

PATH TO FREEDOM

Our Mission

"Is this not the fast [act of faith, worship, and OBEDIENCE] that I [God] have chosen [for believers]:
To loose the [bonds of wickedness](#),
To undo the heavy burdens,
To let [the oppressed](#) go free,
And that you break every yoke [[franchise](#), contract, tie, dependency, or "benefit" with the government]?"
[[Isaiah 58:6](#), Bible, NKJV]

Enemies of freedom

"The chief enemies of republican freedom are [mental sloth](#), [conformity](#), [bigotry](#), [superstition](#), [credulity](#), monopoly in the market of ideas, and utter, benighted ignorance."
[Adderley v. State of Florida, 385 U.S. 39, 49 (1967)]

"...the greatest menace to freedom is an inert [passive, ignorant, and uneducated] people [who refuse, [as jurists and voters and active citizens](#), to expose and punish evil in our government] "
[Whitney v. California, 274 U.S. 357 (1927)]

"The only thing necessary for evil to triumph is for good men to do nothing or to trust bad men to do the right thing."
[SEDM]

"...it is not good for a soul to be without knowledge,"
[Prov. 19:2, Bible, NKJV]

"My people are destroyed for lack of knowledge."
[Hosea 4:6, Bible, NKJV]

"...we should no longer be children, tossed to and fro and carried about with every wind of doctrine, by the trickery of men, in the cunning craftiness of deceitful plotting, but speaking the truth in love, may grow up in all things into Him who is the head—Christ."
[Eph. 4:14, Bible, NKJV]

"One who turns his ear from hearing the law [[God's law](#) or [man's law](#)], even his prayer is an abomination."
[Prov. 28:9, Bible, NKJV]

"If a nation expects to be ignorant and free... it expects what never was and never will be."
[Thomas Jefferson]

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

"Salvation is far from the wicked, For they do not seek [Your \[God's\] statutes](#)."
[Psalms 119:155, Bible, NKJV]

Sources of freedom

"Ye shall know the Truth and the Truth shall make you free"
[Jesus in John 8:32, Bible, NKJV]

"Humble yourselves in the sight of the Lord, and He will lift you up [above your government]."
[James 4:10, Bible, NKJV]

"But as for me and my house, WE WILL SERVE [**ONLY**] THE LORD! "
[Josh. 24:15, Bible, NKJV]

"And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do. "
[Exodus 18:20, Bible, NKJV]

"This Book of the Law [[God's Law](#)] shall not depart from your mouth, but you shall meditate in it day and night, that you may observe to do according to all that is written in it. For then you will make your way prosperous, and then you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the LORD your God is with you wherever you go."
[Joshua 1:8-9, Bible, NKJV]

"Only the educated are free. "
[Epicetus, Discourses]

"Knowledge will forever govern ignorance, and people who mean to be their own governors, must arm themselves with the power which knowledge gives."
[James Madison]

"The American people have always regarded education and acquisition of knowledge as matters of supreme importance which should be diligently promoted [in order to maintain and protect their [liberty](#)]. The Ordinance of 1787 declares: 'Religion, morality and knowledge being necessary to good government and the happiness [and liberty] of mankind, schools and the means of education shall forever be encouraged.'"
[Meyer v. State of Nebraska, 262 U.S. 390 (1923)]

"Of all the dispositions and habits which lead to political prosperity, Religion and morality are indispensable supports. In vain would that man claim the tribute of Patriotism who should labour to subvert these great Pillars of human happiness, these firmest props of the duties of Men and citizens. The mere politician, equally with the pious man, ought to respect and to cherish them. A volume could not trace all their connections with private and public felicity. Let it simply be asked, "where is the security for property, for reputation, for life, if the sense of religious obligation desert the oaths which are the instruments of investigation in courts of justice?" And let us with caution indulge the supposition that morality can be maintained without religion. Whatever may be conceded to the influence of refined education on minds of peculiar structure, reason and experience both forbid us to expect that national morality can prevail in exclusion of religious principle."
[George Washington in his [Farewell Address](#)]

"Humble obedience to the Constitution by public servants is the paramount 'compelling state interest'."
[SEDM]

Protection of those such as us who teach others about freedom, rights, religion, and morality

"...The constitutional rights of those spreading their religious beliefs through the spoken and printed word are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for expressing one's views is not to be measured by the protection afforded commercial handbills. It should be remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray his expenses or to sustain him. Freedom of speech, freedom of the press, freedom of religion are available to all, not merely to those who can pay their own way. . ."
[Murdock v. Pennsylvania, 319 U.S. 105 (1943)]

"Those who already walk submissively will say there is no cause for alarm. But submissiveness is not our heritage. The First Amendment was designed to allow rebellion [especially towards government corruption and tyranny] to remain as our Heritage. The Constitution was designed to keep the government [and especially the government, with their SLAVE SURVEILLANCE NUMBERS (SSNs)] off the backs of the people. The Bill of Rights was added to keep the precincts of belief and expression, of the press, of political and social activities free from [government, and especially IRS] surveillance. The Bill of Rights was designed to keep agents of government and official eavesdroppers [in the government] away from Assemblies of People [this ministry]. The aim was to allow men to be free and independent to assert their rights against government."
[Laird v. Tatum, [408 U.S. 1](#); 92 S.Ct. 2318 (1972)]

"This court has not yet fixed the standard by which to determine when a danger shall be deemed clear; how remote the danger may be and yet be deemed present; and what degree of evil shall be deemed sufficiently substantial to justify resort to abridgment of free speech and assembly as the means of protection. To reach sound conclusions on these matters, we must bear in mind why a state is, ordinarily, denied the power to prohibit dissemination of social, economic and political doctrine which a vast majority of its citizens believes to be false and fraught with evil consequence. [274 U.S. 357, 375] Those who won our independence believed that the final end of the state was to make men free to develop their faculties, and that in its government the deliberative forces should prevail over the arbitrary. They valued liberty both as an end and as a means. They believed liberty to be the secret of happiness and courage to be the secret of liberty. They believed that freedom to think as you will and to speak [and educate] as you think are means indispensable to the discovery and spread of political truth; that without free speech and assembly discussion would be futile; that with them, discussion affords ordinarily adequate protection against the dissemination of noxious doctrine; that the greatest menace to freedom is an inert people; that public discussion [and education] is a political duty; and that this should be a fundamental principle of the American government. 3 They recognized the risks to which all human institutions are subject. But they knew that order cannot be secured merely through fear of punishment for its infraction; that it is hazardous to discourage thought, hope and imagination; that fear breeds repression; that repression breeds hate; that hate menaces stable government; that the path of safety lies in the opportunity to discuss [and educate other people about] freely supposed grievances and proposed remedies; and that the fitting remedy for evil counsels is good ones. Believing in the power of reason as applied through public discussion, they eschewed silence [274 U.S. 357, 376] coerced by law [for a corrupted government]-the argument of force in its worst form. Recognizing the occasional tyrannies of governing majorities, they amended the Constitution so that free speech and assembly should be guaranteed."

[Whitney v. California, [274 U.S. 357](#) (1927)]

Biblical Relationship of Christians to the Government or "State"

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

"Therefore, my brethren, you also have become dead to the law [man's law] through the body of Christ [by shifting your legal domicile to the God's Kingdom], that you may be married to another—to Him who was raised from the dead, that we should bear fruit [as agents, fiduciaries, and trustees] to God. For when we were in the flesh, the sinful passions which were aroused by the law were at work in our members to bear fruit to death. But now we have been delivered from the law [man's law], having died to what we were held by, so that we should serve in the newness of the Spirit [and newness of God's Holy law] and not in the oldness of the letter."
[Rom. 7:4-6, Bible, NKJV]

"Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend ["citizen", "resident", "taxpayer", "inhabitant", "franchisee", "public officer, or "subject" under a king or political ruler] of the world [or any man-made kingdom other than God's Kingdom] makes himself an enemy of God."
[James 4:4, Bible, NKJV]

"And when you saw that Nahash king of the Ammonites came against you, you said to me, 'No, but a king [or political ruler] shall reign over [above and superior in sovereignty to] us,' when the Lord your God was your king. [. . .] And all the people said to Samuel, "Pray for your servants to the Lord your God, that we may not die; for we have added to all our sins the evil of asking a king [or political ruler above us] for ourselves."
[1 Sam. 12:12, 19, Bible, NKJV]

"Do not walk in the statutes of your fathers [the heathens], nor observe their judgments [court rulings], nor defile yourselves with their [pagan government] idols. I am the LORD your God: Walk in My statutes, keep My judgments, and do them; hallow My Sabbaths, and they will be a sign between Me and you, that you may know that I am the LORD your God."
[Ezekial 20:10-20, Bible, NKJV]

"You shall have no other gods [including political rulers, governments, or earthly laws] before Me [or [My commandments](#)]."

[[Exodus 20:3](#), Bible, NKJV]

"But as for me and my house, WE WILL SERVE [ONLY**] THE LORD!"**

[[Josh. 24:15](#), Bible, NKJV]



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1. Introduction

The sheer volume of materials on the SEDM website can be daunting to new Members. This is a natural consequence of the irreducible complexity of the legal field in general. The founding fathers alluded to this undesirable consequence of a free society based on law when they said:

“It poisons the blessing of liberty itself. It will be of little avail to the people, that the laws are made by men of their own choice, if the laws be so voluminous that they cannot be read, or so incoherent that they cannot be understood; if they be repealed or revised before they are promulgated, or undergo such incessant changes that no man, who knows what the law is to-day, can guess what it will be to-morrow. Law is defined to be a rule of action; but how can that be a rule, which is little known, and less fixed?”

“It has been frequently remarked, with great propriety, that a voluminous code of laws is one of the inconveniences necessarily connected with the advantages of a free government. To avoid an arbitrary discretion in the courts, it is indispensable that they should be bound down by strict rules [of statutory construction and interpretation] and precedents, which serve to define and point out their duty in every particular case that comes before them; and it will readily be conceived from the variety of controversies which grow out of the folly and wickedness of mankind, that the records of those precedents must unavoidably swell to a very considerable bulk, and must demand long and laborious study to acquire a competent knowledge of them.”
[Federalist Paper No. 78, Alexander Hamilton]

Another effect of public instability is the unreasonable advantage it gives to the sagacious, the enterprising, and the moneyed few over the industrious and uniformed mass of the people. Every new regulation concerning commerce or revenue, or in any way affecting the value of the different species of property, presents a new harvest to those who watch the change, and can trace its consequences; a harvest, reared not by themselves, but by the toils and cares of the great body of their fellow-citizens. *This is a state of things in which it may be said with some truth that laws are made for [benefit of] the FEW, not for the MANY.*
[Federalist Paper No. 62, James Madison]

There is so much information to digest within the legal realm that it can sometimes be difficult to know where to even begin for the neophyte who has received no legal training. Add to this problem the following additional aggravating factors, and you have what might at first glance seem like an insurmountable volume of information to digest:

1. The skepticism of the audience our ministry attracts, in which so many Members insist on evidence to prove everything we assert.
2. The fact that our Member Agreement and Disclaimer encourage and even mandate that readers should challenge and question everything that everyone says, including us.
3. The fact that what may appear to be extraordinary or sensational claims made by our Ministry require extraordinary proof in order to even get people’s attention so they will even want to study subjects we cover. Media sensationalism and reality TV has desensitized the average American to the point where they are numb to the truth and don’t trust anyone anymore, no matter how much evidence you hand them. You will find no greater source on the internet of evidence to prove the subjects we cover here.

“For the mystery of lawlessness is already at work; only He [God] who now restrains will do so until He is taken out of the way. And then the lawless one [Satan] will be revealed, whom the Lord will consume with the breath of His mouth and destroy with the brightness of His coming. The coming of the lawless one [Satan] is according to the working of Satan, with all power, signs, and lying wonders, and with all unrighteous deception among those who perish, because they did not receive the love of the truth, that they might be saved [don’t be one of them!]. And for this reason God will send them strong delusion [from their own government], that they should believe a lie, that they all may be condemned who did not believe the truth but had pleasure in unrighteousness.”
[2 Thess. 2:3-17, Bible, NKJV]

4. The fact that the government challenges and even fraudulently denies our more important research because they are attempting to protect their illegal activities.

“The truth about the corruption with our own government is so precious to the government that it must be surrounded by a bodyguard of lies.”

All of the above factors combine to impose a high burden of proof upon us and an enormous logistical problem in getting the minimum but most important information and tools to the curious but brain washed American public to institute

expedient change. What many of our Members have said they want most is a simplified checklist of measurable steps they can follow to achieve basic freedom and sovereignty that directs their studies to abbreviate and accelerate the progress of their freedom education. Achieving the goal of being free and sovereign on your part requires the following skills:

1. A thorough understanding of the concept of freedom and liberty.
2. A basic understanding of law.
3. A basic understanding of how to do legal research.
4. Computer skills, so that you can prepare administrative correspondence and legal pleadings.
5. A basic understanding of constitutionally protected rights so that they can recognize when they are being violated and know what to do about it.
6. An understanding of the tax codes and regulations.
7. A basic understanding of WHO you are in relation to the government, including your citizenship and domicile and all the legal terms that describe it accurately.
8. Developing your critical thinking skills to the point where you know what questions are important to ask when you are confronted by government employees in order to silence their ignorant presumptions about you.
9. A basic understanding of the administrative remedies, forms, and procedures for defending your sovereignty and rights available to SEDM Members.
10. A basic understanding of the legal remedies available for defending your sovereignty and rights available to SEDM Members.
11. A basic understanding of how to navigate the SEDM Website.
12. A method to connect to like-minded men and women who share your concern so that you can have a support network and share what you learn with others as you participate in the Ministry.

We have painstakingly prepared this document in furtherance of the above goals so that that you as a new or prospective Member can quickly come up to speed and function confidently in defending your rights and sovereignty.

IMPORTANT NOTE: This document and our website are updated frequently to reflect changes in the law, changes in government procedures and forms, and changes in our website. We therefore highly recommend that if you are relying on this document to make important decisions, you should obtain and use *the most recent* version available. You can obtain the latest version from the opening page of our website (<http://sedm.org>) in the banner entitled “START HERE” surrounded by the checkered flags.

If you want to see if you have the latest version, the version date for the document you have is indicated in the lower left corner of every page of the document, in the document footer. This same method of document version control is implemented in every document available on our website. This date is also indicated in the right column of our Forms/Pubs page in the column entitled “*Date of Last Revision*” so that you will know the version available on our website without the need to click on the link and open the document to check the version number indicated.

2. Basic Checklist to Freedom

Knowledge and preparation are the best defense you can have for your freedom and sovereignty. Please ensure that you execute as many of the following steps to achieving sovereignty as you can prior to stopping withholding in order to provide the best protection possible for your rights and liberties. These steps will lawfully help to remove you and your property from government jurisdiction and minimize risk exposure. Each step is preceded by an “Date Accomplished” box so that you can write the date that you accomplished it. Members wishing to use any of the materials on our website to interact with the government or legal profession must complete up to step 14 before they may do so. Otherwise, they become “Members in Bad Standing”.

1 **Table 1: Checklist to Freedom**

#	Date Accomplished	Description
1		If you don't already have a computer and a high speed Internet connection, we highly recommend getting both. This will facilitate studying the multitude of free and valuable information available on the following highly recommended websites: 1. Sovereignty Education and Defense Ministry (SEDM) Website (http://sedm.org) 2. Family Guardian Website (http://famguardian.org)
2		Secure your computer and protect your privacy using the procedures indicated in sections 2 through 2.8 of the following document: <u>What to Do When the IRS Comes Knocking</u>, Form #09.002 http://sedm.org/Forms/FormIndex.htm
3		Download, carefully read, print, sign, and fax us the following: <u>SEDM Member Agreement</u>, Form #01.001 http://sedm.org/Forms/FormIndex.htm <u>WARNING:</u> You should not use any of the materials on our website to interact with the legal profession or the government for any tax years for which you do not satisfy all of the requirements of membership. To do otherwise is an unauthorized and possibly illegal abuse of our materials.
4		QUIT USING IDENTIFYING NUMBERS. <u>The only people with a legal requirement to do this are government "employees" and "public officers"</u>. All you do by using such numbers is create false presumptions that you are a government "employee" or "public officer" over which they have jurisdiction. Read the following form so you understand why it is unlawful to use them for the average American: <u>About SSNs and TINs on Government Forms and Correspondence</u>, Form #05.012 http://sedm.org/Forms/FormIndex.htm If compelled by third parties to use a Taxpayer Identification Number, present the following form: <u>Why It is Illegal for Me to Request or Use a Taxpayer Identification Number</u>, Form #04.205 http://sedm.org/Forms/FormIndex.htm If compelled to join Social Security or use a Social Security Number, present the following form and demand that they rebut it. <u>Why You Aren't Eligible for Social Security</u>, Form #06.001 http://sedm.org/Forms/FormIndex.htm

#	Date Accomplished	Description
5		QUIT FILLING OUT GOVERNMENT FORMS. The only people with a legal requirement to do this are government “employees” and “public officers”. All you do when you fill out and submit government forms is create false presumptions that you are a government “employee” or “public officer” over which they have jurisdiction. If compelled by third parties to submit any kind of government tax form: 1. Use AMENDED forms rather than ORIGINAL IRS form provided below: http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm 2. Attach the following forms prepared according to the instructions: <u>Tax Form Attachment</u>, Form #04.201 http://sedm.org/Forms/FormIndex.htm <u>Affidavit of Citizenship, Domicile, and Tax Status</u>, Form #02.001 http://sedm.org/Forms/FormIndex.htm The only forms you should file with the government are those that are NOT for “taxpayers”. All the IRS forms are only for franchisees called “taxpayers”. If you want a “nontaxpayer” form you will either need to modify the standard government forms as we did (AMENDED) or make your own form. If there is anyone we could not get to stop filing false information returns on us, then we make it a point to annually file the following forms to ensure that we are not wrongfully prosecuted for willful failure to file pursuant to 26 U.S.C. §7203. 1. <u>State Demand to File Response: Nonresident Nontaxpayer/Nonfiler</u>, Form #07.203 http://sedm.org/Forms/FormIndex.htm 2. <u>Federal Demand to File Response: Nonresident Nontaxpayer/Nonfiler</u>, Form #07.303 http://sedm.org/Forms/FormIndex.htm Filing the above forms if your record has information returns (e.g. W-2, 1042S, 1098, and 1099) builds a good administrative record that will prevent the IRS from making a referral for prosecution to the Dept. of Justice for prosecution. It also serves as a great “jury entertainment package” if it every goes to trial which can significantly help your chances of an acquittal. Attach as many exhibits as you can to make sure the jure and the IRS have plenty of incriminating information that will damn the government’s case.
6		Learn the basics of the law, government, and sovereignty. This will allow you to understand the constitution, statutes, regulations, and government in general: 1. <u>Citizenship and Sovereignty Course</u>, Form #12.001 http://sedm.org/Forms/FormIndex.htm 2. <u>Federal and State Income Taxation of Individuals Course</u>, Form #12.003 http://sedm.org/Forms/FormIndex.htm
7		LEARN YOUR STATUS AND RIGHTS! If you don’t know what your rights are and your status in relation to the government, then YOU DON’T HAVE ANY RIGHTS and people are going to walk all over you! Learn your rights and status or get on your knee pads and learn to be a good little slave. The resources below are very helpful for that purpose. 1. <u>Enumeration of Inalienable Rights</u>, Form #10.002 http://sedm.org/Forms/FormIndex.htm 2. <u>Famous Quotes About Rights and Liberty</u>, Form #08.001 http://sedm.org/Forms/FormIndex.htm 3. <u>Great IRS Hoax</u>, Form #11.302, Chapter 4: Know Your Citizenship Status and Rights! http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm

#	Date Accomplished	Description
8		Read our document on presumptions for an excellent description of this main technique for unlawfully abusing government authority to enslave you: <u><i>Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction</i></u>, Form #05.017 http://sedm.org/Forms/FormIndex.htm The key to regaining your rights and sovereignty is to understand how the government surreptitiously and stealthily abuses presumption in a legal context, how to prove that the presumption exists, and what questions to ask to expose the presumption. All presumption is a violation of due process of law when it injures your rights.
9		Read chapters 3 through 5 of the free <i>Great IRS Hoax</i>, Form #11.302 book. This will give you a thorough education in law, legal research, rights, and taxation. Pay particular attention to Chapter 4, which shows you what your rights are. If you don't know what your rights are, then YOU DON'T HAVE ANY! <u><i>Great IRS Hoax</i></u>, Form #11.302 http://sedm.org/Forms/FormIndex.htm
10		Visit our website below and visit and carefully examine each of the topic areas listed in the menus at the top of the opening page. This will give you a basic understanding of what we offer. http://sedm.org
11		Read and send in the following two documents to the government to correct your citizenship and "taxpayer" status and restore your sovereignty: 1. <u><i>Resignation of Compelled Social Security Trustee</i></u>, Form #06.002 http://sedm.org/Forms/FormIndex.htm 2. <u><i>Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States</i></u>, Form #10.001 http://sedm.org/Forms/FormIndex.htm

#	Date Accomplished	Description
12		Resubmit all the withholding paperwork at your job and business associates WITHOUT a federal identifying number using the following resources: 1. <u>New Hire Paperwork Attachment</u>, Form #04.203 http://sedm.org/Forms/FormIndex.htm 2. <u>About IRS Form W-8BEN</u>, Form #04.202 http://sedm.org/Forms/FormIndex.htm DO NOT submit IRS Form W-4, which is only for federal “public officers” or “employees” and not private persons. This is explained in the following: <u>Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes</u>, Form #05.008 http://sedm.org/Forms/FormIndex.htm After you submit the New Hire Paperwork Attachment, regulate your withholding and reporting according to the instructions in the following book. This book also gives some pointers on companies that won’t honor the New Hire Paperwork Attachment and/or W-8BEN above. <u>Federal and State Tax Withholding Options for Private Employers</u>, Form #04.101 http://sedm.org/Forms/FormIndex.htm Provide a copy of SSA Form 521 to your private employer with the number removed proving that you quit the system if you previously gave them a federal identifying number. Warn them that any use of that number constitutes FRAUD beyond that point for which you will file a criminal complaint. If your private employer or business associate refuses to accept correctly completed forms reflecting your true status as a “nonresident alien” not engaged in the “trade or business” franchise, send the legal department of the organization the following form as the last step before you sue them personally and individually: <u>Legal Notice to Correct Fraudulent Tax Status, Reporting, and Withholding</u>, Form #04.401 http://sedm.org/Forms/FormIndex.htm If, after receiving the above, the private employer still will not stop filing the fraudulent information returns and stop withholding, then you will have to sue the payroll clerk personally and individually in state and not federal court but NOT the company. This will provide a remedy without jeopardizing your job or the company. We don’t have forms for this purpose at this time, but you can retain us to provide paralegal services to prepare the pleadings. To do so, please read the following and submit the Litigation Support Client Intake Application at the end to our fax number: <u>Litigation Support Client Intake Packet</u>, Form #01.003 http://sedm.org/Forms/FormIndex.htm

#	Date Accomplished	Description
13		Regularly, annually, and consistently correct all information returns filed against you. If you don't, you could become the unlawful target of a failure to file prosecution pursuant to 26 U.S.C. §7203. The years affected will be those: 1. For which you are or have been the target of IRS enforcement activity. 2. For which you seek a refund of illegally withheld and reported taxes using our form #15.001. 3. For which you might be prosecuted for failure to file a tax return. If you don't have the original false information returns in your possession, then make sure you send a FOIA request to the IRS for the returns as well as the IRS Form W-3 and 1096 filed with them. Use the following procedures to correct the information returns: 1. <u>Correcting Erroneous Information Returns</u>, Form #04.001 http://sedm.org/Forms/FormIndex.htm 2. <u>Correcting Erroneous IRS Form 1042's</u>, Form #04.003 http://sedm.org/Forms/FormIndex.htm 3. <u>Correcting Erroneous IRS Form 1098's</u>, Form #04.004 http://sedm.org/Forms/FormIndex.htm 4. <u>Correcting Erroneous IRS Form 1099's</u>, Form #04.005 http://sedm.org/Forms/FormIndex.htm 5. <u>Correcting Erroneous IRS Form W-2's</u>, Form #04.006 http://sedm.org/Forms/FormIndex.htm
14		Quit filing the IRS form 1040. That is a "resident" form and the place it makes you a resident of is the District of Columbia and no part of any state of the Union. The only forms that a man or woman domiciled in a state of the Union can lawfully file without committing perjury is one of the following: 1. State nonresident tax return with our <u>Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long</u>, Form #15.001 2. <u>State Demand to File Response: Nonresident Nontaxpayer/Nonfiler</u>, Form #07.203 http://sedm.org/Forms/FormIndex.htm 3. <u>Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long</u>, Form #15.001 4. <u>Federal Demand to File Response: Nonresident Nontaxpayer/Nonfiler</u>, Form #07.303 http://sedm.org/Forms/FormIndex.htm For details on why this is, see: <u>Nonresident Alien Position</u>, Form #05.020 http://sedm.org/Forms/FormIndex.htm
15		Educate your private employer and business associates who are filing information returns so that they <u>permanently stop</u> filing these false reports. Use the resources below in order to accomplish this: 1. <u>Federal and State Income Taxation of Individuals Course</u>, Form #12.003. Slide show for corporate counsel and busy business owners. http://sedm.org/Forms/FormIndex.htm 2. <u>Income Tax Withholding and Reporting Course</u>, Form #12.004. Slide show for corporate counsel and busy business owners. http://sedm.org/Forms/FormIndex.htm 3. <u>Federal and State Tax Withholding Options for Private Employers</u>, Form #04.101 http://sedm.org/Forms/FormIndex.htm 4. <u>Federal Tax Withholding</u>, Form #04.102: Short summary of the above http://sedm.org/Forms/FormIndex.htm

#	Date Accomplished	Description
16		Cancel your old passport and get a new passport without a Socialist Security Number using the following procedure: http://famguardian.org/Subjects/Taxes/Citizenship/ApplyingForAPassport.htm
17		If you are a registered voter, you must UNREGISTER and then REREGISTER using the following form as an attachment in order to correct your citizenship and domicile records with the government: <i>Voter Registration Attachment</i> , Form #06.003 http://sedm.org/Forms/FormIndex.htm
18		Close all your financial accounts that have federal numbers and reopen them as a nonresident alien without an identifying number. See Section 7 of the following article: <i>About IRS Form W-8BEN</i> , Form #04.202 http://sedm.org/Forms/FormIndex.htm If the financial institution refuses to accept correctly completed forms reflecting your true status as a “nonresident alien” not engaged in the “trade or business” franchise, send the legal department of the organization the following form as the last step before you sue them personally and individually: <i>Legal Notice to Correct Fraudulent Tax Status, Reporting, and Withholding</i> , Form #04.401 http://sedm.org/Forms/FormIndex.htm
19		Pay off your credit cards and cut them up. As long as you are in debt, you will need to use government identifying numbers and will be in national credit databases that will make privacy impossible. The Bible condemns debt. “The rich ruleth over the poor, and the borrower [is] servant to the lender.” [Prov. 22:7, Bible, NKJV] “ <u>Owe no one anything except to love one another</u> , for he who loves another has fulfilled the law.” [Romans 13:8, Bible, NKJV] “For the Lord your God will bless you just as He promised you; <u>you shall lend to many nations, but you shall not borrow</u> ; you shall reign over many nations, but they shall not reign over you.” [Deut. 15:6] “The Lord will open to you His good treasure, the heavens, to give the rain to your land in its season, and to bless all the work of your hand. <u>You shall lend to many nations, but you shall not borrow</u> .” [Deut. 28:12] “ <u>You shall not charge interest to your brother</u> --interest on money or food or anything that is lent out at interest.” [Deut. 23:19] “To a foreigner you may charge interest, but to your brother you shall not charge interest, that the Lord your God may bless you in all to which you set your hand in the land which you are entering to possess.” [Deut. 23:20.] If you would like to know more about why debt is evil, see <i>Great IRS Hoax</i> , Form #11.302, Section 2.8.11.
20		When called upon to submit any kind of government form other than a tax form in the future, make sure you use the forms provided in the following: 1. <i>Liberty University Section 4: Avoiding Government Licenses and Franchises</i> http://sedm.org/LibertyU/LibertyU.htm 2. <i>SEDM Forms/Pubs Page, Section 1.6</i> http://sedm.org/Forms/FormIndex.htm

1 After you have completed the above process:

- 2 1. You can use any of the forms on our website without modification.
3 2. You will be ineligible to apply for or use a Taxpayer Identification Number (TIN) or Social Security Number (SSN).
4 See:

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

- 5 3. You will be:
6 3.1. A “nonresident alien” pursuant to 26 U.S.C. §7701(b)(1)(B).
7 3.2. A non-citizen national pursuant to 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452.
8 3.3. A constitutional citizen pursuant to the Fourteenth Amendment.
9 3.4. NOT a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401.
10 3.5. A “stateless person” in relation to federal jurisdiction.
11 3.6. A “nontaxpayer” and not the “taxpayer” described in 26 U.S.C. §7701(a)(14).
12 4. If you use any number at all to describe yourself, it will be an Individual Taxpayer Identification Number procured
13 using an AMENDED IRS form W-7:

AMENDED IRS Form W-7
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFomW7Amended.pdf>

- 14 5. You will be ineligible for Social Security Benefits, Medicare, Medicaid, or any other franchise or public benefit.
15 6. Private employers may not withhold or deduct for Social Security, Medicare, etc. Individual Taxpayer Identification
16 Numbers are FORBIDDEN for use in participating in such benefits. See:
17 6.1. *Understanding Your IRS Individual Taxpayer Identification Number (ITIN)*, IRS Publication 1915
18 <http://famguardian.org/Subjects/PropertyPrivacy/NumericalID/p1915.pdf>
19 6.2. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012
20 <http://sedm.org/Forms/FormIndex.htm>
21 7. If you want to file a return for any given year, you must the following form or an amended version thereof. See the
22 following for an example:

Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001
<http://sedm.org/Forms/FormIndex.htm>

- 23 8. You will have the status described in the following form:
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/FormIndex.htm>

- 24 9. If you want to litigate in defense of your rights, the only place you can go is a de jure, constitutional state court.

25 3. Sharing the Truths on our Website with Friends, Relatives, and Coworkers

26 After you have gone through the Basic Checklist to Freedom in the preceding section, you will be exposed to many
27 opportunities among friends, relatives, and your church in which you will be able to share what you learned with them.
28 This will happen within family, church, and work circles. We would argue that anyone who learns this information and
29 doesn't want to share it does not really love the people they refuse to share it with. The essence of God is love and one
30 always protects those they love by sharing the truth with them.

31 *"God is love, and he who abides in love [obedience to [God's Laws](#)] abides in [and is a FIDUCIARY of] God,*
32 *and God in him."*
33 *[1 John 4:16, Bible, NKJV]*

34 *"My [God's] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that*
35 *produces it]."*
36 *[Hosea 4:6, Bible, NKJV]*

37 *"And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew them the way wherein*
38 *they must walk, and the work [of obedience to God] that they must do."*
39 *[Exodus 18:20, Bible, NKJV]*

40 Below are a few guidelines about how to share ministry information with others you love in a non-threatening way that will
41 maximize their interest in the subject and generate the passion in them that will motivate them to learn more:

- 42 1. You can never really know a subject until you are put into the position of teaching it to someone else.

- 1.1. Consider opportunities to teach others as an opportunity to hone your own skills and grow personally.
- 1.2. The main way to motivate and interest your audience is to be passionate about the subject yourself:

“Do your homework, and know your facts. But remember: It’s passion that persuades.”

2. Consider your audience and meet them where they are at, not where you are.
 - 2.1. This was the same approach Jesus employed.
 - 2.2. Don’t assume that your audience knows as much as you do about legal subjects or understands legal jargon.
 - 2.3. Speak in parables like Jesus did. Relate the information to real world situations by giving examples.
3. Keep your discussion as simple as you can:
 - 3.1. Distill the discussion down to moral principles that will ignite their interest.
 - 3.2. Try to avoid fancy legal terms that you know your audience will not know the meaning of.
4. Progress in complexity as their knowledge level increases.
 - 4.1. Don’t feed a baby steak. Give him milk.
 - 4.2. Feed them little tidbits at a time and frame the discussion in the context of something that you know will interest them so that the next time they approach you, they will approach with a question or suggestion that relates to something they view as important. This will open the door for their next “lesson”.
5. Read your audience.
 - 5.1. Watch their reaction.
 - 5.2. If their eyes gloss over, then redirect the discussion to something that is more important and relevant to their circumstances.
6. Don’t overwhelm them with information on the first opportunity you have to discuss a subject.
 - 6.1. Don’t force your audience to drink from a fire hose. Don’t force them to learn too much in one visit or session.
 - 6.2. Break the discussion into manageable topics, each of which begins with an introduction, body, summary, and then conclusions.
 - 6.3. Pause frequently for breaks. You should have at least ten minutes for questions and breaks each hour.
 - 6.4. Stop occasionally to invite questions. At least every five minutes, stop and say:

Any questions so far?

Is everyone with me so far?

- 6.5. Don’t force them to do anything, because you will appear dogmatic and invite people to accuse you of being an intolerant maniac who your audience not only won’t listen to, but will avoid and criticize.
7. Every couple minutes, pause and ask them a question that relates to the subject you are discussing and ask them to answer. This will force them to be on their toes and listen, especially if they are in a large group of people, because they don’t like being embarrassed in front of their peers.
8. Introduce them to the subjects we cover using the simplest information first. They will need milk initially, so save the meat and vegetables for later. Milk includes:
 - 8.1. Galileo Paradigm, Form #11.303-very good introduction to the tax fraud.
<http://sedm.org/Forms/FormIndex.htm>
 - 8.2. SEDM Sermons
<http://sedm.org/Sermons/Sermons.htm>
 - 8.3. What Pastors and Clergy Need to Know About Government and Taxation Course, Form #12.006-introduction to government, law, and taxation for pastors. Useful in getting the church and its members involved.
<http://sedm.org/Forms/FormIndex.htm>
 - 8.4. Citizenship and Sovereignty Course, Form #12.001-excellent presentation describing basic citizenship and legal concepts.
<http://sedm.org/Forms/FormIndex.htm>
 - 8.5. Federal and State Income Taxation of Individuals Course, Form #12.003-excellent presentation describing basic taxation
<http://sedm.org/Forms/FormIndex.htm>
9. If after being exposed to the “milk” above, people want more, direct their attention to the “meat”:
 - 9.1. SEDM Liberty University-a whole curricula for those who want to learn about freedom and sovereignty.
<http://sedm.org/LibertyU/LibertyU.htm>
 - 9.2. Great IRS Hoax, Form #11.302
<http://sedm.org/Forms/FormIndex.htm>

4. Maintaining and Improving Defense of Your Freedom and Sovereignty Beyond the Basic Checklist

"But he who looks into the perfect law of liberty [God's law] and continues in it, and is not a forgetful hearer but a doer of the work, this one will be blessed [by the Lord Himself] in what he does."
[James 1:25, Bible, NKJV]

"If you abide in My [God's] word, you are My disciples indeed. And you shall know the truth, and the truth shall make you free."
[Jesus in John 8:31-32, Bible, NKJV]

Once you have completed the steps to freedom earlier in section 2, do the following to maintain and protect the sovereignty you established above:

1. Turn off the TV. It's mental junk food and poison.

*"Teach me, O LORD, the way of Your statutes [law],
And I shall keep it to the end.
Give me understanding, and I shall keep Your law;
Indeed, I shall observe it with my whole heart.
Make me walk in the path of Your commandments,
For I delight in it.
Incline my heart to Your testimonies,
And not to covetousness.
Turn away my eyes from looking at worthless things [TV],
And revive me in Your way.
Establish Your word to Your servant,
Who is devoted to fearing You.
Turn away my reproach [the corrupted government] which I dread,
For Your judgments are good.
Behold, I long for Your precepts;
Revive me in Your righteousness."*
[Psalms 119:33-40, Bible, NKJV]

2. Dedicate yourself to diligently learning how to stay free and sovereign by reading the free materials in the Liberty University at the address below. The price of liberty is eternal vigilance and the main reason people get hurt is because of their own ignorance. Education is the ONLY thing they can't take away from you in the end:

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

3. Mature your Christian faith. Modern privileged churches have been gagged by I.R.C. 501(c)(3) status from addressing the subject of the proper Biblical relationship between Christians and Churches, on the one hand, and the government on the other hand. Balance your Christian education by studying the following resources and subjects:

- 3.1. Read the following document, which exposes common false beliefs within most Christian churches:

Policy Document: Corruption Within Modern Christianity, Form #08.012
<http://sedm.org/Forms/FormIndex.htm>

- 3.2. Listen to the sermons on our website:

SEDm Sermons Page
<http://sedm.org/Sermons/Sermons.htm>

- 3.3. The Chalcedon Foundation Website:

<http://chalcedon.edu>

- 3.4. The nature of the Bible NOT as a history book, but a LAW book that applies to ALL, not just to the Israelites. See:

The Institutes of Biblical Law, Rousas Rushdoony, Library of Congress Catalog Number 72-79485 available at
<http://chalcedon.edu>

- 3.5. How to use the Bible as a law book in the everyday affairs of life. See:

Laws of the Bible, Form #13.001
<http://sedm.org/Forms/FormIndex.htm>

- 3.6. The proper relationship of Christians to the government. See:

Delegation of Authority Order from God to Christians, Form #13.007
<http://sedm.org/Forms/FormIndex.htm>

- 3.7. The proper relationship of churches to the government. See:

What Pastors and Clergy Need to Know About Government and Taxation Course, Form #12.006
<http://sedm.org/Forms/FormIndex.htm>

4. Learn how to use the valuable Legal Research Sources page to locate statutes, regulations, cases, etc. so that you can competently verify everything we say in all of our publications and also challenge false statements by judges and government prosecutors. This link also appears at the top of our Litigation Tools page:

Legal Research Sources page
<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

5. Get an account on a legal research service and teach yourself how to locate and statutes, regulations, cases, etc. just like your government opponents do. Candidates include the following. Of the choices, Versus Law is the least expensive and a very good start for those who don't practice law full time:

- 5.1. Versus Law: <http://versuslaw.com>
5.2. Westlaw: <http://westlaw.com>
5.3. Lois Law: <http://www.lexisnexis.com/>
5.4. Lexis-Nexis: <http://www.loislawschool.com/>

6. Develop a broad understanding of all freedom subjects. Taxes are only a very small part of the total corruption of our government. Below are some resources on this subject:

- 6.1. Recommended Reading and Viewing, Family Guardian Website:
<http://famguardian.org/Subjects/Taxes/Education/RecReadingAndViewing.htm>
6.2. Sovereignty and Freedom page, Family Guardian Website:
<http://famguardian.org/Subjects/Freedom/Freedom.htm>

7. Whenever anyone tries to allege that any federal law imposes any kind of "duty" upon you, DEMAND that they produce either the statute and the implementing regulation published in the Federal Register OR proof that you are a federal instrumentality exempt from the requirement for implementing regulations published in the Federal Register as required by the following:

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

8. If called upon to respond to a tax collection or other government enforcement action, ensure that you carefully avoid all of the flawed arguments documented in the pamphlet below or you may be penalized or sanctioned for entertaining "frivolous" arguments:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

5. The secret to remaining free, sovereign, and foreign in respect to a corrupted government

The most important principles we want to emphasize throughout this document in order for you to protect and defend your status as free, Sovereign, and "foreign" but not "alien" in respect to a government that is obviously totally corrupted are that:

1. You must study and learn the law if you want to be free.

"One who turns his ear from hearing the law [[God's law](#) or [man's law](#)], even his prayer is an abomination."
[[Prov. 28:9](#), Bible, NKJV]

"This **Book of the Law** shall not depart from your mouth, but you shall meditate in it day and night, that you may observe to do according to all that is written in it. For then you will make your way prosperous, and then you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor be dismayed, for the LORD your God is with you wherever you go."

[[Joshua 1:8-9](#), Bible, NKJV,

IMPLICATION: If you aren't reading and trying to obey God's law daily, then you're not doing God's will and you will not prosper]

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

"Salvation is far from the wicked, For they do not seek Your [God's] statutes."
[[Psalms 119:155](#), Bible, NKJV]

"Every man is supposed to know the law. A party who makes a contract [or enters into a [franchise](#), which is also a contract] with an officer [of the government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law."

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

2. You must learn how to diligently seek, discern, accept, and act on the Truth:

2.1. The truth is the most important thing you can possess.

"Buy the truth, and do not sell it, also wisdom and instruction and understanding."
[Prov. 23:23, Bible, NKJV]

"Happy is the man who finds wisdom,
And the man who gains understanding;
For her proceeds are better than the profits of silver,
And her gain than fine gold,
She is more precious than rubies,
And all the things you may desire cannot compare with her."
[Prov. 3:13-15, Bible, NKJV]

2.2. The only source of absolute, unchanging Truth is God.

Jesus said to him, "I am the way, the truth, and the life. No one comes to the Father except through Me."
[John 14:6, Bible, NKJV]

"Sanctify them by Your truth. Your [God's] word is truth."
[John 17:17, Bible, NKJV]

"The entirety of Your word is truth, And every one of Your righteous judgments endures forever."
[Psalm 119:160, Bible, NKJV]

"Your righteousness is an everlasting righteousness, And Your law is truth."
[Psalm 119:142, Bible, NKJV]

2.3. Knowledge and understanding of the Truth BEGINS with loving and knowing God:

"The fear of the LORD is the beginning of knowledge,
But fools despise wisdom and instruction."
[Prov. 1:7, Bible, NKJV]

"The fear of the LORD is to hate evil; Pride and arrogance and the evil way And the perverse mouth I hate."
[Prov. 8:13, Bible, NKJV]

2.4. The product of seeking the Truth is knowledge and wisdom.

"For the LORD gives wisdom; From His mouth come knowledge and understanding;"
[Prov. 2:6, Bible, NKJV]

"I, wisdom, dwell with prudence, And find out knowledge and discretion."
[Prov. 8:12, Bible, NKJV]

2.5. The wisdom that results from seeking truth will unavoidably cause much grief and sorrow. This grief and sorrow will result from the realization of how hopelessly corrupt man and every creation of men truly is and why we desperately need God. This explains why all the sin and sorrow in the world began from Adam and Eve eating of the fruit of the tree of knowledge:

"For in much wisdom is much grief,
And he who increases knowledge increases sorrow."
[Eccl. 1:18, Bible, NKJV]

2.6. The reason people avoid the truth and are enticed by a lying media and a lying government is because they want to avoid the grief and sorrow that results from knowing the truth. This avoidance of the truth will ultimately lead them to rebel against and offend God and to commit idolatry towards government:

"Woe to the rebellious children," says the Lord, "Who take counsel, but not of Me, and who devise plans, but not of My Spirit, that they may add sin to sin; who walk to go down to Egypt, and have not asked My advice, to strengthen themselves in the strength of Pharaoh [the "government"], and to trust in the shadow of Egypt

[or the District of Criminals, Washington, D.C. in this case]! Therefore the strength of Pharoah shall be your shame, and trust in the shadow of Egypt shall be your humiliation...

Now go, write it before them on a tablet, and note it on a scroll, that it may be for time to come, forever and ever: that this is a rebellious people, lying children, children who will not hear the law of the Lord; who say to the seers, "Do not see," and to the prophets, "Do not prophesy to us right things" Speak to us smooth [politically correct] things, prophesy deceits. Get out of the way, turn aside from the path, cause the Holy One of Israel to cease from before us."

Therefore thus says the Holy One of Israel:

"Because you despise this word [the Truth], and trust in oppression and perversity, and rely on them, therefore this iniquity shall be to you like a breach ready to fall, a bulge in a high wall, whose breaking comes suddenly, in an instant. And He shall break it like the breaking of the potter's vessel, which is broken in pieces; He shall not spare. So there shall not be found among its fragments a shard to take fire from the hearth, or to take water from the cistern."

[Isaiah 30:1-3, 8-14, Bible, NKJV]

2.7. The Truth is codified in God's Holy Laws:

Laws of the Bible, Form #13.001

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

2.8. The Truth can be verified:

2.8.1. By the Holy Spirit in the case of spiritual matters.

2.8.2. By evidence in the legal field. Anything not based on evidence is a state-sponsored religion and not a REAL law.

2.9. The Truth never conflicts with itself. Anyone who contradicts themselves is a liar.

"But if one walks in the night, he stumbles, because the light [Truth] is not in him."

[John 11:10, Bible, NKJV]

It is, of course, true that statutory construction "is a holistic endeavor" and that the meaning of a provision is "clarified by the remainder of the statutory scheme ... [when] only one of the permissible meanings produces a substantive effect that is compatible with the rest of the law." United Sav. Assn. of Tex. v. Timbers of Inwood Forest Associates, Ltd., 484 U.S. 365, 371, 108 S.Ct. 626, 98 L.Ed.2d 740 (1988).

[U.S. v. Cleveland Indians Baseball Co., 532 U.S. 200, 121 S.Ct. 1433 (2001)]

2.10. The Truth is best obtained from those who are not trying to sell you anything:

"It is good for nothing," cries the buyer; But when he has gone his way, then he boasts.

[Prov. 20:14, Bible, NKJV]

2.11. If, in seeking the truth, you become confused, it is usually because someone with an agenda is trying to hide or conceal the truth, usually with "words of art" and deception:

"For where [government] envy and self-seeking [of money they are not entitled to] exist, confusion [and deception] and every evil thing will be there."

[James 3:16, Bible, NKJV]

"Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; the Lord our God shall cut them off."

[Psalms 94:20-23, Bible, NKJV]

2.12. If you seek to eliminate confusion, ask of the Lord in all sincerity of heart and in fervent prayer, and it will be revealed to you:

"If any of you lacks wisdom, let him ask of God, who gives to all liberally and without reproach, and it will be given to him."

[James 1:5, Bible, NKJV]

"Trust in the LORD with all your heart,
And lean not on your own understanding;

1 **In all your ways acknowledge Him,**
2 **And He shall direct your paths.”**
3 [Prov. 3:5-6, Bible, NKJV]

4 2.13. Those who refuse to learn, accept, and act upon the Truth will first be deceived and ultimately destroyed:

5 **“For the mystery of lawlessness is already at work; only He [God] who now restrains will do so until He is**
6 **taken out of the way. And then the lawless one [Satan] will be revealed, whom the Lord will consume with the**
7 **breath of His mouth and destroy with the brightness of His coming. The coming of the lawless one [Satan] is**
8 **according to the working of Satan, with all power, signs, and lying wonders, and with all unrighteous**
9 **deception among those who perish, because they did not receive the love of the truth, that they might be saved**
10 **[don’t be one of them!]. And for this reason God will send them strong delusion [from their own**
11 **government], that they should believe a lie, that they all may be condemned who did not believe the truth but**
12 **had pleasure in unrighteousness.”**
13 [2 Thess. 2:3-17, Bible, NKJV]

14 3. The Thirteenth Amendment outlawed slavery EVERYWHERE, including on federal territory.

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

25 **“Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the**
26 **Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary**
27 **servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections**
28 **denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. This**
29 **legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the**
30 **states and wherever the sovereignty of the United States extends. We entertain no doubt of the validity of this**
31 **legislation, or of its applicability to the case of any person holding another in a state of peonage, and this**
32 **whether there be municipal ordinance or state law sanctioning such holding. It operates directly on every**
33 **citizen of the Republic, wherever his residence may be.**”
34 [Clyatt v. U.S., 197 U.S. 207 (1905)]

35 Consequently, the government is without authority to write law that imposes ANY kind of duty or obligation against
36 you other than simply avoiding injuring the equal rights of others.

37 **Love does no harm to a neighbor; therefore love is the fulfillment of [the ONLY requirement of] the law**
38 **[which is to avoid hurting your neighbor and thereby love him].**
39 [Romans 13:9-10, Bible, NKJV]
40

41 **“Do not strive with a man without cause, if he has done you no harm.”**
42 [Prov. 3:30, Bible, NKJV]
43

44 **“With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing**
45 **more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another,**
46 **shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take**
47 **from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to**
48 **close the circle of our felicities.”**
49 [Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

50 If someone is trying to abuse the authority of civil law to impose a mandatory duty upon you, then the only kind of law
51 they can be enforcing is private or contract law to which you had to expressly consent at some point. Your reaction
52 should always be to insist that they produce evidence of your consent IN WRITING. This is similar to what the courts
53 do in the case of the government, where they can’t be sued or compelled to do anything without you producing an
54 express waiver of sovereign immunity. They got that authority and that sovereignty from you(!), because it was
55 delegated to them by We The People, so you must ALSO have sovereign immunity. Your job as a vigilant American

who cares about his freedom and rights is then to discover by what lawful mechanism you waived that sovereign immunity and the following document is very helpful in determining that mechanism:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

4. The purpose of all government forms is to create and enforce usually false and prejudicial presumptions about your status that will damage your Constitutional rights.

4.1. They use terms that are deliberately not defined in order to encourage false presumptions about what they mean and to facilitate the abuse of “words of art”.

4.2. Nothing on government forms or in government publications are trustworthy or reliable.

“IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position.”
[Internal Revenue Manual, Section 4.10.7.2.8 (05-14-1999)]

4.3. It is foolish to sign a government form under penalty of perjury that even the government agrees is untrustworthy. For further details on the above scam, see:

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

5. You will always lose when you play by their rules or use their biased forms. He who makes either the forms or the rules or officiates either always wins.

6. If you want a form to accurately describe your status as a “nontaxpayer”, you will have to make your own or modify what they offer. The only types of forms the government makes are for franchisees called “taxpayers”. This is confirmed by the IRS Mission Statement contained in IRM 1.1.1.1, which empowers the IRS to help and “service” only “taxpayers”.

6.1. For modified versions of IRS forms, see:

Federal Forms and Publications: Family Guardian
<http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

6.2. For replacement forms for use by persons not engaged in government franchises or who are “nontaxpayers”, see:

SEDM Forms/Pubs Page
<http://sedm.org/Forms/FormIndex.htm>

7. If you don’t want to play by their rules, you cannot describe yourself as ANYTHING they have jurisdiction over or anything mentioned anywhere in their deliberately void for vagueness “codes”, such as:

7.1. “person” as defined in 26 U.S.C. §7701(a)(1), 26 U.S.C. §6671(b), and 26 U.S.C. §7343.

7.2. “individual” as defined in 26 CFR §1.1441-1(c)(3).

7.3. “taxpayer” as defined in 26 U.S.C. §§7701(a)(14) and 1313.

7.4. “U.S. citizen” as defined in 26 U.S.C. §1401 or 26 CFR §1.1-1(c).

7.5. “U.S. resident” as defined in 26 U.S.C. §7701(b)(1)(A).

7.6. “U.S. person” as defined in 26 U.S.C. §7701(a)(30).

7.7. Engaged in the “trade or business” franchise, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.

8. To avoid being associated with any of the privileged statuses in the previous item, you should consistently do the following:

8.1. Avoid filling out government forms.

8.2. If compelled to fill out government tax forms, write on the tax form “Not Valid Without the Attached Tax Form Attachment, Form #04.201 and Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001” and attach the following forms to every tax form you are compelled to fill out:

8.2.1. Tax Form Attachment, Form #04.201

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

8.2.2. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001

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

9. There are only TWO ways that they can enforce their rules against you. All of these rules are documented in Federal Rule of Civil Procedure 17(b):

9.1. If you have a domicile on their territory.

9.2. If you are acting in a representative capacity as a “public officer” of the United States federal corporation described in 28 U.S.C. §3002(15)(A). This includes participation in any government franchise because all such franchises inevitably turn you into government agents and officers. See:

Government Instituted Slavery Using Franchises, Form #05.030

Another way of stating the above two rules is that whenever a sovereign wants to reach outside its physical territory, it may only do so using its right to contract with other fellow sovereign states and people. If you aren't domiciled on their territory, they have to produce evidence that you consented to some kind of contract or agreement with them. This is consistent with the maxim of law that debt and contract know no place:

Debitum et contractus non sunt nullius loci.

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

Locus contractus regit actum.

The place of the contract [franchise agreement, in this case] governs the act.

[Bouvier's Maxims of Law, 1856;

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

10. If you don't want them enforcing their rules against you, you can't act like someone they have jurisdiction over either by:
- 10.1. Describing yourself as a "person", franchisee (e.g. "taxpayer"), or entity referenced in their private law franchise agreement.
- 10.2. Invoking the benefits or protections of any portion of the franchise agreement. For instance, the following remedy is ONLY available to franchisees called "taxpayers" and may not be invoked by "nontaxpayers":

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7433](#)
[§ 7433. Civil damages for certain unauthorized collection actions](#)

(a) In general

If, in connection with any collection of Federal tax with respect to a taxpayer, any officer or employee of the Internal Revenue Service recklessly or intentionally, or by reason of negligence, disregards any provision of this title, or any regulation promulgated under this title, such taxpayer may bring a civil action for damages against the United States in a district court of the United States. Except as provided in section [7432](#), such civil action shall be the exclusive remedy for recovering damages resulting from such actions.

- 10.3. Filling out their forms that are only for use by franchisees called "taxpayers". The IRS mission statement at IRM 1.1.1.1 says they can ONLY help or assist "taxpayers" and the minute you ask for their help, you are implicitly admitting you are a franchisee called a "taxpayer" engaged in the "trade or business" franchise. Do you see "nontaxpayers" or persons who are sovereign and not privileged in their mission statement:

[IRM 1.1.1.1 \(02-26-1999\)](#)

IRS Mission and Basic Organization

The IRS Mission: Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

- 10.4. Asking for licenses such as a Taxpayer Identification Number or Social Security Number on a W-7, W-9, or SS-5 respectively. The only people who need such "licenses" are those receiving some kind of government benefit. All such benefits are listed in the IRS Form 1042-S Instructions, where they identify the criteria for when you MUST provide a "Taxpayer Identification Number":

Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)

You must obtain a U.S. taxpayer identification number (TIN) for:

- Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.
Note. For these recipients, exemption code 01 should be entered in box 6.
- Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a foreign country and the United States, unless the income is an unexpected payment (as described in Regulations section 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations that are actively traded; dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund); dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were, upon issuance) publicly offered and are registered with the Securities and Exchange Commission under the Securities Act of 1933; and amounts paid with respect to loans of any of the above securities.

- Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received under qualified plans.
- A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization under section 501(c) or as a private foundation.
- Any QI.
- Any WP or WT.
- Any nonresident alien individual claiming exemption from withholding on compensation for independent personal services [services connected with a “trade or business”].
- Any foreign grantor trust with five or fewer grantors.
- Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.

If a foreign person provides a TIN on a Form W-8, but is not required to do so, the withholding agent must include the TIN on Form 1042-S.
[IRS Form 1042s Instructions, Year 2006, p. 14]

10.5. Failing to rebut the use of government issued identifying numbers against you by others. See:

About SSNs and TINs on Government Forms and Correspondence, Form #05.012
<http://sedm.org/Forms/FormIndex.htm>

10.6. Submitting the WRONG withholding paperwork with your private employer, bank or financial institution. The correct paperwork is the an AMENDED version of the IRS Form W-8BEN. Everything else will unwittingly make you into a “U.S. person”, a “resident alien”, a “person”, and an “individual” in the context of the IRS:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

10.7. Failing to rebut false Information Returns such as IRS Forms W-2, 1042-s, 1098, and 1099 filed against you by ignorant people who aren’t reading or properly obeying the law. All such documents connect you with the “trade or business” franchise and make you into a person in receipt of federal “privilege” and therefore subject to federal jurisdiction. See:

Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>

10.8. Petitioning a “franchise court” called “United States Tax Court” that is ONLY for franchisees called “taxpayers”. Tax Court Rule 13(a) says that the court is ONLY available to “taxpayers”. You can’t petition this administrative tribunal without indirectly admitting you are a “taxpayer”. See:

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

Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against “encroachment or aggrandizement” by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right.^{FN35} Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts. [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]

Because a number of people don’t understand the above subtleties, they discredit themselves by claiming to be a “nontaxpayer” not subject to the I.R.C. and yet ACTING like a “taxpayer”. The IRS and the courts fine and sanction such ignorant and presumptuous conduct.

11. Franchises are the main method for destroying your sovereignty. Unless and until you understand exactly how they work and how they are used to trap and enslave the ignorant and those who don’t consent, you will never be free. Government “benefits” are the “bribe” that judges and tyrants use to entice you to participate in government franchises and thereby surrender your sovereign immunity and contract away your rights. Government franchises are exhaustively explained below:

12. You can't accept a financial "benefit" or payments of any kind from the government without becoming part of the government. In that sense, there are always "strings" attached to money you get from the government, many of which are completely invisible to most people. The only thing the government can lawfully pay public monies to are public officers and agents. Those who engage in such benefits must have a government license (a TIN or SSN) and thereby become a government officer or agent.

"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another."
[U.S. v. Butler, 297 U.S. 1 (1936)]

13. All government "benefits" or payment don't constitute "consideration" that can lawfully make the subject of any enforceable contract or franchise in the case of most Americans. The reason is because the government doesn't have any enforceable obligation at all to those who sign up for it. All the remedies they give you are in administrative "franchise courts" that are not true constitutional courts. You will always lose in these tribunals. You ought to avoid begging for anything from the government because you will be tricked into becoming their slave and whore. See:

The Government "Benefits" Scam, Form #05.040

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

14. The only group of people the government can write law for are its own agents, officers, and employees for the most part. See:

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

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

15. You will never be free as long as you are conducting commerce with the government and thereby subject to their jurisdiction. All such commerce implies a waiver of sovereign immunity pursuant to 28 U.S.C. §1605 and inevitably makes you into a slave and a serf of tyrants. Black's Law Dictionary defines "commerce" as "intercourse". This is the same "intercourse" that Babylon the Great Harlot is having with the Beast, which the Bible defines as the kings and political rulers of the earth in Rev. 19:19.

"Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it is carried on..."
[Black's Law Dictionary, Sixth Edition, p. 269]

"Come, I will show you the judgment of the great harlot [Babylon the Great Harlot] who sits on many waters, with whom the kings of the earth [politicians and rulers] committed fornication, and the inhabitants of the earth were made drunk [indulged] with the wine of her fornication."
[Rev. 17:1-2, Bible, NKJV]

"And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who sat on the horse and against His army."
[Rev. 19:19, Bible, NKJV]

On the subject of not associating with a corrupted government, the bible says the following:

"Come out from among them [the unbelievers and government idolaters]
And be separate, says the Lord.
Do not touch what is unclean [the government or anything made by man],
And I will receive you,
I will be a Father to you,
And you shall be my sons and daughters,
Says the Lord Almighty."
[2 Corinthians 6:17-18, Bible, NKJV]

"And have no fellowship [or association] with the unfruitful works of [government] darkness, but rather
reprove [rebuke and expose] them."
[Eph. 5:11, Bible, NKJV]

"But if you are led by the Spirit, you are not under the law [man's law]."
[Gal. 5:18, Bible, NKJV]

"Shall the throne of iniquity [the U.S. Congress and the federal judiciary], which devises evil by [obfuscating the] law [to expand their jurisdiction and consolidate all economic power in their hands by taking it away from the states], have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood [of "nontaxpayers" and persons outside their jurisdiction, which is an act of extortion and racketeering]. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; the Lord our God [and those who obey Him and His word] shall cut them off [from power and from receiving illegal bribes cleverly disguised by an obfuscated law as legitimate "taxes"]."

[Psalms 94:20-23, Bible, NKJV.

QUESTION FOR DOUBTERS: Who else BUT Congress and the judiciary can devise "evil by law"?)

"Nevertheless, God's solid foundation stands firm, sealed with this inscription: 'The Lord knows those who are His,' and, 'Everyone who confesses the name of the Lord must turn away from [not associate with] wickedness [wherever it is found, and especially in government].'"

[2 Tim. 2:19, Bible, NKJV]

"It shall be a statute forever throughout your generations, that you may distinguish between holy and unholy, and between unclean and clean, and that you may teach the children of Israel all the statutes [laws] which the LORD [God] has spoken to them by the hand of Moses."

[Lev. 10:9-11, Bible, NKJV]

6. Defending your beliefs against criticism by others

"Be diligent to [investigate and expose the truth for yourself and thereby] present yourself [and the public servants who are your fiduciaries and stewards under the Constitution] approved to God, a worker who does not need to be ashamed, rightly dividing the word [and the deeds] of truth. But shun profane babblings [government propaganda, tyranny, and usurpation] for they will increase to more ungodliness. And their message [and their harmful affects] will spread like cancer [to destroy our society and great Republic]."

[2 Tim. 2:15-17, Bible, NKJV]

"For this is the will of God, that by doing good you may put to silence the ignorance of foolish [government] men— as free, yet not using liberty as a cloak for vice, but as bondservants [fiduciaries, where the Bible is the "bond"] of God. Honor all people. Love the brotherhood. Fear God. Honor the king."

[1 Peter 2:13-17, Bible, NKJV]

As you learn the truths found on our website, you will inevitably butt heads with people who will attempt to criticize and discredit the information presented. The freedom community, unfortunately, is plagued with personalities who all have strong egos and often economic agendas. The table below summarizes the major government organizations and freedom personalities who are likely to try to attack our research and materials, along with authoritative resources you can use to respond to the often presumptuous, irrational, and ignorant attacks they will no doubt attempt to make in order to unjustly and fraudulently discredit our materials and research and thereby unduly elevate their own importance and credibility:

Table 2: Tools to Defend Your Beliefs

#	Person or entity doing the criticism	Resources to defend yourself from the personality
1	The IRS	<u>Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments"</u> , Form #08.005 http://sedm.org/Forms/FormIndex.htm
2	The U.S. Congress	<u>Rebutted Version of Congressional Research Service Report #97-59A: "Frequently Asked Questions Concerning the Federal Income Tax"</u> , Form #08.006 http://sedm.org/Forms/FormIndex.htm
3	Dan Evans http://evans-legal.com/dan/welcome.html	<u>Rebutted Version of Dan Evans' "Tax Protester FAQs"</u> , Form #08.007 http://sedm.org/Forms/FormIndex.htm
4	Pete Hendrickson http://losthorizons.com	<u>Policy Document: Pete Hendrickson's "Trade or Business" Approach</u> , Form #08.003 http://sedm.org/Forms/FormIndex.htm
5	Peter Kershaw http://hushmoney.org	<u>Policy Document: Peter Kershaw's Tax Approach</u> , Form #08.010 http://sedm.org/Forms/FormIndex.htm
6	UCC redemption advocates Examples:	<u>Policy Document: UCC Redemption</u> , Form #08.002 http://sedm.org/Forms/FormIndex.htm

	Robert Kelly: http://americansbulletin.googlepages.com/ Sam Davis: http://statusisfreedom.com/ Winston Shrout (Solutions in Commerce) Barton Buhtz: http://famguardian.org/Subjects/MoneyBanking/UCC/InvestigativeReportUCC.pdf Rice McCleod: http://famguardian.org/Publications/RedemptionManual/Redemption-20061120.pdf	
7	Larken Rose http://www.kickingthedragon.com/	<i>Great IRS Hoax, Form #11.302, Sections 5.7.6 through 5.7.6.11.10</i> http://sedm.org/Forms/FormIndex.htm
8	Irwin Schiff http://paynoincomtax.com	<i>Great IRS Hoax, Form #11.302, Section 5.7.5</i> http://sedm.org/Forms/FormIndex.htm
9	Freedom School http://freedom-school.com/	100% aligned with everything on our website
10	Other famous freedom personalities not listed here	<i>Who's Who in the Freedom Community, Form #08.009</i> http://sedm.org/Forms/FormIndex.htm <i>Persecution of Tax Honesty Advocates</i> http://famguardian.org/PublishedAuthors/Govt/TaxHonestyPersecution/TaxHonPersec.htm

1 In addition to the above, the following resource contains memorandums of law on most major freedom subjects. Most of
2 these memorandums end with a series of admissions. These documents are very useful to use as weapons against people
3 who are arguing about a specific subject covered by the memorandum because you can print these documents on double
4 sided paper and then hand them to the person who is attacking you and demand that they either rebut the admissions at the
5 end and the content of the document within 30 days, or else they agree with you.

SEDM Forms/Pubs Page, Section 1.5: Memorandums of Law
<http://sedm.org/Forms/FormIndex.htm>

6 We have also prepared the following document which rebuts the most popular arguments made against our ministry and its
7 teachings. This document is prominently posted on the opening page of our website to discredit our detractors:

Rebutted Arguments Against This Website, Form #08.011
<http://sedm.org/Forms/FormIndex.htm>

8 **7. Immunizing Yourself from Becoming a Target for Enforcement or Criminal Prosecution**

9 We emphasize that there are two main things you must do in order to prevent being victimized by illegal tax enforcement or
10 criminal prosecution by a corrupt system, which are described in the following two subsections.

11 **7.1 Get educated in the law and administrative process.**

12 The government systematically manufactures legal ignorance in the public fool system and then harvests it using the
13 fraudulent tax system when ill-prepared citizens enter the work force. They are like sharks and will attack when they smell
14 blood in the water. They are predators, not protectors. The Holy Bible explains why the Lord has raised up these predators
15 to avenge a wicked people who refuse to follow His laws:

16 *"The Lord is well pleased for His righteousness' sake; **He will exalt the law and make it honorable. But this***
17 ***is a people robbed and plundered!** [by the IRS] **All of them are snared in [legal] holes [by the sophistry of***
18 ***greedy IRS lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for***
19 ***plunder, and no one says, "Restore!"***

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

1
2
3 "For you have trusted in your wickedness; you [the IRS and our wicked government] have said, 'No one sees
4 me'; your wisdom and your knowledge have warped you; and you have said in your heart, "I am and there is
5 no one else besides me.' Therefore evil shall come upon you; you shall not know from where it arises [Iraq?
6 Afghanistan? Who knows?]. And trouble shall come upon you; you shall not be able to put it off [war on
7 terrorism will have no end]. And desolation shall come upon you suddenly [9-11-2001 in New York City],
8 which you shall not know. Stand now with your enchantments [New Age philosophy, "people friendly"
9 churches that don't preach doctrine and God's word and have become vanity] and the multitude of your
10 sorceries [drugs], in which you have labored from your youth—perhaps you will be able to profit, perhaps you
11 will prevail. You are wearied in the multitude of your counsels [greedy lawyers and corrupt politicians who we
12 have too many of in this country]; Let now the astrologers, the stargazers [horoscopes, weathermen], and the
13 monthly prognosticators [stock market analysts] stand up and save you from these things that shall come upon
14 you. Behold, they shall be as stubble, they shall not deliver themselves from the power of the flame; it shall
15 not be a coal to be warmed by, nor a fire to sit before! Thus shall they be to you with whom you have labored,
16 your merchants from your youth; they shall wander each one to his quarter. No one shall save you."
[Isaiah 47:10-11, Bible, NKJV]

17
18 "Run to and fro through the streets of Jerusalem;
19 See now and know;
20 And seek in her open places
21 If you can find a man,

22 **If there is anyone who executes judgment,**
23 **Who seeks the truth,**
24 **And I will pardon her.**
25 Though they say, "As the LORD lives,"
26 Surely they swear falsely."

27 O LORD, are not Your eyes on the truth?
28 You have stricken them,
29 But they have not grieved;
30 You have consumed them,
31 **But they have refused to receive correction.**
32 They have made their faces harder than rock [PROUD, rebellious, presumptuous];
33 They have refused to return [to Your ways].

34 Therefore I said, "Surely these are poor.
35 **They are foolish;**
36 **For they do not know the way [or the Law] of the LORD,**
37 **The judgment of their God.**
38 I will go to the great men and speak to them,
39 For they have known the way of the LORD,
40 The judgment of their God."

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

49 "How shall I pardon you for this?
50 **Your children have forsaken Me**
51 **And sworn [on tax returns] by those [in government] that are not gods.**
52 When I had fed them to the full,
53 Then they committed adultery [and fornication and sexual perversity]
54 And assembled themselves by troops in the harlots' houses.
55 They were like well-fed lusty stallions;
56 Every one neighed after his neighbor's wife [sexual perversion].
57 Shall I not punish them for these things?" says the LORD.
58 "And shall I not avenge Myself on such a nation as this?"

59 "Go up on her walls and destroy,
60 But do not make a complete end.

1 **Take away her branches,**
2 **For they are not the LORD's.**
3 **For the house of Israel and the house of Judah**
4 **Have dealt very treacherously with Me," says the LORD.**

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

12 Therefore thus says the LORD God of hosts:

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

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

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

55 "For among My people are found wicked men [the IRS, federal reserve, bankers, lawyers, and politicians];
56 They lie in wait as one who sets snares;
57 They set a trap;
58 They catch men [with deceit and greed as their weapon].
59 As a cage is full of birds,
60 So their houses are full of deceit [IRS publications and law books and government propaganda].
61 **Therefore they have become great and grown rich [from plundering YOUR money illegally].**
62 **They have grown fat, they are sleek;**
63 **Yes, they surpass the deeds of the wicked;**

They do not plead the cause,
The cause of the fatherless;
Yet they prosper,
And the right of the needy they do not defend.
"Shall I not punish them for these things?" says the LORD.
"Shall I not avenge Myself on such a nation as this?"

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

Blood in the water for a corrupted government and legal profession is legal ignorance or ill-preparedness. Indicators that your blood is in the water include:

1. You don't understand what your rights are and you don't immediately recognize when your rights have been violated by your opponent. See:
 - 1.1. *Enumeration of Inalienable Rights*, Form #10.002
<http://sedm.org/Forms/FormIndex.htm>
 - 1.2. *Great IRS Hoax*, Form #11.302, Chapter 4: Know Your Citizenship Status and Rights!
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
2. You do not understand the subject of jurisdiction and do not know how to challenge it. See:
 - 2.1. *Federal Jurisdiction*, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>
 - 2.2. *Federal Enforcement Authority Within States of the Union*, Form #05.032
<http://sedm.org/Forms/FormIndex.htm>
3. You use government identifying numbers or tolerate their use against you by others without correcting them. This constitutes fraud on your part and makes you into a "public officer" or "federal personnel" within the government. See:
 - 3.1. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012
<http://sedm.org/Forms/FormIndex.htm>
 - 3.2. *Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205
<http://sedm.org/Forms/FormIndex.htm>
 - 3.3. *Why You Aren't Eligible for Social Security*, Form #06.001
<http://sedm.org/Forms/FormIndex.htm>
 - 3.4. *Social Security: Mark of the Beast*, Form #11.407
<http://sedm.org/Forms/FormIndex.htm>
4. You engage in presumptions and do not challenge presumptions of others. See:

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

For instance:
 - 4.1. You falsely and erroneously call yourself a "taxpayer" or you don't argue with people who call you a "taxpayer". You don't even know what a "taxpayer" is. See:

Who Are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>
 - 4.2. You falsely and erroneously call yourself a "citizen" or a "resident" of the "United States". You don't even know what the legal definition of "United States" is within the particular statute that is being enforced. See:

Why You are a "national" or a "state national" and Not a "U.S. citizen", Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
 - 4.3. You falsely and erroneously call yourself an "employee". You don't even know what the legal definition of "employee" is. See:

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
 - 4.4. You falsely and erroneously assume that you earn "income" and you don't know its legal definition. It is defined as earnings associated with a "trade or business" and a "public office" within the U.S. government, or payments

received from the U.S. government that are not connected to a “public office”, all of which are listed in 26 U.S.C. §871. See:

The “Trade or Business” Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

5. You use any of the flawed tax arguments documented below:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

6. You respond improperly to collection notices. You:

6.1. Do not respond.

6.2. Respond late

6.3. Make presumptuous or unsubstantiated statements in your response.

6.4. Do not properly rebut false information returns upon which the collection notices are based.

For guidance on how to respond properly, see:

State Response Letter Index, Form #07.201
<http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm>

Federal Response Letters Index, Form #07.301
<http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm>

7. You do not ask any questions at examinations or on the telephone. Excellent questions to ask are found at the end of nearly every Memorandum of Law found on our Forms/Pubs page at:

SEDM Forms/Pubs Page, Section 1.5
<http://sedm.org/Forms/FormIndex.htm>

8. You do not engage in any kind of legal discovery.

9. You do not identify any aspect of the enforcement action as being illegal.

10. When financial institutions and companies refuse to cooperate with you in correcting their illegal practices and fraudulent records about you and tell you to write the legal department, you don’t do it. For an example of such a correspondence, see:

Legal Notice to Correct Fraudulent Tax Status, Reporting, and Withholding, Form #04.401
<http://sedm.org/Forms/FormIndex.htm>

11. You do not file criminal complaints against offending employees to stop illegal enforcement activity. For example criminal complaints, see:

SEDM Litigation Tools Page, Section 1.8
<http://sedm.org/Litigation/LitIndex.htm>

12. You do not know how to prepare legal pleadings and must rely on an expensive attorney that you can’t afford. Consequently, you are easily coerced economically into submission. For templates of several types of legal pleadings, see:

SEDM Litigation Tools Page
<http://sedm.org/Litigation/LitIndex.htm>

The best place to quickly and inexpensively come up to speed on law and administrative process is to use the free information offered in the following portion of our website:

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

7.2 Build an administrative record that will immunize yourself from persecution and litigation.

The most attractive target for the government to prosecute in willful failure to file tax prosecutions are people who have *nothing* in their IRS administrative record. In tax prosecutions, courts will usually only allow information that is ***ALREADY*** in the agency administrative record to be admitted into evidence. The Dept. of Justice knows this, which is why typically they will go after people who file NOTHING, and therefore have no evidence to defend themselves with in litigation. In the courtroom, admissible evidence is the only weapon and the most defenseless litigants are those who have no evidence to justify why they did what they did. It is therefore very crucial to systematically build a complete and comprehensive administrative record. Details for building a good administrative tax record are described below:

8. Situational Resources for Members

After you have accomplished as much as you can of the Basic Checklist for Freedom in section 2 earlier, you may find yourself in various situations. This section lists what you can do in each situation. Our website also has an index of forms organized by situation in the following two locations:

1. *Liberty University, Section 6.1: Situational References*
<http://sedm.org/LibertyU/LibertyU.htm>
2. *SEDM Forms/Pubs Page, Section 2: Situational Index of Forms and Publications*
<http://sedm.org/Forms/FormIndex.htm>

8.1 Learning your Rights and Status!

If you don't know what your rights and status are in relation to the government, then YOU DON'T HAVE ANY RIGHTS and people are going to walk all over you! Learn your rights or get on your knee pads and learn to be a good little slave. The resources below are very helpful for that purpose.

1. *Enumeration of Inalienable Rights*, Form #10.002
<http://sedm.org/Forms/FormIndex.htm>
2. *Famous Quotes About Rights and Liberty*, Form #08.001
<http://sedm.org/Forms/FormIndex.htm>
3. *Great IRS Hoax*, Form #11.302, Chapter 4: Know Your Citizenship Status and Rights!
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

8.2 Learning the Law

The following resources are useful to those who want to learn at least the basics of law, their rights and status, how to do legal research, and where to learn more.

1. *SEDM Liberty University* – systematic free study to teach you the basics of law and sovereignty
<http://sedm.org/LibertyU/LibertyU.htm>
2. *Great IRS Hoax*, Form #11.302, Chapters 3 through 4. Teaches you the basics of law, statutes, regulations, and your rights
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

8.3 Legal Research and Using the Law in Your Own Defense

The following resources are very helpful to those who want to learn and use the law in their own defense:

1. *Legal Research DVD*, Form #11.201- Over 200,000 pages of law searchable within each document, including the entire U.S. Code. Great for people with slow dial-up lines or who want to study the law on the road
<http://sedm.org/Forms/FormIndex.htm>
2. *Federal Depository Libraries Database*-list of free federal libraries where you can read the law for free.
<http://catalog.gpo.gov/fdlpdir/FDLPdir.jsp>
3. *SEDM Litigation Tools Page*
<http://sedm.org/Litigation/LitIndex.htm>
4. *Subject Index*-legal research on most major subjects
<http://famguardian.org/Subjects/Taxes/SubjectIndex.htm>
5. *Legal Research Sources*-exhaustive FREE legal references from all sources
<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
6. *State Legal Resources*
<http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>
7. *State Income Taxes*

<http://famguardian.org/Subjects/Taxes/Research/StateIncomeTaxes.htm>

8. *Family Guardian Website: Law and Government Area*

<http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>

8.4 Getting Involved

Those who would like to get involved politically and legally to end the fraud and effect peaceful positive change are encouraged to visit the following useful resource:

Family Guardian: Activism Topic Area

<http://famguardian.org/Subjects/Activism/Activism.htm>

8.5 Avoiding or Terminating Participation in Franchises

8.5.1 Quitting Social Security

If you want to terminate Social Security participation, the following form provides all the tools required:

Resignation of Compelled Social Security Trustee, Form #06.002

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

8.5.2 Correcting your citizenship and domicile status

If you want to correct your citizenship and domicile status with the U.S. government and your state, the following form is excellent:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001

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

8.5.3 Getting married without a state issued license

If you are getting married and you are a Christian, we strongly recommend getting married with a private contract instead of a state marriage license. The resource below will prove very helpful:

Sovereign Christian Marriage, Form #06.009

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

8.5.4 Applying for a passport

If you have to apply or reapply for a USA passport, the following form will be very helpful to Members in protecting their sovereign status:

USA Passport Application Attachment, Form #06.007

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

Instructions for applying for a passport as a “non-citizen national” and “nonresident alien” are found at:

How to apply for a passport as a “national”, Form #09.007

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

8.5.5 Registering to vote

Members who want to register to vote should use the following form to prevent surrendering any of their sovereignty:

Voter Registration Attachment, Form #06.003
<http://sedm.org/Forms/FormIndex.htm>

8.5.6 Opening a Financial Account Without a Social Security Number (SSN) or Taxpayer Identification Number (TIN)

If you want to open a bank account without a social security Number or Taxpayer Identification Number, please see the following on our website:

About IRS Form W-8BEN, Form #04.202
<http://sedm.org/Forms/FormIndex.htm>

8.5.7 Preventing Currency Transaction Reports (CTRs) from Being Filed Against You by Ignorant and Law Breaking Financial Institutions

Whenever you withdraw \$10,000 or more in cash from a financial institutions, ignorant clerks who don't read the law have been told to file a Currency Transaction Report (CTR) to the government. Currency Transaction Reports include the following forms:

1. [FinCEN Form 103](#), Currency Transaction Report (CTR) by Casinos
2. [FinCEN Form 104](#), Currency Transaction Report (CTR)
3. [FinCEN Form 8300](#), Report of Cash Payments Over \$10,000 Received in a Trade or Business
4. [IRS Form 8300](#), Report of Cash Payments Over \$10,000 Received in a Trade or Business

Federal law only requires this report to be filed in connection with transactions associated with a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office" in the U.S. government. In other words, they are only supposed to file these reports in the case of government workers and instrumentalities, which you are NOT. If they attempt to file this report when you make your withdrawal or cash your check, you should vociferously rebut the need for doing this using the following form because it is not only FRAUDULENT, but criminal.

Demand for Verified Evidence of "Trade or Business" Activity: Currency Transaction Report, Form #04.008
<http://sedm.org/Forms/FormIndex.htm>

It is VERY IMPORTANT to educate people to STOP filing these false reports. They in effect are impersonating a "public officer" of the government whenever they file such a false report, which is a criminal violation of 18 U.S.C. §912. You may also consider completing a criminal complaint against the clerk at the very same time they are preparing the report and doing it in front of them while they are asking you the same questions. Make a HUGE stink about this and demand to see the supervisor as well. If you don't educate the ignorant people who file these false reports, the information could end up being used to criminally prosecute you under the following statutes:

1. Money laundering: 18 U.S.C. §1956.
2. Structuring: 31 U.S.C. §5324.

For further information on all the commercial crimes that these reports fraudulently connect you to, see:

Family Guardian: Money, Banking and Taxation Page, Section 11
<http://famguardian.org/Subjects/MoneyBanking/MoneyBanking.htm>

If you want to proactively prevent these reports from even being attempted to be filed in the first place, you may also want to attach the following form to your account application with the financial institution when you join the institution in the first place so they are put on notice that you WON'T tolerate this FRAUD.

Privacy Agreement, Form #06.014
<http://sedm.org/Forms/FormIndex.htm>

1 **8.6 Taxation: Administrative**

2 **8.6.1 Describing and defending your tax status**

3 The following document describes the approach towards income taxation that must be taken by all those who are Members
4 of this Ministry:

Nonresident Alien Position, Form #05.020
<http://sedm.org/Forms/FormIndex.htm>

5 **8.6.2 Responding to demands for a Social Security Number or Taxpayer Identification Number**

6 If someone keep insisting that you MUST provide a Social Security Number or Taxpayer Identification Number, the
7 following resources should be very helpful in proving them WRONG, listed in descending order of value, where the lowest
8 number is the highest value:

- 9 1. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012
10 <http://sedm.org/Forms/FormIndex.htm>
11 2. *Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205
12 <http://sedm.org/Forms/FormIndex.htm>
13 3. *Why You Aren't Eligible for Social Security*, Form #06.001
14 <http://sedm.org/Forms/FormIndex.htm>
15 4. *Social Security Policy Manual*, Form #06.013
16 <http://sedm.org/Forms/FormIndex.htm>

17 **8.6.3 Filling out withholding paperwork when you start a new job or contract**

18 The following form may be submitted by Members who are just starting out a new job or business relationship as either a
19 private employee or a contractor. This will get you off to a very good start and prevent you from becoming the target of
20 false information returns or illegal withholding. The form is filled with lots of evidence to prove the legitimacy of your
21 position both using the IRS publications and the code itself. Excellent.

New Hire Paperwork Attachment, Form #04.203
<http://sedm.org/Forms/FormIndex.htm>

22 **8.6.4 Starting, stopping, and modifying employment tax withholding after hired or contracted**

23 The following document describes how Members of this ministry should interface with private employers in starting,
24 stopping, and modifying employment tax withholding:

Federal and State Tax Withholding Options for Private Employers, Form #04.101
<http://sedm.org/Forms/FormIndex.htm>

25 **8.6.5 Filling out tax forms under compulsion or containing information that you know is false**

26 Members should NOT be filling out IRS "taxpayer" forms. If they are compelled to fill out and submit such forms, then
27 using the following attachment is MANDATORY:

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

28 If the financial institution or employer or company you are working with argues with you about what form to submit or
29 what you put on a particular form, we highly recommend the following document that proves they have NO RIGHT to do
30 so:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<http://sedm.org/Forms/FormIndex.htm>

1 **8.6.6 Responding to a request to file a tax return by state revenue agencies**

2 Nontaxpayers who receive state revenue agency collection notices demanding that they file a tax return should consider the
3 following form for their response:

State Demand to File Response: Nonresident Nontaxpayer/Nonfiler, Form #07.203
<http://sedm.org/Litigation/LitIndex.htm>

4 **8.6.7 Responding to a demand to file a tax return by the IRS**

5 Nontaxpayers who receive IRS collection notices demanding that they file a tax return should consider the following form
6 for their response:

Federal Demand to File Response: Nonresident Nontaxpayer/Nonfiler, Form #07.303
<http://sedm.org/Litigation/LitIndex.htm>

7 **8.6.8 Obtaining AMENDED IRS forms**

8 The IRS Mission Statement found in IRM 1.1.1.1 says they can ONLY help “taxpayers”.

9 *IRM [1.1.1.1 \(02-26-1999\)](#)*
10 *IRS Mission and Basic Organization*

11 *The IRS Mission: **Provide America’s taxpayers top quality service** by helping them understand and meet their*
12 *tax responsibilities and by applying the tax law with integrity and fairness to all.*

13 They very deliberately don’t have any forms or procedures for people who aren’t franchisees called “taxpayers” as defined
14 in 26 U.S.C. §7701(a)(14). By “taxpayer”, we mean a public officer engaged in the “trade or business” franchise.

15 Most IRS forms are therefore rigged to create the following false presumptions that are deliberately designed to entrap and
16 enslave those who are not “taxpayers” to participate in franchises and thereby surrender ALL of their rights in the process:

- 17 1. That you are a “taxpayer” as defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313.
- 18 2. That you are an “individual” as defined in 26 CFR §1.1441-1(c).
- 19 3. That you are a “person” as defined in 26 U.S.C. §§6700(b) and 7343.
- 20 4. That you are engaged in the “trade or business” franchise, which is defined in 26 U.S.C. §7701(a)(26) as “the functions
21 of a public office” in the U.S. government.
- 22 5. That you are a statutory “U.S. citizen” domiciled on federal territory pursuant to 26 CFR §1.1-1(c) and 8 U.S.C.
23 §1401.
- 24 6. That because you provided a government identifying number, then you are a federal “benefit” recipient who is “federal
25 personnel” because you participate in a federal retirement program called Social Security pursuant to 5 U.S.C.
26 §552a(a)(13).

27 Consequently, you must use AMENDED or MODIFIED IRS forms to prevent being victimized these the above
28 presumptions. AMENDED versions of most major IRS forms are available at the address below:

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

29 Even for the AMENDED forms, Members are still required to ALSO attach the following to prevent prejudicing their
30 status and to completely rule out any false presumptions about their status:

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

8.6.9 Correcting False Information Returns Filed Against You: W-2, 1042-s, 1098, and 1099

Information returns connect you to the “trade or business” excise taxable activity that is the primary subject of Internal Revenue Code Subtitle A. That activity is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. 99.9% of all information returns filed against most Americans are simply FALSE and must be rebutted. The resources for doing that can be found below. You should regularly and at least annually correct these false reports until you can educate your business associations from stopping them from being filed to begin with. If you don’t, you could become the unlawful target of a failure to file prosecution pursuant to 26 U.S.C. §7203.

1. The “Trade or Business” Scam, Form #05.001-explains the heart of the IRS enforcement fraud.
<http://sedm.org/Forms/FormIndex.htm>
2. Correcting Erroneous Information Returns, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
3. Correcting Erroneous IRS Form 1042’s, Form #04.003:
<http://sedm.org/Forms/FormIndex.htm>
4. Correcting Erroneous IRS Form 1098’s, Form #04.004:
<http://sedm.org/Forms/FormIndex.htm>
5. Correcting Erroneous IRS Form 1099’s, Form #04.005:
<http://sedm.org/Forms/FormIndex.htm>
6. Correcting Erroneous IRS Form W-2’s, Form #04.006:
<http://sedm.org/Forms/FormIndex.htm>
7. Corrected Information Return Attachment Letter, Form #04.002-Attach this letter to corrected information returns you send to the IRS.
<http://sedm.org/Forms/FormIndex.htm>
8. Demand for Verified Evidence of “Trade or Business” Activity: Information Return, Form #04.007-Use this form in the case where someone you work for or with is trying wants to fill out an Information Return against you, and you are not engaged in a "trade or business". This prevents you from having false or erroneous Information Returns filed against you by educating companies and financial institutions about their proper use.
<http://sedm.org/Forms/FormIndex.htm>
9. Demand for Verified Evidence of “Trade or Business” Activity: Currency Transaction Report, Form #04.008- Use this form in the case where you are trying to withdraw \$10,000 or more from a financial institution in cash, and they want to fill out a Currency Transaction Report (CTR), Treasury form 8300, on the transaction. Typically, banks are not subject to federal legislative jurisdiction AND the CTR's can only be completed on those who are engaged in a "trade or business", which few Americans are.
<http://sedm.org/Forms/FormIndex.htm>
10. Criminal Complaint Attachment: Fraudulent Information Return(s), Form #04.402-Use this form in combination with forms 04.006 and 04.008 to get filers of false information returns into HUGE trouble.
<http://sedm.org/Forms/FormIndex.htm>

8.6.10 Federal tax collection notice

If a Member receives a federal tax collection notice, responses are available that properly reflect their status:

<u>Federal Response Letter Index</u> , Form #07.301 http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm
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8.6.11 State tax collection notice

If a Member receives a state tax collection notice, responses are available that properly reflect their status:

<u>State Response Letter Index</u> , Form #07.201 http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm
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8.6.12 Attending a tax audit

The following booklet is specifically designed for Members facing audits by state or federal tax personnel:

1. *Nontaxpayer's Audit Defense Manual*, Form #06.011
<http://sedm.org/Forms/FormIndex.htm>
2. *Handling and Getting Collection Due Process Hearings*, Form #09.005
<http://sedm.org/Forms/FormIndex.htm>
3. *IRS Due Process Meeting Handout*, Form #03.008-hand this out at the audit
<http://sedm.org/Forms/FormIndex.htm>

8.6.13 **Proving IRS Falsification of your tax records**

IRS routinely falsifies tax records. Those anticipating litigation against the IRS often want a method to detect such falsification that they can use as legally admissible evidence in court. The following two options are useful for that purpose:

1. *Master File Decoder*
<http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm>
2. *Full Service IMF Decoding*
<http://sedm.org/ItemInfo/Services/IMFDecoding/IMFDecoding.htm>

8.6.14 **Responding to an IRS Notice of Deficiency (NOD)**

If you receive a Notice of Deficiency (NOD) from the IRS, such as IRS Letters 530DO, 1862, or 3219, we highly suggest that you read the following important document about U.S. Tax Court, which is a FRAUD for a person who doesn't work as a public officer in the government. All these letters encourage you to petition Tax Court, and Tax Court Rule 13(a) says that only "taxpayers" can petition the Tax Court. Consequently, you have to admit that you are a "taxpayer" who is liable before you ever even go into court!

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

8.6.15 **Responding to IRS Summons or Collection Enforcement**

The following resources were prepared for Members expecting a government raid or who are being investigated for a tax matter:

1. *What to Do When the IRS Comes Knocking*, Form #09.002
<http://sedm.org/Forms/FormIndex.htm>
2. *Authorities on "summons"-Sovereignty Forms and Instructions, Cites by Topic*
<http://famguardian.org/TaxFreedom/CitesByTopic/summons.htm>
3. *IRS Summons Response: Accused Party*, Form #03.020-Response to IRS Summons of accused party
<http://sedm.org/Litigation/LitIndex.htm>
4. *IRS Summons Response: Spouse*, Form #03.021-Response to IRS Summons of spouse of accused party
<http://sedm.org/Litigation/LitIndex.htm>
5. *IRS Form 2270 Response*, Form #03.022-Responds to IRS Form 2270: Notice to Exhibit Books and Records
<http://sedm.org/Litigation/LitIndex.htm>
6. *IRS Summons Guide*, Form #03.024-Use this document and the Exhibit Book to respond to an IRS Summons the day of the summons.
<http://sedm.org/Litigation/LitIndex.htm>
7. *IRS FOIA Request: Employer Contact or Criminal Investigation*, Form #03.025-Use this document to request all evidence in possession of the IRS about you if you become the subject of illegal enforcement authority.
<http://sedm.org/Litigation/LitIndex.htm>
8. *Taxpayer Spouse Affidavit to Employer About IRS Investigation of Member*, Form #03.026-Use this affidavit if you are a Member married to a taxpayer spouse and your spouse is being investigated by IRS at their work about or because of you.
9. *Petition to Quash IRS Summons*, Litigation Tool #05.002-if IRS issues 2039 summons to third parties about you
<http://sedm.org/Litigation/LitIndex.htm>

8.6.16 Selling real estate

If you are selling your real estate as a Member and would like to lawfully avoid FIRPTA withholding or reporting, the following form information is useful:

1. *Income Taxation of Real Estate Sales*, Form #05.028-detailed treatment of FIRPTA withholding and reporting
<http://sedm.org/Forms/FormIndex.htm>
2. *Seller's Escrow Closing Affidavit*, Form #04.212
<http://sedm.org/Forms/FormIndex.htm>
3. *FIRPTA Questionnaire*, Form #04.214-Use this form as an attachment to forms 04.026 and 04.024 when dealing with escrow and title companies to educate them about the requirements of FIRPTA.
<http://sedm.org/Forms/FormIndex.htm>
4. *1099-S Input Form*, Form #04.213-Provide this form to the Escrow Company during a real estate transaction to prevent false 1099-S from being filed.
<http://sedm.org/Forms/FormIndex.htm>
5. *IRS Form 1099-S Substitute*, Form #04.308
<http://sedm.org/Forms/FormIndex.htm>
6. *IRS Form 1099-S Information Return Reporting Requirements*, Form #04.105-use this to educate escrow companies about income tax reporting requirements
<http://sedm.org/Forms/FormIndex.htm>
7. *Notice and Demand to Correct False IRS Form 1099-S*, Form #04.403-Send this form to an escrow company that refused to honor the laws on tax reporting and filed a false 1099-S against the Seller as part of a real estate sales transaction
<http://sedm.org/Forms/FormIndex.htm>
8. *Income Tax Withholding and Reporting Course*, Form #12.004-there is a whole section on FIRTPA withholding and reporting in this course
<http://sedm.org/Forms/FormIndex.htm>

If you sold your house and the above information didn't help because the escrow company FORCED you by refusing to accept the above paperwork or refused to process the transaction if you didn't fill out paperwork in the way they direct, then the following resource is recommended to undo the damage:

Notice and Demand to Correct False IRS Form 1099-S, Form #04.403
<http://sedm.org/Forms/FormIndex.htm>

8.6.17 Filing a return to get unlawfully withheld or paid or collected earnings back

Nontaxpayers who become the target of IRS enforcement or collection should consider filing to get back earnings unlawfully withheld, paid, or collected from their earnings, assets, or property. The following form is useful for doing this and prevents them from becoming "taxpayers" in the process:

Federal Nonresident Nonstatutory Claim for Return of Funds Unlawfully Paid to the Government-Long, Form #15.001
<http://sedm.org/Forms/FormIndex.htm>

8.7 Taxation: Litigation or Discovery

8.7.1 Filing pleadings in Federal Court to Avoid becoming privileged

If you are filing pleadings in federal district or circuit court, use of the following pleadings are highly recommended:

1. *Federal Pleading/Motion/Petition Attachment*, Litigation Tool #01.002-prevents presumptions by the government court or opponent about your status or the meaning of key "words of art" that will injure your constitutional rights.
<http://sedm.org/Litigation/LitIndex.htm>
2. *Citizenship, Domicile, and Tax Status Options*, Form #10.003-establishes evidence on the record or at a deposition of your citizenship, domicile, and tax status to prevent being injured by presumption or abuse of "words of art" by the government opponent or judge

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

8.7.2 Going to Tax Court

Those faced with going to U.S. Tax Court should read the following important documents. This so-called COURT is, in fact, a SCAM:

1. *The Tax Court Scam*, Form #05.039
<http://sedm.org/Forms/FormIndex.htm>
2. *Why Most People Lost in Tax Court*
<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/WhyMostPeopleLoseInTaxCourt.pdf>

8.7.3 Selecting a freedom attorney

The following form is useful in selecting competent legal counsel to assist you in civil or criminal litigation involving defending your sovereignty:

Competent Counsel Questionnaire, Litigation Tool #01.004
<http://sedm.org/Litigation/LitIndex.htm>

8.7.4 Responding to a deposition of the IRS/Dept. of Justice generally

If you are deposed to answer questions about tax subjects generally and which do not relate to your involvement or participation in SEDM, we recommend the following resource:

Deposition Handout, Form #03.018
<http://sedm.org/Forms/FormIndex.htm>

8.7.5 Responding to a deposition of the IRS/Dept. of Justice About SEDM or Family Guardian

If you as a Member of SEDM are approached with a summons by either the IRS or the Dept. of Justice and they want to depose you in order to ask questions about your involvement with SEDM or Family Guardian Fellowship, see the following:

1. *SEDM Member Agreement*, Form #01.001- Section 7 describes how members must respond to questions at such a deposition. Section 6 also says that if they provide any information about SEDM, they agree to become the substitute Defendant.
<http://sedm.org/Forms/FormIndex.htm>
2. *Deposition Handout: Member Deposition*, Form #03.005- Members must give this to the deposing counsel BEFORE the meeting and demand that they sign it, per the Member Agreement.
<http://sedm.org/Forms/FormIndex.htm>
3. *Case History of C. Hansen*-Section entitled "DOJ Litigation" under date 11/30/2005 contains an audio recording that you can listen to of a DOJ deposition of one of our members. He really embarrassed them
<http://famguardian.org/Subjects/Taxes/CaseStudies/CHansen/CHansen.htm>
4. *Deposition Agreement*, Form #03.004- Members must bring a copy of this document to the deposition and submit it into evidence.
<http://sedm.org/Forms/FormIndex.htm>

8.7.6 Civil tax litigation

Members facing civil tax litigation against the government can take advantage of the following very helpful resources to get the best results possible:

1. *SEDM Litigation Tools Page*-pleadings and forms useful to those litigating a civil tax case
<http://sedm.org/Litigation/LitIndex.htm>

2. Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002-summary of most major remedies for those facing civil tax litigation
<http://sedm.org/Litigation/LitIndex.htm>
3. Petition to Dismiss Civil Tax Case, Litigation Tool #03.002
<http://sedm.org/Litigation/LitIndex.htm>

8.7.7 Criminal tax investigation

Members being investigated for alleged criminal tax violations are strongly recommend to use the following resources:

1. Responding to a Criminal Tax Indictment, Litigation Tool #10.004
<http://sedm.org/Litigation/LitIndex.htm>
2. Individual Master File Decoding-develops evidence of fraudulent manipulation of IRS records
<http://sedm.org/ItemInfo/Services/IMFDecoding/IMFDecoding.htm>

8.7.8 Criminal tax prosecution

Members who are being criminally prosecuted for a tax matter can get help. We can provide the following paralegal litigation support services:

1. Decode your master file. See:
 - 1.1. Full Service IMF Decoding
<http://sedm.org/ItemInfo/Services/IMFDecoding/IMFDecoding.htm>
 - 1.2. IMF Decoding Course, Form #12.005
<http://sedm.org/Forms/FormIndex.htm>
2. Write draft pleadings and motions that you can modify.
3. Act as assistance of counsel. Note that we don't provide legal representation or "practice law".

If you want to procure our services, fill out and fax the following form and wait for our quote:

Litigation Support Client Intake Packet, Form #01.003
<http://sedm.org/Forms/FormIndex.htm>

Tools available on our website for persons engaging in criminal tax prosecutions include the following:

1. SEDM Litigation Tools Page-pleadings and forms useful to those litigating a criminal tax case
<http://sedm.org/Litigation/LitIndex.htm>
2. U.S. Dept. of Justice Criminal Tax Manual:
 - 2.1. 1994 version
<http://famguardian.org/Publications/DOJTDCTM/titlepg.htm>
 - 2.2. 2001 version
<http://www.usdoj.gov/tax/readingroom/2001ctm/titlepg.htm>
3. The Government "Benefits" Scam, Form #05.040-destroys the main argument used in all criminal tax prosecutions
<http://sedm.org/Litigation/LitIndex.htm>
4. Petition for Identity Hearing: Criminal Tax Case, Litigation Tool #03.004-file this motion to have your case dismissed and establish that you are not the proper defendant
<http://sedm.org/Litigation/LitIndex.htm>
5. Responding to a Criminal Tax Indictment, Litigation Tool #10.004-helpful tools and procedures for those facing criminal tax prosecution
<http://sedm.org/Litigation/LitIndex.htm>
6. Federal Criminal Practice Guide, Litigation Tool #10.006-written by former U.S. Attorney. Forms and procedures for the various phases of a federal criminal case. Only \$100.
<http://sedm.org/Litigation/LitIndex.htm>

8.7.9 Challenging Federal Enforcement Authority and Jurisdiction

The following resources are helpful to those wishing to challenging federal enforcement authority and jurisdiction:

1. Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>
2. Federal Enforcement Authority Within States of the Union, Form #05.032
<http://sedm.org/Forms/FormIndex.htm>
3. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

8.7.10 Responding to a Tax Injunction Lawsuit

Those facing tax injunctions should read the IRS' own training manual on the subject:

IRS Abusive Tax Promotions Training Manual, Training 3118b-002
<http://famguardian.org/PublishedAuthors/Govt/IRS/Training3118b-002-AbusiveTaxPromotions.pdf>

One of our Members has survived a tax injunction lawsuit pursuant to 26 U.S.C. §§6700, 6701, 7402, and 7408. You are invited to reuse his pleadings, which are posted on the internet at the address below:

Case History of C. Hansen
<http://famguardian.org/Subjects/Taxes/CaseStudies/CHansen/CHansen.htm>

In addition to the above, the following pleadings relating to tax injunctions are available in our Litigation Tools page:

1. Answer to Complaint for Permanent Injunction, Litigation Tool #05.001
<http://sedm.org/Litigation/LitIndex.htm>
2. Cross Complaint for Permanent Injunction, Litigation Tool #05.003
<http://sedm.org/Litigation/LitIndex.htm>
3. Appeal Opening Brief-Tax Injunction Case, Litigation Tool #07.002
<http://sedm.org/Litigation/LitIndex.htm>

8.8 Protecting your sovereignty

8.8.1 Governing your life and your family exclusively under God's laws

The document below shows you how to govern your own life and your own family so that you can function without being compelled to partake of any government franchises, the legal profession, or the corrupted family courts. Very powerful:

Family Constitution, Form #10.011
<http://sedm.org/Forms/FormIndex.htm>

8.8.2 Starting your own government

If you want to start your own government, we have prepared a very powerful document that provides most of the tools you will need. This government can issue driver certifications, marriage certificates, passports, etc. It also has a county notary, county recorder, and its own courts:

Sovereignty Federation Government: Articles of Confederation, Form #13.002
<http://sedm.org/Forms/FormIndex.htm>

8.8.3 Responding to a draft or draft registration notice

If a Member receives either a draft notice or draft registration request, the following resource is VERY helpful:

Lawfully Avoiding the Military Draft, Form #09.003
<http://sedm.org/Forms/FormIndex.htm>

1 **8.8.4 Keeping your financial and medical records PRIVATE**

2 Members who are contracting to procure medical services or dealing with financial, credit card, or investment companies
3 should use the following form to maximize the protection for their privacy and to keep their personal information out of
4 government and telemarketer computers:

<i>Privacy Agreement</i> , Form #06.014 http://sedm.org/Forms/FormIndex.htm
--

5 **8.8.5 Finding out if your rights have been violated**

6 If someone injured you and you want to locate the authority to prove that they violated your rights so that you have
7 standing to sue, consult the following references:

- 8 4. *Enumeration of Inalienable Rights*, Form #10.002
9 <http://sedm.org/Forms/FormIndex.htm>
10 5. *Great IRS Hoax*, Form #11.302, Chapter 4: Know Your Citizenship Status and Rights!
11 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

12 **9. Citizenship Requirements for Membership**

13 Requirements for membership are found in our Member Agreement:

<i>SEDM Member Agreement</i> , Form #01.001 http://sedm.org/Forms/FormIndex.htm
--

14 Those who qualify to become members must meet the citizenship status found in items 3.1, 3.3, 4.3, or 4.5 of the following
15 page.

1 **Table 3: “Citizenship status” vs. “Income tax status”**

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						“Citizen” (defined in 26 CFR 1.1-1)	“Resident alien” (defined in 26 U.S.C. §7701(b)(1)(A), 26 CFR §1.1441-1(c)(3)(i) and 26 CFR §1.1-1(a)(2)(ii))	“Nonresident alien INDIVIDUAL” (defined in 26 CFR §1.1441-1(c)(3))	“Nonresident alien NON-individual” (defined in 26 U.S.C. §7701(b)(1)(B))
1	“U.S. citizen” or “Statutory U.S. citizen”	Anywhere in America	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401	Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924))	No	No	No
2	“U.S. national”	Anywhere in America	American Samoa; Swain’s Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1101(a)(22)(B); 8 U.S.C. §1408 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3.1	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 th Amen., Section 1	No	No	No	Yes
3.2	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	Yes	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 th Amen., Section 1	No	No	Yes	No
3.3	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	No	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 th Amen., Section 1	No	No	No	Yes
4.1	“alien” or “Foreign national”	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(3)	No	Yes	No	No
4.2	“alien” or “Foreign national”	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.3	“alien” or “Foreign national”	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(3)	No	No	No	Yes
4.4	“alien” or “Foreign national”	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.5	“alien” or “Foreign national”	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(3)	No	No	No	Yes

- 1 NOTES:
- 2 1. A nonresident alien individual who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a resident alien is treated as a “nonresident alien” for the
- 3 purposes of withholding under I.R.C. Subtitle C but retains their status as a “resident alien” under I.R.C. Subtitle A. See 26 CFR §1.1441-1(c)(3)(ii).
- 4 2. What turns a “nonresident alien NON-individual” into a “nonresident alien individual” is:
- 5 2.1. Being an an alien and NOT a “national” AND
- 6 2.2. Meets one or more of the following two criteria found in 26 CFR §1.1441-1(c)(3)(ii):
- 7 2.2.1. Residence/domicile in a foreign country under the residence article of an income tax treaty and 26 CFR §301.7701(b)-7(a)(1).
- 8 2.2.2. Residence/domicile as an alien in Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as
- 9 determined under 26 CFR §301.7701(b)-1(d).
- 10 3. If you were born in a state of the Union and maintain a domicile there, then you are described in item 3.1 of the table.
- 11 4. All “taxpayers” are aliens or “nonresident aliens”. You cannot be a “citizen” and a taxpayer at same time. The definition of “individual” found in 26 CFR §1.1441-
- 12 1(c)(3) does NOT include “citizens”. The only occasion where a “citizen” can also be an “individual” is when they are abroad under 26 U.S.C. §911 and interface
- 13 to the I.R.C. under a tax treaty with a foreign country as an alien pursuant to 26 CFR §301.7701(b)-7(a)(1)

10. Resources for Further Study

This section organizes sources of information useful in further researching the subjects covered in the introduction of this pamphlet:

1. A thorough understanding of the concept of freedom, and liberty.
 - 1.1. Philosophy of Liberty Presentation
<http://sedm.org/LibertyU/PhilosophyOfLiberty.htm>
 - 1.2. Thomas Jefferson on Politics and Government
<http://famguardian.org/Subjects/Politics/ThomasJefferson/jeffcont.htm>
 - 1.3. Famous Quotes About Rights and Liberty, Form #08.001
<http://sedm.org/Forms/FormIndex.htm>
2. Basic understanding of law.
 - 2.1. The Holy Bible. Source of ALL law. The books of Psalms and Proverbs are most useful.
<http://biblegateway.com>
 - 2.2. Laws of the Bible, Form #13.001. Organizes the statutes and judgments of God from the Holy Bible by subject area. Excellent.
<http://sedm.org/Forms/FormIndex.htm>
 - 2.3. Citizenship and Sovereignty Course, Form #12.001
<http://sedm.org/Forms/FormIndex.htm>
 - 2.4. Great IRS Hoax, Form #11.302, Chapters 3 and 4.
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
 - 2.5. Law and Government Page, Family Guardian Website
<http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>
3. Basic understanding of how to do legal research.
 - 3.1. SEDM Litigation Tools Page
<http://sedm.org/Litigation/LitIndex.htm>
 - 3.2. Legal Research Sources, Family Guardian Website
<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
 - 3.3. State Legal Research Sources, Family Guardian Website
<http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>
4. Computer skills, so that you can prepare administrative correspondence and legal pleadings.
 - 4.1. Computers, Technology, and Information Security Page, Family Guardian
<http://famguardian.org/Subjects/Computers/Computers.htm>
 - 4.2. What to Do When the IRS Comes Knocking, Form #09.002. Section 2.4 describes how to secure your computer to prevent inadvertent compromise of your private and personal information.
<http://sedm.org/Forms/FormIndex.htm>
 - 4.3. Video Professor training disks on various software applications:
<http://www.videoprofessor.com/>
 - 4.4. Computer classes at your local college.
 - 4.5. Help files that come with your computer programs.
5. A basic understanding of constitutionally protected rights so that they can recognize when they are being violated and know what to do about it.
 - 5.1. Enumeration of Inalienable Rights, Form #10.002
<http://sedm.org/Forms/FormIndex.htm>
 - 5.2. Great IRS Hoax, Form #11.302, Chapter 4: Know Your Citizenship Status and Rights!
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
6. An understanding of the tax codes and regulations.
 - 6.1. Taxation Page, Family Guardian Website
<http://famguardian.org/Subjects/Taxes/taxes.htm>
 - 6.2. Great IRS Hoax, Form #11.302, Chapters 3 and 5.
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
 - 6.3. Internal Revenue Code, 26 U.S.C., Cornell University
<http://www.law.cornell.edu/uscode/>
 - 6.4. IRS Humbug: IRS Weapons of Enslavement, Frank Kowalik; ISBN 0-9626552-0-1. This book is written in storyteller fashion by a real-life victim of illegal IRS harassment and provides extensive and organized research

on the misrepresentation and illegal enforcement of the Internal Revenue Code of the IRS. THE BEST tax honesty BOOK, OTHER THAN OURS, OF COURSE! Order from:

http://www.amazon.com/IRS-Humbug-Enslavement-Frank-Kowalik/dp/0962655201/sr=1-1/qid=1171802281/ref=sr_1_1/103-8062287-0879808?ie=UTF8&s=books

6.5. *Fundamental Nature of the Federal Income Tax*, Form #05.035

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

7. A basic understanding of WHO you are in relation to the government, including your citizenship and domicile and all the legal terms that describe it accurately.

7.1. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Form #05.002

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

7.2. *Why Domicile and Becoming a “Taxpayer” Require Your Consent*, Family Guardian

<http://famguardian.org/Subjects/Taxes/Remedies/DomicileBasisForTaxation.htm>

7.3. *Why You are a “national” or a “state national” and Not a “U.S. citizen”*, Form #05.006

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

7.4. *Nonresident Alien Position*, Form #05.020

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

7.5. *Legal Basis for the Term “Nonresident alien”*, Form #05.036

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

7.6. *Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008

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

8. Developing your critical thinking skills to the point where you know what questions are important to ask when you are confronted by government employees in order to silence their ignorant presumptions about you.

8.1. *Nontaxpayer’s Audit Defense Manual*, Form #06.011

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

8.2. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017

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

9. A basic understanding of the administrative remedies, forms, and procedures for defending your sovereignty and rights available to SEDM Members.

9.1. *SEDM Forms/Pubs Page*

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

9.2. *Notary Certificate of Dishonor Process*, Form #09.014-how to get administrative judgments against others that are enforceable in court

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

9.3. *Sovereign Christian Marriage*, Form #06.009-how to get married without a marriage license and thereby avoid being a polygamist who also marries the government

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

9.4. *Defending Your Right to Travel*, Form #06.010-how to function without a driver’s license

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

9.5. *Federal and State Tax Withholding Options for Private Employers*, Form #04.101-how to conduct your withholding to properly reflect your sovereign “nontaxpayer” status

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

9.6. *Lawfully Avoiding the Military Draft*, Form #09.003-how to lawfully avoid the draft and draft registration

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

9.7. *Sovereignty Forms and Instructions Manual*, Form #10.005-how to become sovereign

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

9.8. *Sovereignty Forms and Instructions Online*, Form #10.004--how to become sovereign

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

9.9. *Tax Fraud Prevention Manual*, Form #06.008-how to avoid becoming a slave to the false and injurious presumptions of others about your status as a “taxpayer”

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

10. A basic understanding of the administrative remedies, forms, and procedures for defending your sovereignty and rights available to SEDM Members.

10.1. *SEDM Litigation Tools Page*

<http://sedm.org/Litigation/LitIndex.htm>

10.2. *Civil Court Remedies for Sovereigns: Taxation*, Litigation Tool #10.002-how to litigate civil tax matters

<http://sedm.org/Litigation/LitIndex.htm>

- 1 10.3. Responding to a Criminal Tax Indictment, Litigation Tool #10.004- how to defend yourself as a sui juris with no
2 licensed attorney against a criminal tax indictment
3 <http://sedm.org/Litigation/LitIndex.htm>
4 10.4. Unlicensed Practice of Law, Form #05.029-how to help others litigate without being prosecuted for unlicensed
5 practice of law
6 <http://sedm.org/Forms/FormIndex.htm>
7 11. A basic understanding of how to navigate the SEDM Website.
8 <http://sedm.org>
9 12. A method to connect to like-minded men and women who share your concern so that you can have a support network
10 and share what you learn with others as you participate in the Ministry.
11 12.1. Taxes Page, Section 16.3, Family Guardian Website
12 <http://famguardian.org/Subjects/Taxes/taxes.htm>
13 12.2. Family Guardian Forums
14 <http://famguardian.org/forums/>
15 12.3. SEDM Forums
16 <http://sedm.org/forums/>

17 **11. Legal Notice**

18 We caution the reader that:

- 19 1. This publication should not be cited to sustain a reasonable belief. This is the same warning that the IRS places on its
20 publications and forms in Internal Revenue Manual 4.10.7.2.8.

21 *"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
22 *advisors... While a good source of general information, publications should not be cited to sustain a position."*
23 *[IRM 4.10.7.2.8 (05-14-1999)]*

24 Our [Disclaimer](http://sedm.org/disclaimer.htm) (see <http://sedm.org/disclaimer.htm>) statement says that under the concept of "equal protection of the
25 law", we are also entitled to the same disclaimer as the IRS. Instead, readers are admonished to verify and question
26 absolutely everything appearing in this and every other document on this website, and to not trust anything except that
27 which they have personally verified for themselves to be accurate and truthful based on credible sources of good-faith
28 belief documented below:

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

- 29 2. The only source of reasonable, good faith belief and admissible, non-presumptive evidence is enacted positive law and
30 the rulings of the Supreme Court. The IRS [Internal Revenue Manual section 4.10.7.2.9.8](#) admits that rulings of federal
31 courts below the Supreme Court may be applied only to the person who litigated the case and to no one else. The
32 legislative notes under 1 U.S.C. §204 states that the Internal Revenue Code is not positive law and is therefore "prima
33 facie evidence" of law. That means it is "presumed" to be the law but that presumption is rebuttable.
34 3. By reading, using, or obtaining this information or any information appearing on the Sovereignty Education and
35 Defense Ministry Website (<http://sedm.org>), the reader agrees to abide fully by our [current Disclaimer](#) and the
36 Copyright License Agreement appearing within it.
37 4. By reading or using our materials, readers and/or Members agree to take full and complete and exclusive responsibility
38 for any attempt to use any of the information appearing here.
39 5. It is not the intention of this or any other document written by or statement made by the author to encourage anyone to
40 do anything based on reading this publication other than get educated. Education is the ONLY purpose.
41 6. Readers are encouraged to obey all positive laws which apply within the jurisdiction where they are domiciled. We do
42 not question or challenge legitimate, Constitutional exercises of power by any public servant.

43 **12. Contacting Us**

44 You need not be a Member in order to submit new research or bring errata in our materials to our attention. If your are
45 contacting us for any other reason, be advised that:

1. You must be an SEDM Member and consent unconditionally to our [Member Agreement](#) to contact us and ask for help. Submitting a request through our Contact Us page or our phone number constitutes constructive consent to observe all the terms of said agreement and to become a Member of our religious fellowship.
2. If the question relates to your personal tax situation, you must participate in [Member Subscriptions](#), which allows you to ask questions. See:
<http://sedm.org/Subscriptions.htm>
3. Our Member Agreement says we cannot and do not provide legal advice or actionable, factual speech. The only thing we can do is point you at educational materials published by the government which constitute legal evidence consistent with the following:

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

12.1 Please exercise due diligence and do your homework before you Contact Us

Chances are that any questions you might have after reading this pamphlet have already been answered by one of the following resources. BEFORE contacting us, please therefore consult these resources for answers below.

1. SEDM Frequently Asked Questions (FAQs)
<http://sedm.org/FAQs/FAQs.htm>
2. SEDM Forums: Questions and Answers from Members to Ministry Staff. You must become a member of this separate fellowship before you can post to this forum:
<http://sedm.org/forums/index.php?showforum=44>
3. Family Guardian Forums. Many questions about freedom and sovereignty answered free. We are not responsible for the content of this site but we agree fully with their views. You must become a member of this separate fellowship before you can post to this forum:
<http://famguardian.org/forums/>

We don't enjoy repeating ourselves if the answer is already on our website. We remind our readers and Members that only the educated and vigilant are free. If you are lazy or you don't want to take as much of the responsibility for educating and defending yourself as you possibly can, the Bible says you are headed for slavery and can't therefore be sovereign in any sense of the word:

*"Liberty Means Responsibility. That's why most men dread it."
[George Bernard Shaw]*

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

*"Go to the ant, you sluggard! Consider her ways and be wise, which, having no captain, overseer or ruler, provides her supplies in the summer, and gathers her food in the harvest, how long will you slumber, O sluggard? When will you rise from your sleep? A little sleep, a little slumber, a little folding of the hands to sleep--**so shall your poverty come on you like a prowler, and your need like an armed man.**"
[Prov. 6:11]*

*"...we should no longer be children, tossed to and fro and carried about with every wind of doctrine, by the trickery of men, in the cunning craftiness of deceitful plotting, but speaking the truth in love, may grow up in all things into Him who is the head—Christ."
[Eph. 4:14, Bible, NKJV]*

12.2 Protocol for communicating with us

The following guidelines describe how to frame your questions or request for assistance when you contact us:

1. If you intend to ask a question of us, please ensure that you phrase your question according to the standard protocol identified in:
FAQs, Question #1.16
<http://sedm.org/FAQs/FAQs.htm>
2. You should first attempt to use our Contact Us page to ask your question. We only entertain phone contact as a last resort because it is so resource and time intensive. The Contact Us page is at:

<http://sedm.org/khxc/index.php?app=ccp0&ns=contact>

3. Your request for assistance should indicate the following minimum information or it may be ignored:
 - 3.1. Whether you are a Member.
 - 3.2. The specific steps that you have accomplished within section 2 of our *Path to Freedom*, Form #09.015.
 - 3.3. Whether you looked for the answer to your question on our [FAQs page](#) BEFORE contacting us and if not, why not.
 - 3.4. Whether you looked for the answer to your question on our [Member Forums](#) BEFORE contacting us personally.
 - 3.5. Whether you looked for the answer to your question in the [Family Guardian Forums \(OFFSITE LINK\)](#) BEFORE contacting us personally.
 - 3.6. Exactly what sort of help you expect or require from us.
 - 3.7. What level of donation, if any, you are prepared to provide for the privilege of demanding our services and assistance. Please be specific and list the amount, rather than just saying "a modest donation". Or better yet, make the donation by [clicking here](#) before contacting us. We do provide pro bono assistance on occasion, but we are not equipped to do so for EVERYONE in this fellowship. The workman is worthy of his hire. Prov. 26:10, Matt. 10:10. Anything that is always free will always be over-utilized and abused.
4. We do not respond to requests to simply call people and talk, nor can you claim to be entitled to help simply because something you found on this website didn't accomplish the result you sought. Our [Member Agreement](#) emphasizes and we again emphasize here that our materials come with no guarantees and anyone who guarantees you any result, including a lawful result, is a fool in a society where courts refuse to read, enforce, and obey the law as written in open court. We also can't and won't be an insurance company, whether compensated or not, that indemnifies anyone from exclusive responsibility for ensuring that their public servants obey the law. To do that would be to reward irresponsibility and bad citizenship, which are the antithesis of what we stand for. With all due respect, we believe it's hypocritical to claim to be sovereign on the one hand, and then to expect a nanny or even a compensated expert to make one's decisions or to assume the risks and consequences for the decisions of others, namely yours.
5. If you are calling about an order of any of our materials, you have your order number and other personal information ready to give to us.
6. If you are calling about a state or federal tax response letter, please also have the letter or notice number ready to give to us so we know what you are asking questions about and can promptly help you.
7. Have your signed Member Agreement ready to send via email before you call preferably in Adobe Acrobat format so you can email it to us as an attachment. We may ask you for it before we will entertain your questions.

If you call us and leave a phone message, be advised that we do not return calls if:

1. You call to request information or a service that our [About Us Page, Section 8](#), indicates that we aren't allowed to provide. This is also a violation of our [Member Agreement](#) and we can't help you violate the Member Agreement.
2. You call to obtain legal advice. We do not give legal advice to anyone.
3. You are calling for anyone associated with the [Family Guardian](#) Website. They are a separate ministry and we are not responsible for their offerings or answering their phone calls. Please instead use their [Contact Us page](#).
4. You call to ask if you can obtain our materials via mail or postal money order. We DO NOT provide this service. See our [FAQs, Questions 2.1 and 2.2](#) for reasons.
5. The number you leave has anonymous call blocking turned on which would compel us to reveal our phone number in order to get through to you.
6. The area code for the number you leave is 800, 866, 877, 888, or 900.
7. You do not specifically identify your full name, the purpose for your call, and whether you are a Member who consents unconditionally to the [Member Agreement](#).
8. When we call back, we get an answering machine. We will only talk to live people because we do not consent to voice messages or any tape recording of our communication.

Also be advised that if we call and you put us on a speaker phone or have multiple people on the line, we will hang up. We do not consent to use of speakerphones or conference calls.

By contacting us at the phone number above or leaving a message to ask us to call you, you are implicitly consenting to [electronic telephone recording](#) of all phone conversations if and only if you work for the government or are or will be a witness or informant for the government in any legal proceeding involving us. You are also stipulating to admit any such recordings into evidence in any such legal proceeding. Note that we do NOT consent to such recording on your part, except by written, signed agreement provided by an officer or volunteer working for the ministry.

1

2 **12.3 Things we CAN and CAN'T help you with**

3 Below is a list of situations that we CAN'T help you with. Please don't contact us if you are in this situation.

#	Situation	Why We CAN'T help You	Circumstances when we CAN help you
1	TAX WITHHOLDING AND REPORTING (requires Compliance Questionnaire, Section 13)		
1.1	My private financial institution or private employer is forcing me to get a Social Security Number or Taxpayer Identification Number as a human being. I need your help prosecuting them because I don't qualify.	If you didn't use our Form #06.002 to quit social security or our Form #4.022 to notify the company that their request is illegal, we can't help you.	If you used our <u>Resignation of Compelled Social Security Trustee</u> , Form #06.002 to quit social security and our <u>Why It is Illegal for Me to Request or Use a Taxpayer Identification Number</u> , Form #04.205 to notify the company that their request is illegal, and you have third party Certified Mail proof and a Certificate of Service that they were sent, we would be happy to help you.
1.2	My private employer won't accept my withholding document and I want help suing them in court because they are now STEALING from my pay.	Not applicable	If you have Certified Mail PROOF and a Certificate of Service that you submitted or <u>New Hire Paperwork Attachment</u> , Form #04.203 or AMENDED IRS Form W-8BEN and they REFUSED to honor it, then they are violating the law and we would be happy to help you litigate against the private employer. You must FIRST, however, complete the first sixteen steps of section 2 or else your walk won't match your talk.
1.3	You filed a W-4 or W-4 Exempt and they are levying your "wages"	You're a "taxpayer" and we can't help "taxpayers".	If you have Certified Mail PROOF and a Certificate of Service that you submitted or <u>New Hire Paperwork Attachment</u> , Form #04.203 or AMENDED IRS Form W-8BEN and they REFUSED to honor it, then they are levying illegally and we can help you because you don't earn "wages" and levy can only be on "wages" and not ALL EARNINGS.
1.4	Employer is levying your Social Security benefits	You're a "taxpayer". You're also in violation of our Member Agreement, which requires you to QUIT social security using form #06.002. 26 U.S.C. §861(a)(8) and 26 U.S.C. §871(a)(3) say Social Security benefits are "gross income", even for nonresident aliens not engaged in the "trade or business" franchise. Its THEIR money and they can keep as much of it as they want.	None
2	INTERACTIONS WITH FEDERAL AND STATE TAX AGENCIES (requires Compliance Questionnaire, Section 13)		
2.1	I want a statutory refund pursuant to 26 U.S.C. §7422 and they won't give it to me.	You're a "taxpayer". Only "taxpayers" can cite or use the protections of the I.R.C. in their defense.	None

#	Situation	Why We CAN'T help You	Circumstances when we CAN help you
2.2	I want a non-statutory refund under equity as a nonresident alien not engaged in a "trade or business" for earnings ILLEGALLY withheld	Not applicable	All
2.3	I want to enjoin ILLEGAL collection action as a "nontaxpayer"	If you haven't followed our checklist in Section 2, you're a "taxpayer".	If you have followed our checklist in Section 2.
2.4	I need to respond to an IRS notice as a "taxpayer"	You're a "taxpayer" and we can't help "taxpayers".	None
2.5	I got one of your response letters and later found out they are for "nontaxpayers" and I am a "taxpayer". I need help modifying it to fit my circumstances.	We can't help "taxpayers". All response letters are non-refundable. Caveat emptor. Read our Response Letter FAQs BEFORE you get them. Your fault.	None
2.6	I think the Internal Revenue Code is unconstitutional and I want your help to litigate that in court and/or notify the IRS and the government.	You're absolutely mistaken and you are a fool. It's perfectly constitutional. What is unconstitutional and unlawful is the way it is unlawfully enforced and misrepresented to the American public. You are headed for HUGE trouble and we want no part of it.	None
3	RIGHT TO TRAVEL		
3.1	You are being prosecuted for driving without a license	Not applicable	All cases.
3.2	You want to fight a traffic ticket.	Not applicable	All cases
4	MARRIAGE		
4.1	We need help drafting a marriage contract that avoids a marriage license.	Not applicable	All cases.
4.2	We want to get married without a marriage license.		See our <u>Sovereign Christian Marriage</u> , Form #06.009
5	LITIGATION		
5.1	We need paralegal litigation support.	Not applicable	All cases.

- 1 If you are an atheist, don't bother contacting us for ANYTHING. There's a warm place reserved for you where the sun
- 2 doesn't shine.

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13. Compliance Questionnaire

The form beginning on the next page must be completed and either faxed or emailed to us if you are a Member who wishes to obtain educational or assistance of counsel services from us as described in the previous section in connection with ONLY tax matters. Any matter other than taxation does not require the submission of this form.

If the educational services you seek relate to taxation, our interactions must at all times limit themselves to only those years in which you were in full and conscientious compliance with the terms of our Member Agreement. We cannot talk to you about years in which you violated the Member Agreement and therefore were a Member in Bad Standing. We do this to ensure that:

1. We don't help you violate the Member Agreement.
2. We don't interact with "taxpayers".
3. We don't needlessly interfere with the enforcement of the Internal Revenue Code against its only lawful subject, which is "taxpayers". Anyone who either doesn't consent to or doesn't comply with or willfully violates our Member Agreement is presumed to be a "taxpayer" who we cannot counsel or advise in the context of only tax matters.

COMPLIANCE QUESTIONNAIRE

Please truthfully answer the questions below and either fax or email your answers to us prior to obtaining our services. Our fax number is 800-691-3518. Submit an inquiry to our Contact Us page and ask us for our email address, and we will give it to you if you need it. We do not accept correspondence via postal mail.

#	Question	Answer(s)
1	MEMBER AGREEMENT	
1.1	Do you consent unconditionally with the SEDM Member Agreement found at: http://sedm.org/MemberAgreement/MemberAgreement.pdf	☐ Yes ☐ No
1.2	When did you first send us your signed Member Agreement	Date: _____
1.3	How long have you been reading and studying the information available on SEDM?	Years: _____
1.4	Have you sent in either or both of the following two documents to the Social Security Administration as required by our Member Agreement? 1. <u>Resignation of Compelled Social Security Trustee</u> , Form #06.002 http://sedm.org/Forms/FormIndex.htm 2. SSA Form 521	☐ Yes ☐ No
1.5	Have you sent in the following document to the Dept. of State and the Attorney General as required by our Member Agreement? <u>Legal Notice of Change in Domicile/Citizenship and Divorce from the United States</u> , Form #10.001 http://sedm.org/Forms/FormIndex.htm	☐ Yes ☐ No
2	COMPLIANCE WITH PATH TO FREEDOM DOCUMENT	
2.1	Are you following the procedures indicated in the Path to Freedom?	☐ Yes ☐ No
2.2	What is the <u>last step</u> within section 2 of the <u>Path to Freedom</u> document (form #09.015), which is the Basic Checklist, have you accomplished so far? (indicate step number)	Step Number: _____
3	YOUR STATUS	
3.1	Are you a "taxpayer" as defined in 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313?	☐ Yes ☐ No
3.2	Are you a statutory "U.S. citizen" as defined in 8 U.S.C. §1401 or 26 CFR §1.1-1(c)?	☐ Yes ☐ No
3.3	Are you a statutory "resident" (alien) as defined in 26 U.S.C. §7701(b)(1)(A)?	☐ Yes ☐ No
3.4	Are you a non-citizen national as defined in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452?	☐ Yes ☐ No
3.5	Are you a "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B)?	☐ Yes ☐ No
3.6	Are you an "individual" as defined in 5 U.S.C. §552a(a)(2) or 26 CFR §1.1441-1(c)(3)?	☐ Yes ☐ No
3.7	Do you have a "domicile" on federal territory	☐ Yes ☐ No
3.8	Are you a "public officer" within the U.S. Government?	☐ Yes ☐ No
3.9	Are you an "employee" as defined in 5 U.S.C. §2105 or 26 U.S.C. §3401(c)?	☐ Yes ☐ No

3.10	Are you engaged in a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”?	☐ Yes ☐ No
4	<i>WITHHOLDING AND REPORTING</i>	
4.1	Which tax withholding form, if any, was filed by you for the tax years that you require our help with?	☐ Form W-4 ☐ Form W-8BEN ☐ Form W-8EXP ☐ Affidavit or custom form ☐ Other (please specify): _____
4.2	Did you put a Taxpayer Identification Number or Social Security Number on the withholding or reporting documents you currently have in place, if any?	☐ Yes ☐ No
4.2	If the answer to the previous question is YES, why? See: <u>About SSNs and TINs on Government Forms and Correspondence</u> , Form #05.012 http://sedm.org/Forms/FormIndex.htm	
4.4	Are you using the following document on our website to regulate your tax withholding and reporting? <u>Federal and State Tax Withholding Options for Private Employers</u> , Form #04.101 http://sedm.org/Forms/FormIndex.htm	☐ Yes ☐ No
4.5	If the answer to the above question is NO, why not?	
4.6	Have you attempted to educate your PRIVATE employer about the laws on withholding so that they don’t withhold or report illegally?	☐ Yes ☐ No
4.7	Are you consistently and at least annually rebutting all information returns filed with your name on it as required by this document? (Information returns include IRS forms W-2, 1042-s, 1098, 1099, etc.)	☐ Yes ☐ No
4.8	If the answer to the previous question is NO, why not?	
4.9	Did your private employer or business associate either threaten to fire or not hire you if you refused to file withholding documents that you know are not consistent with your wishes, false, or fraudulent?	☐ Yes ☐ No
4.10	If your answer to the previous question was YES, did you file a criminal complaint against the offending party or are you considering legal action against them?	☐ Yes ☐ No
5	<i>SPECIFIC ASSISTANCE REQUIRED</i>	
5.1	What tax years do you require assistance with?	
5.2	Did you rebut the information returns for the years that you require help with?	☐ Yes ☐ No
5.3	Among the above tax years, are you in full compliance with the SEDM Member Agreement?	☐ Yes ☐ No
5.4	Are you obtaining help from anyone else on the matters you require assistance with?	☐ Yes ☐ No

5.5	Have you litigated in court over any issue relating to taxes or sovereignty?	☐ Yes ☐ No
6	TERMS	
I agree: - Not use any of the educational information or services I obtain from the ministry for any unlawful purpose or as a “tax shelter” within the meaning of any tax law. - To take full, exclusive, and personal responsibility for all my choices and decisions and not to blame anyone, including SEDM or anyone associated with SEDM, for the consequences. - That I am not contacting SEDM to obtain legal or tax advice, but simply educational services. - That all communications with, to, or about SEDM or anyone associated with SEDM are subject to the terms of the SEDM Member Agreement. - That I do not work for any state or federal government, any law enforcement entity, and I agree not to act as a witness or informant for any such entity in the context of my interactions with SEDM. If I violate this requirement, I agree to act as the substitute defendant in any action directed against the ministry that involves any testimony about my interactions with any member or officer of SEDM. - That my main if not only motivation for using the materials on SEDM are to honor my God and obey His laws and that my motivations are in no way commercial.		
7	AFFIRMATION	
I certify under penalty of perjury under the laws of my state in accordance with 28 U.S.C. §1746(1) that the facts provided in this document are true, correct, and complete to the best of my knowledge and belief.		
_____ Signature		_____ Date