

IRS DUE PROCESS MEETING HANDOUT

by: Family Guardian Fellowship, <http://famguardian.org/>

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1 Introduction

2 Those faced with the prospect of an IRS meeting, audit, or telephonic confrontation have a constitutional duty to ensure that
3 government representatives attending stay within the bounds of the authority delegated to them by the Constitution and all
4 the laws of Congress passed in pursuance to it.

5 *“The Government may carry on its operations through conventional executive agencies*
6 *or through corporate forms especially created for defined ends. See Keifer & Keifer v.*
7 *Reconstruction Finance Corp., 306 U.S. 381, 390, 518. Whatever the form in which the*
8 *Government functions, anyone entering into an arrangement with the Government*
9 *takes the risk of having accurately ascertained that he who purports to act for the*
10 *Government stays within the bounds of his authority. The scope of this authority may*
11 *be explicitly defined by Congress or be limited by delegated legislation, properly*
12 *exercised through the rule-making power. And this is so even though, as here, the agent*
13 *himself may have been unaware of the limitations upon his authority. See, e.g., Utah*
14 *Power & Light Co. v. United States, 243 U.S. 389, 409, 391; United States v. Stewart,*
15 *311 U.S. 60, 70, 108, and see, generally, In re Floyd Acceptances, 7 Wall. 666.”*
16 *[Federal Crop Ins. V. Merrill, 332 U.S. 380 (1947)]*

17 The “rule-making power” described above is the authority of Executive Agencies to make regulations that implement the
18 will of Congress. The way that government agents usually exceed their authority is by making false or unsubstantiated
19 presumptions. All such presumptions which prejudice constitutionally guaranteed rights are a violation of due process of
20 law that render a void judgment or agency action. See:

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

21 The false presumptions IRS agents will usually make include the following subjects:

- 22 1. They will falsely presume that you maintain a domicile within the District of Columbia, which is what the Internal
23 Revenue Code defines as the “United States” in 26 U.S.C. §7701(a)(9) and (a)(10).
- 24 2. They will falsely presume that you are a statutory “U.S. citizen” defined in 8 U.S.C. §1401, when in fact you are a
25 “national” but not a “citizen” as defined in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452. See:
 - 26 2.1. Why you are a “national” or “state national” and not a “U.S. citizen”
27 <http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyANational.pdf>
 - 28 2.2. You’re Not a “citizen” under the Internal Revenue Code
29 <http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
- 30 3. They will falsely presume that you are a statutory “resident” as defined in 26 U.S.C. §7701(b)(1)(A). See:
31 <http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>
- 32 4. They will falsely presume that information returns filed against you which document receipt of “trade or business”
33 earnings are accurate, when in fact they are false in the vast majority of circumstances. See:
 - 34 4.1. The Trade or Business Scam, Form #05.001
35 <http://sedm.org/Forms/FormIndex.htm>
 - 36 4.2. Correcting Erroneous IRS Form W-2’s
37 <http://sedm.org/Forms/Tax/FormW2/CorrectingIRSFormW2.htm>
 - 38 4.3. Correcting Erroneous IRS Form 1042’s
39 <http://sedm.org/Forms/Tax/Form1042/CorrectingIRSForm1042.htm>
 - 40 4.4. Correcting Erroneous IRS Form 1098’s
41 <http://sedm.org/Forms/Tax/Form1098/CorrectingIRSForm1098.htm>
 - 42 4.5. Correcting Erroneous IRS Form 1099’s
43 <http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm>
- 44 5. They will falsely presume that the earnings they seek to tax are “income” as defined in the Constitution, which the
45 Supreme Court has never defined as anything BUT “corporate profit”. See:
46 <http://famguardian.org/TaxFreedom/CitesByTopic/income.htm>
- 47 6. They will falsely presume that the earnings they seek to tax are “gross income” connected with a “trade or business”
48 as defined in 26 U.S.C. §61. See:

The Trade or Business Scam, Form #05.001

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

- 1 7. They will falsely presume that you filled out an IRS form W-4 voluntarily, and that you therefore earn “wages” as
2 defined in 26 CFR §31.3401(a)-3, when in fact you were coerced by your private employer under threat or fear or
3 losing your job or not being hired, and therefore cannot legally earn “wages”. See:

Income Tax Withholding and Reporting

<http://sedm.org/LibertyU/WithngAndRptng.pdf>

- 4 8. They will assume that they have lawful authority to do that which neither the Constitution, the I.R.C., the Code of
5 Federal Regulations, their delegation of authority order, nor their pocket commission authorizes.
6 9. They will falsely presume that certain key words found in the Internal Revenue Code do not have the meanings clearly
7 defined in 26 U.S.C. §7701, but instead have the meaning that most people ordinarily attribute to the words. This
8 fraud is documented below:

The meaning of the words “includes” and “including”

<http://famguardian.org/Subjects/Taxes/FalseRhetoric/Includess.pdf>

- 9 10. They will falsely “presume” that they have authority to enforce the Internal Revenue Code within a “foreign state”,
10 which is what states of the Union are classified as for the purposes of federal legislative jurisdiction.

11 *“It is no longer open to question that **the general government, unlike the states,***
12 *Hammer v. Dagenhart, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E*
13 *724, **possesses no inherent power in respect of the internal affairs of the states; and***
14 ***emphatically not with regard to legislation.**”*

15 [*Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)*]

16
17 *“The difficulties arising out of our dual form of government and the opportunities for*
18 *differing opinions concerning the relative rights of state and national governments are*
19 *many; **but for a very long time this court has steadfastly adhered to the doctrine that the***
20 ***taxing power of Congress does not extend to the states or their political subdivisions.***
21 *The same basic reasoning which leads to that conclusion, we think, requires like*
22 *limitation upon the power which springs from the bankruptcy clause. United States v.*
23 *Butler, supra.”*

24 [*Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct.*
25 *892 (1936)*]

26 The most important thing you can do when interacting with the I.R.S. is to challenge all of the above false presumptions on
27 the record, and to gather evidence that exposes these prejudicial presumptions on the record and thereby makes the conduct
28 of the IRS employee actionable in court. This pamphlet provides a worksheet for use at an IRS audit or meeting that you
29 can hand out to an IRS agent demanding that he demonstrate lawful authority before you will cooperate with him and
30 making his conduct beyond the audit fraudulent and actionable in a court of law.

31 **2 The Constitutional Requirement for Publication in the Federal Register of all Statutes and** 32 **Rules/Regulations Before Enforcement may Be Attempted**

33 Government enforcement actions are actions which adversely affect the rights of the parties who are the subject of the
34 enforcement. An essential requirement of “due process of law” is notice and opportunity to be heard by the parties who
35 will be subject to the enforcement action prior to its commencement. To wit:

36 *“An elementary and fundamental requirement of due process in any proceeding which is*
37 *to be accorded finality is notice reasonably calculated, under all circumstances, to*
38 *apprise interested parties of the pendency of the action and afford them an opportunity to*
39 *present their objections.” Mullane v. Central Hanover Bank & Trust Co., 339 U.S. 306,*
40 *314 (1950). Without proper prior notice to those who may be affected by a government*
41 *decision, all other procedural rights may be nullified. The exact contents of the notice*
42 *required by due process will, of course, vary with the circumstances.*

43 [*Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing,*
44 *p. 214*]
45

1 *“It is sufficient to say that there are certain immutable principles of justice which inhere*
2 *in the very idea of free government which no member of the Union may disregard, as that*
3 ***no man shall be condemned in his person or property without due notice and an***
4 ***opportunity of being heard in his own defense.**”*
5 *[Holden v. Hardy, 169 U.S. 366 (1898)]*

6 The Federal Register Act, 44 U.S.C. §1505 et seq., and the Administrative Procedures Act, 5 U.S.C. §553 et seq, both
7 describe laws which may be enforced as “laws having general applicability and legal effect”. To wit, read the following,
8 which is repeated in slightly altered form in 5 U.S.C. §553(a):

9 [TITLE 44 > CHAPTER 15 > § 1505](#)
10 [§ 1505. Documents to be published in Federal Register](#)

11 *(a) Proclamations and Executive Orders; Documents Having General Applicability and*
12 *Legal Effect; Documents Required To Be Published by Congress. There shall be*
13 *published in the Federal Register—*

14 [. . .]

15 *For the purposes of this chapter every document or order which prescribes a penalty has*
16 *general applicability and legal effect.*

17 The requirement for “reasonable notice” or “due notice” as part of Constitutional due process extends not only to statutes
18 and regulations AFTER they are enacted into law, such as when they are enforced in a court of law, but *also* to the
19 publication of *proposed* statutes and rules/regulations BEFORE they are enacted and subsequently enforced by agencies
20 within the Executive Branch. The Federal Register is the *ONLY* approved method by which the public at large domiciled in
21 “States of the Union” are provided with “reasonable notice” and an opportunity to comment publicly on new or proposed
22 statutes OR rules/regulations which will directly affect them and which may be enforced directly against them.

23 [TITLE 44 > CHAPTER 15 > § 1508](#)
24 [§ 1508. Publication in Federal Register as notice of hearing](#)

25 ***A notice of hearing or of opportunity to be heard, required or authorized to be given by***
26 ***an Act of Congress, or which may otherwise properly be given, shall be deemed to have***
27 ***been given to all persons residing within the States of the Union and the District of***
28 ***Columbia, except in cases where notice by publication is insufficient in law, when the***
29 ***notice is published in the Federal Register at such a time that the period between the***
30 ***publication and the date fixed in the notice for the hearing or for the termination of the***
31 ***opportunity to be heard** is—*

32 Neither statutes nor the rules/regulations which implement them may be *directly* enforced within states of the Union against
33 the general public unless and until they have been so published in the Federal Register.

34 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)
35 [§ 552. Public information; agency rules, opinions, orders, records, and](#)
36 [proceedings](#)[§ 1508. Publication in Federal Register as notice of hearing](#)
37

38 *Except to the extent that a person has actual and timely notice of the terms thereof, **a***
39 ***person may not in any manner be required to resort to, or be adversely affected by, a***
40 ***matter required to be published in the Federal Register and not so published.** For the*
41 *purpose of this paragraph, matter reasonably available to the class of persons affected*
42 *thereby is deemed published in the Federal Register when incorporated by reference*
43 *therein with the approval of the Director of the Federal Register.*

1 26 CFR §601.702 *Publication and public inspection*

2 *(a)(2)(ii) Effect of failure to publish. Except to the extent that a person has actual and*
3 *timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph*
4 *which is required to be published in the Federal Register, such person is not required in*
5 *any manner to resort to, or be adversely affected by, such matter if it is not so published*
6 *or is not incorporated by reference therein pursuant to subdivision (i) of this*
7 *subparagraph. Thus, for example, any such matter which imposes an obligation and*
8 *which is not so published or incorporated by reference will not adversely change or*
9 *affect a person's rights.*

10 The only exceptions to the requirement for publication in the Federal Register of the statute and the implementing
11 regulations are the groups specifically identified by Congress as expressly exempted from this requirement, as follows:

- 12 1. A military or foreign affairs function of the United States. 5 U.S.C. §553(a)(1).
13 2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. 5
14 U.S.C. §553(a)(2).
15 3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. 44 U.S.C. §1505(a)(1).

16 Based on the above, the burden of proof imposed upon the IRS at any due process meeting in which it is enforcing any
17 provision of the Internal Revenue Code is to produce at least ONE of the following TWO things:

- 18 1. Evidence signed under penalty of perjury by someone with personal, first-hand knowledge, proving that you are a
19 member of one of the three groups specifically exempted from the requirement for implementing regulations, as
20 identified above.
21 2. Evidence of publication in the Federal Register of BOTH the statute AND the implementing regulation which they
22 seek to enforce against you.

23 Without satisfying one of the above two requirements, the IRS is illegally enforcing the Internal Revenue Code and
24 becomes liable for a constitutional tort. In the context of item 2 above, we have examined the implementing regulations for
25 all of the enforcement provisions of the I.R.C. and put them into tabular form in Table 1 at the end of this pamphlet, and
26 have been unable to locate any implementing rules/regulations that would allow the enforcement provisions of the IRC to
27 be enforced within states of the Union. We also have been unable to locate any evidence of publication in the Federal
28 Register of any of the enforcement provisions of the I.R.C. This is the information you should be asking of the IRS agent at
29 your next meeting or audit, as a way to remind him that he is acting unlawfully and is personally liable for a constitutional
30 tort.

31 **3 Rulemaking by the Secretary of the Treasury**

32 Subtitle A of the Internal Revenue Code is a tax primarily upon federal instrumentalities, employees, and public officers.
33 This is further explained below:

Why Your Government is Either A Thief or you are a "public official" for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>

34 The subject of the tax is a "trade or business", which is defined as "the functions of a public office" in 26 U.S.C.
35 §7701(a)(26). That definition is nowhere expanded to include any other thing, and it is an activity, which makes the tax an
36 excise tax upon the privileged activity of "public office" within the U.S. government. In that sense, the term "U.S. sources"
37 really means sources within the U.S. Government. Because the tax is primarily upon instrumentalities of the federal
38 government, and because entities within the federal government are specifically exempted from the requirement for
39 publication in the Federal Register, then statutes within the Internal Revenue Code may be directly enforced against these
40 "public officials" without said publication in the Federal Register or any implementing regulations.

41 Those who demand proof of publication in the Federal Register of both the statutes and implementing regulations sought to
42 be enforced by the IRS are sometimes met with the objection that the Secretary of the Treasury has the responsibility and
43 the discretion to publish implementing regulations but is not REQUIRED to. This is documented in 26 U.S.C. §7805:

1 TITLE 26 - INTERNAL REVENUE CODE
2 Subtitle F - Procedure and Administration
3 CHAPTER 80 - GENERAL RULES
4 Subchapter A - Application of Internal Revenue Laws
5 [Sec. 7805. Rules and regulations](#)

6 (a) Authorization

7 *Except where such authority is expressly given by this title to any person other than an*
8 *officer or employee of the Treasury Department, the Secretary shall prescribe all needful*
9 *rules and regulations for the enforcement of this title, including all rules and regulations*
10 *as may be necessary by reason of any alteration of law in relation to internal revenue.*

11 Our approach to this weak argument often tendered by IRS employees is the following:

- 12 1. We agree that the Secretary of the Treasury has DISCRETION but is not REQUIRED to publish implementing
13 regulations for provisions within the Internal Revenue Code, HOWEVER.
- 14 2. The Secretary of the Treasury is not empowered to waive the constitutional and due process requirement for “due
15 notice” or “reasonable notice” in the case of persons domiciled in states of the Union who are protected by the
16 Constitution and the Bill of Rights.
- 17 3. The Internal Revenue Code is not positive law, and therefore essentially amounts to “presumed” law that may not be
18 cited directly against a person protected by the bill of rights without publication in the Federal Register and proof that
19 the statutes cited as authority is in fact positive law with a reference from the Statutes at Large proving it is positive
20 law. [1 U.S.C. §204](#), which says the I.R.C., Title 26 of the U.S. Code is “prima facie evidence”, which means basically
21 that it is simply a “presumption” and not evidence.
- 22 4. A “prima facie law” such as the I.R.C. cannot contradict or circumvent the requirements of a positive law. Both the
23 Federal Register Act, [44 U.S.C. §1505](#) et seq, and the Administrative Procedures Act, 5 U.S.C. §553 et seq, are
24 positive law that is legally admissible evidence, according to [1 U.S.C. §204](#).
- 25 5. In cases where the Secretary of the Treasury elects to NOT exercise his authority to write an implementing regulation
26 or to publish the affected statute AND rule/regulation in the Federal Register, the statute may then ONLY be enforced
27 against groups specifically exempted from the requirement for implementing regulations as follows:
28 5.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#).
29 5.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. 5
30 U.S.C. §553(a)(2).
31 5.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).
- 32 6. Therefore, any provision within the Internal Revenue Code Subtitle A which may be enforced civilly or criminally and
33 which might adversely affect the rights of the subject of the enforcement, therefore MUST have an implementing
34 regulation published in the Federal Register.

35 **4 IRS Gameplaying to Overcome Due Process Requirements**

36 The IRS overcomes the above requirements usually by your own errors and omissions. These error include the following:

- 37 1. If you submitted an IRS form 1040 instead of the IRS form 1040NR, the IRS will assume that you are a resident alien
38 “individual” defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). This makes you an alien with a domicile in the District of
39 Columbia, and a “person” who is the proper subject of the I.R.C. This is confirmed by IRS Publication 7130, which
40 says that the IRS form 1040 is only for use by “citizens” and “residents” of the “United States”, which is a fancy way
41 of saying people with a legal domicile in the District of Columbia, who collectively are called “U.S. persons” in [26](#)
42 [U.S.C. §7701\(a\)\(30\)](#). Therefore, if you filed an IRS form 1040 that is the subject of your due process meeting,
43 BEFORE you show up to the meeting, you need to send in NOT an IRS 1040X (because it doesn’t change your status
44 as a “U.S. person” to that of a “nonresident alien”, like a 1040NR form would), but a NEW Substitute 1040NR
45 covering the period in question, completed to reflect your status as a nonresident alien, a national but not “citizen”, and
46 a person not engaged in a “trade or business”. You should also bring a copy of this return to provide to the agent at the
47 meeting. See the following for instructions:
48 <http://famguardian.org/TaxFreedom/Forms/IncomeTaxRtn/Federal/1040NRFedLetter.htm>
- 49 2. If they received IRS form W-2’s from your private employer that you never rebutted, they will assume that you
50 consented to call all your earnings “wages” and “gross income” as legally defined. See 26 CFR §31.3401(a)-3 and 26
51 CFR §31.3402(p)-1(a). Therefore, it is VERY important to produce evidence that the W-4 was never signed and that

1 therefore your earnings are not called “wages” and therefore are not “gross income”. You need to emphasize to the
2 IRS agent that your employer is violating these two regulations by calling your earnings “wages” on a W-2 when in
3 fact you can only earn “wages” by consenting in voluntarily signing a W-4 and that you never consented. If you don’t
4 sign a W-4, then the only thing the private employer can do is report “0” for “wages” on the IRS form W-2 and
5 withhold nothing because there are no reportable “wages”. You should bring an “Affidavit of Duress” showing that
6 you never intended to participate in tax withholding, or to call your earnings “wages” as defined in the I.R.C., and
7 therefore preserve all your Constitutionally guaranteed rights pursuant to UCC 1.308.

8 3. If any third parties have filed information returns against you that you never rebutted or corrected, then the IRS will
9 presume, pursuant to [26 U.S.C. §6041](#), that you are:

10 3.1. Engaged in a “trade or business”, and therefore are a “public official”.

11 3.2. The proper subject of the civil and criminal enforcement provisions of the I.R.C. 26 U.S.C. §§6671(b) and 7343
12 both define a “person” as an officer or employee of a corporation or partnership who has a fiduciary duty as a
13 “public official”. The corporation they are talking about is “U.S. Inc.”. 28 U.S.C. §3002(15)(A) defines the
14 “United States” as a “federal corporation” and you are an officer of that corporation as a “public officer”, who has
15 a fiduciary duty to the corporation as such officer.

16 3.3. Are receiving “gross income”, which is “trade or business” income of a public official in most cases.

17 Consequently, we can’t emphasize enough that it is crucial for you to diligently rebut all information returns filed
18 against you prior to your meeting with the IRS and to present such rebutted information returns to the IRS employee
19 who you meet with to remove or negate this false presumption.

20 You should come to the audit or meeting prepared to deal with all of the treacherous tactics of the agent documented above
21 armed with a copy of the I.R.C. and Part 1 of 26 CFR. Remember that the IRS, as the moving party asserting a liability,
22 has the burden of proving that you are a “taxpayer” with “gross income” above the exemption amount BEFORE they may
23 cite or enforce any provision of the I.R.C. against you.

24 *TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES*

25 *PART I - THE AGENCIES GENERALLY*

26 *CHAPTER 5 - ADMINISTRATIVE PROCEDURE*

27 *SUBCHAPTER II - ADMINISTRATIVE PROCEDURE*

28 *Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence;*
29 *record as basis of decision*

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

45 We also remind our readers that:

- 46 1. The evidence the IRS will have as evidence to present at the meeting are information returns submitted by third parties
47 that are not signed under penalty of perjury, such as IRS forms W-2, 1042-S, 1098, and 1099. These forms, since they
48 are not signed under penalty of perjury, constitute “hearsay evidence” that is excludible under the Hearsay Rule,
49 Federal Rule of Evidence 802. All evidence upon which the agency makes a decision must be signed under penalty of
50 perjury , pursuant to 26 U.S.C. §6065, and “information returns” constitution “returns” for the purposes of section
51 6065.
- 52 2. Evidence received by the IRS of activities outside of internal revenue districts is not admissible and is excludible
53 because not gathered with lawful authority. 26 U.S.C. §7601 permits the I.R.S. to “canvass internal revenue districts

1 for persons liable". It doesn't give them authority to canvass any place OTHER than an internal revenue district, and
2 pursuant to Treasury Order 150-02, there are not internal revenue districts within any state of the Union. Demand
3 from the agent proof that the activity that is the subject of the tax:

4 2.1. Occurred within an internal revenue district.

5 2.2. That the portion of the state of the Union where the activity occurred was within an identified internal revenue
6 district. The only remaining internal revenue district is the District of Columbia.

- 7 3. A "presumption" is not evidence and may not form the basis for any agency decision if it would adversely affect
8 constitutionally guaranteed rights.

9 **presumption.** *An inference in favor of a particular fact. A presumption is a rule of law, statutory or judicial, by which finding of a basic fact gives rise to existence of presumed
10 fact, until presumption is rebutted. Van Wart v. Cook, Okl.App., 557 P.2d 1161, 1163. A legal device which operates in the absence of other proof to require that certain
11 inferences be drawn from the available evidence. Port Terminal & Warehousing Co. v.
12 John S. James Co., D.C.Ga., 92 F.R.D. 100, 106.*

15 *A presumption is an assumption of fact that the law requires to be made from another
16 fact or group of facts found or otherwise established in the action. A **presumption is not
17 evidence.** A presumption is either conclusive or rebuttable. Every rebuttable
18 presumption is either (a) a presumption affecting the burden of producing evidence or (b)
19 a presumption affecting the burden of proof. Calif.Evid.Code, §600.
20 [Black's Law Dictionary, Sixth Edition, page 1185]*

21 Without admissible evidence that connects you to an excise taxable activity, which does NOT include unsigned information
22 returns, the IRS agent may NOT cite any provision of the I.R.C. against you without violating the Hearsay Rule and your
23 due process rights. Without evidence, all he can proceed upon is a "presumption", and all presumption which prejudices
24 constitutionally guaranteed rights is a violation of due process that renders agency decisions null and void and
25 unenforceable:

26 (1) [8:4993] **Conclusive presumptions affecting protected interests:** *A conclusive
27 presumption may be defeated where its application would impair a party's
28 constitutionally-protected liberty or property interests. In such cases, conclusive
29 presumptions have been held to violate a party's due process and equal protection
30 rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct 2230, 2235; Cleveland Bd.
31 of Ed. v. LaFleur (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215-presumption under
32 Illinois law that unmarried fathers are unfit violates process]
33 [Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993,
34 page 8K-34]*

35 If you want to know more about the impossible burden of proof that the IRS agent must meet, and never CAN lawfully
36 meet, please read:

[Government Burden of Proof](http://sedm.org/Forms/FormIndex.htm), Form #05.025
<http://sedm.org/Forms/FormIndex.htm>

37 **5 Important points and authorities on the requirement for implementing regulations**

38 *"An administrative regulation, of course, is not a "statute." While in practical effect
39 regulations may be called "little laws," 7 they are at most but offspring of statutes.
40 Congress alone may pass a statute, and the Criminal Appeals Act calls for direct appeals
41 if the District Court's dismissal is based upon the invalidity or construction of a statute.
42 See United States v. Jones, 345 U.S. 377 (1953). This Court has always construed the
43 Criminal Appeals Act narrowly, limiting it strictly "to the instances specified." United
44 States v. Borden Co., 308 U.S. 188, 192 (1939). See also United States v. Swift & Co.,
45 318 U.S. 442 (1943). Here the statute is not complete by itself, since it merely declares
46 the range of its operation and leaves to its progeny the means to be utilized in the
47 effectuation of its command. But it is the statute which creates the offense of the willful*

1 removal of the labels of origin and provides the punishment for violations. The
2 regulations, on the other hand, prescribe the identifying language of the label itself, and
3 assign the resulting tags to their respective geographical areas. Once promulgated, [361
4 U.S. 431, 438] these regulations, called for by the statute itself, have the force of law, and
5 violations thereof incur criminal prosecutions, just as if all the details had been
6 incorporated into the congressional language. **The result is that neither the statute nor**
7 **the regulations are complete without the other, and only together do they have any**
8 **force. In effect, therefore, the construction of one necessarily involves the construction**
9 **of the other.**"

10 [U.S. v. Mersky, 361 U.S. 41, 1960]

12 "...the Act's **civil and criminal penalties attach only upon violation of the regulation**
13 **promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would**
14 **impose no penalties on anyone...**The Government urges that since only those who violate
15 these regulations [not the Code] may incur civil or criminal penalties, it is the actual
16 regulations issued by the Secretary of the Treasury, and not the broad authorizing
17 language of the statute, which are to be tested against the standards of the Fourth
18 Amendment; and that when so tested they are valid."

19 [[Calif. Bankers Assoc. v. Shultz](#), 416 U.S. 25, 44, 39 L.Ed. 2d 812, 94 S.Ct 1494]

21 "Failure to adhere to agency regulations [by the IRS or other agency] may amount to
22 denial of due process if regulations are required by constitution or statute..."

23 [Curley v. United States, 791 F.Supp. 52]

25 "To the extent that regulations implement the statute, they have the force and effect of
26 law...The regulation implements the statute and cannot vitiate or change the statute..."

27 [Spreckles v. C.I.R., 119 F.2d, 667]

29 "...for federal tax purposes, federal regulations govern."

30 [Dodd v. United States, 223 F Supp 785]

31 **6 Demand of the IRS Agent Receiving this Correspondence**

32 If you are an IRS agent in receipt of this document, I, as the party who is the target of your enforcement action, demand that
33 the following proof of jurisdiction be entered into my administrative record:

- 34 1. This document in its entirety.
- 35 2. Implementing rules/regulations for all the enforcement provisions of the I.R.C. be filled into the table in section 7 of
36 this document.
- 37 3. Rebuttal of the evidence contained in this document, as well as the admissions contained in section 8 below.
- 38 4. Evidence of publication in the Federal Register of both the statute AND the implementing rules/regulations sought to
39 be enforced in this proceeding.
- 40 5. Signature under penalty of perjury by the IRS agent instituting the enforcement.
- 41 6. A copy of the pocket commission and state-issued ID of the IRS agent completing this document attached.
- 42 7. The full legal name (NOT IRS pseudoname) of the agent, and his private residence address where he may be served
43 with legal process if he has perjured his answers to this document or if they are false or fraudulent.

7 **IRS Agent Worksheet**

Tax IRS says I am *liable for* and I.R.C. section number where imposed: _____

Tax	Sub title	Tax Imposed Statute/ regulation	Liability statute/ regulation	Enforcing agency	ENFORCEMENT STATUTE AND ACCOMPANYING REGULATIONS			
					Assessment statute/regulation	Record keeping	Collection statute/ regulation	Penalty statute/ regulation
Income tax	A	26 U.S.C. §1 26 CFR §1.1-1	26 U.S.C. §_____ 26 CFR §_____ §_____	IRS	26 U.S.C. §6201(a)(1) 26 CFR §1._____ §_____	No statute 26 CFR §1._____ §_____	26 U.S.C. §6331 26 CFR §1._____ §_____	26 U.S.C. §6672 26 CFR §1._____ §_____
Estate and Gift Taxes	B	26 U.S.C. §2001 26 CFR §_____ §_____	26 U.S.C. §2002 (executor) 26 CFR §_____ §_____	IRS	26 U.S.C. §6201(a)(1) 26 CFR §1._____ §_____	No statute 26 CFR §31._____ §_____	26 U.S.C. §6331 26 CFR §_____ §_____	26 U.S.C. §6672 26 CFR §_____ §_____
Social Security Tax	C	26 U.S.C. §3101 26 CFR §_____ §_____	26 U.S.C. §_____ 26 CFR §_____ §_____	IRS	26 U.S.C. §6201(a)(1) 26 CFR §31._____ §_____	No statute 26 CFR §31._____ §_____	26 U.S.C. §6331 26 CFR §31._____ §_____	26 U.S.C. §6672 26 CFR §31._____ §_____
Employment Taxes	C	26 U.S.C. §3401 26 CFR §_____ §_____	26 U.S.C. §_____ 26 CFR §_____ §_____	IRS	26 U.S.C. §6201(a)(1) 26 CFR §31._____ §_____	No statute 26 CFR §31._____ §_____	26 U.S.C. §6331 26 CFR §31._____ §_____	26 U.S.C. §6672 26 CFR §31._____ §_____
Insurance policies of foreign insurers	D	26 U.S.C. §4371 26 CFR §_____ §_____	26 U.S.C. §4374 26 CFR §_____ §_____	IRS	26 U.S.C. §6201(a)(1) 26 CFR §1._____ §_____	None	26 U.S.C. §6331 No regulations	
Wagering tax	D	26 U.S.C. §4401(a) 26 CFR §_____ §_____	26 U.S.C. §4401(c) 26 CFR §_____ §_____	BATF	26 U.S.C. §6201(a)(1) 27 CFR §70.71	26 U.S.C. §4403	26 U.S.C. §6331 27 CFR §70.51	26 U.S.C. §6672 27 CFR §70.96 thru- §70.103 27 CFR §70.509, 610
Distilled spirits	E	26 U.S.C. §5001(a)(1)-(a)(2)	26 U.S.C. §5005 26 U.S.C. §5043(a)(1)(A)	BATF	26 U.S.C. §6201(a)(2) 27 CFR §70.71	26 U.S.C. §5114(a)(1) 26 U.S.C. §5124(a)	26 U.S.C. §6331 27 CFR §70.51	26 U.S.C. §6672 27 CFR §70.96 thru- §70.103 27 CFR §70.509, 610
Tobacco tax	E	26 U.S.C. §5701	26 U.S.C. §5703(a)	BATF	26 U.S.C. §6201(a)(2) 27 CFR §70.71	26 U.S.C. §5741	26 U.S.C. §6331 27 CFR §70.51	26 U.S.C. §6672 27 CFR §70.96 thru- §70.103 27 CFR §70.509, 610

NOTES:

- The only "persons" liable for penalties related to ANY tax are federal corporations or their employees.
- 26 U.S.C. §6201 is the only statute authorizing assessment instituted by the Secretary, and this assessment may only be accomplished under 6201(a)(2) *for taxes payable by stamp* and not on a return, all of which are tobacco and alcohol taxes.
- The only statutory collection activity authorized is under 26 U.S.C. §§6331 and 6331(a) of this section only authorizes levy against elected or appointed officers of the U.S. government. The only other type of collection that can occur must be the result of a court order and NOT either a Notice of Levy or a Notice of Seizure.

26 U.S.C.,

1 Subchapter D - Seizure of Property for Collection of Taxes

2 [Sec. 6331](#). Levy and distraint

3 (a) Authority of Secretary

4 *If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for*
5 *the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all*
6 *property and rights to property (except such property as is exempt under section [6334](#)) belonging to such person or on which there is*
7 *a lien provided in this chapter for the payment of such tax. **Levy may be made upon the accrued salary or wages of any officer,***
8 ***employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or***
9 ***the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or***
10 ***elected official.** If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate*
11 *payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be*
12 *lawful without regard to the 10-day period provided in this section.*

13 (b) Seizure and sale of property

14 *The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in*
15 *subsection (e), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the*
16 *Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or*
17 *personal, tangible or intangible).*

- 18 4. The only IRS agents who are authorized to execute any of the enforcement activity listed above must carry a pocket commission which designates them as "E" for
19 enforcement rather than "A" for administrative.
20 5. For the purposes of all taxes above, the term "employee" is defined as follows:

21 26 U.S.C. §3401(c)

22 *Employee*

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

26 _____
27 *26 CFR §31.3401(c)-1 Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the*
28 *United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any*
29 *agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an **officer of a corporation.**"*
30 _____

31 8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267

1
2
3

Employee: “The term employee **specifically includes** officers and employees **whether elected or appointed**, of the United States, a state, territory, or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing.”

8 Admissions for IRS Representative to Answer On the Record

“For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God.”

[1 Peter 2:15-17, Bible, NKJV]

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(d\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

Reasonable Belief About Income Tax Liability, Form #05.007

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

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

1. Admit that reasonable notice is a fundamental requirement of due process of law.

“It is sufficient to say that there are certain immutable principles of justice which inhere in the very idea of free government which no member of the Union may disregard, as that no man shall be condemned in his person or property without due notice and an opportunity of being heard in his own defense.”

[Holden v. Hardy, 169 U.S. 366 (1898)]

YOUR ANSWER (circle one): Admit/Deny

2. Admit that the “due notice” is required before a man’s property may be seized to enforce any provision of any law or contract.

For more than a century, the central meaning of procedural due process has been clear: “Parties whose rights are to be affected are entitled to be heard; and in order that they may enjoy that right, they must first be notified.” Baldwin v. Hale, 1 Wall. 223, 233. See Windsor v. McVeigh, 93 U.S. 274; Hovey v. Elliott, 167 U.S. 409; Grannis v. Ordean, 234 U.S. 385. It is equally fundamental that the right to notice and an opportunity to be heard “must be granted at a meaningful time and in a meaningful manner.” Armstrong v. Manzo, 380 U.S. 545, 552.

[. . .]

The constitutional right to be heard is a basic aspect of the duty of government to follow a fair process of decisionmaking when it acts to deprive a person of his possessions. The purpose of this requirement is not [407 U.S. 81] only to ensure abstract fair play to the individual. Its purpose, more particularly, is to protect his use and possession of property from arbitrary encroachment -- to minimize substantively unfair or mistaken deprivations of property, a danger that is especially great when the State seizes goods simply upon the application of and for the benefit of a private party. So viewed, the prohibition against the deprivation of property without due process of law reflects the high value, embedded in our constitutional and political history, that we place on a person's right to enjoy what is his, free of governmental interference. See Lynch v. Household Finance Corp., 405 U.S. 538, 552.

The requirement of notice and an opportunity to be heard raises no impenetrable barrier to the taking of a person's possessions. But the fair process of decisionmaking that it

1 guarantees works, by itself, to protect against arbitrary deprivation of property. For
2 when a person has an opportunity to speak up in his own defense, and when the State
3 must listen to what he has to say, substantively unfair and simply mistaken deprivations
4 of property interests can be prevented. It has long been recognized that

5 *fairness can rarely be obtained by secret, one-sided determination of*
6 *facts decisive of rights. . . . [And n]o better instrument has been*
7 *devised for arriving at truth than to give a person in jeopardy of*
8 *serious loss notice of the case against him and opportunity to meet it.*

9 *Joint Ant-Fascist Refugee Committee v. McGrath*, 341 U.S. 123, 170-172 (Frankfurter,
10 J., concurring).

11 *If the right to notice and a hearing is to serve its full purpose, then, it is clear that it must*
12 *be granted at a time when the deprivation can still be prevented. At a later hearing, an*
13 *individual's possessions can be returned to him if they were unfairly or mistakenly taken*
14 *in the first place. Damages may even be [407 U.S. 82] awarded to him for the wrongful*
15 *deprivation. But no later hearing and no damage award can undo the fact that the*
16 *arbitrary taking that was subject to the right of procedural due process has already*
17 *occurred. "This Court has not . . . embraced the general proposition that a wrong may*
18 *be done if it can be undone." Stanley v. Illinois*, 405 U.S. 645, 647.

19 *This is no new principle of constitutional law. The right to a prior hearing has long been*
20 *recognized by this Court under the Fourteenth and Fifth Amendments. Although the*
21 *Court has held that due process tolerates variances in the form of a hearing "appropriate*
22 *to the nature of the case," Mullane v. Central Hanover Tr. Co.*, 339 U.S. 306, 313, and
23 *"depending upon the importance of the interests involved and the nature of the*
24 *subsequent proceedings [if any]," Boddie v. Connecticut*, 401 U.S. 371, 378, the Court
25 *has traditionally insisted that, whatever its form, opportunity for that hearing must be*
26 *provided before the deprivation at issue takes effect. E.g., Bell v. Burson*, 402 U.S. 535,
27 *542; Wisconsin v. Constantineau*, 400 U.S. 433, 437; *Goldberg v. Kelly*, 397 U.S. 254;
28 *Armstrong v. Manzo*, 380 U.S. at 551; *Mullane v. Central Hanover Tr. Co.*, *supra*, at
29 *313; Opp Cotton Mills v. Administrator*, 312 U.S. 126, 152-153; *United States v. Illinois*
30 *Central R. Co.*, 291 U.S. 457, 463; *Londoner v. City & County of Denver*, 210 U.S. 373,
31 385-386. See *In re Ruffalo*, 390 U.S. 544, 550-551.

32 *That the hearing required by due process is subject to waiver, and is*
33 *not fixed in form does not affect its root requirement that an individual*
34 *be given an opportunity for a hearing before he is deprived of any*
35 *significant property interest, except for extraordinary situations where*
36 *some valid governmental interest is at stake that justifies postponing*
37 *the hearing until after the event.*

38 *Boddie v. Connecticut*, *supra*, at 379-379 (emphasis in original). [407 U.S. 83]

39 [*Fuentes v. Shevin*, 407 U.S. 67, 80 (1972) (quoting *Baldwin v. Hale*, 1 Wall. 223, 233
40 *(1864); Armstrong v. Manzo*, 380 U.S. 545, 552 (1965)]

41 YOUR ANSWER (circle one): Admit/Deny

- 42 3. Admit that failure to provide "reasonable notice" or "due notice" in advance of a enforcement government action that
43 adversely affects rights to life, liberty, and property may nullify the action and make the government enforcement
44 agent personally liable for violation of Constitutional rights.

45 *"An elementary and fundamental requirement of due process in any proceeding which is*
46 *to be accorded finality is notice reasonably calculated, under all circumstances, to*
47 *apprise interested parties of the pendency of the action and afford them an opportunity to*
48 *present their objections." Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306,

1 314 (1950). Without proper prior notice to those who may be affected by a government
2 decision, all other procedural rights may be nullified. The exact contents of the notice
3 required by due process will, of course, vary with the circumstances.
4 [Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing,
5 p. 214]
6

7 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II](#) > § 552

8 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)§552

9 Except to the extent that a person has actual and timely notice of the terms thereof, a
10 person may not in any manner be required to resort to, or be adversely affected by, a
11 matter required to be published in the Federal Register and not so published. For the
12 purpose of this paragraph, matter reasonably available to the class of persons affected
13 thereby is deemed published in the Federal Register when incorporated by reference
14 therein with the approval of the Director of the Federal Register.

15 YOUR ANSWER (circle one): Admit/Deny

- 16 4. Admit that in the case of persons domiciled in states of the Union, one method for providing “reasonable notice” is the
17 requirement that any law having “general applicability and legal affect” MUST be published in the Federal Register.

18 [TITLE 44 > CHAPTER 15](#) > § 1505

19 [§ 1505. Documents to be published in Federal Register](#)

20 (a) *Proclamations and Executive Orders; Documents Having General Applicability and*
21 *Legal Effect; Documents Required To Be Published by Congress. There shall be*
22 *published in the Federal Register—*

23 (1) *Presidential proclamations and Executive orders, except those not having general*
24 *applicability and legal effect or effective only against Federal agencies or persons in*
25 *their capacity as officers, agents, or employees thereof;*

26 (2) *documents or classes of documents that the President may determine from time to*
27 *time have general applicability and legal effect; and*

28 (3) *documents or classes of documents that may be required so to be published by Act of*
29 *Congress.*

30 *For the purposes of this chapter every document or order which prescribes a penalty has*
31 *general applicability and legal effect.*

32

33 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II](#) > § 552

34 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)§552

35 (a) *Each agency shall make available to the public information as follows:*

36 (1) *Each agency shall separately state and currently publish in the Federal Register for*
37 *the guidance of the public—*

38 (A) *descriptions of its central and field organization and the established places at which,*
39 *the employees (and in the case of a uniformed service, the members) from whom, and the*
40 *methods whereby, the public may obtain information, make submittals or requests, or*
41 *obtain decisions;*

1 (B) statements of the general course and method by which its functions are channeled
2 and determined, including the nature and requirements of all formal and informal
3 procedures available;

4 (C) rules of procedure, descriptions of forms available or the places at which forms may
5 be obtained, and instructions as to the scope and contents of all papers, reports, or
6 examinations;

7 **(D) substantive rules of general applicability adopted as authorized by law, and**
8 **statements of general policy or interpretations of general applicability formulated and**
9 **adopted by the agency; and**

10 (E) each amendment, revision, or repeal of the foregoing.

11 Except to the extent that a person has actual and timely notice of the terms thereof, a
12 person may not in any manner be required to resort to, or be adversely affected by, a
13 matter required to be published in the Federal Register and not so published. For the
14 purpose of this paragraph, matter reasonably available to the class of persons affected
15 thereby is deemed published in the Federal Register when incorporated by reference
16 therein with the approval of the Director of the Federal Register.

17 YOUR ANSWER (circle one): Admit/Deny

- 18 5. Admit no federal law may prescribe a penalty against the general public domiciled in states of the Union unless and
19 until it has been published in the Federal Register as required by [44 U.S.C. §1505\(a\)](#), [5 U.S.C. §553\(a\)](#), and [5 U.S.C.](#)
20 [§552\(a\)](#).

21 YOUR ANSWER (circle one): Admit/Deny

- 22 6. Admit that [44 U.S.C. §1505\(a\)](#), [5 U.S.C. §553\(a\)](#) specifically exempt the following groups from the requirement for
23 publication in the Federal Register of laws or regulations that prescribe a penalty (e.g.: result in some kind of
24 enforcement action).
- 25 1. Federal agencies or persons in their capacity as officers, agents, or employees thereof. See [44 U.S.C.](#)
26 [§1505\(a\)\(1\)](#).
 - 27 2. A military or foreign affairs function of the United States. See [5 U.S.C. §553\(a\)\(1\)](#).
 - 28 3. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or
29 contracts. See [5 U.S.C. §553\(a\)\(2\)](#).

30 YOUR ANSWER (circle one): Admit/Deny

- 31 7. Admit that a person who is a member of one of the exempted groups or activities mentioned above does not enjoy the
32 full protection of the Bill of Rights in the context of their employment duties with the federal government.

33 *“The restrictions that the Constitution places upon the government in its capacity as*
34 *lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions*
35 *that it places upon the government in its capacity as employer. We have recognized this*
36 *in many contexts, with respect to many different constitutional guarantees. Private*
37 *citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley*
38 *v. Johnson, [425 U.S. 238, 247](#) (1976). Private citizens cannot have their property*
39 *searched without probable cause, but in many circumstances government employees can.*
40 *O’Connor v. Ortega, [480 U.S. 709, 723](#) (1987) (plurality opinion); id., at 732 (SCALIA,*
41 *J., concurring in judgment). Private citizens cannot be punished for refusing to provide*
42 *the government information that may incriminate them, but government employees can be*
43 *dismissed when the incriminating information that they refuse to provide relates to the*
44 *performance of their job. Gardner v. Broderick, [497 U.S. 62, 95] [392 U.S. 273, 277 -](#)*
45 *278 (1968). With regard to freedom of speech in particular: Private citizens cannot be*
46 *punished for speech of merely private concern, but government employees can be fired*

1 for that reason. *Connick v. Myers*, [461 U.S. 138, 147](#) (1983). Private citizens cannot be
2 punished for partisan political activity, but federal and state employees can be dismissed
3 and otherwise punished for that reason. *Public Workers v. Mitchell*, [330 U.S. 75, 101](#)
4 (1947); *Civil Service Comm'n v. Letter Carriers*, [413 U.S. 548, 556](#) (1973); *Broadrick v.*
5 *Oklahoma*, [413 U.S. 601, 616-617](#) (1973)."
6 [*Rutan v. Republican Party of Illinois*, [497 U.S. 62](#) (1990)]

7 YOUR ANSWER (circle one): Admit/Deny

- 8 8. Admit that the reason why exempted groups may be penalized without the need for publication of statutes and/or
9 implementing regulations published in the Federal Register is because they are members of the Executive Branch of
10 the government, and are therefore subject to the direct command of Congress.

11 YOUR ANSWER (circle one): Admit/Deny

- 12 9. Admit that if all commands of the Congress to the Executive Branch required publication of the statute in the Federal
13 Register by someone in the Executive Branch, or if every command had to be interpreted by the Executive Branch with
14 an implementing regulation before Congress could enforce it, then the servant, which is the Executive Branch, would
15 have a legal avenue to lawfully disobey the direct commands of Congress by refusing to either write an implementing
16 regulation or refusing to publish the laws of Congress in the Federal Register.

17 YOUR ANSWER (circle one): Admit/Deny

- 18 10. Admit that all persons who are not members of the groups specifically exempted from the requirement for publication
19 in the Federal Register mentioned in question 6 above may only lawfully become the target of an administrative agency
20 enforcement action which prescribes a penalty if the statute sought to be enforced is published as required in the
21 Federal Register.

22 YOUR ANSWER (circle one): Admit/Deny

- 23 11. Admit that all persons who are not members of the above groups specifically exempted from the requirement for
24 publication in the Federal Register may only lawfully become the target of an administrative agency enforcement
25 action which prescribes a penalty if the regulations sought to be enforced are published as required in the Federal
26 Register.

27 YOUR ANSWER (circle one): Admit/Deny

- 28 12. Admit that any government official who is involved in any kind of law enforcement against persons domiciled in states
29 of the Union who are not members of the exempted groups listed above must produce one of the following two things
30 in order to demonstrate lawful enforcement authority and if he can't, he is violating rights:

- 31 1. Evidence of publication in the Federal Register of the statutes and implementing regulations for the statute
32 authorizing the enforcement action.

33 "...the Act's **civil and criminal penalties attach only upon violation of the regulation**
34 **promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would**
35 **impose no penalties on anyone...**The Government urges that since only those who violate
36 these regulations [not the Code] may incur civil or criminal penalties, it is the actual
37 regulations issued by the Secretary of the Treasury, and not the broad authorizing
38 language of the statute, which are to be tested against the standards of the Fourth
39 Amendment; and that when so tested they are valid
40 [*Calif. Bankers Assoc. v. Shultz*, [416 U.S. 25](#), 44, 39 L.Ed. 2d 812, 94 S.Ct 1494]

41 "Although the relevant statute **authorized** the Secretary to impose such a duty, his
42 implementing regulations did not do so. Therefore we held that **there was no duty** to
43 disclose..."
44 [*United States v. Murphy*, 809 F.2d 142, 1431]

1 “...for federal tax purposes, federal regulations govern.”
2 [*Dodd v. United States*, 223 F Supp 785]

3 “Here the statute is not complete by itself, since it merely declares the range of its
4 operation and leaves to its progeny the means to be utilized in the effectuation of its
5 command. But it is the statute which creates the offense of the willful removal of the
6 labels of origin and provides the punishment for violations. The regulations, on the other
7 hand, prescribe the identifying language of the label itself, and assign the resulting tags
8 to their respective geographical areas. Once promulgated, [361 U.S. 431, 438] these
9 regulations, called for by the statute itself, have the force of law, and violations thereof
10 incur criminal prosecutions, just as if all the details had been incorporated into the
11 congressional language. **The result is that neither the statute nor the regulations are**
12 **complete without the other, and only together do they have any force. In effect,**
13 **therefore, the construction of one necessarily involves the construction of the other.**
14 [*U.S. v. Mersky*, 361 U.S. 431 (1960)]

- 15 2. Evidence proving that the target of the enforcement action is a member of one of the groups specifically exempted
16 from the requirement for publication of statutes and regulations in the Federal Register, as described in question 6
17 earlier, and against whom implementing regulations are therefore not required.

18 “Federal income tax regulations governing filing of income tax returns do not require
19 Office of Management and Budget control numbers because **requirement to file tax**
20 **return is mandated by statute, not by regulation.**”
21 [*U.S. v. Bartrug*, E.D.Va.1991, 777 F.Supp. 1290 , affirmed 976 F.2d 727, certiorari
22 denied 113 S.Ct. 1659, 507 U.S. 1010, 123 L.Ed.2d 278]

23 YOUR ANSWER (circle one): Admit/Deny

- 24 13. Admit that in the case of the person who submitted this form to the recipient, the government as the moving party in
25 this case who is attempting an enforcement action against the submitter has not provided either of the two required
26 forms of proof of jurisdiction mentioned above to the submitter.

27 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 556](#)
28 [§ 556. Hearings; presiding employees; powers and duties; burden of proof; evidence;](#)
29 [record as basis of decision](#)

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

42 YOUR ANSWER (circle one): Admit/Deny

- 43 14. Admit that in the case of the person who submitted this form to the recipient, the government as the moving party in
44 this case who is attempting an enforcement action against the submitter positively and willfully REFUSES its legal
45 duty to provide evidence of lawful jurisdiction before proceeding with the enforcement action it is attempting, and
46 therefore is involved in willful deprivation of Constitutional rights of the submitter.

47 YOUR ANSWER (circle one): Admit/Deny

- 48 15. Admit that in the case of the Internal Revenue Code, all persons who are not members of the groups specifically
49 exempted from the requirement for publication in the Federal Register mentioned in question 6 may *only* lawfully be

1 the target of an administrative agency enforcement action which prescribes a penalty if the statute sought to be
2 enforced has an implementing regulation.

3 [26 CFR §601.702\(a\)\(2\)\(ii\)](#)
4 Effect of failure to publish.

5 *Except to the extent that a person has actual and timely notice of the terms of any matter*
6 *referred to in subparagraph (1) of this paragraph which is required to be published in*
7 *the Federal Register TA \s "Federal Register" , such person is not required in any*
8 *manner to resort to, or be adversely affected by, such matter if it is not so published or is*
9 *not incorporated by reference therein pursuant to subdivision (i) of this subparagraph.*
10 *Thus, for example, any such matter which imposes an obligation and which is not so*
11 *published or incorporated by reference will not adversely change or affect a person's*
12 *rights.*

13 YOUR ANSWER (circle one): Admit/Deny

14 16. Admit that none of the enforcement statutes of the Internal Revenue Code have been published in the Federal Register.

15 YOUR ANSWER (circle one): Admit/Deny

16 17. Admit that there are no implementing regulations published in the Federal Register for any of the enforcement
17 provisions found in the Internal Revenue Code.

18 See: <http://famguardian.org/TaxFreedom/Forms/TaxExamAudit/IRSDueProcMtgWorksheet.pdf>

19 YOUR ANSWER (circle one): Admit/Deny

20 18. Admit that because none of the enforcement provisions of the Internal Revenue Code have been published in the
21 Federal Register, the code may only prescribe a penalty against persons who are members of the groups specifically
22 exempted from the requirement for publication in the Federal Register described in question #6 above.

23 YOUR ANSWER (circle one): Admit/Deny

24 19. Admit that for an enforceable contract to be formed and for rights to be forfeited in the context of that contract, there
25 must be: 1. An offer; 2. Reasonable and explicit notice to all parties of all the terms and conditions arising out of the
26 contract; 3. An acceptance of the fully disclosed terms and conditions; 4. Mutual consideration for both parties to the
27 contract.

28 YOUR ANSWER (circle one): Admit/Deny

29 20. Admit that in the case of any contract or agreement between a private party and the government that adversely affects
30 or waives a Constitutionally protected right must be intentional and fully informed:

31 *"Waivers of constitutional rights not only must be voluntary but must be knowing,*
32 *intelligent acts done with sufficient awareness [reasonable notice] of the relevant*
33 *circumstances and likely consequences."*
34 *[Brady v. U.S., 397 U.S. 742, at 749, 90 S.Ct. 1463 at 1i469 (1970)]*
35

36 *"The question of a waiver of a federally guaranteed constitutional right is, of course, a*
37 *federal question controlled by federal law. There is a [presumption](#) against the waiver of*
38 *constitutional rights, see, e.g. Glasser v. United States, 314 U.S. 60, 70-71, 86 L.Ed. 680,*
39 *699, 62 S.Ct. 457, and for a waiver to be effective it must be clearly established that there*
40 *was an 'intentional relinquishment or abandonment of a known right or [privilege.](#)'*
41 *Johnson v. Zerbst, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R.*
42 *357."*
43 *[Brookhart v. Janis, [384 U.S. 1](#); 86 S.Ct. 1245; 16 L.Ed.2d 314 (1966)]*

1 YOUR ANSWER (circle one): Admit/Deny

- 2 21. Admit that the only reasonable way that a Constitutional right can be waived “knowingly and intelligently” is to fully
3 disclose in the agreement or contract itself all of the rights that are individually being relinquished or surrendered and
4 thereby give “reasonable notice” to all parties concerned of exactly what is being surrendered in exchange for the
5 privilege or right being procured as a result of the contract or agreement.

6 YOUR ANSWER (circle one): Admit/Deny

- 7 22. Admit that it is a violation of Constitutionally protected rights for the government to “assume” or “presume” consent to
8 a contract, agreement, or private law absent proof in writing of fully informed consent to all of its provisions.

9 YOUR ANSWER (circle one): Admit/Deny

- 10 23. Admit that a contract entered into under the influence of duress is voidable but not void.

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

22 YOUR ANSWER (circle one): Admit/Deny

- 23 24. Admit that if any terms or conditions of a contract or agreement are deliberately and knowingly concealed by one or
24 more of the parties to the agreement at the time consent is provided by the other parties, and if the terms concealed are
25 material to the benefits or consent provided, then constructive fraud has occurred which may render the contract void
26 and unenforceable.

27 *Unquestionably, the concealment of material facts that one is, under the circumstances,*
28 *bound to disclose may constitute actionable fraud.³ Indeed, one of the fundamental*
29 *tenets of the Anglo-American law of fraud is that fraud may be committed by a*
30 *suppression of the truth (suppressio veri) as well as by the suggestion of falsehood*
31 *(suggestio falsi).⁴ It is, therefore, equally competent for a court to relieve against fraud*
32 *whether it is committed by suppression of the truth—that is, by concealment—or by*
33 *suggestion of falsehood.⁵*

34 [...]

35 *Where failure to disclose a material fact is calculated to induce a false belief, the*
36 *distinction between concealment and affirmative misrepresentation is tenuous. Both are*
37 *fraudulent. 11 **An active concealment has the same force and effect as a***

¹ Brown v Pierce, 74 US 205, 7 Wall 205, 19 L Ed 134

² Barnette v Wells Fargo Nevada Nat'l Bank, 270 US 438, 70 L Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fasje v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 SE2d 521, cert den 308 US 571, 84 L Ed 479, 60 S Ct 85.

³ Fasje v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v Unicume, 142 Or 416, 20 P2d 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

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

1 representation which is positive in form. 12 The one acts negatively, the other
2 positively; both are calculated, in different ways, to produce the same result. 13 The
3 former, as well as the latter, is a violation of the principles of good faith. It proceeds
4 from the same motives and is attended with the same consequences; 14 and the
5 deception and injury may be as great in the one case as in the other.
6 [37 Am.Jur.2d, Fraud and Deceit, §144]
7

8 “Fraud vitiates every transaction and all contracts. Indeed, the principle is often stated,
9 in broad and sweeping language, that fraud destroys the validity of everything into which
10 it enters, and that it vitiates the most solemn contracts, documents, and even judgments. 8
11 Fraud, as it is sometimes said, vitiates every act, which statement embodies a
12 thoroughly sound doctrine when it is properly applied to the subject matter in
13 controversy and to the parties thereto and in a proper forum. As a general rule,
14 fraud will vitiate a contract notwithstanding that it contains a provision to the effect that
15 no representations have been made as an inducement to enter into it, or that either party
16 shall be bound by any representation not contained therein, or a similar provision
17 attempting to nullify extraneous representations. Such provisions do not, in most
18 jurisdictions, preclude a charge of fraud based on oral representations.”
19 [37 Am.Jur.2d, Fraud and Deceit, §144]

20 YOUR ANSWER (circle one): Admit/Deny

- 21 25. Admit that the existence of fiduciary duty on the part of the party who concealed the facts gives rise not only to
22 standing to sue for breach of fiduciary duty, but also to standing to ask for “estoppel in pais” or “equitable estoppel”
23 against the fiduciary who instituted the breach:

24 “Silence is a species of conduct, and constitutes an implied representation of the
25 existence of the state of facts in question, and the estoppel is accordingly a species of
26 estoppel by misrepresentation. When silence is of such a character and under such
27 circumstances that it would become a fraud upon the other party to permit the party who
28 has kept silent to deny what his silence has induced the other to believe and act upon, it
29 will operate as an estoppel.”
30 [Carmin v. Bowen, 64 A. 932 (1906)]
31

32 “Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where,
33 because of something which he has done or omitted to do, a party is denied the right to
34 plead or prove an otherwise important fact. 2 The term has also been variously defined,
35 frequently by pointing out one or more of the elements of, or prerequisites to, 3
36 the application of the doctrine or the situations in which the doctrine is urged. 4 The most
37 comprehensive definition of equitable estoppel or estoppel in pais is that it is the
38 principle by which a party who knows or should know the truth is absolutely precluded,
39 both at law and in equity, from denying, or asserting the contrary of, any material fact
40 which, by his words or conduct, affirmative or negative, intentionally or through culpable
41 negligence, he has induced another, who was excusably ignorant of the true facts and
42 who had a right to rely upon such words or conduct, to believe and act upon them
43 thereby, as a consequence reasonably to be anticipated, changing his position in such a
44 way that he would suffer injury if such denial or contrary assertion was allowed. 5 In the
45 final analysis, however, an equitable estoppel rests upon the facts and circumstances of
46 the particular case in which it is urged, 6 considered in the framework of the elements,
47 requisites, and grounds of equitable estoppel, 7 and consequently, any attempted
48 definition usually amounts to no more than a declaration of an estoppel under those facts
49 and circumstances. 8 The cases themselves must be looked to and applied by way of
50 analogy rather than rule. 9“
51 [American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature]
52

1 *“The doctrine of estoppel is based upon the grounds of public policy, fair dealing, good*
2 *faith, and justice, and its purpose is to forbid one to speak against his own act,*
3 *representations, or commitments to the injury of one to whom they were directed and who*
4 *reasonably relied thereon. 11 The doctrine of estoppel springs from equitable principles*
5 *and the equities in the case. 12 It is designed to aid the law in the administration of*
6 *justice where without its aid injustice might result. 13 Thus, the doctrine of equitable*
7 *estoppel or estoppel in pais is founded upon principles of morality and fair dealing and is*
8 *intended to subserve the ends of justice. 14 It always presupposes error on one*
9 *side and fault or fraud upon the other and some defect of which it would be inequitable*
10 *for the party against whom the doctrine is asserted to take advantage. 15 It concludes the*
11 *truth in order to prevent fraud and falsehood and imposes silence on a party only when in*
12 *conscience and honesty he should not be allowed to speak. 16*

13 *The proper function of equitable estoppel is the prevention of fraud, actual or*
14 *constructive, 17 and the doctrine should always be so applied as to promote the ends of*
15 *justice and accomplish that which ought to be done between man and man. 18 Such an*
16 *estoppel cannot arise against a party except when justice to the rights of others demands*
17 *it 19 and when to refuse it would be inequitable. 20 The doctrine of estoppel should*
18 *be applied cautiously and only when equity clearly requires it to be done. 1 Hence, in*
19 *determining the application of the doctrine, the counterequities of the parties are entitled*
20 *to due consideration. 2 It is available only in defense of a legal or equitable right or*
21 *claim made in good faith and can never be asserted to uphold crime, fraud, injustice, or*
22 *wrong of any character. 3 Estoppel is to be applied against wrongdoers, not against the*
23 *victim of a wrong, 4 although estoppel is never employed as a means of inflicting*
24 *punishment for an unlawful or wrongful act. 5”*
25 *[American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose]*

26 YOUR ANSWER (circle one): Admit/Deny

- 27 26. Admit that “public officers”, including all federal employees, have a fiduciary duty to the public as trustees of the
28 public trust.

29 *“As expressed otherwise, the powers delegated to a public officer are held in trust for the*
30 *people and are to be exercised in behalf of the government or of all citizens who may*
31 *need the intervention of the officer. 5 **Furthermore, the view has been expressed that all***
32 ***public officers, within whatever branch and whatever level of government, and***
33 ***whatever be their private vocations, are trustees of the people, and accordingly labor***
34 ***under every disability and prohibition imposed by law upon trustees relative to the***
35 ***making of personal financial gain from a discharge of their trusts. 6 That is, a public***
36 ***officer occupies a fiduciary relationship to the political entity on whose behalf he or***
37 ***she serves. 7 and owes a fiduciary duty to the public. 8 It has been said that the***
38 ***fiduciary responsibilities of a public officer cannot be less than those of a private***
39 ***individual. 9 Furthermore, it has been stated that any enterprise undertaken by the***

⁵ State ex rel. Nagle v Sullivan, 98 Mont 425, 40 P2d 995, 99 ALR 321; Jersey City v Hague, 18 NJ 584, 115 A2d 8.

⁶ Georgia Dep't of Human Resources v Sistrunk, 249 Ga 543, 291 SE2d 524. A public official is held in public trust. Madlener v Finley (1st Dist) 161 Ill App 3d 796, 113 Ill Dec 712, 515 NE2d 697, app gr 117 Ill Dec 226, 520 NE2d 387 and revd on other grounds 128 Ill 2d 147, 131 Ill Dec 145, 538 NE2d 520.

⁷ Chicago Park Dist. v Kenroy, Inc., 78 Ill 2d 555, 37 Ill Dec 291, 402 NE2d 181, appeal after remand (1st Dist) 107 Ill App 3d 222, 63 Ill Dec 134, 437 NE2d 783.

⁸ United States v Holzer (CA7 Ill) 816 F2d 304 and vacated, remanded on other grounds 484 US 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F2d 1343, cert den 486 US 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by United States v Osser (CA3 Pa) 864 F2d 1056) and (superseded by statute on other grounds as stated in United States v Little (CA5 Miss) 889 F2d 1367) and (among conflicting authorities on other grounds noted in United States v Boylan (CA1 Mass) 898 F2d 230, 29 Fed Rules Evid Serv 1223).

⁹ Chicago ex rel. Cohen v Keane, 64 Ill 2d 559, 2 Ill Dec 285, 357 NE2d 452, later proceeding (1st Dist) 105 Ill App 3d 298, 61 Ill Dec 172, 434 NE2d 325.

1 public official which tends to weaken public confidence and undermine the sense of
2 security for individual rights is against public policy.¹⁰”
3 [63C Am.Jur.2d, Public Officers and Employees, §247]
4

5 “Fraud in its elementary common law sense of deceit -- and this is one of the meanings
6 that fraud bears [483 U.S. 372] in the statute, see *United States v. Dial*, 757 F.2d 163,
7 168 (7th Cir.1985) -- includes the deliberate concealment of material information in a
8 setting of fiduciary obligation. A public official is a fiduciary toward the public,
9 including, in the case of a judge, the litigants who appear before him, and if he
10 deliberately conceals material information from them, he is guilty of fraud. When a
11 judge is busily soliciting loans from counsel to one party, and not telling the opposing
12 counsel (let alone the public), he is concealing material information in violation of his
13 fiduciary obligations.”

14 [[McNally v. United States, 483 U.S. 350 \(1987\)](#)]

15 YOUR ANSWER (circle one): Admit/Deny

- 16 27. Admit that even though “citizens” are required to know the law, the requirement to know the law does waive or
17 otherwise satisfy the requirement for “reasonable notice” in the case of any contract or arrangement with the
18 government that might adversely affect a Constitutionally protected right.

19 “Every citizen of the United States is supposed to know the law. . .”
20 [*Floyd Acceptances*, [7 Wall \(74 U.S. 169\) 666](#) (1869)]

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

25 YOUR ANSWER (circle one): Admit/Deny

- 26 28. Admit that in the case of Social Security, the payment of benefits is not a contractual obligation to the government, and
27 that therefore, there are no benefits or rights to benefits accruing by virtue of participating in the program and no
28 “consideration” in the sense of a true contract:

29 “... railroad benefits, like social security benefits, are not contractual and may be altered
30 or even eliminated at any time.”
31 [*United States Railroad Retirement Board vs Fritz*, 449 US 166)1980)]

32 “We must conclude that a person covered by the Act has not such a right in benefit
33 payments... This is not to say, however, that Congress may exercise its power to modify
34 the statutory scheme free of all constitutional restraint.”
35 [*Flemming vs Nestor*, 363 US 603 (1960)]

36 YOUR ANSWER (circle one): Admit/Deny

- 37 29. Admit that a contract that does not convey mutual consideration to all parties is unenforceable and void against those
38 parties that received no consideration.

39 YOUR ANSWER (circle one): Admit/Deny

40 **Affirmation:**

¹⁰ Indiana State Ethics Comm'n v Nelson (Ind App) 656 NE2d 1172, reh gr (Ind App) 659 NE2d 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

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

6 Name (print): _____

7 Signature: _____

8 Date: _____

9 Witness name (print): _____

10 Witness Signature: _____

11 Witness Date: _____