# FAMILY GUARDIAN WEBSITE SUBJECT INDEX

Web capture of this page (right click and select "Save As"). Includes active hotlinks for offline use

This page contains a subject index of EVERYTHING contained on the Family Guardian website, including all topic pages, books, memorandums, and the writings of third party authors.

For an index of content on our sister site, see the following. They focus on PRACTICAL APPLICATION of the information on this site to SPECIFIC REAL LIFE situations:

Subject Index (OFFSITE LINK)-Sovereignty Education and Defense Ministry (SEDM)

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#### **ABBREVIATIONS:**

ASNM=<u>Antishyster News Magazine</u> CCDM=<u>IRS Chief Counsel Directives Manual</u> (IRM 39.0) DOJTDCTM=<u>Department of Justice, Tax Division, Criminal Tax Manual</u> GIH=<u>Great IRS Hoax</u> book SFIO=<u>Sovereignty Forms and Instructions Online</u>

SFIO-A=Authorities SFIO-C=Cites by Topic SFIO-E=Evidence SFIO-F=Forms SFIO-H=History SFIO-I=Instructions SFIO-L=Legal Reference SFIO-R=Responding (to government notices and correspondence)

PAAGF=<u>Published Authors and Government Forms</u> SEDM=<u>Sovereignty Education and Defense Ministry</u> (OFFSITE LINK) SSMOTB=<u>Social Security: Mark of the Beast (book)</u> TFPM=<u>Tax Fraud Prevention Manual, Form #06.008</u> (OFFSITE LINK) UAPR=<u>Understanding American Property Rights</u> DOJ, JM=<u>U.S. Department of Justice, Justice Manual</u>, U.S. Dept of Justice

## ACTIVISM-GET INVOLVED!

Activism Area Biblical view of taxation and government: GIH§4.3.3 Equipping the Church to Vote (book) Fully Informed Jury Association (FIJA) B Handbook for Federal Grand Jurors (pamphlet) Andbook for Trial Jurors Serving in United States District Court (pamphlet) **IGNet-Federal Inspectors General** Internet Crime Complaint Center (IC3)-FBI Jail4Judges-judicial reform. Join this group! Judicial Watch U Jury Nullification: Empowering the Jury as the Fourth Branch of Government (book) Juror's Handbook-by Fully Informed Jury Association Legal Research on Jury Nullification Red Beckman's Fully Informed Jury Training (video) Treasury Inspector General for Tax Administration Abuse Hotline Vote-Smart We The People-Join this group! Write Your Congressman!

## ADMINISTRATIVE LAW/PROCEDURE

Administrative Procedure defined: <u>SFIO-C</u> <u>Administrative Procedures Act</u> <u>Cases Regarding Delegated Authority</u> <u>Citizen's Guide on Using the Freedom of Information Act and Privacy Act to Request Government</u> <u>Records</u> <u>Sovereignty and Freedom Page, Section 13.6: Threat to Freedom: Administrative Law/State</u> IRS is subject to the Admin. Proc. Act-PROOF: <u>SFIO-I§7.1</u> <u>IRS Commissioner's Delegation Orders</u> Requirement for Publication in the Federal Register and exceptions thereto

<u>31 C.F.R. §601.702</u>(a)(2)(ii) <u>5 U.S.C. §552</u>(a)(1) <u>5 U.S.C. §553</u>(a) <u>44 U.S.C. §1505</u>(a)

References on Administrative Procedure Law and Government Page, Section 12: Administrative Law Learn Proper Administrative Procedure: <u>SFIO-I§4.4</u> <u>The Need for Regulations</u> The Notary Protest Method: VERY EFFECTIVE!: <u>TFPM</u> §3.4.4.5, <u>Article</u> <u>Treasury Delegation Orders (TDOs)</u> Understand the Tax Process and the Laws that Govern It: <u>SFIO-I§4.2;TFPM</u> §3.5.4.2

## ADMIRALTY LAW

AdmiraltyLaw.com Admiralty and Maritime Law Guide Cornell Legal Information Institute: About Admiralty Federal Maritime Commission <u>Federal Rules of Civil Procedure, Rule 9(h): Admiralty and Maritime Claims</u> <u>JonesAct.com</u> <u>Maritime Cabotage Task Force</u> <u>NSNet</u>-Maritime news and information <u>Savings to Suitors Clause, 28 U.S.C. §1333</u> <u>Title 33: Navigation and Navigable Waters</u>

### **APPEALS**

Appeals Settlement Guidelines (IRS)

Appeals Coordinated Issues (IRS)

K IRS Form 911: Application for Taxpayer Assistance Order

IRS Pub 1546: The Taxpayer Advocate Service of the IRS

IRS Pub 1660: Collection Appeal Rights

Treasury Inspector General for Tax Administration Abuse Hotline

## ASSET PROTECTION

Internal Revenue Manual (IRM), Section 5.17.14: Fraudulent Conveyances and Transferee Liability Property and Privacy Protection Topic Area Property Protection Forms (OFFSITE LINK)-SEDM Forms Page

### ASSESSMENT- See ENFORCEMENT

#### AUDITS

**Collection Appeals Hearing Samples:** 

<u>George's Hearing</u> (requires a media player) <u>Peter's Hearing</u> (requires a media player)

Collection Due Process (CDP) Hearing Sample Transcript: <u>SFIO-E§9.3</u>
 Internal Revenue Manual, Section 5: Collection Process
 Examination meeting: <u>GIH</u>§7.9.9
 How to handle: <u>SFIO-I§4.17</u>; <u>TFPM</u> §3.5.4.17
 IRS Due Process Meeting Handout (OFFSITE LINK)
 IRS Office of Chief Counsel Collection Due Process Hearing Guidelines
 IRS Website: Examinations
 Market Segment Specialization (MSS) Audit Technique Guides
 Opposing improper exam procedure, <u>SFIO-I§4.18</u>
 Reliance Offence Video: <u>TFPM</u> §3.5.4.17
 Nontaxpayer's Audit Defense Manual, Form #06.011 (OFFSITE LINK)
 Vehemently Oppose Improper Exam Procedures and All Assessments: <u>SFIO-I§4.18</u>; <u>TFPM</u> §3.5.4.18

### **AUTHORS**

DeTocqueville, Alex Kant, Immanuel McDonald, Richard Norton, Thomas J. Orwell, George Paine, Thomas Rand, Ayn Spooner, Lysander Von Mises, Ludwiq

## BOOKS

Recommended reading

Atlas Shrugged-Ayn Rand Babylon the Great is Falling (book by Jack Hook) Bible-God Bouvier's Law Dictionary Citizens Guide to Using the Privacy Act and the Freedom of Information Act-(279 Kbytes) House Report 105-37 Constitutional Income: Do You Have Any?-by Phil Hart Department of Justice, Tax Division, Criminal Tax Manual-Department of Justice Disclosure Litigation Reference Book- (1.32 Mbytes) IRS Equipping the Church to Vote (7.1 Mbytes) Family Constitution 🖾 <u>Global Sovereign's Handbook, Form #13.005</u> (OFFSITE LINK)-John VanHove. Requires Member Subscription Bow Our Laws Are Made-U.S. Senate, document 105-14 IRS Humbug: IRS Weapons of Enslavement-Frank Kowalik **IRS** Publications Urv Nullification: Empowering the Jury as the Fourth Branch of Government - (3.9 Mbytes) FIJA Law of Nations-Monseur Vattel Military Government and Martial Law-William E. Birkhimer Natural Law-Lysander Spooner Our Enemy The State-Albert J. Nock Principles of Natural and Politic Law-book by J.J. Burlanaqui (1748) Overview of the Privacy Act of 1974-Department of Justice Secrets of the Federal Reserve-Eustice Mullins Secrets of the Legal Industry - (656 Kbytes) Richard Cornforth Social Security: Mark of the Beast (book) Socialism: An Economic and Sociological Analysis-Ludwig Von Mises Sovereign Christian Marriage, Form #13.009 (OFFSITE LINK)-SEDM Nontaxpayer's Audit Defense Manual, Form #06.011 (OFFSITE LINK)-SEDM The Galileo Paradiom-Family Guardian Fellowship (HOT!) The Great IRS Hoax-Family Guardian Fellowship (HOT!) The Law-Frederick Bastiat The Legal Basis for the Term "Nonresident Alien" - (1.97 Mbytes) pamphlet by G. Brown The Theory of Money and Credit-Ludwig Von Mises The Work and Jurisdiction of the Bureau of Internal Revenue (1948)-(10.8 Mbytes) Commissioner of Internal Revenue Theory of Common Law-James M. Walker Treatise on American Citizenship-John Wise True American Way-Thomas Clark

### CASE STUDIES

Whos' Who in the Freedom Community

HTML PDF (OFFSITE LINK)

EEOC v. Information Syst. Consulting Long, Lloyd Marsh, Phil Roberts, Phil (Dr., citizen) Traficant, Congressman James Troescher, Loren C.

## CHALLENGING JURISDICTION

### Politically:

Declaration of Cause and Necessity to Abolish the U.S. Government- (HOT!) an open letter by John B. Nelson Notice of Fraud and Demand for Redress-letter to send to your elected representatives The Lost Right: Redress of Grievances Send a letter to your Congressman and Elected Officials: <u>SFIO-I§1.4</u>

## Preparation:

Denumber yourself to become invisible: <u>SFIO-I§3.14; TFPM</u> §3.5.3.14 Understand the Tax Process: <u>SFIO-I§4.2; TFPM</u> §3.5.4.1

## Administratively:

Administrative Procedures

 Handle Your Examination or Due Process Meeting Skillfully

 Hot Information on Pocket Commissions

 How Does the Government Apply Duress and What is the Remedy for It?

 Obtaining and Analyzing Your IRS Individual Master File (IMF): SFIO-1 §0.7

 How the IRS Performs Fraudulent Time-Barred Assessments in Your Individual Master File (IMF)

 How the IRS Falsifies Your Individual Master File (IMF) to create a bogus liability

IRS Due Process Meeting Handout (OFFSITE LINK)

Use FOIA and Privacy Act to Your Advantage: SFIO-I§4.5; TFPM §3.5.4.5

#### During Collections:

<u>26 U.S.C. §7214</u>: Offenses by Officers and Employees of the United States <u>26 U.S.C. §7433</u>: Civil damages for unauthorized Collection Actions

"assessment" authority: SFIO-C (HOT!)

Internal Revenue Manual, 114.1 Ch. 4: Compliance and Customer Service Manager's Handbook; Collection Managers

Internal Revenue Manual, Part 5: Collection Process

IRS Due Process Meeting Handout, Form #03.008 (OFFSITE LINK)

IRS Has Not Fully Implemented Procedures to Notify Taxpayers Before Taking their Funds for Payment of Taxes: DAAGE

IRS Liens and Levies

IRS Liens: Are they for Subtitle A Income Taxes or Subtitle B Estate Taxes?

 IRS Office of Chief Counsel Policy Manual on Collection Due Process Hearings <u>Relation-Back Doctrine Condemns Administrative Tax Liens and Levies</u> The Notary Certificate of Default Method: VERY EFFECTIVE!: <u>TFPM</u> §3.4.4.5, <u>Article</u>

What can they seize?

#### Service of Process:

Proper service of process on U.S. government: TFPM §7.8

#### During Discovery:

Dept of Treasury Privacy Act/FOIA Regulations: 31 C.F.R. Part 1, Subpart C (IRS records subject to disclosure) Citizens Guide to Using the Freedom of Information Act and the Privacy Act to Request Government Documents (book): SFIO-L Tax Deposition Questions (HOT!)  IRS Due Process Meeting Handout, Form #03.008 (OFFSITE LINK)
 IRS Restructuring and Reform Act of 1998, 112 Stat 685, Section 3415: Taxpayers Allows to Quash All Third Party Summonses
 Quash third party summons: <u>SFIO-I§4.16</u>; <u>TFPM</u> §3.5.4.16
 Petition to Quash IRS Form 2039 Administrative Summons-use in federal district court against IRS
 Test for State Tax Professionals
 Test for Federal Tax Professionals
 What To Do When the IRS Comes Knocking (OFFSITE LINK)

#### During Litigation:

SEDM Jurisdictions Database Online, Litigation Tool #09.004 (OFFSITE LINK)-detailed ONLINE database of legal points and authorities for all jurisdictions in the USA SEDM Jurisdictions Database, Litigation Tool #09.003 (OFFSITE LINK)-detailed database of legal points and authorities for all jurisdictions in the USA A Detailed Study into the Meaning of the Term "United States" in the Internal Revenue Code: by Alan Freeman Authorities on Federal Jurisdiction (HOT!) Authorities on Jurisdiction of Federal Courts (HOT!) Basis of claims: TFPM §7.6 Challenge All Federal Criminal Indictments Courts of Equity: Let's Be Reasonable (ASNM, Vol. 10, No. 2) Criminally prosecuting IRS Agents: Bivens v. Six Unknown Federal Agents, 403 U.S. 388 (1971)Defeating the Anti-Injunction Act (26 U.S.C. §7421) Determining if a Real Property is Subject to Exclusive Federal Jurisdiction DOJ Has NO delegated authority to prosecute tax crimes under Subtitle A: The SFIO-E §10.3 Ederal Jurisdiction, Form #05.018 (OFFSITE LINK) Federal Rules of Civil Procedure (FRCP):

Rule 12(b)(1) Lack of jurisdiction over the subject matter Rule 12(b)(3) Improper venue

Federal Territorial Jurisdiction: <u>TFPM</u> §6.3.2, §6.4 Injunction Actions: <u>DOJ, JM §6-5.330</u> Jurisdiction

26 U.S.C. §7422: Civil actions for refund-Jurisdiction of federal courts
 28 U.S.C. §1346: Claims against the United States-Jurisdiction of District Courts
 Challenge jurisdiction: SFIO-I§5.8; TFPM§3.5.5.9
 Challenge federal criminal indictments: SFIO-I§5.8; TFPM §3.5.5.10
 Jurisdiction over
 O'Donohue v. United States, 289 U.S. 516, 53 S.Ct. 740(1933) (difference
 between Article I and Article III courts)
 Tax (and other) Courts of the United States (ASNM, Vol. 10, No. 1)

Jury summons:

Citizens Rule Book GIH §4.16

Jury trial: Seventh Amendment

🖾 Law or Equity? (ASMM)

Nonpublished cases: Conspiracy to Protect Judicial Wrongdoing

Arguments Against Nonpublication of Court Rulings

Publication Rules of Court for the United States and Federal Circuits Law Articles Relating to Nonpublication Press Clippings Related to the Use of Nonpublication by Courts

Old laws still valid: <u>SFIO-E§10.2</u> "person" defined for federal tax crimes:

> GIH §5.4.13 26 U.S.C. §7343-IT'S NOT YOU! 26 U.S.C. §6671(b)-IT'S NOT YOU!

Practicing Law Without A License Inquiry: <u>SFIO-E§10.1</u>
 Quiet Title Action: <u>Village of Dimondale v. Leslie Grable</u>
 Rights of accused: <u>Sixth Amendment</u>
 Statutes At Large, not the USC, are the Law!: SFIO-E §10.4
 Statute of limitations for Criminal violations of I.R.C.: <u>TFPM</u> §7.6.7
 <u>Suing Jurors?</u> (ASNM, Vol. 11, No. 1)
 <u>Three Elements that Can Render Court Rulings Invalid</u>
 Violation of Stare Decisis: The Changing Definition of "Direct", "Indirect", and "Excise" taxes instituted by federal courts: <u>GIH</u> §6.9.4
 Understand the Tax Litigation Process: <u>SFIO-I§5.1</u>, <u>TFPM</u> §3.5.5.1
 <u>Why Most People Lose in Tax Court</u>
 Writ of Mandamus: <u>TFPM</u> §3.5.5.12
 <u>U.S. Courts Website</u>

## **CHRISTIANS**

**5** Reasons Why Christians Should Not Obtain a State Marriage License: <u>SFIO-E§4.1</u> **Bible on Liberty** Bible Gateway-online bible reference Blue Letter Bible-online bible reference **Christian Identity Forums** Despising God (ASNM, Vol . 11, No. 3) **Family Constitution** Government as idolatry: GIH §4.3.12 Importance of religion and morality in politics: GIH §6 (intro) Marriage Contract No marriage licenses: GIH §4.14.6 Notice of Intent to Marry Obligations of Christians: GIH §1.10.4 Beal Churches Don't Need Tax Exemptions: SFIO-E§2.7 Rendering Unto Caesar That Which Is Caesar's-Worldnet Daily Rendering Caesar His Due-Sam Adams Socialism is Incompatible with Christianity (and is a sin): GIH §4.3.13; SSMOTB §4.11 Sovereign Christian Marriage, Form #13.009 (OFFSITE LINK) Turn the Other Cheek? We are One Church We Are The Church-the church isn't a building What Attitude are Christians Expected to Have About This Document: GIH §1.9

## <u>CITIZENSHIP</u>

<u>8 U.S.C.: Aliens and Nationality</u>
 <u>14th Amendment-Equal Protection law or Usurpation</u>?
 <u>Allegiance and Birth Certificates</u> (ASNM, Vol. 11, No. 1)
 <u>A Treatise on American Citizenship</u>, John S. Wise, Edward Thompson Co., 1906 (book)

Birthright Citizenship and the Constitution, Christopher L. Eisgruber, New York University Law Review; April 1997 Change Your U.S. citizen status: <u>TFPM</u> §3.5.3.13; <u>SFIO-1</u> Choose Who You Will Serve (ASNM, Vol. 10, No. 2) "Citizens of No Country"-John Bryant, Worth Magazine Citizenship and Sovereignty Seminar (OFFSITE LINK)-SEDM Citizenship generally: <u>GIH</u> §4.11 <u>Citizenship Status v. Tax Status</u> Colgate v. Harvey, <u>296 U.S. 404</u> (1935): Meaning of U.S. citizenship <u>Developing Evidence of Citizenship Course, Form #12.002</u> (OFFSITE LINK)-SEDM <u>Dual citizenship defined</u> (OFFSITE LINK) Expatriation

Defined: <u>SFIO-C</u> Explained: <u>TFPM</u> §3.5.3.13; <u>GIH</u> §4.11.10; <u>Expatriation and the American Citizen</u>, Elwin Griffith, Howard Law Journal, 1988 (article) Right to: <u>Perkins v. Elg, 307 U.S. 325 (1939)</u>

Federal (U.S.) citizens: <u>GIH</u> §4.11.4 <u>Getting a USA Passport as a "state national"</u>

> <u>HTML</u> -SEDM Form #09.007. (Member Subscriptions) <u>PDF</u> -SEDM Form #10.013. (Bookstore)

Good citizenship: <u>TFPM</u> §3.5.1 <u>Immigration and Nationality Act</u> Natural Born Citizens ("nationals but not citizens" under federal law):

Described: <u>GIH</u> §4.11.7 <u>Article: Natural Born Citizens</u> (ASNM, Vol. 10, No. 1)

Naturalization: <u>SFIO-C</u>
<u>Official Taxpatriation Page</u>
<u>References on Expatriation</u>
<u>Spiritual Implications of the 14th Amendment (ASNM, Vol. 11, No. 2)</u>
State citizenship: <u>GIH</u> §4.11.5
<u>The 14th Amendment to the Constitution of the United States and the Threat That it Poses to Our</u>
<u>Democratic Government</u>, Pinckney G. McElwee, South Carolina Law Quarterly, Vol. 11, No. 4, pp. 484-519
<u>The Dubious Origin of the Fourteenth Amendment</u>, Walter J. Suthon, Jr.; Tulane Law Review, Volume XXVIII, 1954, pp. 22-44

The Legal Basis for the Term "Nonresident Alien"-(1.97 Mbytes) pamphlet by G. Brown "The Usurping Octopus of Jurisdictional Authority": The Legal Theories of the Sovereign Citizen Movement, Francis X. Sullivan, Wisconsin Law Review, 1999. <u>Treatise on American Citizenship</u>-book by John Wise U.S. citizens:

GIH §4.11.4.1; defined

<u>U.S. Citizenship and and Immigration Services (USCIS)</u> (formerly Immigration and Naturalization Service (INS))

"U.S. nationals":

Are "nonresident aliens"

<u>GIH</u> §5.6.12;

## IRS form 1040NR

Explained: <u>GIH</u> §4.11.7 <u>defined</u> <u>8 U.S.C. §1408: Nationals but not citizens of the United States (AT BIRTH)</u> <u>8 U.S.C. §1452: Certificates of citizenship or U.S. non-citizen national status</u>

Why you are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien Will I Lose my Social Security Benefits (by being a "national" instead of a "U.S. citizen")?: <u>GIH</u> §5.6.12.6 Will I Lose my Government Security Clearance (by being a "national" instead of a "U.S. citizen")?: <u>GIH</u> §5.6.12.6

You're not a "citizen" under the Internal Revenue Code You're not a "resident" under the Internal Revenue Code

#### COLLECTIONS

<u>26 U.S.C. §7214</u>: Offenses by Officers and Employees of the United States
<u>26 U.S.C. §7426</u>: Civil actions by persons other than taxpayers (use if you are a "<u>nontaxpayer</u>")
<u>26 U.S.C. §7433</u>: Civil damages for unauthorized Collection Actions
<u>31 U.S.C. §3713</u>: Priority of Government claims
<u>31 U.S.C., Subtitle III, Chapter 37, Subchapter II: Claims of the United States Government</u>
Anti-Injunction Act

Law: <u>26 U.S.C. §7421</u>(a) Court cite: <u>SFIO-A</u> Defeating: <u>TFPM</u> §3.4.2 Scandals: <u>GIH</u> §6.5.3

"assessment" authority: <u>SFIO-C</u> (HOT!) Challenge All Liens and Levies: <u>SFIO-I§4.21</u>; <u>TFPM</u> §3.5.4.21 Collection Appeals Hearing Samples:

<u>George's Hearing</u> (requires a media player) <u>Peter's Hearing</u> (requires a media player)

Collection authority: <u>SFIO-C</u> Internal Revenue Manual, Section 5: Collection Process Fair Credit Reporting Act (FCRA)-FTC Fair Debt Collection Practices Act (FDCPA)

> Law: <u>FTC Website</u> Codified in <u>26 U.S.C. §6304</u> IRS Is Subject to FDCPA: Restructuring and Reform Act of 1998, Section 3466

Garnishment:

IRM: Garnishment
 Treasury Financial Management Service (FMS): Garnishment
 Consent Form

Automated Levy

Handle Your Tax Examination or IRS Meeting Skillfully: <u>SFIO-I§4.17</u>; <u>TFPM</u> §3.5.4.17 <u>How Does the Government Apply Duress and What is the Remedy For It?</u> Injunction Actions: <u>DOJ, JM §6-5.330</u> <u>Tax Deposition CD</u> IRS Forms:

IRS Form 433A: Collection Information Statement

IRS Form 12153: Request for Collection Due Process Hearing

IRS letters related to collection ("financial terrorism" or "paper terrorism" letters):

IRS Letter 1058: Final Notice of Intent to Levy and Notice of Your Right To A HearingIRS Letter 3172: Notice of Federal Tax Lien and Your Right to a Hearing Under IRS 6320IRS Letter 3228: Reminder Notice of Overdue TaxIRS Letter CP-504: Urgent Notice, Balance Due

IRS Liens and Levies

IRS publications related to collection:

Manual, 114.1 Ch. 4: Compliance and Customer Service Manager's Handbook; Collection Managers

Internal Revenue Manual, Part 5: Collection Process

IRS Office of Chief Counsel Collection Due Process Hearing Guidelines (89 Kbytes)

<u>(HOT!)</u>

B IRS Publication 1: Your Rights as a Taxpayer

IRS Publication 594: The IRS Collection Process

B IRS Publication 1660: Collection Appeal Rights

Levies:

26 U.S.C. §6330: Notice and Opportunity for Hearing Prior to Levy 26 U.S.C. Subtitle F, Chapter 64, Subchapter D, Part II: Levy

"levy" defined: SFIO-C (HOT!)

Internal Revenue Manual: Notice of Levy

IRS Has Not Fully Implemented Procedures to Notify Taxpayers Before Taking their Funds for Payment of Taxes: DAAGE

Liens:

26 U.S.C. Subtitle F, Chapter 64, Subchapter C: Liens for Taxes Federal Tax Liens, Fourth Edition (Book) Federal Tax Liens-Uncle Fed's Tax Board FOIA Request for Original Lien: <u>SFIO-E§9.2</u> Internal Revenue Manual: Federal Tax Liens Handbook IRS Liens: Are they for Subtitle A Income Taxes or Subtitle B Estate Taxes? Jack Cohen on Lien Removal (audio) "lien" defined: <u>SFIO-C</u> (HOT!) Liens: Are They for Subtitle A Income Taxes or Subtitle B Estate Taxes? To Notice of Lien Response: <u>SFIO-E§9.1</u>

Lien removal assistance:

IRS Tax Lien and Levy Removal Help (commercial site) IRSTaxFix.com MyTaxProblem.com TaxFirm.com TaxHelpers.com Village of Dimondale v. Leslie Grable (example successful Quiet Title Action to remove IRS lien)

Lien certificates and investing:

Tax Lien Certificates Tax Lien Sale Certificates TaxLiens.com

Remedies:

<u>Defeating the Anti-Injunction Act</u> Sue Employers, County Recorders, and Financial Institutions if They violate Your Due Process Rights: <u>SFIO-I5.5</u>; <u>TFPM</u> §3.5.5.7 <u>Relation-Back Doctrine Condemns Administrative Tax Liens and Levies</u>

Seizure:

26 U.S.C. Subtitle F, Chapter 64, Subchapter D: Seizure of Property for Collection of Taxes Forfeiture/Seizure: DOJ, JM §9-111.000 Judicial Approval Required for Seizure of Principal Residence What Can the IRS Seize?

Sovereign immunity: <u>26 U.S.C. §7426(a)(1)</u> Substitute for Return (SFR): (pseudo, but not actual, assessment)

Defined: <u>SFIO-C</u> GAO Report # GAO/GGD-00-60R IRS' Substitute for Return (SFR) Program 26 U.S.C. 6020(b): Returns prepared for or executed by the Secretary Internal Revenue Manual section 5.1.11.6.8: IRC 6020(b) Authority Internal Revenue Manual section 5.1.11.6.8.2: Preparation and Approval od 6020(b) Returns Internal Revenue Manual section 5.1.11.6.5: Automated Substitute for Returns (ASFR) Tax Deposition Questions, Section 13: 26 U.S.C. 6010(b) Substitute for Returns

The Notary Certificate of Default Method: VERY EFFECTIVE!: <u>TFPM</u> §3.4.4.5, <u>Article</u> <u>Today's War on Property</u> (ASNM, Vol. 7, No. 4) <u>U.S. Code, Title 15, Chapter 41, Subchapter V: Debt Collection Practices</u>-Cornell

## COMMON LAW

Common Law Practice Guide, Litigation Tool #10.013 (OFFSITE LINK)- Part of the <u>SEDM Litigation Tools</u> Page

Sovereignty and Freedom Page, Section 8.3: Common Law

## <u>COMMUNISM</u>

Are You a Practicing Communist?- Antishyster News magazine, Volume 7, Number 3
 "communism" defined: <u>SFIO-C</u>
 Socialism is Incompatible with Christianity: <u>SSMOTB, Section 4.11</u>
 <u>Social Security: Mark of the Beast</u>
 <u>The Communist Manifesto</u>
 <u>The Communist Manifesto</u>
 <u>The Communism in America</u>-Cleon Skousen
 <u>The Commie Lesson</u>
 <u>U.S. Code Title 50, Chapter 23, Subchapter IV: Communist Control-</u>description of what the U.S. government thinks communism is
 <u>Why Schools Teach Socialism</u>- Antishyster News magazine, Volume 11, Number 3

## **COMPLAINTS**

Common Objections to the Recommendations in This Document (the GIH) with Rebuttal: <u>GIH</u> §1.11 <u>Example Fools and complainers: Robert McDowell</u> <u>Frequently Asked Questions</u>

## CONFLICT OF INTEREST

<u>18 U.S.C. Part 1, Chapter 11: Bribery, Graft, and Conflict of Interest</u> <u>How Scoundrels Corrupted our Republican Form of Government</u> Judicial conflict of interest:

28 U.S.C. §144: Bias or Prejudice of judge 28 U.S.C. §455: Disqualification of justice, judge, or magistrate judge Code of Conduct for United States Judges ■ Exposing and prosecuting judicial corruption (ASNM, Vol. 7, No. 4) Judicial Conspiracy to Protect the Income Tax: <u>GIH</u> §6.9 Judicial Tyranny: <u>GIH</u> §2.8.13 ■ Recusal: Analysis of Case Law Under 28 U.S.C. § 455 & 144-Federal Judicial Center (FJC) <u>The Best Judges that Money Can Buy</u>

Licenses to practice law:

Petition for Admission to Practice Schware v.Board of Examiners, 353 U.S. 238 (1957): Practice of law cannot be licensed Why you Don't want an attorney

Recusal: Analysis of Case Law Under 28 U.S.C. § 455 & 144 (254 Kbytes) : 🖾 PAAGE

#### **CONSENT**

Requirement for: Declaration of Independence

"consent" defined: SFIO-C

"voluntary" defined: SFIO-C

How public servants eliminate or avoid or hide the requirement for "consent" to become "Masters": <u>GIH</u> §4.3.6

"Law" or "Contract"?: GIH §5.4.2

Public v. Private Law: <u>GIH</u> §5.4.2.1 Positive Law: <u>GIH</u> §5.4.2.2 Justice: <u>GIH</u> §5.4.2.1 Invisible consent: The Weapon of Tyrants: <u>GIH</u> §5.4.2.2

No Taxation without Consent: GIH §5.4.4

Requirement for Consent, Form #05.003 (OFFSITE LINK) The Internal Revenue Code is not Public or Positive Law, but Private Law: <u>GIH</u> §5.4.3

The Three Methods for Exercising our Constitutional Right to Contract: <u>GIH</u> §5.4.3.1 Proof that the I.R.C. is not Positive Law: <u>GIH</u> §5.4.3.2 The "Tax Code" is a state sponsored religion, not a "law": <u>GIH</u> §5.4.3.3 How you were duped into signing the contract and joining the state sponsored religion and what the contract says: <u>GIH</u> §5.4.3.4 Modern Tax Trials are "religious inquisitions" and not valid legal processes: <u>GIH</u> §5.4.3.5 How to skip out of government church worship services: <u>GIH</u> §5.4.3.6

The Money you Send to the IRS is a "gift" to the U.S. Government: <u>GIH</u> §5.4.5 The Truth about the Voluntary Nature of Income Taxes: <u>GIH</u> §5.4 The True Meaning of "voluntary": <u>GIH</u> §5.4.1

### **CONSPIRACY & COVER-UPS**

<u>861 Evidence</u>-Larken Rose Congressional Cover-ups, Scandals, and Tax-code Obfuscation: <u>GIH</u> §6.5 Elements of the IRS Cover-up/Conspiracy to Watch For: <u>GIH</u> §6.6.1 How Scoundrels Corrupted our Republican Form of Government: GIH §6.1 Judicial Conspiracy to Protect the Income Tax: <u>GIH</u> §6.9 Nonpublished cases: Conspiracy to Protect Judicial Wrongdoing

Arguments Against Nonpublication of Court Rulings Publication Rules of Court for the United States and Federal Circuits Law Articles Relating to Nonpublication Press Clippings Related to the Use of Nonpublication by Courts

#### **CONSTITUTION**

As a Contract: GIH §5.4.1-5.4.2.3 Badnarik's Constitution training audios (requires media player) Bill of Rights: GIH §3.11.8 Founders Constitution- University of Chicago Press No Rights! *Downes v. Bidwell*, 182 U.S. 244 (1901): <u>SFIO-A</u>; GIH §3.17.6 Republican form of government defined: <u>SFIO-C</u>; "rights" defined: <u>SFIO-C</u> The Constitution for the United States: Its Sources and Its Applications: PAAGE Thomas J. Norton The Law of Nations: The book used by the the Founding Fathers wrote the Constitution Top Ten Civil Liberties Abuses of the Income Tax Undermining the Constitution: A History of Lawless Government: PAAGE Thomas J. Norton U.S. Constitution Annotated (Findlaw) U.S. Constitution:

Discussion: GIH §3.11

### **CONTRACTS**

Contracts based on consent: <u>GIH</u> §5.4.3.1 IRS Form W-4 is a contract: <u>GIH</u> 5.4.3.4 IRS Form 1040 is a contract: <u>GIH</u> §5.4.3.4 Requirement for Consent, Form #05.003 (OFFSITE LINK) Your right to contract: <u>GIH</u> §5.4.1 thru 5.4.3.1

### CORPORATIONS

Connecting Dots (ASNM, Vol. 10, No. 2) Corporation sole (religious corporation, California Codes):

> Code of Civil Procedure 425.14 Corporations Code 1000-10015, 5065 Government Code 12583 Health and Safety Code 8250 Penal Code 320.5, 1203.044 Revenue and Taxation Code 62(k)

Corporatization and Privatization of the Government, Form #05.024 (OFFSITE LINK) Domestic International Sales Corporations (DISC's):

Defined: <u>26 U.S.C. §992(a)(1)</u> As a taxable "source" or situs: <u>26 C.F.R. §1.861-8(f)</u>

Foreign Sales Corporations (FSC's):

Defined: <u>26 U.S.C. §922</u> As a taxable "source" or situs: <u>26 C.F.R. §1.861-8(f)</u> Government Instituted Slavery Using Franchises, Form #05.030 (OFFSITE LINK)
 I'm A Corporation Sole Man! (ASNM, Vol. 11, No. 1)
 "Income" means "corporate profit": <u>GIH</u> §5.6.5 (IMPORTANT!)
 Natural order (how corporations fit): <u>GIH</u> §4.1 (IMPORTANT!)
 Piercing the Corporate Veil (ASNM, Vol. 10, No. 2)
 U.S. Government is a federal corporation!: <u>28 U.S.C. §3002</u>(15)(A)

### <u>COURTS</u>

Article 1 and III courts: <u>SFIO-I5.9</u>; <u>TFPM</u> §3.5.5.10 <u>Article III Court List</u> <u>Authorities on Jurisdiction of Federal Courts</u> Basis of claims: <u>TFPM</u> §7.6 <u>Benchbook for U.S. Federal Court Judges</u> 28 U.S.C. §455: Disqualification of justice, judge, or magistrate judge 28 U.S.C. §144: Bias or Prejudice of Judge <u>Court Sanctions, Contempts and Defaults, Form #05.019</u> (OFFSITE LINK) <u>Courts of Equity: Let's Be Reasonable</u> (ASNM, Vol. 10, No. 2) Declaratory Judgments:

Declaratory Judgment Act, <u>28 U.S.C. §2201</u> Effect of Declaratory Judgment Act and Administrative Procedure Act: <u>DOJ, JM Title 4, Civil</u> <u>Resource Manual section 36</u> <u>Title 26 Appendix, Title XXX, Rule 311: Commencement of an Action for Declaratory</u> <u>Judgment</u>

<u>Exposing and Prosecuting Judicial Corruption</u> (ASNM, Vol. 7, No. 4)
 Federal District Court Decisions: <u>GIH</u> §3.18
 Federal Judicial Process: <u>TFPM</u> §7.3
 Federal Tax Litigation Fundamentals: <u>TFPM</u> §7
 History of Federal Courts:

 PAAGF: Govt->USCourts

 History of the Federal Judiciary-Federal Judicial Center

 □
 Judiciary Act of 1789 (11 Mbytes)

 □
 Judiciary Act of 1879 (2.2 Mbytes)

History of Federal Territorial Jurisdiction: <u>TFPM</u> §7.4 Judicial Conspiracy to Protect the Income Tax: <u>GIH</u> §6.9 Judicial Tyranny: <u>GIH</u> §2.8.13 Judges: (corruption)

> 28 U.S.C. §144: Bias or Prejudice of Judge 28 U.S.C. §455: Disqualification of justice, judge, or magistrate judge Code of Conduct for United States Judges Exposing and prosecuting judicial corruption (ASNM, Vol. 7, No. 4) Judicial Conspiracy to Protect the Income Tax: <u>GIH</u> §6.9 Judicial Tyranny: <u>GIH</u> §2.8.13 <u>Recusal: Analysis of Case Law Under 28 U.S.C. § 455 & 144</u>-Federal Judicial Center (FJC) <u>The Best Judges that Money Can Buy</u>

Jurisdiction

<u>Authorities on Jurisdiction of Federal Courts</u> (IMPORTANT!) <u>26 U.S.C. §7422: Civil actions for refund</u>-Jurisdiction of federal courts <u>28 U.S.C. §1346: Claims against the United States</u>-Jurisdiction of District Courts Challenge jurisdiction: <u>SFIO-I§5.8</u>; <u>TFPM</u> §3.5.5.8 Challenge federal criminal indictments: <u>SFIO-I§5.8</u>; <u>TFPM</u> §3.5.5.9 Determining if a Real Property is Subject to Exclusive Federal Jurisdiction
<u>Federal Jurisdiction, Form #05.018</u> (OFFSITE LINK)
<u>O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740(1933)</u> (difference between Article I and Article III courts)
<u>Tax (and other) Courts of the United States</u> (ASNM, Vol. 10, No. 1) <u>Three Elements that can Render Court Rulings Invalid</u>

Jury summons:

Citizens Rule Book GIH §4.16

Jury trial:

Seventh Amendment 28 U.S.C. §2402: Jury Trial in Actions Against the United States

Law or Equity? (ASNM)

Nonpublished cases: Conspiracy to Protect Judicial Wrongdoing

Arguments Against Nonpublication of Court Rulings Publication Rules of Court for the United States and Federal Circuits Law Articles Relating to Nonpublication Press Clippings Related to the Use of Nonpublication by Courts

DId laws still valid: <u>SFIO-E§10.2</u>

Practicing Law Without A License Inquiry: <u>SFIO-E§10.1</u>

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 (OFFSITE LINK)

Proper service of process on U.S. government: <u>TFPM</u> §7.8

Quiet Title Action: Village of Dimondale v. Leslie Grable

Sentencing Guidelines Manual

Supreme Court cites relating to taxes and organized by subject (USSC Plus website)

Rights of accused: <u>Sixth Amendment</u>

Statute of limitations for Criminal violations of I.R.C.: TFPM §7.6.7

Supreme Court decisions: <u>GIH</u> §3.17

Tax Court:

Described: <u>TFPM</u> §7.7.2 Article: Artic

The End of Justice, Form #11.416 (OFFSITE LINK)
 Townsend, Ken -Court Papers-legal templates
 Violation of Stare Decisis: The Changing Definition of "Direct", "Indirect", and "Excise" taxes instituted by federal courts: GIH §6.9.4
 Venues: TFPM §7.7
 What Happened to Justice? (OFFSITE LINK)-book
 Writ of certiorari: defined SFIO-C
 Writ of Mandamus: TFPM §3.5.4.12

U.S. Courts Website

U.S. Supreme Court: Court Reporter Cross-Reference

#### **CRIMINAL INVESTIGATION**

IRM 9.1.4: Criminal Investigation Directives IRS Criminal Investigation Website IRS Doc 7233: 75 Years of IRS Criminal Investigation History 1919-1994 : TS SFIO-F (6.46 Mbytes)

### DEFINITIONS

"assessment" (and authority to execute them) "employee" "enact" "ethics" federal zone Freedom and liberty "<u>frivolous</u>" "good" "good faith" "gross income" "includes" W "Includes" <u>Rebutted Version of IRS Definition of the term "includes"</u>-Alan Freeman "income" "individual" **Justice** Legal abbreviations "money" "<u>moral</u>" Natural law "nonresident alien" "person" SFIO-C

defined for federal tax crimes:

<u>GIH</u> §5.4.13 <u>26 U.S.C. §7343</u>-IT'S NOT YOU! <u>26 U.S.C. §6671(b)</u>-IT'S NOT YOU!

defined for Internal Revenue Code:

<u>GIH</u> §3.12.1.15

"personal services" "right" "rights" "<u>State</u>" "Taxpayer" v. "Nontaxpayer": <u>GIH</u> §5.3.1, <u>definitions</u> "<u>Trade or business</u>" "United States":

defined Investigation into the meaning of the term "United States"-Alan Freemen

"<u>U.S. citizen</u>" "<u>U.S. national</u>" "<u>U.S. person</u>" "<u>voluntary</u>" "withholding agent" Words of Art: Lawyer Deception Using Definitions: <u>GIH</u> §3.12.1 "wrong"

### **DEPARTMENT OF JUSTICE (DOJ)**

Attorney General Department of Justice Website Department of Justice, Tax Division DOJ Admits No Delegated Authority to Defend IRS Agents: <u>SFIO-E§2.5</u> DOJ Has No Authority to Prosecute IRC Subtitle A Income Tax Crimes: <u>GIH</u> §5.4.15 <u>DOJ Renegs on Commitment to Appear at Truth In Taxation Hearing!</u>-1/22/02 (cover up!) <u>DOJ, Tax Division, Judgment Collection Manual</u> DOJ, Tax Division, Criminal Tax Manual:

HTML (local) HTML (DOJ website) PDF

DOJ Tax Settlement Reference Manual

Treasury Says DOJ Has No Delegated Authority to Defend IRS Agents or Litigate to Collect Tax: <u>SFIO-</u> <u>E§2.4</u>

#### DISCOVERY (Summons, deposition, subpoena, etc)

Claim the 5th Whenever Questioned by the IRS: <u>SFIO-I5.6</u>; <u>TFPM</u> §3.5.5.8 Discovery Considerations in Affirmative Civil Litigation-U.S. Atty Bulletin, Vol. 50, No. 5, Sept 2002

FOIA/Privacy Act:

Citizens Guide to Using the Freedom of Information Act and the Privacy Act to Request Government Documents (book): SFIO-L DOJ-Freedom of Information Act Guide FOIA Contacts-all federal agencies Freedom of Information Act, 5 U.S.C. §552 Privacy Act, 5 U.S.C. §552a IRS Chief Counsel Notices-FOIA IRS Disclosure Litigation Reference Book, Document #8448 (1.3Mbytes) IRS Electronic Reading Room IRS Records Not Subject to the Privacy Act IRS Systems of Records Your Right to Federal Records: PAAGF: Govt->GSA

Richard Standring's FOIA/IMF tape

#### GAO reports

Government Accounting Office (GAO)

- GAO Report GAO-01-195: Internal Revenue Service, Unpaid Taxes of Federal Workers and Annuitants, June 14, 2001
- GAO Report T-GGD-97-155 : Tax Administration: IRS' Use of Enforcement Authorities to Collect Delinquent Taxes, Sept 23, 1997
- GAO Report AIMD/GGD-99-256: Unpaid Payroll Taxes: Billions in Delinquent Taxes and Penalties Due But Unlikely to Be Collected, August 2, 1999-

Individual Master File (IMF):

Debunking IMF Translations and Decodes Using NMF Codes TFPM §3.4.8 IMF Decoder (Acrobat file): The SFIO-A Master File (MF) Decoder Software

Individual Master Files: WTPTTH §12

Obtaining and Analyzing Your IRS Individual Master File (IMF): <u>SFIO-I §0.7</u> Sample Privacy Act Request for Your IRS Indiv. Master File (IMF): <u>SFIO-F §13.5</u> Sample Scanned Unsanitized IMF Obtained from IRS Through FOIA-(1.5 Mbytes) : SFIO-I §0.7

Sample MS Word version of an Unsanitized IMF: 1 SFIO-I §0.7

Internal Revenue Manual (IRM), section 11.3: Disclosure of Official Information Internal Revenue Manual (IRM) 9.4.6: Surveillance and Non-Consensual Monitoring Maximizing evidence collection: <u>TFPM</u> §3.5.4.3 Motion to Quash IRS Summons

Questions for All Occasions to Stop the IRS Dead in their Tracks: <u>TFPM</u> §3.6 Search warrants:

<u>18 U.S.C Part II, Chapter 204: Searches and Seizures</u> <u>28 U.S.C. Part 60: Authorization of Federal Law Enforcement Officers to Request the</u> <u>Issuance of a Search Warrant</u> <u>Federal Rule of Criminal Procedure, Rule 41: Search and Seizure</u> <u>Fourth Amendment</u>: Prohibits unreasonable searches and seizures

Silence as a Weapon and a Defense in Legal Discovery, Form #05.021 (OFFSITE LINK) Subpoena:

Federal Rule of Civ. Proc. 45: Subpoenas

Recent Development: An Argument that Fed.Rul.Civ.Proc. 45 Does Not Authorize Nonparty Subpoenas to the Federal Government-U.S. Attorney Bulletin, Vol. 50, No 4, July 2002

Summons:

IRS Form 2039: Summons
 IRS Summons: <u>SFIO-E</u>
 Internal Revenue Manual (IRM), section 25.5: Summons Handbook
 IRS Third Party Summons: <u>SFIO-E</u>
 IRS Restructuring and Reform Act of 1998, 112 Stat 685, Section 3415: Taxpayers
 Allows to Quash All Third Party Summonses
 Petition to Quash IRS Form 2039 Administrative Summons, Litigation Tool #05.002-use in federal district court against IRS
 Response letter for IRS Form 2039: Summons, Letter 5.3.08
 Quash third party summons: <u>SFIO-I§4.16; TFPM</u> §3.5.4.16

#### Tax Deposition CD (HOT!)

Tax Deposition Questions (useful for an IRS audit or examination or civil case for refund)- HOT! Test for Federal Tax Professionals: <u>SFIO-F§0.1</u>; <u>TFPM</u> §3.6; <u>TFPM</u> §10.2.1 Test for State Tax Professionals: <u>SFIO-I§0.2</u>; Use determination letters to fight IRS evasiveness: <u>SFIO-I§4.11</u>; <u>TFPM</u> §3.5.4.11 Use FOIA, Privacy Act, and discover to gain advantage: <u>SFIO-I§4.5</u>; <u>TFPM</u> §3.5.4.5 We the People Questions to IRS/DOJ (169 Kbytes) What To Do When the IRS Comes Knocking (OFFSITE LINK)

#### DUE PROCESS

4th Amendment Rights to Privacy and Lawful Seizure: <u>GIH</u> §3.8.8.2 5th Amendment Right of Due Process: <u>GIH</u> §3.8.8.3 <u>Administrative Due Process Requirements</u> Basic Elements of Due Process:

A hearing

Absence of prejudicial presumption

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, <u>Form #05.017</u> (OFFSITE LINK) Authorities on presumption: <u>SFIO-C</u>

Impartial judge Impartial jury Reasonable notice (OFFSITE LINK)

Bivens v. Six Unknown Fed. Narcotics Agents, 403 U.S. 388 (1971)-tells how to sue government agents for violating your rights.

Challenge All Liens and Levies (Collection Due Process hearings): <u>TFPM</u> §3.5.4.21; <u>SFIO-I§4.21</u> Constitutional Due Process Rights in the Context of Income Taxes: <u>GIH</u> §5.4.8 Due process defined:

SFIO-C

Nontaxpayers's Audit Defense Manual, Section 2.2 (OFFSITE LINK)

Handle Your Tax Examination (due process hearings) or IRS Meeting Skillfully : <u>TFPM</u> §3.5.4.17; <u>SFIO-</u> <u>I§4.17</u>

IRS Due Process Meeting Handout, Form #03.008 (OFFSITE LINK)

IRS Office of Chief Counsel Policy Manual on Collection Due Process Hearings (89 Kbytes) "procedural due process" defined: <u>SFIO-C</u>

Relation-Back Doctrine Condemns Administrative Tax Liens and Levies: <u>TFPM</u> §3.4.7; <u>Dan Meador article</u> Requirement for Reasonable Notice, Form #05.022 (OFFSITE LINK)

Seizure: GIH §7.9.21

Stop Employer Withholding of Income Taxes:

Federal and State Withholding Options for Private Employers <u>TFPM</u> §3.5.4.13 <u>SFIO-I§4.13</u>

United States Code Annotated, 14th Amendment, Due Process (SFIO-A) Violation of Due Process by Employers, Financial Institutions, County Recorders: <u>TFPM</u> §3.5.5.7 Violation of Due Process of Law: <u>GIH</u> §7.9.11 <u>Void for vagueness doctrine</u> (Violation of due process) <u>What Can the IRS Seize?</u>

#### **EMPLOYERS**

Educate your employer: SFIO-I§3.5; TFPM §3.5.3.5

Employment withholding Taxes are gifts to the U.S. government: GIH §5.6.8

Employer defined: SFIO-C

Ensure Your Employer Reports the Correct Amount On Your W-2 as "gross income": <u>SFIO-I§4.9; TFPM</u> §3.5.4.9

Federal and State Withholding Options for Private Employers-pamphlet Form W-4 Exempt: <u>SFIO-I§4.13</u>; <u>GIH</u> §8.5.4.13

Stop employer withholding of income taxes: SFIO-I§4.13; TFPM §3.5.4.13

There is no Statute in I.R.C. Subtitles A through C that makes individuals "liable" for payment of tax: <u>GIH</u> §5.6.1

"withholding agent" defined: SFIO-C

You Don't Earn "Wages" So Your Earnings Can't be Taxed: <u>GIH</u> §5.6.7

Your private employer Isn't authorized by law to act as a federal "withholding agent": GIH §5.4.18

## **ENFORCEMENT**

"assessment" defined: <u>SFIO-C</u> Authority and Jurisdiction of Revenue Agents: <u>GIH</u> §7.2 <u>Commercial liens strategy</u> Criminal Enforcement:

> <u>Dept. of Justice Criminal Tax Manual</u> Essentials for Prosecution of Federal Tax Crimes-Dan Meador: <u>PAAGF</u> Federal tax prosecutions: <u>GIH</u> §7.9.16

Federal Enforcement Authority Within States of the Union, Form #05.032 (OFFSITE LINK)

- A Sample
- DF in member subscriptions
- <u>Member Subscriptions</u>-how to gain access to the above document

Incarceration for income taxes is illegal (ASNM, Vol. 7, No. 2)
 IRS Collection activity: <u>GIH</u> §7.9
 <u>IRS Due Process Meeting Handout</u> (OFFSITE LINK)
 <u>IRS Office of Chief Counsel Collection Due Process Hearing Guidelines</u>
 <u>Judicial Approval Required for Seizure of Principal Residence</u>
 Levies: <u>SFIO-14.20</u>; <u>GIH</u>§7.9.20
 Penalties and interest

Employers: <u>GIH</u> §7.9.7

Taxpayer: <u>GIH</u> §7.9.6

IRS Has NO legal authority to Assess Penalties on Subtitles A through C Income Taxes on Natural Persons: <u>GIH</u> §5.4.10

Only authorized against officers and employees of federal corporations!: <u>GIH</u> §5.4.10

Why Penalties are Illegal for Anything but Federal Employees, Contractors, and Agents, Form #05.010 (OFFSITE LINK) -SEDM forms page

Pocket Commissions (IMPORTANT!) Seizure:

<u>26 U.S.C. Subtitle F, Chapter 64, Subchapter D: Seizure of Property for Collection of Taxes</u>
<u>28 U.S.C. Part VI, Chapter 163: Fines, Penalties, and Forefeitures</u>
Forfeiture/Seizure: <u>DOJ, JM §9-111.000</u>
<u>GIH</u> §7.9.21
<u>Judicial Approval Required for Seizure of Principal Residence</u>
Replevin of seized property: <u>28 U.S.C. §2463</u>
<u>What Can the IRS Seize?</u>

Territorial Jurisdiction to Enforce:

<u>40 U.S.C. §255</u> (IMPORTANT!) 26 U.S.C. §7601(a): Canvass of Districts for taxable persons and objects Definition of "United States": <u>GIH</u> §5.2.5 <u>Study into the definition of "United States"</u> <u>Treasury Order 150-02: Organization and Functions of the Internal Revenue Service, SEDM</u> <u>Exhibit #04.014</u>

Treasury Organization Chart: Look where IRS is. Not under "Under Secretary for Enforcement" because NOT an enforcement agency! What Can the IRS Seize? What to Do When the IRS Comes Knocking (OFFSITE LINK)-pamphlet

## EQUAL PROTECTION

"equal protection" defined: <u>SFIO-C</u>
 <u>Fourteenth Amendment, Section 1, Annotated</u> (OFFSITE LINK) -requires equal protection
 <u>Great IRS Hoax, Section 4.3.4</u>: <u>Equal Protection</u>
 <u>Requirement for Equal Protection and Equal Treatment, Form #05.033</u> (OFFSITE LINK)-<u>SEDM forms page</u>

## ETHICS

Attorney ethics:

<u>28 C.F.R. Chapter 1, Part 77: Ethical standards for Attorneys for the Government</u>
 <u>Petition for Admission to Practice</u>
 <u>Why You Don't Want an Attorney</u>
 <u>Why You Just Gotta Trust Your Attorney</u>

<u>Bivens v. Six Unknown Fed. Narcotics Agents, 403 U.S. 388 (1971)</u>-tells how to sue government agents for violating your rights.

Federal Usurpation: Franklin Pierce
 "ethics" defined: <u>SFIO-C</u>
 "good" defined: <u>SFIO-C</u>
 "good faith" defined: <u>SFIO-C</u>
 Government Employees:

<u>5 C.F.R. Part 2635: Standards of Conduct for employees of the Executive Branch</u> Code Of Ethics for Government Service: <u>GIH</u> §2.1 <u>Conflict of interest convictions</u> (ASNM, Vol. 8, No. 1) Executive Order 12731: <u>GPO Access</u>; <u>GIH</u> §2.1

How Scoundrels Corrupted our Republican Form of Government IRS Employees:

Banister, Joe (X IRS Agent) Report of the Illegal Nature of IRS Operations Banister, Joe (X IRS Agent) audio story (MP3)

GAO-04-1039R: IRS Efforts to Evaluate the Section 1203 Process for Employee Misconduct and Measure Its Impact on Tax Administration (General Accounting Office report) IRS Employees: Termination of Employment for Misconduct (Congr. Research Service Report, 2.3 MB, 51 pages)

Personal Financial Conflicts of Interest of IRS Employees

- Standards of Ethical Conduct for IRS Employees According to IRS Chief Counsel
- What You Need To Know About Section 1203 (IRS Pamphlet)

Judicial ethics:

28 U.S.C. §144: Bias or Prejudice of judge 28 U.S.C. §455: Disqualification of justice, judge, or magistrate judge Code of Conduct for United States Judges ■ Exposing and prosecuting judicial corruption (ASNM, Vol. 7, No. 4) Judicial Conspiracy to Protect the Income Tax: <u>GIH</u> §6.9 Judicial Tyranny: <u>GIH</u> §2.8.13 ■ Recusal: Analysis of Case Law Under 28 U.S.C. § 455 & 144</u>-Federal Judicial Center (FJC) The Best Judges that Money Can Buy Licenses to practice law:

Petition for Admission to Practice
 Schware v.Board of Examiners, 353 U.S. 238 (1957): Practice of law cannot be licensed
 Unlicensed Practice of Law, Form #05.029 (OFFSITE LINK, Member Subscriptions)
 SEDM Forms page
 Why you Don't want an attorney

"moral" defined: SFIO-C

Memorandum of law on the Right to Petition Government for Redress of Grievances (We The People) Oaths of Office:

<u>28 U.S.C. §1746: Unsworn declarations under penalty of perjury</u>
 <u>5 U.S.C. Part III, Subchapter A, Chapter 29, Subchapter I: Commissions, Oaths, and Records</u>
 <u>8 U.S.C. §1448: Oath of renunciation and allegiance</u>
 <u>Matt 5:33-37</u>: Don't take oaths!
 <u>Obligated By Oath</u> (ASNM, Vol. 11, No. 2)

<u>Undermining the Constitution: A History of Lawless Government</u>-Thomas Norton <u>Why Government Needs Crime</u> "Willful Blindness" defined: <u>SFIO-C</u> Your Government has Made Itself Into a God and a Religion and therefore Violated the Constitution!

### **EVIDENCE**

Exhibits (OFFSITE LINK) -SEDM

Sovereignty Forms and Instructions Online-Evidence: <u>SFIO-E</u> <u>Theft by Deception video</u> (Larken Rose)

Sixteenth Amendment Congressional Debates *HOT!*-(Large, 31 Mbytes) Congressional record, House and Senate. Right click and "Save As". Excellent to determine "legislative intent"

#### **EXPATRIATION**

Change your U.S. citizenship status: <u>SFIO-I§3.12</u>; <u>SFIM-I</u> §4.5.3.13 "Citizens of No Country"-John Bryant, Worth Magazine Expatriation: <u>TFPM</u> §3.5.3.13; <u>GIH</u> §4.11.10 Expatriation and the American Citizen; Elwin Griffith; Howard Law Journal; 1988. Federal (U.S.) citizens: <u>GIH</u> §4.11.4 IRS Form 8854: Expatriation Information Statement IRS Form 8854 Instructions IRS Form W-8BEN: Certificate of Foreign Status of Beneficial Owner of United States Tax Withholding Official Taxpatriation Page References on Expatriation The 14th Amendment was Never Properly Ratified Treatise on American Citizenship (book) "Nationals"/Natural Born Sovereigns: <u>GIH</u> §4.11.7 U.S. Citizenship and Immigration Bureau (USCIS) U.S. Secretary of State-passports, expatriation

## FEDERAL TAX CRIMES AND RELATED CRIMES

<u>Responding to a Criminal Tax Indictment</u> (OFFSITE LINK)-book Abusive Tax Shelters (IRS)

Individuals Corporations IRS Training 3118b-002-Abusive Tax Promotions Training Manual: SFIO-F

Criminal enforcement: <u>GIH</u> §7.9.6 <u>Determining if a Real Property is Subject to Exclusive Federal Jurisdiction</u> Fraud and false statements, <u>26 U.S.C. §7206</u>:

Generally: <u>GIH</u> §3.12.12 History of Federal Government Income Tax Fraud, Racketeering, and Extortion in the USA: <u>GIH</u> §6 <u>Internal Revenue Manual (IRM), Fraud Handbook, Section 25.1</u>

"person" defined for federal tax crimes:

<u>GIH</u> §5.4.13 <u>26 U.S.C. §7343</u>-IT'S NOT YOU! <u>26 U.S.C. §6671(b)</u>-IT'S NOT YOU!

Tax evasion, <u>26 U.S.C. §7201</u>:

Generally: <u>GIH</u> §3.12.10 "Truth Evasion" by government: <u>TFPM</u> §3.5.5.12

Tax Protesters (DOJTDCTM, Chapter 40) Willful failure to file, <u>26 U.S.C. §7203</u>:

> Generally: <u>GIH</u> §3.12.11 It's Illegal and Impossible to "file" your own tax return: <u>GIH</u> §5.5.1 Why We Aren't Liable to File Tax Returns or Keep Records: <u>GIH</u> §5.5

#### **FEDERALISM**

"federalism" defined: <u>SFIO-C</u>

Cooperative Federalism (OFFSITE LINK)

Of Sovereignty and Federalism

Requirement for Consent, Form #05.003 (OFFSITE LINK) -SEDM forms Page

Sovereignty Forms and Instructions Online, Section 1.9

#### FLAWED TAX ARGUMENTS TO AVOID

Commercial Redemption Rejected as Valueless-Greg Allen

Flawed Tax Arguments To Avoid: The Article; TFPM Chapter 4

Litigate the RIGHT issues and learn how to get them in front of the jury: <u>SFIO-I§5.6</u>, <u>TFPM</u> §3.5.5.6,

Rebutted Version of IRS "The Truth About Frivolous Tax Arguments"

Rebutted Version of Congressional Research Service Report 97-59A "Frequently Asked Questions About the Federal Income Tax"

Rebutted Version of Tax Resister FAQ

Legal Deception, Propaganda, and Fraud, Form #05.014

### **FORMS**

26 C.F.R. §602.101: OMB Control Numbers Avoiding Traps in Government Forms, Form #12.023 (OFFSITE LINK) Court forms SEDM Forms Page (OFFSITE LINK) IRS Forms, Publications, Notices, and Letters (ours) IRS Forms and Publications (IRS') Modifying IRS PDF forms electronically: <u>How to</u> (see beginning of section 6) <u>CAD-KAS PDF Editor</u> (modifies PDFs) <u>PDF Converter Pro</u> (modifies PDFs)

OMB Control Numbers Paperwork Reduction Act of 1980: 44 U.S.C. Chapter 35 Response letter form index: <u>SEDM</u> (OFFSITE LINK) <u>SEDM Litigation Tools Page</u> (OFFSITE LINK) <u>Sovereignty Forms and Instructions Online</u> <u>Tax Deposition Questions, Section 10: Paperwork Reduction Act, Administrative Procedures Act, and</u> <u>Regulations</u>

### FOUNDING FATHERS

American Letters, Speeches, and Documents Online Library-Ashbrook Center Debates in the Federalist Convention of 1787-Avalon Project of the Yale Law School Early America The Price our Founding Fathers Paid for Liberty FDR Scandals Founder's Almanac-Heritage Foundation Founder's Constitution-University of Chicago Press and the Liberty Fund Franklin, Ben

Prayer request at the Constitutional Convention, 1787

Henry, Patrick Jefferson, Thomas

> <u>Jefferson's Warnings on the Federal Judiciary</u> <u>Monticello</u> <u>Thomas Jefferson on Politics and Government</u> <u>Transcript of Danbury Baptist Letter by Thomas Jefferson</u>

<u>Timetable of World Legal History</u> Washington, George

> George Washington's Papers George Washington's Vision and Prophecy for America George Washington's Farewell Address Was George Washington a Christian?

Writings and Biographies of Founding Fathers

### **FRANCHISES**

Cites on "franchise": SFIO-C

Avoiding Government Franchises and Licenses, Liberty University (OFFSITE LINK) - SEDM

Corporatization of the Government, Form #05.024 (OFFSITE LINK) - SEDM

Government Instituted Slavery Using Franchises, Form #05.030 (OFFSITE LINK) -SEDM

The "Trade or Business" Scam, Form #05.001 (OFFSITE LINK) -SEDM

## **FREEDOM**

Foundations of Freedom, Form #12.021 (OFFSITE LINK) -SEDM

- Dides
- <u>Video 1: Introduction</u>
- Video 2: Freedom, Sovereignty, and Justice

- Video 3: Status, Rights, and Privileges
- <u>Video 4: Willful Government Deception and Propaganda</u>

Into the Deep, Form #11.116 (OFFSITE LINK)

The Crossing, Form #11.117 (OFFSITE LINK)

The Ledge, Form #11.118 (OFFSITE LINK)

Sovereignty and Freedom Topic Page

## FREEDOM OF INFORMATION ACT-See DISCOVERY

## **FRIVOLOUS**

Cites on "frivolous": <u>SFIO-C</u> Cites on "frivolous return": <u>SFIO-C</u> Defending Yourself Against Charges of Being "Frivolous": <u>SFIO-I§0.4</u> <u>Flawed Tax Arguments to Avoid, Section 6.2: Nonresident Nontaxpayer's Arguments are Frivolous</u> Internal Revenue Manual Section 4.10.12: Frivolous Return Program (OFFSITE LINK) Responding to "Frivolous" Penalties or Accusations, Form #05.027 (OFFSITE LINK) - SEDM

- Bample
- The Member Subscriptions Link (requires account)
- Member Subscriptions (sign up so you can download)

Ministry Arguments are "frivolous", Rebutted False Arguments Against This Website, Section 7.3 (OFFSITE LINK)

## **GOVERNMENT**

A "Republican form of Government" (ASNM, Vol. 11, No. 3) Contradictory forms of government (ASNM, Vol. 12, No. 1) "democracy" defined: SFIO-C De Facto Government Scam, Form #05.043 (OFFSITE LINK) - Sovereignty Education and Defense Ministry (SEDM) Forum 3: Government and legal profession secrecy, corruption, propaganda, and tax scams-Family Guardian Forums Government: GIH §4.3.1 Government Corruption, Form #11.401 (OFFSITE LINK) - Sovereignty Education and Defense Ministry (SEDM) Government Corruption: Causes and Remedies, Form #12.026 (OFFSITE LINK) - Sovereignty Education and Defense Ministry (SEDM) Law and Government Topic Page -Family Guardian Fellowship Memorandum of law on the Right to Petition Government for Redress of Grievances (We The People) Proper Role of Government Purpose of government: GIH §4.3.4 Purpose of law "republic" defined: SFIO-C Research: Law and Government-Soveriengty Education and Defense Ministry (SEDM) The Anti-Government Movement Handbook What is Government?

## **GRAND JURY**

**Eederal Grand Juror's Handbook** Grand Jury Secrecy Rules How to Crush a Grand Jury <u>Yahoo: Grand Jury Links</u> <u>U.S. Dept. of Justice Grand Jury Manual</u> <u>DOJ, JM §9-11.000: Grand Jury</u> <u>Volunteer to Be a Grand Juror!</u>

## <u>HISTORY</u>

American Letters, Speeches, and Documents Online Library-Ashbrook Center Early America Founder's Almanac-Heritage Foundation Highlights of American Legal and Political History: The Conquering of the American Republic by the U.S. Democracy (OFFSITE LINK) History of Federal Courts:

 PAAGF: Govt->USCourts

 History of the Federal Judiciary

 Federal Judiciary

 Federal Judiciary

 Federal Judiciary

 Judiciary Act of 1789

 (11 Mbytes)

 Judiciary Act of 1879

 (2.2 Mbytes)

History of Federal Government Income Tax Fraud, Racketeering, and Extortion in the USA: <u>GIH</u> §6 History of Federal Territorial Jurisdiction: <u>TFPM</u> §6.4 <u>History of Treasury Department Organization from 1945 to the Present</u> Short History of the IRS: <u>GIH</u> §7.1.1 <u>Sovereignty Forms and Instructions Online, History Section</u> <u>The Trial of Jesus</u> <u>The Work and Jurisdiction of the Bureau of Internal Revenue (1948)</u>-(10.8 Mbytes) Commissioner of Internal Revenue <u>Timetable of World Legal History</u> <u>Writings and Biographies of Founding Fathers</u>

## **IDENTITY THEFT**

Property and Privacy Protection, Section 5: Identity Theft

Government Identity Theft, Form #05.046 (OFFSITE LINK)-SEDM forms page

About Form 56, Form #04.204 (OFFSITE LINK)-SEDM forms page

Resignation of Compelled Social Security Trustee, Form #06.002 (OFFSITE LINK) -terminate the straw man created by Socialist Security

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form

<u>#10.001</u> (OFFSITE LINK) -terminate the straw man with the attorney general and file an advanced criminal complaint

Affidavit of Duress: Illegal Enforcement by De Facto Officers, Form #02.005 (OFFSITE LINK) -criminal complaint against those who are treating you as a public officer if you are not

## **IMMIGRATION AND NATURALIZATION:**

<u>8 U.S.C. Chapter 4: Passports</u> <u>8 U.S.C.: Aliens and Nationality</u> Attachment to form I-9 for agricultural workers <u>SFIO-F</u> §6.12 "expatriation" defined: <u>SFIO-C</u> Form I-9: PAAGE Form I-9 Inquiry Letter: <u>SFIO-F</u> §4.12 <u>Getting a USA Passport as a "state national"</u>

<u>HTML</u> -SEDM Form #09.007. (Member Subscriptions) <u>PDF</u> -SEDM Form #10.013. (Bookstore)

https://famguardian.org/Search/SubjectIndex.htm[3/2/2025 7:44:02 AM]

Family Guardian Website Subject Index

Immigration and Nationality Act (INA)-USCIS Immigration Law-Cornell Legal Information Institute Immigration Laws, Regulations, and Guides-USCIS M-274 Handbook for Employers: PAAGE "naturalization" defined: SFIO-C "U.S. citizen" defined: SFIO-C U.S. citizenship and and Immigration Services (USCIS) (formerly Immigration and Naturalization Service (INS)) U.S. Citizenship and Immigration Services (USCIS) materials: PAAGE U.S. Dept. of State: Foreign Affairs Manual (FAM) U.S. Dept. of State: Passports "U.S. national" defined: SFIO-C "U.S. national" defined: SFIO-C "U.S. national" defined: SFIO-C

#### **IMMUNITY**

Executive Officer Immunity: <u>Dan Meador article</u> Diplomatic Immunity:

<u>Defined</u>

Office of Foreign Missions (OFM)-U.S. Department of State

Foreign Diplomatic and Consular Personnel in the United States-Dept. of State Publication 10576

<u>4 U.S.C. 112: Protection of foreign officials, official guests, and internationally protected</u> persons

Official immunity:

Described: <u>GIH</u> §6.6.3 <u>28 U.S.C. Part VI, Chapter 171: Tort Claims Procedure</u>- also called Federal Tort Claims Act (FTCA) <u>Federal Employees Liability Reform and Tort Compensation Act of 1988 (the "Westfall Act")</u> <u>, 28 U.S.C. §2679</u> <u>General Oil Co. v. Crain, 209 U.S. 211 (1908)</u> <u>Ex Parte Young, 209 U.S. 123 (1908)</u> <u>Gutierrez de Martinez v. Lamagno, 515 U.S. 417, 419 (1995)</u>

Qualified immunity:

Decribed GIH §6.6.3

<u>Separation of Powers Doctrine</u> <u>"Sovereign" = "foreign"</u> Sovereign immunity:

> Defined 26 U.S.C. §7426(a)(1); GIH §2.8.13.2 Internal Revenue Manual (IRM), Section 5.17.5: Suits Against the United States 28 U.S.C. Chapter 97: Jurisdictional Immunities of Foreign States Foreign Sovereign Immunities Act, Dept of State

The Power to Create is the Power to Tax Witness immunity: <u>18 U.S.C. §6002</u>

### **INCOME**

Court case citations on the nature of "income"

"income" defined: <u>SFIO-C</u> The Definition of "Income" for the Purposes of Income Tax: <u>GIH</u> §5.6.5 <u>Income tax related court cases</u>

## INDIVIDUAL MASTER FILE (IMF)

<u>"assessment" defined</u> <u>Debunking IMF Translations and Decodes Using NMF Codes</u> FOIA request for your IRS Individual Master File: <u>SFIO-F §14.5</u> Full Service IMF Decoding (OFFSITE LINK):

For Single Individual For Married Couple

Government Accounting Office (GAO) Reports on Master Files:

Tax Administration: Uses and Problems with IRS' Non Master File (Report GAO/GGD-99-42)

Keppert # GAO/GGD-00-60R

Great IRS Hoax, Section 7.9.5: Fraudulent Assessments

How the IRS Performs Fraudulent Time-Barred Assessments in Your Individual Master File (IMF)-(HOT!) SFIO-E

B How the IRS Falsifies Your Individual Master File (IMF) to create a bogus liability- (HOT!) SFIO-E

IMF Decoding Seminar-SEDM

Internal Revenue Manual (IRM)-IRS version (unsearchable)

Internal Revenue Manual (IRM) advanced search page (HIDDEN on IRS website)

IRS 6209 Manual: PAAGE

Tax Deposition Questions, Section 12: Individual Master Files (IMFs)

IRS Removes their 6209/"ADP and IDRS" Manual from their website- (HOT!) 03/17/2003 Master File (MF) Decoder Software

Standard Edition Professional Edition

Obtaining and analyzing your IRS Individual Master File: SFIO-I §0.8

Richard Standring's IMF Audio Training: PAAGE

Sample IMF Specific file: SFIO-I §0.7

Sample IMF Complete file: SFIO-I §0.7

Tax Truth Newsletter Article on IMF Decoding: SFIO-I §0.8

Use the FOIA, Privacy Act, and Discovery to Gain an Advantage

### **INFORMATION RETURNS**

About IRS Form W-8BEN, Form #04.202 (OFFSITE LINK)

Corrected Information Return Attachment Letter, Form #04.002 (OFFSITE LINK) -SEDM

Correcting Erroneous Information Returns, Form #04.001 (OFFSITE LINK) -SEDM

Correcting Erroneous IRS Form 1042s, Form #04.003 (OFFSITE LINK)-SEDM

Correcting Erroneous IRS Form 1098's, Form #04.004 (OFFSITE LINK)-SEDM

Correcting Erroneous IRS Form 1099's, Form #04.005 (OFFSITE LINK)-SEDM

Correcting Erroneous IRS Form W-2's, Form #04.006 (OFFSITE LINK) -SEDM

Precious Metal Transaction Reporting, Form #04.106 (OFFSITE LINK. Member Subscriptions Form) - <u>SEDM</u>

## **INTERNAL REVENUE SERVICE**

Family Guardian Website Subject Index

31 Questions and Answers About the IRS-HOT! 6209 Manual (also called ADP and IDRS Manual)

Our copy

Authority:

Of District General Counsel (CCDM) Of Internal Revenue Officers: <u>26 U.S.C. 7608</u>

Internal Revenue Manual (IRM), Chapter 39: General Legal Services-IRM 39.0 Church Censorship, Manipulation, and Castration by the IRS: <u>GIH</u> §6.6.4 Congressional Research Service Reports about IRS issues: <u>PAAGF</u> Dept. of Treasury:

Current organization Historical organization Orders and directives system Website

Enrolled Agent Program Ethics:

IRS Employees: Termination of Employment for Misconduct (Congr. Research Service Report, 2.3 MB, 51 pages)
 Standards Of Ethical Conduct, According to IRS Office of Chief Counsel
 Statement of Former IRS Commissioner T. Coleman Andrews Upon Resigning

Why You Can't Trust the IRS-CATO Institute

Expert interface

<u>Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE</u> for Its Actions or its Words or For Following Its Own Written Procedures FOIA (Freedom of Information Act) your IRS Individual Master File (IMF): <u>TFPM</u> §3.4.8 (HOT!) Forms and publications (our listing) Forms and publications (their listing) GAO Reports About the IRS:

AIMD/GGD-99-256: Unpaid payroll taxes: Billions in Delinquent Taxes and Penalties Due but Unlikely To Be Collected

GAO/T-AIMD-93-3: Testimony on IRS Financial Management

BAO-01-195: Unpaid taxes of federal workers and annuitants

GAO-04-1039R: IRS Efforts to Evaluate the Section 1203 Process for Employee

Misconduct and Measure Its Impact on Tax Administration

GAO/GGD-00-60R Substitute For Returns (SFR)

T-GGD-97-155: IRS Use of Enforcement Authorities to Collect Delinquent Taxes

Important Government Tax Contacts

List of District Counsel Personnel Contacts
 Internal Organization
 IRS Abuse Reports
 Tax Deposition CD
 Tax DVD (OFFSITE LINK)
 IRS Frequently Asked Questions
 IRS In Your State
 IRS Intelligence and Information
 IRS' Own Statistics
 IRS Published Products Catalog, Document 7130, Year 2002

IRS Secret Police/KGB In Action!: <u>GIH</u> §2.7.5
<u>IRS Restructuring and Reform Act of 1998</u>
IRS Strategies and Tactics: <u>GIH</u> §7
<u>Personal Financial Conflicts of Interest of IRS Employees</u>
Mission of the Internal Revenue Service: <u>GIH</u> §7.1.9
Official Seals:

<u>26 U.S.C. §7514</u>: Authority to prescribe or modify seals <u>26 C.F.R. §301.7514-1</u>: Seals of Office

Origins and Mission of the IRS: GIH §7.1

Origins and Authority of the Internal Revenue Service, Form #05.005 (OFFSITE LINK)

Phone listing (latest)

Responding to IRS Notices:

SFIO-R Federal Response Letters

<u>Taxpayer Rights Corner</u> (what about an AMERICAN rights corner for people who AREN'T "taxpayers"?) <u>Testimony of Shelly Davis, IRS' own Historian, on IRS Abuses</u>

The Work and Jurisdiction of the Bureau of Internal Revenue (1948)-(10.6 Mbytes, *HOT!*) report by the Commissioner of Internal Revenue, printed by the U.S. Government Printing Office <u>Treasury Inspector General Report: IRS Not Following Proper Levy Procedures</u> Treasury Inspector General for Tax Administration (TIGTA): Independent oversight of IRS

Abuse Hotline (get your favorite IRS agent in trouble) Published authors information Reports Congressional Testimony Website

 TRAC-IRS (HOT!)
 (best source of statistics on behavior of IRS!)

 Official IRS Documents from Internal Revenue Bulletins

 Who are the IRS and USA? (ASNM, Vol. 10, No. 2)

 Use Determination Letters to Fight Unethical IRS Tactics and Evasiveness: TFPM §3.5.4.11; SFIO-I§4.11

 User Comments and Questions Site

## JURISDICTION (or in this case the LACK of it)

26 U.S.C. §7422: Civil actions for refund-Jurisdiction of federal courts 28 U.S.C. §1346: Claims Against the United States Authorities on Jurisdiction of Federal Courts Authorities on Jurisdiction of Federal Courts: TFPM §7.4 Authority of Internal Revenue Officers: 26 U.S.C. 7608 Challenge All Federal Criminal Indictments Challenge to Income Tax Enforcement Authority within Constitutional States of the Union, Form #05.053 (OFFSITE LINK) Challengeing Federal Jurisdiction Course, Form #12.010 (OFFSITE LINK) Delegation Order, Sample Dual Sovereignty: GIH §5.2.2 Environmentary Content Form <u>Form #05.018</u> (OFFSITE LINK) IRS Is NOT an Agency of the Federal Government! Jurisdiction over Federal Areas within the States-a federal government report, April 1957 Federal Jurisdiction Federal Territorial Legislative Jurisdiction: UAPR §7 Federal Police Powers:

Explained: <u>UAPR §5</u> Article: <u>Police Powers</u> (ASNM, Vol 10, No. 3)

Federal Zone, The: <u>GIH</u> §4.8

Oaths of Allegiance: Source of all government jurisdiction over people: GIH §5.2.1

Political Jurisdiction, Form #05.004 (OFFSITE LINK)

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 (OFFSITE LINK)

"Taxpayer" v. "Nontaxpayer"-Which one are You?

Three Elements that can Render Court Rulings Invalid

DOJ, JM §9-20.000: Maritime, Territorial, and Indian Jurisdiction

DOJ, JM §6-4.200: Tax Division Jurisdiction and Procedures

DOJ, JM §6-1.000: Policy-Authority of the Tax Division

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037 (OFFSITE LINK)

Why the Federal Income Tax Is a Privlege Tax Upon Government Property, Form #04.404 (OFFSITE LINK)

You Cannot Obtain Declaratory Judgments in Federal Income Tax Trials Held in Federal Courts

## <u>JURY</u>

Bandbook for Federal Grand Jurors

B Handbook for Trial Jurors Serving in the United States District Courts

How Scoundrels Corrupted Our Republican Form of Government

Jury Nullification and the Rule of Law

Jury Nullification: Empowering the Jury as the Fourth Branch of Government Red Beckman's Jury Nullification Video (H.264)

Red Beckman's Jury Nullification Video (H.264)

Why Federal Courts Can't Properly Address These Questions

## <u>LAW</u>

Administrative Procedures Act Anti-Injunction Act

> Law: <u>26 U.S.C. §7421</u>(a) Court cite: <u>SFIO-A</u> Scandals: <u>GIH</u> §6.3.3

Authorities on Statutory Construction: <u>SFIO-L 9</u> <u>Bible</u> (law of God) <u>Bible Law Index</u> <u>Bouvier's Law Dictionary</u> <u>Bouvier's Maxims of Law</u> Buck Act:

> Law, 4 U.S.C. §105-111 Description: <u>GIH</u> §4.17

 California Revenue and Taxation Code (state)

 Image: California Revenue and Taxation Code (PDF, 8.1 Mbytes)-Law DVD

 Image: California Rules of Court (PDF, 3.37 Mbytes)-Law DVD

 Image: Code of Federal Regulations-Cornell Legal Information Institute

 Code of Federal Regulations-Findlaw version

 Common Law v. Commercial Law: TFPM §7.3.8

 Evidence of law: 1 U.S.C. §204

 Federal Rules of Civil Procedure (Cornell)

E Federal Rules of Civil Procedure (PDF, 2.0 Mbytes)-Law DVD Bederal Rules of Criminal Procedure (PDF, 830 Kbytes)-Law DVD Freedom of Information Act, 5 U.S.C. §552 Historical Federal Income Tax Acts-Courtesy of Larry Becraft at http://home.hiwaay.net/~becraft/TaxActs.html How Our Laws Are Made IRS Restructuring and Reform Act of 1998 Law CD Law of Tyrants: GIH §3.5, 6.3 Law v. Legal Legal abbreviations Legal and Government Reference Area Legal research sources (HOT!) Legislative intent of the Sixteenth Amendment Minnesota [Law] Revisor's Manual: SFIO-L 9 "moral" defined: SFIO-C Natural law: GIH §3.4 Natural order: <u>GIH</u> §4.1; <sup>1</sup> Diagram DId laws still valid: SFIO-E§10.2 Originates from "consent of the governed": GIH §5.4.2 to 5.4.2.5 Parallel table of authorities Precedence of laws and regulations: GIH §3.7, SFIO-L Privacy Act of 1974, 5 U.S.C. §552a Purpose of law: GIH §3.3 Requirement for Consent, Form #05.003 (OFFSITE LINK) "right" defined: SFIO-C Separation of powers doctrine Sixteenth Amendment Congressional Debates (HOT!)-(large, 31 Mbytes) determine legislative intent. Right click and "Save As" Social Security Act of 1935 State legal resources (HOT!) Statutes at Large (SAL)-History and Description Statutory Construction, Rules of Theory of Common Law U.S. Code-Cornell Legal Information Institute U.S. Code-Findlaw version Vague laws: <u>GIH</u> §5.12 "wrong" defined: SFIO-C

### LEGAL RESEARCH

Cornell Law School Findlaw Website How to Shepardize: <u>TFPM</u> §7.9.4 Legal Abbreviations Legal Research and Writing Techniques, Form #12.013 Legal Research Sources Lexis-Nexis Loislaw Precedence of Laws and Regulations Points and Authorities: <u>SFIO-A</u> (click on Authorities in the upper left corner) State Legal Resources Versus Law Website: Federal District, Circuit, and Supreme Court Research (by subscription only, \$6.95/month) WestLaw

## **LEVIES**

31 U.S.C. §3713: Priority of Government claims 31 U.S.C., Subtitle III, Chapter 37, Subchapter II: Claims of the United States Government Challenge All Liens and Levies: <u>SFIO-I§4.21</u>; <u>TFPM</u> §3.5.4.21 Fair Credit Reporting Act (FCRA)-FTC Fair Debt Collection Practices Act (FDCPA)-FTC How Does the Government Apply Duress and What is the Remedy For It? Injunction Actions: <u>DOJ</u>, JM §6-5.330 Tax Deposition CD IRS Liens and Levies IRS publications related to collection:

Manual, 114.1 Ch. 4: Compliance and Customer Service Manager's Handbook; Collection Managers

Internal Revenue Manual, Part 5: Collection Process

IRS Office of Chief Counsel Collection Due Process Hearing Guidelines (89 Kbytes) (HOT!)

**IRS Publication 1:** Your Rights as a Taxpayer

IRS Publication 594: The IRS Collection Process

**IRS Publication 1660:** Collection Appeal Rights

Levies:

26 U.S.C. §6330: Notice and Opportunity for Hearing Prior to Levy 26 U.S.C. Subtitle F, Chapter 64, Subchapter D, Part II: Levy "levy" defined: <u>SFIO-C</u> (HOT!) IRS Has Not Fully Implemented Procedures to Notify Taxpayers Before Taking their Funds for Payment of Taxes: <u>PAAGF</u> 42 U.S.C. §1717: Social Security is Exempt from Levy

Remedies:

Defeating the Anti-Injunction Act Sue Employers, County Recorders, and Financial Institutions if They violate Your Due Process Rights: <u>SFIO-I5.5</u>; <u>TFPM</u> §3.5.5.7

Relation-Back Doctrine Condemns Administrative Tax Liens and Levies

Seizure:

 <u>26 U.S.C. Subtitle F, Chapter 64, Subchapter D: Seizure of Property for Collection of Taxes</u> Forfeiture/Seizure: <u>DOJ, JM §9-111.000</u>
 <u>Judicial Approval Required for Seizure of Principal Residence</u> <u>What Can the IRS Seize?</u>

Sovereign immunity: <u>26 U.S.C. §7426(a)(1)</u> The Notary Certificate of Default Method: VERY EFFECTIVE!: <u>TFPM</u> §3.4.4.5, <u>Article</u> <u>Today's War on Property</u> (ASNM, Vol. 7, No. 4) <u>U.S. Code, Title 15, Chapter 41, Subchapter V: Debt Collection Practices</u>-Cornell

## **LIABILITY**

"liability" defined: <u>SFIO-C</u>
<u>26 U.S.C. §26: Definition of "regular tax liability"</u>
IRS has no legal authority to assess you with an income tax liability: <u>GIH</u> §5.4.9
<u>Reasonable Belief About Tax Liability, Form #05.007</u> (OFFSITE LINK)
Statutory liability a prerequisite to lawful "assessment": <u>SFIO-C</u>

The definition of "income" for the purposes of income taxes: <u>GIH</u> §5.6.5 <u>The Unlimited Liability Universe</u> There's no Statute making anyone liable to pay "Subtitle A" income taxes: <u>Article, GIH</u> §5.6.1

## **LIBERTY**

<u>Freedom and sovereignty</u> <u>Library of Economics and Liberty</u> <u>Liberty University</u>-free educational materials "liberty" defined: <u>SFIO-C</u> Means personal responsibility: <u>GIH</u> Preface <u>Philosophy of Liberty</u>-requires <u>Macromedia Flash Player</u> and sound

## **LIENS**

26 U.S.C. Subtitle F, Chapter 64, Subchapter C; Part II: Liens

26 U.S.C. §6321: Lien for taxes

<u>26 U.S.C. §6323(a)</u>: Validity and Priority Against Certain Persons

26 U.S.C. §7402(e): Jurisdiction of District Courts, Actions to quiet title

31 U.S.C. §3713: Priority of Government claims

31 U.S.C., Subtitle III, Chapter 37, Subchapter II: Claims of the United States Government

Challenge All Liens and Levies: SFIO-I§4.21; TFPM §3.5.4.21

Federal Lien Registration Act

Sample State Implementation: Maine

Internal Revenue Manual (IRM), Section 5.17.2: Federal Tax Liens

**IRS** Form 1468: Guidelines for Notices of Federal Tax Lien and Centralized Lien Processing IRS Liens and Levies

IRS Liens: Are they for Subtitle A Income Taxes or Subtitle B Estate Taxes?

IRS publications related to collection:

IRS Office of Chief Counsel Collection Due Process Hearing Guidelines (89 Kbytes) (HOT!)

**IRS Publication 1: Your Rights as a Taxpayer** 

**IRS Publication 594: The IRS Collection Process** 

IRS Publication 785: How to Prepare Application for Certificate of Subordination of Federal Tax Lien

IRS Publication 1660: Collection Appeal Rights

Jack Cohen on Lien Removal (audio)

"lien" defined: SFIO-C

Liens: Are They for Subtitle A Income Taxes or Subtitle B Estate Taxes?

Judicial Approval Required for Seizure of Principal Residence

Notice of Lien Response: <u>SFIO-E§9.1</u>

Relation-Back Doctrine Condemns Administrative Tax Liens and Levies

Removing State and Federal Tax Liens

The History of the Certified Assessed Tax in the United States Supreme Courts-by Dr. Ed Rivera, Attorney at Law

Uniform Federal Lien Registration Act

<u>Village of Dimondale v. Leslie Grable</u> (example successful Quiet Title Action to remove IRS lien) <u>What Can the IRS Seize?</u>

## **LITIGATION**

Awarding Attorney Fees and Managing Fee Litigation (book) Civil Court Remedies for Sovereigns: Taxation (OFFSITE LINK) Download, Print, and Read Local Court Rules: <u>SFIO-§5.4</u>; <u>TFPM</u> §3.5.5.5 Federal Tax Litigation Fundamentals: <u>TFPM</u> §6.2 Internal Revenue Manual (IRM), Chapter 39: General Legal Services-IRM 39.0 IRS Form 2848: Power of Attorney and Declaration of Representative Legal and Government Reference Area Manual for Complex Litigation (book) Proper Service of Legal Process Upon the U.S. Government: <u>TFPM</u> §7.8 Read the Federal Rules of Civil Procedure: <u>SFIO-I§5.1</u>; <u>TFPM</u> §3.5.5.2 Responding to a Criminal Tax Indictment (OFFSITE LINK) IRM 25.3.2: Suits Against the United States U.S. Courts Website

## MARRIAGE

5 Reasons Why Christians Should Not Obtain a State Marriage License: <u>SFIO-E§4.1</u>
 Eliminate your state marriage license and get a common law marriage: <u>SFIO-I§3.2</u>
 Family Law, Marriage, Dating, and Divorce topic
 Marriage Contract
 "marriage" defined
 No marriage licenses: <u>GIH</u> §4.14.6
 Notice of Intent to Marry
 Sovereign Christian Marriage, Form #13.009 (OFFSITE LINK)

#### <u>MEDIA</u>

60 Minutes

Tax Revolt segment-April 2001 (requires media player)

C-SPAN CNN MSN New York Times USA Today Why Doesn't the Media Blow the Whistle on This?: <u>GIH</u> §1.11.4

## MONEY AND BANKING

Ayn Rand on Money Federal Reserve

> Expose on the Federal Reserve Federal Reserve Board Automated Services Money and the Federal Reserve System: Myth and Reality Federal Reserve Act (2.34 Mbytes) Federal Reserve Conspiracy Theories Federal Reserve Board Economic Research and Data Publications Regulation and Supervision Supervision Manuals

Financial Reports of the U.S Government "money" defined: <u>SFIO-C</u> <u>Money and Banking Area</u> <u>Money v. Mammon</u> Secrets of the Federal Reserve (book) The Money Scam, Form #05.041 (OFFSITE LINK) The Theory of Money and Credit-Ludwig Von Mises Treasury Financial Management Service U.S. Debt Outstanding U.S. Government Accounting Office What Type of "Money" are You Paying IRS for your Taxes?

## NATURAL LAW

How Scoundrels Corrupted Our Republican Form of Government: Article, GIH §6.1 Natural Order diagram Natural Order: GIH §4.1 Natural Law-Lysander Spooner Principles of the Law of Nature Applied to the Conduct of Affairs of Nations and Sovereignties-Vatel Principles of Natural and Politic Law-J.J. Burlamaqui The Power to Create is the Power to Tax: GIH §5.1.1

## **NONRESIDENTS**

"nonresident alien" defined: <u>SFIO-C</u>
<u>IRS Pub 515: Withholding of Tax on Nonresident Aliens</u>
<u>IRS Pub 519: U.S. Tax Guide for Aliens</u>
Know Your Proper Income Tax Filing Status-<u>GIH</u> §5.3
Non-Resident Non-Person Position-<u>GIH</u> §5.6.12
<u>Non-Resident Non-Person Position, Form #05.020</u> (OFFSITE LINK)
<u>The Legal Basis for the Term "Nonresident Alien"</u>-(1.97 Mbytes) pamphlet by G. Brown
Why you are a Political Citizen but Civil Non-Citizen, National, and Nonresident Alien

"U.S. Nationals"-GIH §4.11.7

# NOTICES

IRS Notices Responding to IRS Notices: <u>SFIO-R</u>

## <u>OATHS</u>

"oath" defined: <u>SFIO-C</u>
<u>28 U.S.C. §453</u>: Oaths of justices and judges
<u>5 U.S.C. §3331</u>: Oath of office
A perjury oath is always a religious ceremony: <u>SSMOB Section 2.3</u>
Article III judge oath: <u>TFPM</u> §6.4.12
Do not swear oaths: <u>James 5:12</u>; <u>Matt 5:33-34</u>
Oaths of Allegiance: Source of all government jurisdiction over people: <u>GIH</u> §5.2.1
Petition for Admission to Practice: Oath that attorneys take to practice in federal court. Scandalous!
Why income taxes are based on "domicile" and are voluntary because domicile is voluntary

## **OPINION LETTERS**

Income Tax Letter Sovereignty Forms and Instructions Online: Forms, section 1 Steadman Jackson Opinion Letter

# **ORGANIZATIONS**

American Bankers Association

Family Guardian Website Subject Index

American Bar Association (ABA) American Civil Liberties Union Fully Informed Jury Association (FIJA) Jail 4 Judges Judicial Watch Save-A-Patriot Fellowship We The People

## PENALTIES

Bills of attainder forbid penalties:

Defined: <u>SFIO-C</u> <u>Defining Bills of Attainder</u>-Thomas M Saunders <u>Article 1, Section 9</u>, Clause 3 of Constitution <u>Article 1, Section 10</u>, Clause 1 of Constitution

Court Sanctions, Contempts, and Defaults, Form #05.019 (OFFSITE LINK) Defending Yourself Against Charges of Being "frivolous": <u>TFPM</u> §3.4.3; <u>SFIO-I§0.3</u> Definition of "person" (look at 26 USC 7343 and 26 C.F.R. 301.6671-1, which define persons who can be penalized to mean ONLY corporate officers) IRS Has NO Legal Authority to Assess Penalties on Subtitles A and C Income Taxes on Natural Persons: <u>GIH</u> §5.4.10 Why Penalties are Illegal for Anything But Federal Employees, Contractors, and Agents, Form #05.010 (OFFSITE LINK)

#### PERSECUTION

Congressman James Traficant Family Guardian Website:

> Attack on 7/10/2003 Attack on 5/3/2005

Dr. Phil Roberts

## POLITICS AND POLITICAL SYSTEMS

Capitalism: Frequently Asked Questions Communism and Socialism area How to Be A Good Democrat On the Day I Die Patriotism Political Jurisdiction (OFFSITE LINK) **Political Philosophies Politics Area** Rules for Changing a Republic Into a Democracy and then a Monarchy-Philip Freneau Socialism: The New American Civil Religion (OFFSITE LINK) Socialism is incompatible with Christianity: <u>GIH</u> §4.3.13 Sorry Mr. Franklin, We're All Democrats Now! (Ron Paul): GIH §4.5.15 The Two Cow Philosophy of Government The U.S. is a Republic, not a Democracy: GIH §4.5 Two Political Jurisdictions: "National Government" v. "Federal/general government": Website; GIH §4.7 Which country do YOU live in?: "U.S." v. "U.S.A"?

#### PRESUMPTIONS

Defined: SFIO-C

Guilty until proven innocent: False Presumptions of liability based on treacherous definitions: <u>GIH</u> §5.6.14

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 (OFFSITE LINK)

Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006 (OFFSITE LINK) Sources of Government Tyranny and Oppression: Presumptions: <u>GIH</u> §2.8.2 "Taxpayer" v. "Nontaxpayer" (false presumptions about you being a "taxpayer"): <u>GIH</u> §5.6.13 The Law of Presumptions: <u>TFPM</u> §3.4.5 Violations of due process using "presumptions": <u>GIH</u> §5.4.3.2

# PRIVACY-(See also DISCOVERY)

Citizens Guide to Using the Freedom of Information Act and the Privacy Act to Request Government Documents (book): SFIO-L DOJ-Freedom of Information Act Guide Make Yourself Judgment Proof: SFIO-I§3.15; TFPM §3.5.3.16 Overview of the Privacy Act of 1974-by DOJ "privacy" defined

Privacy Act of 1974

Privacy Act Statement, Form #06.040 (OFFSITE LINK)- attach this to your military service record before you retire

- DF in member subscriptions
- <u>Member Subscriptions</u>-how to gain access to the above document

Privacy Agreement, Form #06.014 (OFFSITE LINK)- attach to every form you submit with your information
 Property and Privacy Area
 Protect Your Privacy Vigilantly!: <u>SFIO-I§3.1</u>; <u>TFPM</u> §3.5.3.15

# PROPAGANDA, FALSE GOVERNMENT

Dept. of Justice Press Releases: Schemes, Scams, and Cons
 REBUTTED VERSION of Congressional Research Service Report 97-59A "Frequently Asked Questions About the Federal Income Tax"
 Flawed Tax Arguments to Avoid
 REBUTTED VERSION of IRS' "The Truth About Frivolous Tax Arguments"

The War of Words

## PROPERTY RIGHTS

Contracts as property: <u>GIH</u> §5.4.2.3 <u>"Property and Privacy" Topic area</u> <u>Separation Between Public and Private Course, Form #12.025</u> (OFFSITE LINK) <u>Today's War on Property</u> (ASNM, Vol. 7, No. 4) <u>Understanding American Property Rights</u>

## **PUBLICATIONS**

Babylon the Great is Falling (book by Jack Hook) Bouvier's Law Dictionary Citizens Rule Book Department of Justice Criminal Tax Manual, 1994

Acrobat version (local)

HTML version (local)

Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its Own Written Procedures Bederal Usurpation-Franklin Pierce (919 Kbytes) Environmentary of the state withholding Options for Private Employers Bawed Tax Arguments to Avoid Internal Revenue Manual (IRM)-IRS' version, unsearchable IRS 6209 Manual (also called ADP/IDRS Manual) **Family Constitution** 🖾 <u>The Galileo Paradigm</u> (book by Family Guardian Fellowship) The Great IRS Hoax (book by Family Guardian Fellowship) Military Government and Martial Law Published authors and Government Forms Social Security: Mark of the Beast (book by Steven Miller) The Law (book by Frederick Bastiat) Treatise on American Citizenship (book by John Wise) The Work and Jurisdiction of the Bureau of Internal Revenue (1948)-(10.6 Mbytes, HOT!) report by the Commissioner of Internal Revenue, printed by the U.S. Government Printing Office What To Do When the IRS Comes Knocking (OFFSITE LINK)

#### QUESTIONS

 Tax Deposition Questions

 Questions for All Occasions to Stop the IRS Dead in their Tracks: TFPM §3.6

 Test for State Tax Professionals

 Test for Federal Tax Professionals

 We The People IRS/DOJ Questions

#### **REFERENCE**

Bench Book for U.S. District Court Judges, Fourth Edition-by the Federal Judicial Center (FJC) Bouvier's Law Dictionary Bouvier's Maxims of Law Exhibits (OFFSITE LINK) -SEDM Federal Depository Libraries-place to research state and federal law Federal District/Circuit and State Court Decisions Forms (OFFSITE LINK) -SEDM Legal abbreviations Legal Research Sources Litigation Tools (OFFSITE LINK) -SEDM Sovereignty Forms and Instructions Online State income taxes State legal resources Supreme Court Decisions VersusLaw-internet case and statute research for a low monthly fee Westlaw (OFFSITE LINK)

#### **REFORMS**

How Do We Kill this Beast?: <u>TFPM</u> §3.2 Solutions: <u>TFPM</u> §3 What Would It Take for the IRS and the U.S. Congress to "come clean"?: <u>TFPM</u> §3.9 What's the Best Way to Force Congress and the IRS to Come Clean?: <u>TFPM</u> §3.10

## **REGULATIONS**

"regulations" defined: <u>SFIO-C</u> <u>Administrative Procedures Act, 5 U.S.C. Part I, Chapter 5, Subchapter II</u> (OFFSITE LINK) <u>Code of Federal Regulations-Cornell Legal Information Institute</u> <u>Code of Federal Regulations-Findlaw version</u> Code of Federal Regulations, Title 26: <u>GIH</u> §3.15 <u>Federal Enforcement Authority Within States of the Union, Form #05.032</u> (OFFSITE LINK)

- D Sample
- DF in member subscriptions
- <u>Member Subscriptions</u>-how to gain access to the above document

<u>Federal Register</u> <u>Federal Register Act, 44 U.S.C. Chapter 15</u> (OFFSITE LINK) How Laws Are Made: <u>GIH</u> §3.9 Illegal Regulations:

26 C.F.R. 1.1-1: <u>GIH</u> §5.6.1; <u>GIH</u> §5.6.6

IRS Due Process Handout, Form #03.008 (OFFSITE LINK) -missing regulations No Implementing Regulations Authorizing Collection for Subtitles A through C Income Taxes: <u>GIH</u> §5.4.11

No Implementing Regulations for "Tax Evasion", Willful Failure to File": <u>GIH</u> §5.4.12 <u>Regulations.gov</u>

Regulations Cannot Exceed the Scope of the Statute They Are Based On: <u>GIH</u> §3.15.4 Types of Federal Regulations: <u>GIH</u> §3.15.2

You Cannot be Prosecuted for Violating the Act Unless You Violate It's Implementing Regulations: <u>GIH</u> §3.15.3

# **REPORTS**

 IRS Employees: Termination for Misconduct -Congressional Research Service
 REBUTTED VERSION of "Frequently Asked Questions About the Federal Income Tax"--Congressional Research Report 97-59A
 General Accounting Office Reports on the IRS
 REBUTTED VERSION of IRS "The Truth About Frivolous Tax Arguments"
 Jurisdiction over Federal Areas within the States-a federal government report, April 1956
 National Emergency Powers-Congressional Research Service
 Report on the Tax Exempt Nature of Wages and Salaries
 The Moral Case Against the Death Tax-policy analysis of the CATO Institute

Treasury Inspector General for Tax Administration (TIGTA) reports on the IRS

# **RESEARCHERS**

Alexander, Greg Becraft, Larry Cropsy, Virginia Freeman, Howard Freneau, Philip Goldstene, Paul N. Gould, David Lawrence, David Leinthall, Paul McDonald, Richard Mercier, George Meador, Dan Moses, Halsey Published Authors Area Rose, Larken

> 861 Position: <u>GIH</u> §5.6.11 <u>Taxable income report</u>

Schiff, Irwin Schwan, Ralph Who's who in the tax honesty movement

# <u>RIGHTS</u>

Bivens v. Six Unknown Fed. Narcotics Agents, 403 U.S. 388 (1971)-tells how to sue government agents for violating your rights. Charleton Heston on Free Speech Citizenship and all political rights are involuntarily exercised and therefore cannot be taxable and cannot be called "privileges": GIH §4.11.6 "claim of right" defined: SFIO-C Forum 6: Defending Your Rights-Family Guardian Forums Defined and explained: by Supreme Court in Marbury v. Madison, 5 U.S. 137 (1803) "ethics" defined: SFIO-C Enumeration of Inalienable Rights, Form #10.002 (OFFSITE LINK) Famous Quotes on Rights and Liberty, Form #08.003 (OFFSITE LINK) Fifth Amendment cites: SFIO-C "freedom of speech"/First Amendment cites: SFIO-C Know Your Rights and Citizenship Status, Form #10.009 (OFFSITE LINKS)

- Bample
- Member Subscriptions Link (requires account)
- <u>Member Subscriptions</u> (sign up so you can download)

"moral" defined: SFIO-C No Rights! Downes v. Bidwell, 182 U.S. 244 (1901): SFIO-A; GIH §3.17.6 Our Rights: <u>GIH</u> §4.14 Political Rights v. Citizenship Status Republican form of government defined: SFIO-C; Report of the Commission on Unalienable Rights, Form #11.119 (OFFSITE LINK) "right" defined: SFIO-C "rights" defined: SFIO-C Sources of government authority to interfere with your rights: GIH §4.15 Zaxation, Forced Labor, and Theft, by Edward Feser The Bill of NO Rights: GIH §2.11.1 The Bill of Rights: GIH §3.11.8 The Constitutional Rights Position: GIH §5.6.14 🔁 <u>The Lost Right: Redress of Grievances</u>-paper by Anthony Hargis U.S. Constitution U.S. Constitution Annotated "wrong" defined: SFIO-C You as the sovereign are not subject to the Constitution but SERVANTS IN GOVERNMENT are: GIH §4.4

# **SCANDALS**

861 Evidence-Larken Rose America: Home of the Slave and Hazard to the Brave: GIH §2.7 Anti-Injunction Act

Law: 26 U.S.C. §7421(a)

Court cite: <u>SFIO-A</u> Scandals: <u>GIH</u> §6.5.3 How to fight it using First Amendment: <u>SFIO-I 0.1</u>

"assessment" authority: SFIO-C **FDR Scandals** Federal Employee Kickback Position: GIH § 5.6.13 History of U.S. Government Fraud, Racketeering, and Extortion in the USA: GIH Chap. 6 How Scoundrels Corrupted our Republican Form of Government How Your Government Has Made Itself into a God and A Religion and Thereby Violated the Constitution: Article; GIH §4.3.12 Internal Revenue Service Admits Criminal Acts Is the Income Tax a form of Slavery? IRS Lies and Obfuscation: GIH §7.4 Jan 10, 2002: IRS Loses Computers, Badges, Radios, and Firearms Jan 10, 2002: IRS Raids Steven Swan-DeTaxing Expert Nov. 2, 2001: Takes on the Leaders of the 861 Argument Scams with the word "includes": GIH §5.6.16 Statement of Former IRS Commissioner T. Coleman Andrews Upon Resigning Tax Misenforcement: GIH §7.9 The Best Judges that Money Can Buy The Government "Benefits" Scam, Form #05.040 (OFFSITE LINK. Member Subscriptions form) The Social Security Fraud: GIH §2.9 The Tax Court Scam, Form #05.039 (OFFSITE LINK. Member Subscriptions form) Treasury Inspector General Report: IRS Not Following Proper Levy Procedures Violation of Stare Decisis: The Changing Definition of "Direct", "Indirect", and "Excise" taxes instituted by federal courts: GIH §6.9.4 Why You Can't Trust the IRS-CATO Institute

# **SEARCH**

Family Guardian Search Federal Gateway Government Information Locator Service (GIL) GovSpot Hotbot Yahoo!

# **SEIZURE**

26 U.S.C. Subtitle F, Chapter 64, Subchapter D: Seizure of Property for Collection of Taxes
28 U.S.C. Part VI, Chapter 163: Fines, Penalties, and Forefeitures
Forfeiture/Seizure: DOJ, JM §9-111.000
IRM 9.7.4: Pre-Seizure Planning
Judicial Approval Required for Seizure of Principal Residence
Relation Back Doctrine Condemns Administrative Tax Liens and Levies-Dan Meador
Replevin of seized property: 28 U.S.C. §2463
Seizure: GIH §7.9.21
Warrantless IRS Seizures (ASNM, Vol. 11, No. 1)
What Can the IRS Seize?

# SEPARATION BETWEEN CHURCH AND STATE

<u>Biblical view of taxation and government</u>: GIH §4.3.3 <u>Christianity v. State Archive</u>-Lew Rockwell <u>Government as Religion</u>-Law and Government area Government Conspiracy to Destroy the Separation of Powers, Form #05.023 (OFFSITE LINK)-SEDM Forms page
 Government Establishment of Religion Form #05.038 (OFFSITE LINK)-SEDM Forms page
 Religion and the Constitution-Town Hall
 Separation of Powers Doctrine
 Social Security: Idolatry and Slavery-Taxes area
 Socialism: The New American Civil Religion (OFFSITE LINK)
 The Federal Establishment of Religion-Law and Government area
 The New Jesus and a Love Called Tolerance-Spirituality area
 SEPARATION OF POWERS
 Separation of Powers Doctrine: article; GIH §4.3.6

Citizenship Status v. Tax Status

Cooperative Federalism-pamphlet that details the separation of powers between state and federal governments

Federalist Paper #47-Separation of Federal and State Governments

Federalist Paper #51-Checks and Balances within American Government

Bederal Usurpation-book by Franklin Pierce

Geographical Definitions and Conventions (OFFSITE LINK)

B Government Conspiracy to Destroy the Separation of Powers, Form #05.023 (OFFSITE LINK) -SEDM Forms page

How Scoundrels Corrupted Our Republican Form of Government: <u>article</u>; <u>GIH</u> §6.1 Republican Form of Government: <u>SFIO-C</u>

Separation Between Public and Private, Form #12.025 (OFFSITE LINK) <u>"Sovereign"="Foreign"</u>

The Law of Nations

The Spirit of Laws-book which the founding fathers based the writing of our Constitution and our government

Two Political Jurisdictions: "National" government v. "Federal/General" government Undermining the Constitution-book by Thomas Norton

US v. USA: According to the Bluebook: A Uniform System of Citation

## **SLAVERY**

18 U.S.C. §1583: Enticement into slavery 42 U.S.C. §1994: Peonage abolished 13th Amendment: Abolition of Slavery: GIH §3.11.9 14 Signposts of Slavery: GIH §2.5 Grateful Slave: GIH §2.11.9; Article How to Control People Wind the Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor, Form #05.026 (OFFSITE LINK) Tax Deposition Questions, Section 2: Right to Labor Is Income Tax a Form of Slavery? "slavery" defined: SFIO-C Slavery (ASNM, Vol. 7, No. 1) Social Security: Idolatry and Slavery Taxes Paid on One's Own Labor are Slavery: GIH §5.4.6 The Mind-Boggling Burden to Society of Slavery to the Federal Income Tax: GIH §2.6 **Thirteenth Amendment Annotated** U.S. Code Annotated: 13th Amendment Discussion of Taxes and Slavery (SFIO-A) "wages" defined

# SOCIAL(IST) SECURITY

About SSN's and TIN's on Tax Correspondence, Form #07.004 (OFFSITE LINK) -<u>SEDM</u> Compilation of the Social Security Laws, House Ways and Means Committee-SSA Website David Stevens v. Stephen Burger, 428 F.Supp. 896 (1977)-person sued the government to stop them from compelling him to obtain or use an SSN and won! "Employment" defined: 42 U.S.C. §410 Social Security is Exempt from Levy: 42 U.S.C. §1717 Legislative History of Social Security (SSA Website) Quit Social Security and Rescind your Social Security Number: <u>TFPM</u> §3.5.3.17; <u>SFIO-I §3.17</u> Property and Privacy Protection: Section on Numerical Identification

 Government Accounting Office Report GAO-02-691T (April 29, 2002): SOCIAL SECURITY NUMBERS: SSNs Are Widely Used by Government and Could Be Better Protected
 Government Accounting Office Report GAO-02-352 (May 31, 2002): SOCIAL SECURITY NUMBERS: Government Benefits from SSN Use but Could Provide Better Safeguards

Requirement for a Social Security Number:

Evidence from Social Security Administration: <u>SFIO-E§12.1</u> Relating to taxes: <u>26 U.S.C. §6109</u>

Resignation of Compelled Social Security Trustee Secrets of the Social Security Number Social Security: Idolatry and Slavery Social Security: Mark of the Beast (book) Social Security Act, 42 U.S.C. Chapter 7 Social Security Act of 1935 Social Security Administration Website Social Security Administration Website Social Security Chronology: GIH §6.11 Social Security Number Policy Manual-how to live without SSN The Social Security Fraud: GIH §2.9 The Social Security Fraud: GIH §2.9 The Socialist (Social) Security Number: Mark of the Beast: GIH §2.8.7 Your Rights Regarding Social Security Numbers Will I Lose my Social Security Benefits (by being a "national" instead of a "U.S. citizen")?: GIH §5.6.12.6 Withdrawing from Socialist Security:

 <u>20 C.F.R. 404.1905</u>-legal authority to quit social security
 <u>IRS Form 4029</u>: Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits

Resignation of Compelled Social Security Trustee

SSA-521 Withdrawal of Social Security Application

Withdrawing from Social Security (ASNM, Vol. 11, No. 1)

## <u>SOCIALISM</u>

1935: FDR's Socialist (Social) Security Act of 1935: <u>GIH</u> §6.4.3

1943: FDR's Executive Order 9397: Bye-bye Privacy and Fourth Amendment!: <u>GIH</u> §6.4.5 <u>America?</u>

Babylon the Great Is Falling (book)

Communism and Socialism Topic Page

Social Security: Mark of the Beast

Socialism: The New American Civil Religion, Form #05.016 (OFFSITE LINK) -<u>SEDM</u> Socialism is Incompatible with Christianity (and is a sin): <u>GIH</u> §4.3.13; <u>SSMOTB §4.11</u> Socialism v. Capitalism: Which is the Moral System? The Purpose of Law: <u>GIH</u> §3.3 The Social Security Fraud: <u>GIH</u> §2.9 Two Political Jurisdictions: "National Government" v. "Federal/general government": <u>Website</u>; <u>GIH</u> §4.7 <u>Tax Deposition Questions, Section 5: Socialism and First Amendment</u> What Kind of Benefits Could the Government Provide Without Taxes: <u>GIH</u> §1.11.7 <u>Why Schools Teach Socialism</u> (ASNM, Vol. 11, No. 3)

## SOLUTIONS

861 Position:

Described: <u>GIH</u> §5.6.11 **IRC** 861: Income Tax or Source Tax? (ASNM, Vol. 11, No. 2) **IRC** 861: What is the Source of Your Income? (ASNM, Vol. 11, No. 2)

Banking without a Social Security Number (ASNM, Vol. 9, No. 2) <u>Commercial liens strategy</u> Non-Resident Non-Person Position:

Described: <u>GIH</u> §5.6.12 <u>Background and Definitions: Freeman report</u>

 Family Constitution (building a government-proof family)

 Family Legal Assistant (OFFSITE LINK)

 Sovereignty Forms and Instructions Online

 Irwin Schiff Position: GIH §5.6.10

 Image: State Terminator (ASNM, Vol. 11, No. 1)

 Non-Resident Non-Person Position, The: GIH §5.6.12

 Questions for All Occasions to Stop the IRS Dead in their Tracks: TFPM §3.6

 Solutions: TFPM §3

 Test for Federal Tax Professionals: TFPM §10.2.1, Local

 Test for State Tax Professionals: TFPM §10.2.3, Local

 The Constitutional Rights Position: GIH §5.6.14

 The Notary Certificate of Default (Notary Protest) Method: VERY EFFECTIVE!: TFPM §3.4.4.5, Article

 Yahoo Egroups-Income Tax forum

 Image: Withdrawing from Social Security (ASNM, Vol. 11, No. 1)

# SOVEREIGN CITIZENS

<u>Family Guardian Disclaimer, Section 4: Meaning of Words</u> -states that ministry is non-violent and not terrorists unlike those alleged to be "sovereign citizens"

<u>Family Guardian About Us Page, Section 19: Relationship to Government</u> -describes our relationship to government and states that we are NOT against government. "Sovereign citizens" are alleged to be anti-government

<u>Disclaimer</u> -forbids ministry materials or services from being used for illegal or injurious purposes of any kind. "Sovereign citizens" allegedly engage in illegal or injurious activities

Propaganda Against Freedom Advocates - Sovereignty and Freedom Page, Section 16

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005 (OFFSITE LINK)identifies illegal and criminal activities of present de facto government as terrorists and us as terrorism PREVENTERS and not advocates

De Facto Government Scam, Form #05.043 (OFFSITE LINK)- identifies the present government as both de facto and a terrorist, and identifies us as terrorism PREVENTERS, not advocates
 Media Press Kit - introduction to our ministry and requirements for interviewing us applicable to press.
 Disspels that we are "sovereign citizens" and prevents us from being connected with "sovereign citizens"
 Policy Document: UCC Redemption, Form #08.002 (OFFSITE LINK) - the main foundation of

"sovereign citizens" is rejected and criticized

Policy Document: Rebutted False Arguments About Sovereignty, Form #08.018 (OFFSITE LINK)

Policy Document: Rebutted False Arguments Against This Website, Form #08.011, Sections 6.1 to 6.2 (OFFSITE LINK)- says that neither ministry or itse members are "sovereign citizens"

Policy Document: Answers to Press Questions About Sovereignty Advocacy, Form #08.019 (OFFSITE LINK)

<u>The Usurping Octopus of Jurisdictional Authority: The Legal Theories of the Sovereign Citizen Movement</u> - what the legal profession thinks a sovereign citizen is

Why the Fourteenth Amendment is NOT a Threat to Your Freedom, Form #08.015 (OFFSITE LINK)most "sovereign citizens" are what we call "Fourteenth Amendment Conspiracy Theorists". This document proves we DO NOT agree with them.

# SOVEREIGNTY

<u>Definition of "sovereign": Disclaimer, Section 4</u> <u>Definitions: Sovereignty Forms and Instructions Online, Cites by Topic</u>

- "sovereign immunity"
- <u>"sovereignty"</u>

Sovereignty and Freedom area Sovereignty Forms and Instructions Online Sovereignty Forms and Instructions Manual, Form #10.005 (OFFSITE LINK) Personal sovereignty:

Restoring Your Sovereignty: <u>TFPM</u> §3.4.11, <u>SFIO-1</u> §0.10
Know Your Rights and Citizenship Status!: <u>GIH</u> Chapter 4
<u>Family Constitution</u>-free book that describes how to be self-governing, which is a prerequisite to being a sovereign individual
<u>Great IRS Hoax</u>-look in the index at the beginning under "SOVEREIGNTY"
<u>Correcting Erroneous IRS Form W-2's</u> (OFFSITE LINK)-<u>SEDM</u>
<u>Correcting Erroneous IRS Form 1042s</u> (OFFSITE LINK)-<u>SEDM</u>
<u>Correcting Erroneous IRS Form 1098's</u> (OFFSITE LINK)-<u>SEDM</u>
<u>Correcting Erroneous IRS Form 1099's</u> (OFFSITE LINK)-<u>SEDM</u>
<u>Correcting Erroneous IRS Form 1099's</u> (OFFSITE LINK)-<u>SEDM</u>
<u>About SSNs/TINs on Tax Correspondence, Form #07.004</u>-(OFFSITE LINK) VERY
<u>IMPORTANT. By SEDM</u>
<u>Citizenship Amendment Notice to Attorney General</u>-Family Guardian

Policy Document: Rebutted False Arguments About Sovereignty, Form #08.018 (OFFSITE LINK)

Policy Document: Rebutted False Arguments Against This Website, Form #08.011, Sections 6.1 to 6.2 (OFFSITE LINK)- says that neither ministry or itse members are "sovereign citizens"

Policy Document: Answers to Press Questions About Sovereignty Advocacy, Form #08.019 (OFFSITE LINK)

Political Sovereignty:

<u>Thomas Jefferson on Politics and Government</u>-excellent <u>Separation of Powers Doctrine</u>-Great IRS Hoax, section 4.3.9 <u>How Scoundrels Corrupted our Republican Form of Government</u>-Great IRS Hoax, section 6.1 <u>The Law of Nations</u>-Vattel. <u>Principles of Natural and Politic Law</u>-J.J. Burlamaqui. Often quoted by U.S. Supreme Court <u>The Spirit of Laws</u>-Montesquieu

Natural Law Matural Order Which Country to you Live In: U.S. or U.S.A?

## **STANDING**

Standing of "taxpayer" to challenge federal taxing or spending: Flast v. Cohen, 392 U.S. 83 (1968)

#### **STATES**

Buck Act:

Law, 4 U.S.C. §105-111 Description: <u>GIH</u> §4.17

"State" defined: <u>SFIO-C</u>
 <u>State income taxes</u> (reference)
 <u>State Income Taxes</u>, Form #05.031 (OFFSITE LINK) -SEDM
 <u>State law guides</u>
 <u>State Legal Resources</u>
 State taxation issues: <u>TFPM</u> §3.8

#### STRAW MAN (artificial entity)

Flawed Arguments: "Nom De Guerre": <u>TFPM</u> §5.19 Flawed Arguments: The "Strawman" Sight Drafts: <u>TFPM</u> §5.23 <u>Frequently Asked Questions, Question 9: Apparent conflicts in our approach between "strawman" and</u> <u>"redemption"</u> How the IRS Traps you into liability by making you into a fiduciary for a dead strawman: <u>TFPM</u> §3.4.5;<u>SFIO-1</u> §0.6 <u>It Ain't Me!</u> (ASNM, Vol. 8, No. 1) <u>Legal Personality</u> (ASNM, Vol. 12, No. 1) <u>Memorandum of Law on the Name</u> <u>More Denials</u> (ASNM, Vol. 10, No. 2) <u>My Evil Twin</u> (ASNM, Vol. 8, No. 1) <u>Proof that There Is a "Straw3 Man", Form #05.042</u> <u>Secured Party Website</u> Two of You: <u>GIH</u> §4.12

## SUBSTITUTE FOR RETURNS (SFR)

Defined: SFIO-C

GAO Report # GAO/GGD-00-60R IRS' Substitute for Return (SFR) Program
 26 U.S.C. 6020(b): Returns prepared for or executed by the Secretary
 Internal Revenue Manual section 5.1.11.6.8: IRC 6020(b) Authority
 Internal Revenue Manual section 5.1.11.6.8.2: Preparation and Approval od 6020(b) Returns
 Internal Revenue Manual section 5.1.11.6.5: Automated Substitute for Returns (ASFR)
 Internal Revenue Manual section 5.1.9.2: Return Delinquency
 IRS CC-2004-009: Service's Litigation Position for Returns Prepared under Section 6020(b)
 Tax Deposition Questions, Section 13: 26 U.S.C. 6020(b) Substitute for Returns
 Why the Government Can't Lawfully Assess Natural Persons with an Income Tax Liability Without Their Consent, Form #05.011 (OFFSITE LINK)

## SUMMONS- See also "Discovery"

 26 U.S.C. §7602: Examination of books and witnesses

 26 U.S.C. §7604: Enforcement of summons

 Federal Rule of Civil Procedure 45: Subpoenas

 Handle Your Your Tax Examination or IRS Meeting Skillfully: SFIO-I§4.17

 IRS Form 2039: Summons

IRS Summons: <u>SFIO-E</u> <u>Internal Revenue Manual (IRM), section 25.5:</u> Summons Handbook IRS Third Party Summons: <u>SFIO-E</u> Quash all Third Party Summons: <u>SFIO-I §4.16</u> "summons" defined: <u>SFIO-C</u>

## TAX REPORTING

SEDM Reporting Forms: Forms Page, Section 1.4.0: Correcting Erroneous Information Returns (OFFSITE LINK) SEDM Reporting Forms: Forms Page, Section 1.4.3: Reporting Forms (OFFSITE LINK) Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 (OFFSITE LINK) -prevents incorrect or unlawful withholding or reporting Correcting Erroneous Information Returns, Form #04.001 (OFFSITE LINK) -prevents incorrect or unlawful withholding or reporting

Tax Withholding and Reporting: What the Law Says, Form #04.103 (OFFSITE LINK) -prevents incorrect or unlawful withholding or reporting

# TAX WITHHOLDING

SEDM Withholding Forms: Forms Page, Section 1.4.2 (OFFSITE LINK) About E-Verify, Form #04.107 (OFFSITE LINK) About IRS Forms W-8BEN, Form #04.202 (OFFSITE LINK) About SSNs/TINs on Government Forms and Correspondence (OFFSITE LINK)

- HTML
- <u>PDF</u>

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 (OFFSITE LINK) -prevents incorrect or unlawful withholding or reporting

B Federal and State Tax Withholding Options for Private Employers-book

Ederal Tax Withholding, Form #04.102 (OFFSITE LINK)-pamphlet

LINK) <u>I-9 Amended, Form #06.028</u> (OFFSITE LINK)

Lincome Tax Withholding and Reporting Course, Form #12.004 (OFFSITE LINK)

IRS Forms-amended

Tax Withholding and Reporting: What the Law Says, Form #04.103 (OFFSITE LINK) -prevents incorrect or unlawful withholding or reporting

Tax Form Attachment, Form #04.201 (OFFSITE LINK)

# <u>TAXES</u>

26 U.S.C. §7422: Civil Actions for Refund

Analysis of the Financial Impact of Ending Federal Income Taxes: <u>GIH</u> §1.12 "assessment" authority: <u>SFIO-C</u>

California Revenue and Taxation Code

Challenge to Income Tax Enforcement Authority within Constitutional States of the Union, Form <u>#05.053</u> (OFFSITE LINK) Considerations Involving Government Employees: <u>GIH</u> §5.7

Constitutional Constraints on Federal Taxing Power: GIH §5.6.3, 5.6.14

Dept. Of Justice Criminal Tax Manual

Direct taxes:

Defined: GIH §5.1.2

According to the Constitution (Congressman Reeves of New York describes Direct Taxes, June 2, 1870, Congressional Record)

Federal Tax Litigation Fundamentals: <u>TFPM</u> §7 Federalist papers relating to taxes: (Avalon Law School)

Federalist 30: Concerning General Powers of Taxation

Federalist 31: The Same Subject Continued: Concerning General Powers of Taxation Federalist 32: The Same Subject Continued: Concerning General Powers of Taxation Federalist 33: The Same Subject Continued: Concerning General Powers of Taxation Federalist 34: The Same Subject Continued: Concerning General Powers of Taxation Federalist 35: The Same Subject Continued: Concerning General Powers of Taxation Federalist 36: The Same Subject Continued: Concerning General Powers of Taxation

Eiduciary "taxpayer"

Forum 3.4: Government and legal profession tax scams-Family Guardian Forums

Forum 5.4: Tax Help-Family Guardian Forums

Forum 7.6: Tax Issues-Family Guardian Forums

Government's right to tax benefits that it pays: <u>Den Ex Dem. Murray v. Hoboken Land and Imp. Co., 59</u> <u>U.S. 572 (1855)</u>

Historical Federal Income Tax Acts-Courtesy of Larry Becraft at

http://home.hiwaay.net/~becraft/TaxActs.html

Sovereignty Forms and Instructions Online

Income tax related court cases

Internal Revenue Code

Window American Nationals Volunteer to Pay Income Taxes, Form #08.024 (OFFSITE LINK) How to File Returns, Form #09.074 (OFFSITE LINK)

- DF in member subscriptions
- <u>Member Subscriptions</u>-how to gain access to the above document

IRS Admits No Law Requires Individuals to File Tax Returns: <u>SFIO-E§2.6</u>
 <u>IRS Internal Memo 1998-053 on Disclaimer of Liability Returns (for "nontaxpayers")</u>
 <u>IRS Pub 2105: Why Do I Have To Pay Taxes (according to IRS)</u>
 Illegal Acts and Legal Obfuscation <u>GIH</u> §2.8.3
 <u>Income Tax a form of Slavery?</u>
 Know Your Proper Income Tax Filing Status!: <u>GIH</u> §5.3
 <u>Quotes on Taxes (funny!)</u>
 Revocation of Election (ROE), Form #06.039 (OFFSITE LINK)

• DF in member subscriptions

• <u>Member Subscriptions</u>-how to gain access to the above document

State Sales Tax: Why You Aren't Liable to Pay That Either!

Statement of facts and beliefs justifying ending the payment of federal income taxes (We the People) <u>Statistics on Income Tax Burden to Society</u> <u>Supreme Court cites relating to taxes and organized by subject</u> (USSC Plus website) Taxability of wages:

Article Details: <u>GIH</u> §5.6.7 "wages" defined: <u>SFIO-C</u>

Taxes area

<u>"Taxpayer" v. "Nontaxpayer"</u>: <u>GIH</u> §5.6.13
 Tax Process and the Laws that Govern It: <u>SFIO-I§4.2</u>; <u>TFPM</u> §3.5.4.2
 <u>The Bible and Property Tax</u>-Pastor Trewhella, Mercy Seat Christian Church
 <u>The Fundamental Nature of the Federal Income Tax</u>-(2.6 Mbytes) pamphlet by C. Darnell The "trade or business" scam:

Article

The Truth About the Voluntary Nature of Income Taxes: <u>GIH</u> §5.4 <u>U.S. Person Position, Form #05.053</u> (OFFSITE LINK) What Would Have to be Done to Make Income Taxes Legal?: <u>GIH</u> §5.8 Why domicile and becoming a "taxpayer" require your consent

Article

Why Internet Tax is Unconstitutional-WorldNet Daily

Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404 (OFFSITE LINK)

- DF in member subscriptions
- Member Subscriptions-how to gain access to the above document

Why Your Government is Either A Thief or You Are A "Public Officer" for Income Tax Purposes, Form <u>#05.008</u> (OFFSITE LINK)

Why We Aren't Liable to File Tax Returns or Keep Records: <u>GIH</u> §5.5 Why We Aren't Liable to Pay Income Tax: <u>GIH</u> §5.6

# TAXPAYER IDENTIFICATION NUMBERS (TINs)

Defined:

<u>26 C.F.R. §301.6109-1</u> Taxpayer Identification Numbers

About SSNs and TINs on Government Forms and Correspondence, Form #05.012 (OFFSITE LINK) Can be removed: SEDM Freedom University, Section 6 entitled "Who are 'Taxpayers' and who needs a 'Taxpayer Identification Number'?" Not equivalent to SSN's: <u>GIH</u> §5.4.17 Required: <u>26 U.S.C. §6109</u> <u>Social Security: Mark of the Beast-book</u> <u>Social Security Number Policy Manual-how to live without SSN</u> Only issued to "aliens" (and you are NOT an alien): <u>GIH</u> §5.4.17 Who are "Taxpayers" and who needs a "Taxpayer Identification Number"? (OFFSITE LINK) You Don't have to Provide an SSN on a Tax Return: <u>GIH</u> §5.4.17

# TERRORI SM

terrorism defined: <u>SFIO-C</u> <u>30 Years of Terrorism</u>-FBI Special Report, 1999 Disclaimer, Section 9: Approach towards violence, terrorism, and hate crime Criminal Justice and Terrorism <u>De Facto Government Scam, Form #05.043</u> (OFFSITE LINK) <u>General Military Training Topic 1-3, Terrorism Course Materials</u>-U.S. Navy <u>General Military Training Topic 1-3, Terrorism Presentation</u>-U.S. Navy <u>IRS Is a Terrorism Organization by the Government's Own Definition</u> If I Was a Terrorist- excellent video <u>Rebutted Argument: Ministry is part of the dreaded "Sovereign Citizen" Movement and are Terrorists.</u> <u>Rebutted False Arguments Against This Website, Form #08.011, Section 6.1</u> (OFFSITE LINK) <u>Rebutted Argument: Ministry Advocates "paper terrorism". Rebutted False Arguments Against This</u> Website, Form #08.011, Section 6.3 (OFFSITE LINK)

# TREATIES

Income Tax Treaties (IRS) Income Tax Treaties (IRS FTP Server) Treaties in Force (Dept. of State)

## <u>TRUSTS</u>

Make Yourself Judgment Proof: <u>TFPM</u> §3.5.3
<u>Summary of Rules for Trusts</u>
<u>The Truth About Trusts</u> (ASNM, Vol. 7, No. 1)
<u>Trust Fever</u> (ASNM, Vol. 7, No. 1)
<u>Trust Fever II: Divide and Conquer</u> (ASNM, Vol. 7, No. 4)
<u>Trusts: Invisible Snares</u> (ASNM, Vol. 12, No. 1)

## **TYRANNY**

Anti-Injunction Act

Law: <u>26 U.S.C. §7421</u>(a) Court cite: <u>SFIO-A</u> <u>Defeating the Anti-Injunction Act</u> Scandals: <u>GIH</u> §6.3.3

Church Censorship, Manipulation, and Castration by the IRS: <u>GIH</u> §6.6.4 Compelled Income Taxes on Wages: <u>GIH</u> §2.8.6 Debt: <u>GIH</u> §2.8.11 Deception: <u>GIH</u> §2.8.1 Elements of the IRS Cover-up/Conspiracy to Watch For: <u>GIH</u> §6.6.1 <u>Enron v. Congress: Americas Biggest Crook</u> Federal Usurpation-Franklin Pierce (919 Kbytes) Government as idolatry/religion: <u>GIH</u> §4.3.12; <u>Article</u> How Does the Government Apply Duress and What is the Remedy For It?: <u>TFPM</u> §3.4.1 How Scoundrels Corrupted our Republican Form of Government: <u>GIH</u> §6.1 How Your Government Has Made Itself into a God and A Religion and Thereby Violated the Constitution: <u>Article</u>; <u>GIH</u> §4.3.12 IRS Secret Police/KGB In Action!: <u>GIH</u> §2.7.5 No Taxation Without Representation!: <u>GIH</u> §6.5.1 Nonpublished cases: Conspiracy to Protect Judicial Wrongdoing

Arguments Against Nonpublication of Court Rulings Publication Rules of Court for the United States and Federal Circuits Law Articles Relating to Nonpublication Press Clippings Related to the Use of Nonpublication by Courts

Official/Qualified Immunity and Anonymity: <u>GIH</u> §6.6.3 Presumption: <u>GIH</u> §2.8.2 Propaganda and Political Warfare: <u>GIH</u> §2.8.4 <u>Statistics on The Income Tax Burden to Society</u> <u>Social Security: Mark of the Beast</u> (book) Sources of Government Tyranny and Oppression: <u>GIH</u> §2.8 Surrendering Freedoms in the Name of "Government Induced Crises": <u>GIH</u> §2.8.12 <u>The Federal Mafia Courts Stole Your Right to Trial by Jury!</u> Two Political Jurisdictions: "National government" v. "Federal/general government": <u>Website; GIH</u> §4.7 <u>You Cannot Obtain Declaratory Judgments in Federal Income Tax Trials Held in Federal Courts</u> Whistleblower retaliation: <u>GIH</u> §6.6.9 William H. Taft's Certiorari Act of 1925: GIH §6.4.1

# UNIFORM COMMERCIAL CODE (UCC)

Commercial laws: Law-CD Commercial Law and the UCC: <u>TFPM</u> §3.4.4 Federal Uniform Commercial Code (UCC)-Cornell University Investigative Report on the UCC-Barton Buhtz Mastering the Uniform Commercial Code (UCC)-excellent summary of the UCC Notary Certificate of Default Method: <u>TFPM</u>§3.4.4.5 The Wizard of Oz-the true significant of this well-known story UCC Draft Argument: <u>TFPM</u> §5.15 UCC Filing (reclaim strawman)

Family Guardian version UCC Forms-California

<u>Uniform Commercial Code (UCC)</u>-Cornell <u>Uniform Commercial Code Locator</u>

#### **U.S. GOVERNMENT**

Attorney General U.S. Citizenship and Immigration Services (formerly Immigration and Naturalization Service (INS)) **Department of Justice** Department of Justice, Tax Division Dept. of State Dept. of the Treasury Executive Orders (of Presidents) Federal Bureau of Investigation E Federal Usurpation-Franklin Pierce (919 Kbytes) Government as idolatry/religion: GIH §4.3.12; Article History of Treasury Department Organization from 1945 to the Present House of Representatives How Scoundrels Corrupted our Republican Form of Government How Your Government Has Made Itself into a God and A Religion and Thereby Violated the Constitution: Article; GIH §4.3.12 Internal Revenue Service Internet Fraud Complaint Center (FBI) Jurisdiction Police Powers: UAPR §5 Rebutted Government Lies and Propaganda: GIH §10 Republican form of government defined: <u>SFIO-C</u>; Senate Secretary of State The USA is a Republic, not a Democracy: GIH §4.5 Treasury Inspector General for Tax Administration-Report your friendly IRS agent and get him in trouble! Two Political Jurisdictions: "National Government" v. "Federal/general government": article; GIH §4.7 U.S. Courts U.S. Government is a federal corporation!: <u>28 U.S.C. §3002(15)(A)</u> Will I Lose my Government Security Clearance by Becoming a Nonresident Alien ?: GIH §5.6.12.6 Your Government has Made Itself Into a God and a Religion and therefore Violated the Constitution!

## <u>USUFRUCT</u>

Avoiding Traps in Government Forms, Form #12.023 (OFFSITE LINK) Foundations of Freedom, Form #12.021 (OFFSITE LINK) -SEDM. Deception and propganda used to create a usufruct

- Dides
- <u>Video 3: Status, Rights, and Privileges</u>
- Video 4: Willful Government Deception and Propaganda

B Government Identity Theft, Form #05.046 (OFFSITE LINK) - Section 2.1 talks about usufructs

## WORDS OF ART

Citations by subject: <u>SFIO-C</u> "includes" defined: <u>SFIO-C</u>; <u>Legal Deception, Propaganda, and Fraud, Form #05.014</u> Sedition by Syntax, by Ralph Schwan: <u>PAAGF</u> Words of Art: Lawyer Deception Using Definitions: <u>GIH</u> §3.12.1 "word of art" defined: <u>SFIO-C</u>

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