the specific*  
7 *elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding*  
8 *general language...The word ‘including’ is obviously used in the sense of its synonyms, comprising;*  
9 *comprehending; embracing.”*  
10 *[Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65;*  
11 *SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/includes-TD3980.pdf>]*

12 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

13 CLARIFICATION: \_\_\_\_\_

14  
15  
16 4. Admit that the word “includes” is defined as follows in [26 U.S.C. §7701\(c\)](#):

17 [26 U.S.C. Sec. 7701\(c\) INCLUDES AND INCLUDING.](#)

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

20 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

21 CLARIFICATION: \_\_\_\_\_

22  
23  
24 5. Admit that the U.S. Supreme Court has stated that statutory definitions of terms supersede and replace rather than  
25 enlarge the common definitions of terms.

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

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

42 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

43 CLARIFICATION: \_\_\_\_\_

44  
45  
46 6. Admit that the rules of statutory construction require that the definitions of words in statutes must prescribe  
47 EVERYTHING that is included:

48 *“**Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one***  
49 ***thing is the exclusion of another.** *Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*  
50 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***  
51 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***  
52 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*  
53 *of a certain provision, other exceptions or effects are excluded.”*  
54 *[Black’s Law Dictionary, Sixth Edition, p. 581]**



1  
2 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

3  
4 CLARIFICATION: \_\_\_\_\_

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

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

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

10  
11 “Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by  
12 clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be  
13 resolved in favor of those upon whom the tax is sought to be laid.”

14 [*Spreckels Sugar Refining Co. v. McClain*, 192 U.S. 297 (1904)]

15 Additional authorities: *Gould v. Gould*, 245 U.S. 151, 153 (1917); *Smietanka v. First Trust & Savings Bank*, 257  
16 U.S. 602, 606 (1922); *Lucas v. Alexander*, 279 U.S. 573, 577 (1929); *Crooks v. Harrelson*, 282 U.S. 55 (1930);  
17 *Burnet v. Niagara Falls Brewing Co.*, 282 U.S. 648, 654 (1931); *Miller v. Standard Nut Margarine Co.*, 284 U.S.  
18 498, 508 (1932); *Gregory v. Helvering*, 293 U.S. 465, 469 (1935); *Hassett v. Welch*, 303 U.S. 303, 314 (1938);  
19 *U.S. v. Batchelder*, 442 U.S. 114, 123 (1978); *Security Bank of Minnesota v. CIA*, 994 F.2d. 432, 436 (CA8 1993).

20  
21 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

22  
23 CLARIFICATION: \_\_\_\_\_

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

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

33 ...

34 [269 U.S. 385, 393] ... *The dividing line between what is lawful and unlawful cannot be left to conjecture. The*  
35 *citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they*  
36 *will reasonably admit of different constructions. A criminal statute cannot rest upon an uncertain foundation. The*  
37 *crime, and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently*  
38 *choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain*  
39 *things, and providing a punishment for their violation, should not admit of such a double meaning that the citizen*  
40 *may act upon the one conception of its requirements and the courts upon another.'*

41 [*Connally vs. General Construction Co.*, 269 U.S. 385 (1926)]

42  
43 “Law fails to meet requirements of due process clause if it is so vague and standardless that it leaves public  
44 uncertain as to conduct it prohibits or leaves judges and jurors free to decide, without any legally fixed standards,  
45 what is prohibited and what is not in each particular case.”

46 [*Giaccio v. State of Pennsylvania*, 382 U.S. 399; 86 S.Ct. 518 (1966)]

47  
48 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

49  
50 CLARIFICATION: \_\_\_\_\_

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

53 *This court has never treated a presumption as any form of evidence. See, e.g., A.C. Aukerman Co. v. R.L. Chaides*  
54 *Constr. Co.*, 960 F.2d. 1020, 1037 (Fed.Cir.1992) (“[A] presumption is not evidence.”); see also *Del Vecchio v.*

1 [Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 \(1935\)](#) (“[A presumption] cannot acquire the attribute  
2 of evidence in the claimant's favor.”); [New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503,  
3 82 L.Ed. 726 \(1938\)](#) (“[A] presumption is not evidence and may not be given weight as evidence.”). Although a  
4 decision of this court, [Jensen v. Brown, 19 F.3d. 1413, 1415 \(Fed.Cir.1994\)](#), dealing with presumptions in Va.  
5 law is cited for the contrary proposition, the Jensen court did not so decide.  
6 [Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998]

7  
8 *A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found  
9 or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive or  
10 rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence  
11 or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.  
12 [Black's Law Dictionary, Sixth Edition, p. 1185]*

13  
14 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

15  
16 CLARIFICATION:\_\_\_\_\_

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

20  
21 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

22  
23 CLARIFICATION:\_\_\_\_\_

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

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

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

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

37 [ . . . ]

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

42 [The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6;  
43 SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm/](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm/)

44  
45 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

46  
47 CLARIFICATION:\_\_\_\_\_

48 **3.13 What Participation in the “Trade or Business” franchise does to your legal status**

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

- 1 1. *Federal Jurisdiction*, Form #05.018, Sections 3 through 3.6  
2 <http://sedm.org/Forms/FormIndex.htm>  
3 2. *The "Trade or Business" Scam*, Form #05.001  
4 <http://sedm.org/Forms/FormIndex.htm>  
5
- 

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

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

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

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

12 *All income, gain, or loss from sources within the United States (other than income, gain, or loss to which*  
13 *paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within the*  
14 *United States.*  
15

---

16 *"The Trade or Business Scam"*  
17 <http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>

18 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

19 CLARIFICATION: \_\_\_\_\_  
20

- 21 2. Admit that there is no block on an IRS Form 1040 where a person can write earnings that are *not* derived from a "trade  
22 or business"

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

24 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
25

26 CLARIFICATION: \_\_\_\_\_  
27

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

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

31 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
32

33 CLARIFICATION: \_\_\_\_\_  
34

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

37 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
38

39 CLARIFICATION: \_\_\_\_\_

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

42 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
43

44 CLARIFICATION: \_\_\_\_\_

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

3 *Why You Are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006  
4 <http://sedm.org/Forms/FormIndex.htm>

5  
6 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

7  
8 CLARIFICATION: \_\_\_\_\_

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

11 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)  
12 [§ 6041. Information at source](#)

13 (a) Payments of \$600 or more

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

24 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

25  
26 CLARIFICATION: \_\_\_\_\_

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

29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

30  
31 CLARIFICATION: \_\_\_\_\_

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

33 *United States Code*  
34 *TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE*  
35 *PART VI - PARTICULAR PROCEEDINGS*  
36 *CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE*  
37 *SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS*  
38 *Sec. 3002. Definitions*

39 (15) **“United States” means -**  
40 (A) **a Federal corporation;**  
41 (B) **an agency, department, commission, board, or other entity of the United States; or**  
42 (C) **an instrumentality of the United States.**

43  
44 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

45  
46 CLARIFICATION: \_\_\_\_\_

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

48 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

1  
2 CLARIFICATION: \_\_\_\_\_

- 3 11. Admit that officers of federal corporations and partnerships are the only proper subject of penalties under [26 U.S.C.](#)  
4 [§6671\(b\)](#)

5 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671  
6 [§6671. Rules for application of assessable penalties](#)

7 (b) Person defined

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

11  
12 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

13  
14 CLARIFICATION: \_\_\_\_\_

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

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

19 *The term "person" as used in this chapter [[Chapter 75](#)] includes an officer or employee of a corporation, or a*  
20 *member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the*  
21 *act in respect of which the violation occurs*

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

24  
25 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

26  
27 CLARIFICATION: \_\_\_\_\_

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

31 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 64](#) > [Subchapter D](#) > [PART II](#) > § 6331  
32 [§6331. Levy and distraint](#)

33 (a) Authority of Secretary

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

44  
45 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

46  
47 CLARIFICATION: \_\_\_\_\_

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

1 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

2  
3 CLARIFICATION: \_\_\_\_\_

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

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

9 (a) *In general*

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

12 (1) *a reasonable allowance for salaries or other compensation for [personal services](#) actually rendered;*  
13 \_\_\_\_\_

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

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

17 (1) *Imposition of tax*

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

21 (2) *Determination of taxable income*

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

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

27 (c) *Definitions and special rules*

28 *For purposes of this section—*

29 (1) *Eligible individual*

30 (E) *Limitation on eligibility of nonresident aliens*

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

35  
36 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

37  
38 CLARIFICATION: \_\_\_\_\_

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

41 YOUR ANSWER: \_\_\_\_ Admit \_\_\_\_ Deny

1 CLARIFICATION: \_\_\_\_\_

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

5 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

6  
7 CLARIFICATION: \_\_\_\_\_

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

11 [31 C.F.R. 103.30\(d\)\(2\) General](#)

12 (2) *Receipt of currency not in the course of the recipient's **trade or business**. The receipt of currency in excess of  
13 \$10,000 by a person other than in the course of the person's **trade or business** is not reportable under 31 U.S.C.  
14 5331.*

15  
16 *Title 31: Money and Finance: Treasury*  
17 [PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN](#)  
18 [TRANSACTIONS](#)  
19 [Subpart B—Reports Required To Be Made](#)  
20 [§103.30 Reports relating to currency in excess of \\$10,000 received in a trade or business.](#)

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

23 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

24  
25 CLARIFICATION: \_\_\_\_\_

26  
27 **4 INTERROGATORIES**

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

- 31 1. May not come from a federal court, because:  
32 1.1. There is no federal common law within states of the Union. Erie Railroad v. Tompkins, 304 U.S. 64 (1938).  
33 1.2. The IRS says it is not obligated to change its position based on any court ruling below the U.S. Supreme Court.  
34 Therefore, I am not EITHER under the concept of equal protection and equal treatment. Internal Revenue  
35 Manual (I.R.M.), Section 4.10.7.2.9.8.  
36 1.3. The Declaratory Judgments Act, 28 U.S.C. §2201(a) forbids federal courts from creating new “taxpayers” or  
37 declaring rights or status of parties in tax cases. You have to declare yourself a “taxpayer” before they can even  
38 hear a controversy under the “taxpayer” franchise codified in Internal Revenue Code Subtitle A.  
39 2. May not come from that which is not positive law or “prima facie evidence”. Prima facie means presumption, and all  
40 presumptions that violate due process of law or constitutionally protected rights are not allowed. 1 U.S.C. §204 says  
41 that the entire Internal Revenue Code is not positive law, and that it is prima facie evidence, meaning that it is one big  
42 statutory presumption:

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

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

- 3 1. Reasonable Belief About Income Tax Liability, Form #05.007  
4 <http://sedm.org/Forms/FormIndex.htm>
- 5 2. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017  
6 <http://sedm.org/Forms/FormIndex.htm>

7 **5 CRIMINAL CONSEQUENCES OF FAILING TO DENY THE CONTENT**  
8 **OF THIS COMMUNICATION WITH SUPPORTING EVIDENCE**

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

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

14 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

15 CLARIFICATION: \_\_\_\_\_  
16

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

18 *"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes*  
 19 *of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States*  
 20 *v. Reese, 92 U.S. 214, 218 (1876) ; United States v. Harris, 106 U.S. 629, 639 (1883) ; James v. Bowman, 190*  
 21 *U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified,*  
 22 *see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964) ; United States v. Guest, 383 U.S.*  
 23 *745 (1966) , their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been*  
 24 *questioned."*  
 25 *[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997) ]*

26 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

27 CLARIFICATION: \_\_\_\_\_  
28

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

31 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

32 CLARIFICATION: \_\_\_\_\_  
33

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

- 35 4.1. 18 U.S.C. §912: Impersonating a public officer. A statutory "Taxpayers" are public officers within the U.S. and  
36 not state government. See:

37 Why Your Government is Either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form  
 38 #05.008  
 39 DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>  
 40 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

- 41 4.2. 18 U.S.C. §201: Bribery of public officials and witnesses. All tax forms signed under penalty of perjury  
 42 constitute testimony of a witness. If the witness is NOT a lawfully appointed or elected public officer and those  
 43 tax forms result in compensation or "benefits" being paid to the witness, including tax refunds, then there is a



bribery occurring. That bribery in essence is bribery to become or pretend to be a public officer outside of the only place such office can lawfully be occupied, which is 4 U.S.C. §72.

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

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

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

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

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

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

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

1 CLARIFICATION: \_\_\_\_\_

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

4 [26 U.S.C. § 7601 - Canvass of districts for taxable persons and objects](#)

5 (a) General rule

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

10 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

11 CLARIFICATION: \_\_\_\_\_

12  
13 9. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to define the boundaries of all internal  
14 revenue districts and that the President delegated that authority to the Secretary of the Treasury pursuant to Executive  
15 Order 10289.

16 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

17 CLARIFICATION: \_\_\_\_\_

18  
19 10. Admit that neither the President nor his delegate, the Secretary of the Treasury, may establish internal revenue districts  
20 outside of the statutory but not constitutional “United States”, which is then defined in [26 U.S.C. §7701](#) (a)(9) and  
21 (a)(10), [26 U.S.C. §7701](#) (a)(39), and [26 U.S.C. §7408](#) (d) to mean ONLY the District of Columbia. This restriction is a  
22 result of the fact that the Constitution in Article 4, Section 3, Clause 2 only authorizes Congress to write rules and  
23 regulations for the territory and other property of the United States, and states of the Union are not “territory” of the  
24 United States:

25 *“Territories’ or ‘territory’ as including ‘state’ or ‘states.” While the term ‘territories of the’ [United States](#) may,  
26 under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary  
27 acts of congress “territory” does not include a [foreign state](#).  
28 [[86 Corpus Juris Secundum \(C.J.S.\), Territories, §1 \(2003\)](#)]*

29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

30 CLARIFICATION: \_\_\_\_\_

31  
32 11. Admit that Congress cannot delegate to the President or the Secretary an authority within states of the Union that it  
33 does not have. Congress has NO LEGISLATIVE JURISDICTION within a state of the Union.

34 *“It is no longer open to question that **the general government, unlike the states**, [Hammer v. Dagenhart, 247 U.S.](#)  
35 [251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, *Ann.Cas.*1918E 724, **possesses no inherent power in respect of the internal**  
36 **affairs of the states; and emphatically not with regard to legislation.**”  
37 [[Carter v. Carter Coal Co., 298 U.S. 238](#), 56 S.Ct. 855 (1936)]*

38 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

39 CLARIFICATION: \_\_\_\_\_

40  
41 12. Admit that the only remaining internal revenue district is the District of Columbia and that the 26 U.S.C. §7602 limits  
42 the I.R.S. to enforcement ONLY within “internal revenue districts”.

43 [26 U.S.C. § 7601 - Canvass of districts for taxable persons and objects](#)

44 (a) General rule

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

5 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

6  
7 CLARIFICATION: \_\_\_\_\_

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

9                   [18 U.S.C. §1201 - Kidnapping](#)

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

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

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

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

18                   (4)the person is a foreign official, an internationally protected person, or an official guest as those terms are defined in section  
19 [1116\(b\)](#) of this title; or

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

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

24 14. Admit that all law is prima facie territorial.

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

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

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

37 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

38  
39 CLARIFICATION: \_\_\_\_\_

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

42 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

43  
44 CLARIFICATION: \_\_\_\_\_

1 **6 AFFIRMATION**

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

7 Name (print): \_\_\_\_\_

8 Signature: \_\_\_\_\_

9 Date: \_\_\_\_\_

10 Witness name (print): \_\_\_\_\_

11 Witness Signature: \_\_\_\_\_

12 Witness Date: \_\_\_\_\_