

# ***RESIGNATION OF COMPELLED SOCIAL SECURITY TRUSTEE FORM INSTRUCTIONS***

*Last revised: 9/23/11*

## **1. PURPOSE:**

- 1.1. To allow people to legally quit the Social Security Program.
- 1.2. To exactly describe the full legal ramifications of participating in the program so that those who choose to continue in it may provide fully informed consent and know what they are agreeing to.
- 1.3. To expose and remedy fraud and deception on the part of those who administer the program in the Social Security Administration and the Internal Revenue Service.

## **2. REASON WHY DOCUMENT IS NECESSARY:**

- 2.1. Social Security is a government franchise, and those who participate in government franchises have no constitutional rights. Therefore, we must quit this franchise to restore our constitutional rights. See:

*Government Instituted Slavery Using Franchises*, Form #05.030

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

- 2.2. There is no form or procedure published in any Social Security or IRS publication that describes how to do that which is done by this document.

- 2.2.1. SSA form 521 alone *does not* accomplish what this document accomplishes:

*SSA Form 521: Request for Withdrawal of [SS-5] Application*, Form #06.005

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

- 2.2.2. IRS Form 4029 *does not* accomplish what this document accomplishes:

<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4029.pdf>

- 2.2.3. Other example documents available on Family Guardian do not address this subject completely or adequately. See:

<http://famguardian.org/TaxFreedom/Instructions/3.17QuitSocialSecurity.htm>

## **3. PROCEDURE FOR USE:**

- 3.1. We STRONGLY recommend that you download and follow the following document to get free. This document is only one step of many needed to completely disconnect from the Government Matrix and what the Bible calls "The Beast":

*Path to Freedom*, Form #09.015

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

- 3.2. You have a choice of which address you mail the form to: Directly to the Social Security National Office, to your local Social Security Office, or to BOTH. We recommend sending it to both.

- 3.2.1. The main reason to send it to a local office is to ensure that you have a specific name and person in the local office to sue personally in state court if they refuse to do what you request. That person should preferably be located as close to you as possible so that you have standing to sue them.

- 3.2.2. If you mail it to the local office, make sure you identify a specific person and name in the office on the letter. Don't just list the office. That way you have a name and a belly button to sue if you want to.

- 3.2.3. If you submit it to the local office in person, we recommend bringing a witness who can sign an affidavit or witness the fact that the form was accepted by the office, who accepted it, when they accepted it, and what they said.

- 3.2.4. It is MUCH more difficult to sue someone in the national office, who will be thousands of miles away from you and who often must be sued in federal court. Whereas, it is convenient to sue local Social Security employees in state court for violation of rights.

- 3.2.5. The third address on the cover letter is for the nearest Social Security field office to send it to.

- 3.3. Submitting the form:

- 3.3.1. The form is electronically fillable with the free Adobe Acrobat Reader available below. Please download and install the latest version of the program:

<http://www.adobe.com/products/acrobat/readstep2.html>

- 3.3.2. If you don't have the original Social Security SS-5 Form that was submitted to join Social Security, you will need to request it in order to get the date of application to put on the SSA form 521. You can obtain these records using the following form. Make sure that you want a photocopy of the original application and NOT an extract.

- 3.3.2.1. The procedure for requesting the record is documented in Social Security Program Operations Manual System (POMS), Section GN 03325.025 Request for SSN Printout and/or Numident Printouts. The fees can change without notice so consult the manual to ensure you enclose the proper amount:

<https://s044a90.ssa.gov/apps10/poms.nsf/lrx/0203325025!opendocument>

- 3.3.2.2. You can use the following form to request a complete copy of the SSA NUMIDENT records:

*SSA Request for NUMIDENT Printout*, Form #03.006

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

- 3.3.3. Fill in the return address and date on the cover letter with yours.
- 3.3.4. Fill in the name at the end of the cover letter.
- 3.3.5. Fill in the name, account number, and date at the end of Enclosure (6).
- 3.3.6. Print out the document on double-sided paper to keep the size down.
- 3.3.7. Enclosure (2), SSA form 521: Go to the web site below to download the form. This is an AMENDED form filled in as required for this application. Update or fill in all of the electronically fillable fields with information pertinent to yourself. Print, sign and date the form and label it as “Enclosure (2)”. Fill in the contact information below the signature. Attach the form to the cover letter you printed above. Read the references in the subsections underneath 5.1 below so you know the full effect of submitting this form.”

*SSA Form 521: Request for Withdrawal of [SS-5] Application*, Form #06.005

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

- 3.3.8. Enclosure (3), IRS Form 56: Go to the following web address and complete the IRS Form 56 according to the instructions provided.

*About IRS Form 56*, Form #04.204

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

Label the form 56 you complete as “Enclosure (3)” and attach to the cover letter you printed above. The form says not to include a number, but when used in connection with this form only, we include the expired Slave Surveillance Number.

- 3.3.9. Enclosure (4), Tax Form Attachment: Go to the web address below, download, print, and sign the form and label as Enclosure (4).

*Tax Form Attachment*, Form #04.201

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

- 3.3.10. Enclosure (5), SSA Form SS-5. Complete the SS-5 form provided, filling in blocks that are NOT already filled in.

- 3.3.10.1. Fill in the form completely consistent with section 1 of the cover letter.

- 3.3.10.2. The instructions indicate that you will need to provide proof of identity, so bring said proof with you to the SSA office or enclose a copy of it if you mail the request in.

- 3.3.11. Enclosure (7): Proof of Identity. Download, complete, and print the following form for use as Enclosure (7). You should keep the original for reuse. The purpose of using this form is to ensure that you don’t have to sign up for a franchise such as a driver’s license in order to prove identity:

*Government Verified Identity Document*, Form #06.021

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

**NOTE:** The reason this form is required is to satisfy the ID requirement of the ORIGINAL SS-5 form instructions. The form you provide is an AMENDED form to establish INELIGIBILITY, not ELGIBILITY, for Social Security, and can’t be subject to the same ID requirements. If they won’t accept Form #06.021, ask them WHAT you can provide that doesn’t require you to consent to any government franchise and what regulation and statute specifies what is satisfactory to establish INELIGIBILITY, rather than ELIGIBILITY. The law cannot require an IMPOSSIBILITY by requiring you to consent to something you aren’t eligible for such as a driver’s license to prove that you aren’t eligible for Social Security EITHER.

- 3.3.12. Find a Postal Annex or UPS Store that has two people on duty, one of which is a notary and the other the Mail Server who will mail the item and complete the Certificate of Service.

- 3.3.13. In the presence of the Notary and using blue (not black) ink, sign section 10 of the document and then have the notary notarize your identity. If you are signing an application that pertains to a minor child, sign in your own name similar to the following:

“John Doe, Parent of minor child named herein”

- 3.3.14. Have the Mail Server fill out the attached Certificate of Service and sign it. Make sure item 2 includes the addresses where the items are mailed, as indicated in the Cover Letter.

- 3.3.15. Have the Notary fill out the Notary Public Jurat at the end of the Certificate of Service, which authenticates the identity of the Mail Server.
- 3.3.16. Make two copies of the entire package, including:
- 3.3.16.1. Cover letter
  - 3.3.16.2. Enclosure (1): Certificate of Service
  - 3.3.16.3. Enclosure (2): SSA Form 521
  - 3.3.16.4. Enclosure (3): IRS Form 56
  - 3.3.16.5. Enclosure (4): Tax Form Attachment
  - 3.3.16.6. Enclosure (5): SSA Form SS-5 (AMENDED)
  - 3.3.16.7. Enclosure (6): Resignation of Compelled Social Security Trustee.
  - 3.3.16.8. Enclosure (7): Proof of identity (for SS-5 form)
- 3.3.17. Have the Mail Server put the two copies into two envelopes, each one addressed to the two Recipients indicated in the cover letter, and then seal the envelopes and personally drop them into the mail.
- 3.3.18. Keep the original for yourself and make several copies. You also might want to record the original with the County Recorder so that it becomes a public record which is automatically admissible as evidence in any court trial. The reason is that under [Federal Rule of Evidence 902](#), public records are not subject to the Hearsay Rule.
- 3.4. **Making your document admissible in court.** You may want to increase the evidentiary value of the document by selecting one of the following options.
- 3.4.1. You may also wish to obtain an apostille of your document after sending it in according to the instructions found in the following form. An Apostille makes your document into the highest form of evidence allowed by law that is instantly admissible in court:
- Apostille of Documents*, Form #09.004  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4.2. Another alternative to making the document admissible as evidence in court is to file it with the County Recorder.
- 3.5. **After submission of the form:**
- 3.5.1. If the Social Security Administration sends you a letter back asking for trust property:
- 3.5.1.1. Give them everything listed in item 14 of Enclosure (6), section 10.
  - 3.5.1.2. Notify them that they have also accepted all liabilities AND assets of the trust.
  - 3.5.1.3. Tell them you will be forwarding all IRS collection notices directed at the Trustee to the Commissioner of Social Security, along with a bill in the amount of \$10,000 for each wrongfully delivered collection notice.
- 3.5.2. If you get an IRS collection notice, respond by saying that:
- 3.5.2.1. The Trustee has resigned and that his new replacement is the Commissioner of the IRS and of Social Security.
  - 3.5.2.2. Line out the SSN and above it write "WRONG". Not my number.
  - 3.5.2.3. Attach the following form to your response:
- Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205  
<http://sedm.org/Forms/FormIndex.htm>
- 3.5.2.4. Attach the following form to your response:
- Wrong Party Notice*, Form #07.105  
<http://sedm.org/Forms/FormIndex.htm>
- 3.5.3. Responding to requests for the trust license number (SSN):
- 3.5.3.1. For government tax correspondence, read and follow the article:
- About SSNs/TINs on Tax Correspondence*, Form #04.104  
<http://sedm.org/Forms/FormIndex.htm>
- 3.5.3.2. If a private employer asks for the number, respond by telling them that you never signed up to participate and are not eligible to participate, and also resigned as an unlawful participant and do not have a trust license number. If they argue, ask them to prove that you are eligible by giving them the following and demand that they rebut it and the questions at the end:
- Why You Aren't Eligible for Social Security*, Form #06.001  
<http://sedm.org/Forms/FormIndex.htm>
- You can also show them this document if they argue. Also, follow the directions in following to control your withholding:
- Federal and State Withholding Options for Private Employers*, Form #09.001  
<http://sedm.org/Forms/FormIndex.htm>

- 3.5.3.3. If a government entity or financial institution asks for the trust license number, tell them you don't have one and don't participate in Socialist Security. On whatever forms they give you to fill out for opening an account, write "Not valid without attached signed form entitled 'Why it is illegal for me to request or use a Taxpayer Identification Number'" and then attach the following.

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

- 3.5.4. If you get stopped for a traffic violation and the police officer wants to see your "driver license", tell the officer that:
- 3.5.4.1. The drivers license was issued to a Trust, which is incompetent to drive. A license is permission by the state to do that which is otherwise illegal. It is illegal for an incompetent trust to drive, which is why it needs a license to begin with. However, the Supreme Court has repeatedly held that it has always been lawful and the exercise of an inalienable right for human beings who are neither minors nor trusts to drive vehicles and travel freely on the open public roads and byways.
  - 3.5.4.2. If he disputes the existence of the trust, keep a copy in the car and hand it to him and ask him to refute the evidence of the existence of the trust and the fact that you resigned as compelled Trustee.
  - 3.5.4.3. If he questions why you have the license, tell him that the resignation in section 10 identifies it as abandoned trust property, and that the Social Security Administration was notified that they need to tell you where to send it and that if they didn't, you are authorized to do whatever you want with it, including using it absent agency of the Trustee, because they didn't ask for it back. Negligence on their part then becomes a license to use it as a private individual who is NOT acting as Trustee.
  - 3.5.4.4. Tell him the license isn't yours, but is abandoned trust property, since only those who have Trustee license numbers called Social Security Numbers can be issued a license. Say you are not driving without a license, but the license you have isn't yours. When he says you don't have a license, tell him that it is illegal for you to get a license because you aren't a Trustee and that licenses can only be issued to Trustees, who are involved in official U.S. government business and "commerce".
  - 3.5.4.5. If the officer wants to issue a ticket:
    - 3.5.4.5.1. Tell him that he is serving the improper party, and that the proper party is the owner of the trust property, who is the Commissioner of Socialist Security. Give him the mailing address of the Commissioner of Social Security to mail the ticket to.
    - 3.5.4.5.2. If he asks you to sign the ticket, tell him you are not authorized to sign for the trust or to act as Trustee. Tell him that would be identity theft, which is illegal.
- 3.5.5. You may also wish to divorce the United States legally by sending in the Legal Notice of Change in Citizenship/Domicile Records and Divorce from the United States, Form #10.001, in order to:
- 3.5.5.1. Update government records reflecting your citizenship and domicile.
  - 3.5.5.2. Remove you from the jurisdiction of all federal agencies and federal courts.
  - 3.5.5.3. Protect the privacy of your personal information.
  - 3.5.5.4. Make it legally impossible for the state to claim that you must have or use a driver's license.
  - 3.5.5.5. Remove jurisdiction of the state courts over your marriage, your family, and your estate.
  - 3.5.5.6. Lawfully make you a "foreign person" and a "transient foreigner" and a "nontaxpayer".
- The place to obtain this form is below:

*Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States*, Form #10.001  
<http://sedm.org/Forms/FormIndex.htm>

- 3.6. If you want to know if the Social Security Administration honored your request to terminate the relationship, you can use form #03.006 available below:

*Social Security Administration Form SSA-L996: Social Security Number Request for Abstract of Records*, Form #03.006  
<http://sedm.org/Forms/FormIndex.htm>

- 3.7. If you have questions about how to use this form, then please do not contact us directly, but instead post your questions to the following place on our website:

*Family Guardian Forums*  
<http://famguardian.org/forums/>

Post to the forum entitled "Quitting Socialist Security" at the above location. You will need to consent to the Disclaimer and Copyright/Software/User License Agreement in order to post to the above forum.

- 3.8. In all dealings with the SSA and the IRS after submitting this form, it is a good idea to enclose a copy of the completed SSA-521 form with the number redacted and tell them that you quit the program and that they have no authority over you.

4. **PROTECT YOUR LEGAL EVIDENCE.** Keep the original in a safe place locked up, preferably away from your house so that it may not be seized. Also, scan it in as a full color PDF and make backups you keep in several locations. One of the first things a judge will do if you want the document admitted as evidence in a legal trial is ask about the chain of custody of the document and whether it has remained under your own control at all times so that there is an assurance that it was not tampered with. See the free article Techniques for Building a Good Administrative Record available below for further details:

Techniques for Building a Good Administrative Record, Form #07.003

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

5. **FURTHER READING AND RESEARCH:**

- 5.1. Social Security Program Operations Manual System (POMS) References on Withdrawing from Social Security System:

5.1.1. Main URL: <https://s044a90.ssa.gov/apps10/poms.nsf/partlist!OpenView>

5.1.2. GN 00206.000 Withdrawals, Table of Contents (IMPORTANT!):

<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0200206000!opendocument>

5.1.3. Section GN 00206.070: [Manner of Approving or Disapproving a Withdrawal \(WD\)](#)

<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0200206070!opendocument>

5.1.4. Section GN 00206.050: [Manner of Requesting W/D](#)

<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0200206050!opendocument>

5.1.5. Section GN 00206.130: [W/D of SSA Application Results in Repayment from Accrued Railroad Benefits](#)

<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0200206130!opendocument>

5.1.6. Section GN 00206.135: [FO Processing of W/D Requests in Railroad Certification Cases](#)

<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0200206135!opendocument>

5.1.7. Section GN 01701.225: [Determining Amount of Monthly Totalization Benefits](#)

<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0201701225!opendocument>

5.1.8. Section GN 00206.001: [When to Discuss Withdrawal \(W/D\)](#)

<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0200206001!opendocument>

5.1.9. Section GN 00206.005: [Conditions for Withdrawal \(WD\)](#)

<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0200206005!opendocument>

5.1.10. Section GN 01050.150: [Preparation and Assembly of RSHI Claims Material for Transmittal to the Processing Centers](#)

<https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0201050150!opendocument>

- 5.2. [Why You Aren't Eligible for Social Security](#), Form #06.001. Proves using the law that you aren't eligible for Social Security and therefore cannot lawfully or truthfully provide an SSN on a driver's license application, or any other type of application, for that matter. Use this form against all who balk at your nonparticipation in Social Security.

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

- 5.3. [Why It is Illegal for Me To Request or Use a Taxpayer Identification Number](#), Form #04.205-attach this form to any request from a private employer, government, or financial institution for a Taxpayer Identification Number. On their form write "Not valid without attached signed 'Why It Is Illegal for Me to Request or Use a Taxpayer Identification Number'".

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

- 5.4. [About SSNs/TINs on Government Forms and Correspondence](#), Form #07.004. Free memorandum of law that explains the nuances of using SSNs and TINs on government forms and correspondence.

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

- 5.5. [Wrong Party Notice](#), Form #07.105. Free form you can use if the government tries to address you using the Social Security Number after you have ended compelled participation in the system.

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

- 5.6. [Socialism: The New American Civil Religion](#), Form #05.016. Free electronic book about how socialism is taking over the American body politic in fulfillment of Biblical prophesy. Available from

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

- 5.7. [Social Security: Mark of the Beast](#), Form #11.407. Free electronic book containing detailed legal research into Social Security. Available from: <http://famguardian.org/Publications/SocialSecurity/TOC.htm>

- 5.8. [Social Security Policy Manual](#), Form #06.013. Book about how to function in society without a Social Security Number. Available from:

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

- 5.9. [Government Instituted Slavery Using Franchises](#), Form #05.030. Explains how all government franchises work, of which Social Security is only one type.



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

- 5.10. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001. Detailed forms and instructions to correct government records documenting your citizenship and domicile to correctly reflect that you are a nonresident alien, and neither a statutory “resident” (alien) pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) nor a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#).

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

- 5.11. Bureau of Public Debt FOIA, Form #03.007. Free form that allows you to determine how much government borrowing has been secured against the Slave Surveillance Number involuntarily assigned to you.

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

- 5.12. Tax Deposition Questions, Form #03.016, section 5: First Amendment and Socialism. Excellent questions that reveal the FRAUD of social security.

<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2005.htm>

## 6. FREQUENTLY ASKED QUESTIONS ABOUT THIS FORM:

- 6.1. Question 1: Where is the best place to get questions answered about this form?

Answer 1: See the following forum address on the Family Guardian website. Please DO NOT submit questions about this form to anyone at the SEDM website, <http://sedm.org>. They did not write this form:

<http://famguardian.org/forums/index.php?showforum=10>

- 6.2. Question 2: Does the SSA Resignation Form need an original application date for your form SS-5 application?

Answer 2: No. It's in the original SSA application you filed. If you don't have it on hand, you can get a copy of that application by filling out and sending in Form #03.006 and waiting a few weeks to get it back.

SSA Form SSA-L996: Social Security Number Request for Extract or Photocopy, Form #03.006

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

When you get the original application back from SSA, you can send that application attached to this resignation form to ensure they cancel the correct application. Everything needed to cancel the original application is included on the SSA Form 521 you attach to this document as an enclosure. No need to add extra fields attachments to this form, so long as the SSA form 521 is included.

- 6.3. Question 3: What has been the result(s) of those that have submitted a RESIGNATION to date?

Answer 3: We don't maintain statistics. It's too burdensome and we aren't staffed to do this. Furthermore, it's irrelevant because the SSA website provides the SSA-521 form for quitting and their POMS manual has procedures for it. See item 5.1 above for the procedures. Ask them your question. It's none of our business and is completely irrelevant to getting the job done. We're not going to provide excuses to help you avoid doing what God's Law requires as described herein and in the references indicated above in section 5. If you are looking for excuses NOT to do the right thing, then you are on the wrong website and ought to return to your government cage on the federal plantation and be a good little slave. Furthermore, our [About Us page section 12](#) prohibits us from making promises or assurances, and no matter what we said, [our Disclaimer](#) says you can't believe anything we say anyway, so why even ask questions like this? [The only thing you can trust is the law](#) and we can't and won't give you a security blanket beyond that. You're not leaving any room to trust or have faith in God if you want to schedule and control every part of your life. That desire to control is precisely the evil that lead to the injustice that this form is supposed to fix. If you want one example of a reply from this document that will help you anticipate the LIES they are telling people about what is in this document, see:

SEDM Exhibit #07.012

<http://sedm.org/Exhibits/ExhibitIndex.htm>

- 6.4. Question 4: Does the SSA/IRS acknowledge the process at all to date?

Answer 4: No one in the government is ever going to magnanimously hand the slaves the key to their chains, which is what this document does. They keep this process VERY quiet because it ends the federal gravy train and would put most of our public servants out on the street where they rightfully belong if it was done on a large scale. That is why the SSA 521 form and the quitting procedures are carefully hidden on the SSA website.

- 6.5. Question 5: Have any that submitted a RESIGNATION been asked to return their SSN card to date, please?

Answer 5: Don't know of any.

- 6.6. Question 6: Why do I have to stop the resignation process to send in the SSA-L996 form and wait to get a copy of the original SS-5 application? Can't I complete it without it?

Answer 6: The SSA-521 form contains a block for “Date of Application”. This form is filled out as part of the resignation and included as Enclosure (2). That date can be determined by either looking at the annual earnings statement for Social Security or by getting the SS-5 Form back from SSA. The purpose for sending SSA form L996 requesting the original application is to obtain legal evidence proving the date of application, to identify WHO made the original application, and whether you were of legal age at the time application was made. Without such legal evidence admissible in court, then you will be hampered if you want to pursue a remedy in court later

on in the case that they refuse to withdraw the application as required by their own forms and regulations. Therefore, we want to ensure people have standing and evidence necessary to promptly sue the government later. If you don't intend to sue the government for not revoking the original application, but you are able to obtain the date of application by means other than getting the SS-5, then you don't need to use the SSA-L996 form to get the original SS-5 application.

6.7. Question 7: Can I suggest correction(s) of typos found?

Answer 7: Please submit updates and corrections to the forums as you find them to the address below.

HOWEVER, please also do your homework and suggest the change you want and provide evidence why it is wrong or incomplete. We're not your mama and you're the Sovereign, so please exercise due diligence before placing demands on our time as a fellow Sovereign.

<http://famguardian.org/forums/index.php?showforum=11>

# CERTIFICATE OF SERVICE

## Enclosure 1

Republic of \_\_\_\_\_)  
Subscribed and Affirmed \_\_\_\_\_)  
County of \_\_\_\_\_)

I, \_\_\_\_\_, the undersigned mailer/server, being of sound mind and under no duress, do hereby certify, attest and affirm that the following facts are true and correct, to wit:

1. That, at the city of \_\_\_\_\_, County of \_\_\_\_\_ and the Republic of \_\_\_\_\_ (statename), on the \_\_\_\_\_, 20\_\_\_\_, that, on behalf of (name) \_\_\_\_\_, a human being, the undersigned personally deposited the following documents (listed below) inside the envelope, sealed them and transmitted them via the carrier indicated in item 2 below, to wit:

Item #	Document Description	Number of pages
1	Cover Letter: Legal Notice of Resignation of Compelled Social Security Trustee and Demand for Rebuttal	14 (excluding exhibit cover pages)
2	Enclosure (1): Certificate of Service (this document)	2
3	Enclosure (2): SSA Form 521, Request for Withdrawal of Application	2
4	Enclosure (3): IRS Form 56	2
5	Enclosure (4): Tax Form Attachment	15
6	Enclosure (5): SSA Form SS-5	
7	Enclosure (6): Resignation of Compelled Social Security Trustee	112
8	Enclosure (7): Proof of identity	
9		

Total of \_\_\_\_ ( ) documents with combined total of \_\_\_\_\_ (\_\_\_\_) pages.

2. That I personally mailed said document(s) via (initial those which apply):

\_\_\_\_\_ United States Postal Office, by regular mail, postage prepaid

\_\_\_\_\_ United States Postal Office, by Certified Mail # \_\_\_\_\_, Return Receipt Requested

\_\_\_\_\_ United Parcel Service (UPS), tracking number # \_\_\_\_\_

\_\_\_\_\_ Federal Express, tracking number # \_\_\_\_\_

\_\_\_\_\_ Other (specify): \_\_\_\_\_

at said City and State, one (1) complete set of **ORIGINAL/COPIED (circle one)** documents, as described in item 1 above, properly enveloped and addressed to (addressee and address):



1. Office of the Commissioner; Social Security Administration; 6401 Security Blvd; Baltimore, Md. 21235-0001.  
Attn: \_\_\_\_\_  
Cert. Mail No.: \_\_\_\_\_
2. Office of the Commissioner; Internal Revenue Service; 1111 Constitution Ave. N.W.; Washington, D.C. 20224; Phone: 202-622-9511; Attn: \_\_\_\_\_  
Cert. Mail No.: \_\_\_\_\_
3. Social Security Office; Address: \_\_\_\_\_; City: \_\_\_\_\_;  
State: \_\_\_\_\_; Zip: \_\_\_\_\_; Attn: \_\_\_\_\_  
Cert. Mail No.: \_\_\_\_\_

3. That I am at least 18 years of age;

4. That I am not related to \_\_\_\_\_ by blood, marriage, adoption, or employment, but serve as a “disinterested third party” (herein “Server”); and further,

5. That I am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.

I now affix my signature to these affirmations.

(Signature): \_\_\_\_\_, Mailer/Server

(Printed name): \_\_\_\_\_

---

### NOTARY PUBLIC’S JURAT

BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of \_\_\_\_\_ (statename), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_ mailer/server did appear and was identified by (circle one): 1. Passport; 2. Driver’s license; 3. Other: \_\_\_\_\_, and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

I certify under PENALTY OF PERJURY under the laws of the State of \_\_\_\_\_ that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

/s/ \_\_\_\_\_ SEAL

Notary Public

My Commission Expires On:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
\_\_\_\_\_

Cert. Mail #

\_\_\_\_\_  
Office of the Commissioner  
Social Security Administration  
6401 Security Blvd  
Baltimore, Md. 21235-0001

Cert. Mail #

\_\_\_\_\_  
Office of the Commissioner  
Internal Revenue Service  
1111 Constitution Ave. N.W.  
Washington, D.C. 20224  
Phone: 202-622-9511

Cert. Mail #

\_\_\_\_\_  
Social Security Administration  
\_\_\_\_\_  
\_\_\_\_\_

Subject: Legal Notice of Resignation of Compelled Social Security Trustee and demand for Rebuttal

Enclosure(s):

- (1) Certificate of Service
- (2) SSA form 521
- (3) IRS Form 56
- (4) Tax Form Attachment
- (5) SSA Form SS-5 (amendment to original application)
- (6) Resignation of Compelled Social Security Trustee
- (7) Proof of identity (required for SS-5 form, Enclosure (5))

Table of Contents:

1. Request to REPLACE and not AMEND original SS-5 Application on File
2. Request for Change in Status of the Trustee Account Number
3. Facts stipulated in connection with this correspondence
4. Legal Requirements Imposed Upon Your Response
5. Significance of Certain Statements in Your Response
6. Conclusion

Dear Sir,

Enclosures (2) and (6) attached constitutes my formal lawful request for permanent withdrawal from the Social Security Program. Particulars relating to this withdrawal include the following:

1. DO NOT attempt to stall or talk me out of it. This decision is PERMANENT and FINAL and irrevocable.
2. Enclosures (2) and (7) are submitted pursuant to Social Security Program Operations Manual System (POMS) Section GN 00206.050.
3. Instructions for processing this form are found in Social Security Program Operations Manual System (POMS) GN 00206.000 and following.
4. Enclosure (6) is provided in accordance with 20 CFR §422.110(a), which requires that any change to an original Social Security application can only be accomplished using SSA Form SS-5. Enclosure (6) REPLACES, not MODIFIES any original application you have on file. Note that it is a request to REVOKE a previously issued card that was issued ILLEGALLY and which is and always has been FALSE, FRAUDULENT, and a CRIME to apply for, receive, or use as documented herein. ID is provided as Enclosure (7) in accordance with SSA SS-5 Form instructions, but the ID establishes INELIGIBILITY, not ELIGIBILITY, and therefore NEED NOT meet your requirements for ID under the ELIGIBILITY application of the form. If you come back to the applicant and say the ID provided in Enclosure (7) is insufficient, please:
  - 4.1. Identify the STATUTE and REGULATION prescribing the requirement you are enforcing to revoke a FRAUDULENT application. ONLY LAW is sufficient as demonstration of authority.
  - 4.2. Establish how your criteria can be satisfied WITHOUT applying for any “benefit”, “privilege”, or franchise or connecting the applicant with any government franchise, because he CANNOT and DOES NOT consent, and cannot be compelled to consent without committing grand theft, eminent domain, and involuntary servitude. The law CANNOT REQUIRE AN IMPOSSIBILITY.
5. My reasons for withdrawal are documented in this cover letter and Enclosures (5) and (6). Please pay particular attention to Section 10 of Enclosure (6), which constitutes a formal legal notice of resignation as Compelled Social Security Trustee and which legally obligates you. You have 30 days to rebut the law and facts contained herein. Beyond that point equitable estoppel applies to all facts and law described here that is not specifically and individually rebutted.
6. SSA Program Operations Manual System (POMS) Section GN 00206.100 requires those who have received benefits before they withdraw to pay them back. Equity and equal protection of the law requires that those who RECEIVE premium payments such as yourself and who did not pay all of them back to the payor to be equally liable to be paid back. Therefore, I demand that you apply the same rules to yourself that you apply to others by paying back “benefits” you were involuntarily paid by me to you in the form of premium payments over the life of my compelled participation in the program. If you don’t, you’re a hypocrite who is denying me and my property the equal protection of the law mandated by the United States Constitution.
7. I have not received any benefits from you and so there is nothing to pay back pursuant to POMS GN 00206.100. If you believe that I have, then please deduct what you believe was paid to me from the amount I paid you and send me the difference.
8. Enclosure (3) removes me formally, legally, and officially from liability as the trustee of the trust and requires that your records be correspondingly upgraded to ensure that I do not receive any more notices or statements, or become the object of unlawful IRS collections directed at the Social Security Trust and its trustee.
9. Enclosure (4) permanently establishes the “course of dealing and usage of trade” pursuant to UCC 1-303 between myself and the government and its agents as private individuals and not agents of the government:
  - 9.1. Establishes my citizenship and residency in relation to you.
  - 9.2. Constrains my delegated authority in the context of all government relations in the past, present, and future. In particular, it indicates that I have no authority to contract with or participate in any government franchises, license, or privileges and any attempt to connect me with such activities by you or any third party constitutes FRAUD that must be prosecuted.
  - 9.3. Constrains the meaning of all words used in all correspondence between me and the government going in either direction.
  - 9.4. Copyrights and licenses all information you maintain about me in the future and imposes legal obligations upon people handling my privileged, licensed private information in the future.
  - 9.5. Demands that all my government records be purged because you do not have my consent to maintain any records about me and the Privacy Act prohibits the keeping of such records without consent. 5 U.S.C. §552a(b).
  - 9.6. Establishes that all numbers used in connection with me constitute MY property. As such, any use of said numbers constitutes consent to participate in the Copyright/Software/License agreement franchise and abide unconditionally by it.
10. You, the recipient, are reminded that you may not assert official, sovereign, or judicial immunity in connection with any aspect of our interactions. Enclosure (6), Section 8 establishes that the Social Security System is being unlawfully

administered and that my continued unlawful participation is proof that it is unlawfully administered. Those who are violating the law cease to represent the government and devolve simply to private trespassers and usurpers who must be held individually and personally responsible for their usurpations.

**"The officer may be sued only if he acts in excess of his statutory authority or in violation of the Constitution for then he ceases to represent the Government."**

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

11. If you disagree that you have a requirement to honor this request, I demand that you rebut the evidence found in section 9 of Enclosure (6) in any responsive correspondence that you might send back, which clearly establishes a duty to answer for your violations of law and your willful decision to exceed your lawful delegated authority. This section documents the government's own laws and statements which bind your conduct, and function as law applicable to this situation if not rebutted. If you do not rebut, or ignore this lawful demand at resolving this controversy administratively, then your default Answer of "Admit" shall be established to each question in that section and the default answers shall then act as an equitable estoppel if or when this issue is litigated in the future. If you are going to say that you do not have an obligation to respond, then I claim the equal protection of the law by claiming that I don't have any responsibility to you. Sovereign immunity cannot be invoked to prejudice my rights without me having the same sovereign immunity against you. All the powers the government has are delegated from We the People, of which I am a part. We the People, in turn, cannot delegate a power they do not also have. Therefore, I too must have sovereign immunity and no legal obligation towards any part of the United States government from this point forward absent WRITTEN PROOF OF CONSENT to surrender specifically identified rights to the supervision or protection of you, a foreign sovereign. I am a foreign government, and the political group I govern is myself, my family, my church, and the foreign state that I participate in called a state of the Union.

*"While sovereign powers are delegated to ... the government, sovereignty itself remains with the people..."*

[Yick Wo v. Hopkins, [118 U.S. 356](#) (1886)]

*"There is no such thing as a power of inherent sovereignty in the government of the United States .... In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."*

[Julliard v. Greenman, [110 U.S. 421](#) (1884)]

*"In common usage, the term 'person' does not include the sovereign, and statutes employing the word are ordinarily construed to exclude it."*

[Wilson v. Omaha Indian Tribe, [442 U.S. 653](#), 667 (1979)]

This submission is a lawful exercise of my Constitutional right to ensure that I am LEFT ALONE permanently by everyone in the government, and especially by the Social Security Administration and the Internal Revenue Service:

*"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.**"*

[Olmstead v. United States, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also Washington v. Harper, [494 U.S. 210](#) (1990)]

## **1. Request to REPLACE and not AMEND original SS-5 Application on File**

Enclosure (6) is provided pursuant to 20 CFR §422.110(a) in order to modify any SS-5 applications you may have on file connected with my name. Note that:

1. The ONLY thing I want you to do with the original SS-5 application is confirm that I am NOT eligible and REJECT the application with a correspondence on SSA letterhead stating the following:

*"Applicant is NOT eligible for a Social Security Number and application is rejected. We cannot offer government franchises to those domiciled outside of federal territory as held by the U.S. Supreme Court in License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866). Any attempt to compel him or her or it to use a Social Security Number or Taxpayer Identification Number as an EXCLUSIVELY PRIVATE human being or person domiciled outside our territorial jurisdiction constitutes identity theft and is a crime in violation of 42 U.S.C. §408(a)(8)."*

2. The original SS-5 application I now know to be FALSE, FRAUDULENT, and perjurious and therefore in need of REPLACEMENT, not CHANGE. I was not aware of this at the time of application but I am aware of it NOW and have a duty to notify you of this fact.
3. The knowingly FALSE information on the original application include the following:
  - 3.1. If it was submitted by me as a minor, then it was not MY application and my parents can't contract on my behalf.
  - 3.2. My mother and father HAVE no "social security number" as indicated in block 8 and 9. 20 CFR §422.103(d) and the back of the Social Security Card BOTH say that the card and its associated number are property of the Social Security Administration and NOT the holder and must be returned upon request. You cannot "HAVE" or "OWN" that which does not belong to you and IF one claims that it is "THEIR number", then indirectly are admitting that they are a public officer on official business representing the U.S. government at the time the question was asked. I repeat: I AM NOT, and NEVER HAVE BEEN a public officer in the U.S. government and I CANNOT lawfully and unilaterally "elect" myself into public office by filling out an SS-5 application or ANY tax form. It is a crime to do so, in fact, in violation of 18 U.S.C. §912.
  - 3.3. Block 2, Mailing address should be following with "(NOT a domicile or residence)".
  - 3.4. Block 3, the Citizenship block, was FALSE. It should read: "Legal Alien Allowed to Work" and NOT "U.S. citizen". I am not and never have been a STATUTORY "national and citizen of the United States at birth" per 8 U.S.C. §1401, 26 U.S.C. §3121(e), or 26 CFR §1.1-1(c). I am a STATUTORY "non-citizen national" per 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452. Such a status translates to a STATUTORY "alien" throughout federal law. It is MY understanding that ALL statuses indicated on any and every government form are the LEGAL/STATUTORY status and NOT the CONSTITUTIONAL status and please correct me if I am wrong within 30 days if you disagree or be in default. This is covered in:
 

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>
4. The justification for the value of citizenship in Block 3 being "Legal Alien Allowed to Work" is:
  - 4.1. The DHS Form I-9 indicates that a USA Passport is the STRONGEST evidence of a right to work in the USA, and I am either eligible for or have in my possession a USA passport. Therefore, I don't need to FALSELY declare myself to be a STATUTORY "U.S. citizen" in order to be entitled to work in the COUNTRY "United States".
  - 4.2. A STATUTORY "non-citizen national" per 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 is a STATUTORY "alien" but a CONSTITUTIONAL "citizen".
  - 4.3. The "United States" that "alien" is in relation TO is federal territory and NOT the COUNTRY "United States".
  - 4.4. Congress has NO LEGISLATIVE JURISDICTION over states of the Union or over those in foreign countries unless DOMICILED on federal territory at the time. Hence, one cannot have any kind of "status" under such civil statutory law, all of which attaches ONLY to federal territory. I must have a domicile on federal territory not within any state in order to be a "citizen", "resident", or any other status under federal civil law, and I DO NOT have such a domicile.

*"It is a well established principle of law that all federal regulation applies only within the territorial jurisdiction of the United States unless a contrary intent appears."*  
 [Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]

*"The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government."*  
 [Caha v. U.S., 152 U.S. 211 (1894)]

*"There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears [legislation] is meant to apply only within the territorial jurisdiction of the United States."*  
 [U.S. v. Spelar, 338 U.S. 217 at 222.]

5. Consistent with the information in the previous step, PLEASE:
  - 5.1. Change the "CSP" field in the NUMIDENT record to a value of "B" INSTEAD of "A" and ensure that you push this updated value to the DHS and IRS.
  - 5.2. Add a notation in the record NOTES field relating to the citizenship status provided that reads the following:

*"CSP Code B not designated in error. Applicant is an American National with a domicile and residence in a foreign state for the purposes of the Social Act. Domiciled OUTSIDE the State and United States defined in 42 U.S.C. §1301(a)."*

6. The SS-5 form indicates the following: "Deliberately furnishing (or causing to be furnished) false information on this application is a crime punishable by fine or imprisonment, or both". Since the records on file I now know to be

FALSE, then if you refuse to change them, then YOU are “causing to be furnished” false information as indicated on the form and are subject to the criminal penalties indicated.

7. If you fail to make the changes indicated, then you specifically become liable for the following crimes:
  - 7.1. Impersonating a public officer in violation of 18 U.S.C. §912. All statutory “employees” per 5 U.S.C. §2105(a) are public officers, and I not now and never have lawfully occupied a public office in the U.S. government. 20 CFR Part 422 deals ONLY with these statutory “employees”, and therefore CANNOT and DOES not deal with me. Any attempt to connect me with any PUBLIC benefit causes me to criminally impersonate such a public officer and if you refuse to correct your records, the impersonation will be protected and continue, making YOU the only person beyond this point liable for this crime and absolving me of any liability.
  - 7.2. Impersonating a STATUTORY “U.S. citizen” per 18 U.S.C. §911. I am NOT a STATUTORY “U.S. citizen” per 8 U.S.C. §1401, 26 U.S.C. §3121(e), or 26 CFR §1.1-1(c). Rather, I am a non-citizen national per 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452.
  - 7.3. Causing me to unlawfully continue to be liable for the obligations associated with a public office that I don’t lawfully occupy also constitutes criminal witness tampering per 18 U.S.C. §1512. This is because these obligations include ILLEGAL enforcement of said obligations against an innocent party.
  - 7.4. All withholdings against my EXCLUSIVELY PRIVATE pay, which is ALL my pay, also constitute CRIMINAL bribes of public officials in violation of 18 U.S.C. §201. All such illegal withholdings are identified as “gifts” in 31 U.S.C. §321(d) and are also gifts by virtue of being classified by the I.R.S. as Tax Class 5. Hence, they are CRIMINAL BRIBES that I DO NOT consent to pay. Any attempt to enforce their continued payment makes YOU personally and criminally liable for bribing public officials with “gifts”.
  - 7.5. A failure to correct the records as indicated also constitutes an “officer to procure appointive public office” in criminal violation of 18 U.S.C. §210. You are offering to let me CONTINUE in said office when you KNOW it is criminal and illegal to do so. Ignorance of the law is NO EXCUSE.
  - 7.6. A failure to correct the records indicated ALSO constitutes the exercise of a conflict of interest in criminal violation of 18 U.S.C. §208, in which you and your employer are enriched financially by protecting and perpetuating your CRIME of causing otherwise EXCLUSIVELY PRIVATE people to impersonate a public officer.
  - 7.7. Furthermore, a refusal to process this correspondence shall make you guilty of being an accessory after the fact to the crimes described above in violation of 18 U.S.C. §3, and also make you guilty of misprision of felony, in violation of 18 U.S.C. §4.
  - 7.8. It is a CRIME to either OFFER or ENFORCE any national franchise within the borders of any CONSTITUTIONAL state of the Union, or to bribe any CONSTITUTIONAL state of the Union to abuse the people under its care with federal subsidies derived from the above CRIMINAL activities in violation of ALL the same statutes indicated. NO such states are defined as “States” within the Social Security Act and you MAY NOT PRESUME that they are without committing said crimes and thereby violating the separation of powers doctrine that is the foundation of the USA Constitution.
8. Any one of the crimes committed personally and individually by you in rejecting this request could get you convicted of a FELONY and FIRED from federal employment. Therefore, I request that you give this matter your UTMOST attention. I have retained legally admissible proof not only that I sent this correspondence, but also verification of EVERYTHING that is in it. If you ever have to answer to a jury, you will be HUNG.

Lastly, please take careful note that Enclosure (5), block 4 indicates the following MANDATORY language:

*“This document is false, fraudulent, and PERJURIOUS unless accompanied by Resignation of Compelled Social Security Trustee document signed and attached in ALL the records of the SSA.”*

If this letter or any of its attachment or contents are redacted, discarded, or destroyed by you, the recipient, the SS-5 form provided becomes FALSE, PERJURIOUS, MISLEADING, and FRAUDULENT. Please therefore ensure that this entire correspondence is maintained in the records of the Social Security Administration AND the IRS ALONG WITH the SS-5 form in EVERY system of records you maintain our you will be guilty of these crimes.

## **2. Request for Change in Status of the Trustee Account Number PRIOR to termination**

Pursuant to the Treasury regulation [26 CFR §301.6109-1\(g\)\(1\)\(i\)](#), persons are entitled as a matter of law, to request that the IRS designate and classify the fact that a social security number belongs to a nonresident alien.

*“. . . A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service...Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual’s social security number. . .*



I have been unable to locate any government form which accomplishes this purpose, nor which allows the person to prescribe which of the three types of nonresident aliens the person is pursuant to 26 CFR §1.871-1(b). Hence, this submission shall also serve that lawful purpose. This request should not be construed as consent or agreement that I own or control said number, or that said number refers to me personally or privately. In fact, SSA owns the number and the trust is legally dead because it is without a consciousness at this time, the trustee never having filled his office consensually or lawfully. I therefore declare that it is a fact that:

1. I was a non-resident alien throughout the past year and intend to permanently act as one indefinitely into the future. The Treasury regulations state that nonresident aliens such as me are permitted to request that the IRS assign nonresident alien status to the social security number assigned to the social security trustee position.
2. I am, always have been, and always will be a “nonresident alien” NON-individual not engaged in a “trade or business” as defined in 26 CFR §1.871-1(b)(1)(i).
3. I was not ever domiciled or “resident” within the “United States” as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#).
4. I am not a “resident alien” under the Internal Revenue Code at [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). Therefore, according to the Internal Revenue Code at [26 U.S.C. §7701\(b\)\(1\)\(B\)](#), **I was a non-resident** alien for the past tax year. Furthermore, the only authority for a “nonresident alien” to ELECT to be treated as a “resident alien” is 26 U.S.C. §6013(h), which requires the resident alien to be married to a STATUTORY “U.S. citizen” and I am not married to a statutory “U.S. citizen”, REGARDLESS of what such a person might believe and indicate on any government form, because they clearly DO NOT know what they are talking about and HAVE NOT read the law like I have.
5. I am a “stateless person” and a “transient foreigner” with a legal domicile not within any “State” as defined in [28 U.S.C. §1332\(d\)](#), [4 U.S.C. §110\(d\)](#), or [26 U.S.C. §7701\(a\)\(10\)](#). See [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#) for a description of the implications of being a “stateless person”. All such “stateless persons” are not subject to the jurisdiction of any federal court because domiciled outside of the general jurisdiction of the federal government.
6. Any Tax Class 5 Information Returns, such as the W-2, 1042-S, 1098, 1099, K-1 received by the IRS or the SSA for all prior or future years are a product of error created by the originator of the return. For all such cases, submitter of this form requests that the U.S. Government prosecute the submitters of all such false information returns under the authority of the following and return half of the penalty proceeds to the submitter:
  - 6.1. [18 U.S.C. §912](#): Impersonating an officer [“public officer”] or employee of the United States
  - 6.2. [18 U.S.C. §287](#): False, fictitious, or fraudulent claims
  - 6.3. [26 U.S.C. §7434](#): Civil Damages for Fraudulent Filing of Information Returns
  - 6.4. [26 U.S.C. §7207](#): Fraudulent returns, statements, or other documents
  - 6.5. [18 U.S.C. §371](#): Conspiracy to commit offense or to defraud the United States.
7. I have not voluntarily ever made any “elections” as a “nonresident alien” to have my income treated as “effectively connected to a trade or business” or that of a “U.S. resident alien” as described [26 U.S.C. §7701\(b\)\(4\)\(B\)](#) and [26 U.S.C. §6013\(h\)](#) or (g).
8. I am *not* the “individual” defined in the [Privacy Act, 5 U.S.C. §552a\(a\)\(2\)](#), because all such “[individuals](#)” are government “[employees](#)” or “public officers”, since Title 5 of the U.S. Code pertains only to such personnel and is entitled “Government Organization and Employees”. [5 U.S.C. §552a](#) only authorizes the government to maintain records about “individuals” who are statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#) or “resident aliens” pursuant to [8 U.S.C. §1101\(a\)\(3\)](#) and who are its own instrumentalities, officers, and employees and *not* private citizens, because this would violate their Fourth Amendment right of privacy. I am not now, never have been, and never will voluntarily be a federal instrumentality, employee, officer, or “U.S. person” ([26 U.S.C. §7701\(a\)\(30\)](#)) or a person domiciled within the exclusive territorial jurisdiction of the federal government who is the proper subject of any enactment of Congress. Pursuant to the [Privacy Act, 5 U.S.C. §552a\(b\)](#), the government needs my permission to maintain any and all records about me, which it does not and never has had my consent to maintain. Therefore, please destroy all records relating to my status other than that indicated in this document.
9. Neither the government nor any private person has my permission to use the Trustee Account number as a substitute for a Taxpayer Identification Number and there is no lawful authority anywhere within the Internal Revenue Code to compel me to do so or to compel me to accept the legal disabilities associated with the “public office” that the number keeps track of. Therefore, it is prohibited. [26 U.S.C. §7701\(a\)\(41\)](#) identifies a “TIN” as that assigned under [26 U.S.C. §6109](#), and [26 U.S.C. §6109\(a\)](#) says that *only* in the case of “individuals”, which are all federal “employees” and “public officers”, does the SSN also act as a identifying number. Therefore, you may *not* lawfully use such a number against me since I am NOT an “individual” and do not consent to act in such a capacity.
10. I am not “federal personnel” as defined in the [Privacy Act, 5 U.S.C. §552a\(a\)\(13\)](#), because I am not and never have been eligible for any deferred federal retirement program, including Social Security. Pursuant to 20 CFR §422.104, the only persons who may lawfully participate in such programs are government “employees” and “public officers”

domiciled within federal territories, which is what the term “State” is defined as in [42 U.S.C. §1301\(a\)\(1\)](#) and the [Social Security Act, Section 1101\(a\)\(1\)](#) and [4 U.S.C. §110\(d\)](#) of the Buck Act. I’m sure you know that this is the case for probably more than 98% of those who participate *illegally* in Social Security, and that their participation constitutes a criminal fraud against the United States, in violation of [18 U.S.C. §371](#), [18 U.S.C. §287](#), [26 U.S.C. §7434](#), [26 U.S.C. §7207](#), [31 U.S.C. §3729](#), and [18 U.S.C. §912](#), and yet you positively refuse your fiduciary duty to do something about this. For that, you are an accessory after the fact to a felony in violation of [18 U.S.C. §3](#) and are guilty of misprision of felony in violation of [18 U.S.C. §4](#).

11. My estate is a “foreign estate” as described in [26 U.S.C. §7701\(a\)\(31\)](#) and I live in a “foreign state”, which is what all states of the Union are described as in [28 U.S.C. §1332\(d\)](#). Therefore, the federal government may not lawfully assert diversity of citizenship jurisdiction over me pursuant to [28 U.S.C. §1332](#).
12. I maintain no financial or fiduciary or commercial relationships with the federal or national government, including that of a “transferee” per 26 U.S.C. §6902, which might result in a surrender of sovereign immunity under the Foreign Sovereign Immunities Act, [28 U.S.C. §1605\(a\)\(2\)](#). Therefore, I am protected as an instrumentality of a foreign state, which “foreign state” is the state of the Union which I temporarily occupy but do not maintain a domicile or “residence” within.
13. Enclosure (4), Section 4 indicates that any use of the phrase “Social Security Number” or “SSN” on ANY government form is defined to EXCLUDE any statute or franchise, including but not limited to 26 U.S.C. §6109. Rather, all such numbers shall be interpreted as a NON-taxpayer license AGAINST THE GOVERNMENT which indicates, when used, that ANY AND ALL parties in the government who store, maintain, or use such number in connection with me or my EXCLUSIVELY PRIVATE affairs consents to be subject to the franchise agreement identified in section 6 of Enclosure (4) and waives official, judicial, and sovereign immunity, and agrees NOT to be part of the government, but to be sued in equity under the common law by virtue of consenting to receive the BENEFITS identified in the anti-franchise franchise.
14. If the government finds itself in possession of any evidence, forms, or information submitted by me or others which might contradict any of the above, it is promptly requested to supersede and destroy all such erroneous documentation of my status and provide the redacted records back to me for safekeeping.

Therefore, in compliance with [26 CFR §301.6109-1\(1\)\(i\)](#), I request that in the records and databases of the IRS and the Social Security Administration, that the IRS and Social Security Administration designate that the Social Security Number associated with the legally dead “trustee” position identified at the end of Encl. (5) be assigned its correct status as belonging to a deceased “nonresident alien” who is not engaged in a “trade or business”, which is described in 26 CFR §1.871-1(b)(1)(i), and who has no earnings from the “United States” as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and [26 U.S.C. §871](#). Tax liability of such persons is described in 26 CFR §1.872-2(f), and such persons do not earn “gross income” within the meaning of [Subtitle A of the Internal Revenue Code](#).

If you disagree with this informed determination about my legal status, I demand that you rebut the evidence and admissions found at the end of the following resource within 30 days or forever be equitably estopped from challenging these facts later:

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

### **3. Facts stipulated in connection with this correspondence**

The following facts are hereby stipulated by me in connection with this correspondence and my legal relationship with the Internal Revenue Service, the Social Security Administration, and the U.S. government. Pursuant to Federal Rule of Civil Procedure 17(b), a failure to deny these facts within 30 days of sending this document shall constitute an affirmative admission of their truthfulness moving forward. 26 U.S.C. §6065 requires that all denials MUST be signed under penalty of perjury by those denying, and that the person denying must have a personal knowledge of the facts indicated, as I attest to herein:

1. At all times in the past, present, and future, I reserve ALL my rights and waive or consent to waive none in relation to any government. I instead insist on ABSOLUTE equity and equality in relation to any and every government and officer of any government.
2. Every information return filed against me in the past present and future is FALSE and fraudulent because I do NOT lawfully occupy a public office in the U.S. government or consent to accept any of the “benefits” of such an office. I therefore am not engaged and never have been lawfully engaged in a statutory “trade or business” as defined in 26

U.S.C. §7701(a)(26). Please promptly prosecute any such reports you have connected with my name pursuant with the following:

*Corrected Information Return Attachment*, Form #04.002

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

3. I do not now and never have lawfully occupied any public office in the United States government or that of any state government nor been a STATUTORY “employee” per 5 U.S.C. §2105(a), 20 CFR Part 422, or 26 U.S.C. §3401(c). This was also true at the time of any original SS-5 application. Therefore, I could not lawfully apply, nor can I lawfully ELECT myself into such a public office by filling out ANY government form and if I do, a crime is committed in violation of 18 U.S.C. §912.
4. I am NOT eligible and never have been eligible to either apply for or receive any government benefit, entitlement, or public property, including but not limited to a Social Security Card, Social Security Numbers, Taxpayer Identification Numbers, etc.
5. Every government form submitted by me in the past, present, or future shall not be construed as evidence of consent to:
  - 5.1. Waive sovereign immunity under 28 U.S.C. Chapter 97.
  - 5.2. Surrender of any right or interest in property of any kind.
  - 5.3. Be treated as an instrumentality of any government under 26 U.S.C. §6331(a).
  - 5.4. Acquire any legal status, public right, or franchise from any government. This includes such statuses as “U.S. citizen” (8 U.S.C. §1401, 26 U.S.C. §3121(e)), “taxpayer” (26 U.S.C. §7701(a)(14)), “person” (26 U.S.C. §7343 and 26 U.S.C. §6671(b)). All such statuses acquired voluntarily result in the crimes indicated in Section 1 earlier IN MY CASE.
  - 5.5. Create any public office or statutory “employee” position within any government.
  - 5.6. Change the status of ownership of any property in my name from ABSOLUTE to QUALIFIED or to convey any interest in any property or right to any government.
6. Everything received from any and every government shall be deemed NOT as a “benefit”, “privilege”, or “public right”, but rather a PERMANENT GIFT.
  - 6.1. If the government can identify everything paid to IT as a “gift” pursuant to 31 U.S.C. §321(d), then under the concept of equal protection and equal treatment, I am EQUALLY entitled to classify all receipts similarly as a PRECONDITION and FRANCHISE of doing any commercial business with me by any government.
  - 6.2. All governments waive their right to claim that I am either receiving or eligible to receive any “benefit”, “entitlement”, “public right”, or franchise and agree NOT to identify ANYTHING they send me, including any piece of paper such as a Social Security Card as THEIR property. Instead, sending anything of value to me shall constitute a PERMANENT gift and NOT a loan of any kind. DO NOT send me anything that CONTINUES to be YOUR property after you send it, such as a Social Security Card because I am NOT eligible to take custody of public property as a PRIVATE human being not occupying a public office. That would be theft and embezzlement.

#### **4. Legal Requirements Imposed Upon Your Response**

Pursuant to the Administrative Procedures Act, [5 U.S.C. §556\(d\)](#) and [26 U.S.C. §7491](#), you as the moving party asserting a position contrary to the law documented herein have the burden of showing the facts and statements made are false, and you must satisfy the following requirements of evidence in your challenge:

1. Must conform completely with the laws and judicial precedent contained in the pamphlet available at:

*Reasonable Belief About Income Tax Liability*, Form #05.007

<http://sedm.org/Forms/FormIndex.htm>
2. Must be admissible, non-prima facie evidence.
  - 2.1. The 1939 code upon which the present internal revenue code was based has been REPEALED. See [53 Stat 1, Section 4](#). Not only did it repeal itself, but it also repealed all prior revenue laws from the Statutes at large. Therefore, nothing from the Statutes at large prior to 1939 can be cited as positive law.
  - 2.2. [1 U.S.C. §204](#) legislative notes, the GPO website (<http://www.gpoaccess.gov/uscode/about.html>), and the House of Representatives websites (<http://uscode.house.gov/about/info.shtml>) all say that the Internal Revenue Code was not presently enacted into positive law. Therefore, if your evidence consists of cites from the I.R.C., you must prove that every section of the code you cite is individually a [positive law](#), which is the only type of admissible, non-presumptive evidence having to do with written law. The way to prove that is to cite a section of the Statutes at Large AFTER 1939 which was enacted into positive law. We remind you that it is a religious sin for Christians (see [Numbers 15:30](#)) and a violation of due process to "presume" or "assume" anything, and therefore the government cannot compel us to "presume" that a section of the I.R.C. is enacted positive law without proving it.

3. If your evidence is from a witness, then the witness must agree on a notarized affidavit to be financially liable for making a false statement and an address where that person may be served with legal process must be provided in case litigation becomes necessary because of his or her misrepresentations. The notarization must include the full legal birthname of the witness, a copy of their passport, and the address where they may be served with legal process if they make false statements.
4. Your evidence may not come from any IRS publication, because the IRS [Internal Revenue Manual says in section 4.10.7.2.8](#) that IRS publications may not be cited to sustain a position. See the link below for further details on this scam:  
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
5. If the evidence relates to the liability of a person who does not maintain a domicile on federal property, then any court cites must come from a state court, because:
  - 5.1. The Supreme Court said in *Erie Railroad v. Tompkins*, [304 U.S. 64](#) (1938) that there is no federal common law in a state of the Union.
  - 5.2. The Rules of Decision Act, [28 U.S.C. §1652](#) says that the law to be applied in the courts is state law and not federal law, and especially when the domicile of the Defendant is on state property and not on federal property.
  - 5.3. The IRS [Internal Revenue Manual section 4.10.7.2.9.8](#) says that courts below the Supreme Court may only be cited as precedent for the particular person involved in the proceeding.
  - 5.4. [Federal Rule of Civil Procedure 17](#)(b) states that the capacity to sue or be sued is based on the domicile of the Defendant. If that domicile is in a state and not on land ceded to the federal government or under general federal jurisdiction, then no federal statute or no federal judicial precedent may be cited as authority in the case. The only time foreign law, such as federal law, may be enforced against a person domiciled outside of federal territory is if they are acting in a representative capacity as an officer of the federal corporation called the "United States", in which case they assume the citizenship of the corporation, which is the District of Columbia.
6. Your answer may not include or consist of either the IRS "[The Truth About Frivolous Tax Arguments](#)" or the Congressional Research Report 97-59A entitled "[Frequently Asked Questions About the Federal Income Tax](#)". The reasons for this are many, not the least of which consist of:
  - 6.1. The IRS document doesn't identify the IRS or anyone in the IRS as a source and is not signed or authenticated. Under the [Federal Rules of Evidence](#), nothing can be used as evidence without at least the identity of the author being known and the author being sworn under oath and held just as accountable as those who relied on his statements.
  - 6.2. The Office of the Chief Counsel of the IRS (202-622-3300) positively refuses to either sign or take personal responsibility in writing for publication of this document and thereby be held legally liable for false statements contained therein, even though his administrative help indicated on the telephone that he was the author. How ironic it is that anyone from the government would insist on calling anything "truth" that absolutely no one conspicuously will claim legal responsibility for. How ironic also is it that the IRS would base all of its positions against allegedly "frivolous" positions that it can't and won't take personal and legal responsibility for, even though the people who argue against their unofficial position can and are held legally responsible for making "frivolous" arguments by courts that demonstrably don't even have any jurisdiction. Therefore, both of these publications for similar reasons are simply hearsay evidence that is excludible under the Hearsay Rule ([Fed.R.Evid. 802](#)) and also amount essentially to "political propaganda" and "[false commercial speech](#)" unless and until they are authenticated and the authors are identified and held liable for their dubious and deliberately vague and deceptive statements therein.
  - 6.3. Federal courts have repeatedly said that one may not rely upon the statements of public servants in forming a reasonable belief. See the link below:  
<http://famguardian.org/Subjects/Taxes/Articles/reliance.htm>

## **5. Significance of Certain Statements in Your Response**

The First Amendment gives me a right to communicate with my government as I see fit. Included within that right is the right to define the meaning and significance of certain words and actions, which are "symbols" that communicate an intention on your part. Even the federal courts have repeatedly said that you can't trust anything a government employee says, and therefore I am compelled to define all the words and phrases that may be used by either side in this interchange in order to avoid the sin of presumption and avoid being injured by any presumptions. Consequently, for the purposes of this correspondence and your response(s) to it, the following definitions and protocols shall conclusively apply:

1. Any issue raised in this correspondence that you remain silent on or do not explicitly rebut shall constitute an admission and an estoppel in pais for all future litigation on this subject. This is a requirement of [Federal Rule of Civil Procedure 8](#)(b)(6), which says that failure to deny (with evidence rather than just opinion) shall constitute an



admission. Federal Courts have also said that when a criminal, which is you, is confronted with evidence of his wrongdoing, and either responds with silence or claims the Fifth Amendment, that shall constitute an admission and a negative inference against them to a jury or factfinder.

*"It is well established that in a criminal trial a judge or prosecutor may not suggest that the jury draw an adverse inference from a defendant's failure to testify." United States v. Solano-Godines, 120 F.3d. 957, 962 (9th Cir. 1997). However, in civil proceedings adverse inferences can be drawn from a party's invocation of this Fifth Amendment right. See SEC v. Colello, 139 F.3d. 674, 677 (9th Cir. 1998). The seminal case in this area is Baxter v. Palmigiano, 425 U.S. 308 (1976). In Baxter, the Supreme Court was confronted with a prison inmate who had been brought before a prison disciplinary board on charges of inciting a disturbance. When informed that state criminal charges might be brought against him arising out of his conduct while in prison, the inmate was advised that he could remain silent before the board, but that his silence would be used against him. See *id.* at 312. During the hearing, the inmate was confronted with incriminating evidence, remained completely silent, and as a consequence was given further punishment under the assumption that he perpetrated the acts for which he was being questioned. See *id.* at 313, 317. The Supreme Court held that the drawing of the adverse inference from the inmate's silence was proper when incriminating evidence had also been presented, and therefore no Fifth Amendment violation had taken place. See *id.* at 317-18.*

The Baxter holding is not a blanket rule that allows adverse inferences to be drawn from invocations of the privilege against self-incrimination under all circumstances in the civil context. Rather, lower courts interpreting Baxter have been uniform in suggesting that the key to the Baxter holding is that such adverse inference can only be drawn when independent evidence exists of the fact to which the party refuses to answer. See, e.g., LaSalle Bank Lake View v. Seguban, 54 F.3d. 387, 391 (7th Cir. 1995); Peiffer v. Lebanon Sch. Dist., 848 F.2d. 44, 46 (3d Cir. 1988). Thus, an adverse inference can be drawn when silence is countered by independent evidence of the fact being questioned, but that same inference cannot be drawn when, for example, silence is the answer to an allegation contained in a complaint. See Nat'l Acceptance Co. v. Bathalter, 705 F.2d. 924, 930 (7th Cir. 1983). In such instances, when there is no corroborating evidence to support the fact under inquiry, the proponent of the fact must come forward with evidence to support the allegation, otherwise no negative inference will be permitted. See LaSalle Bank, 54 F.3d. at 391. [Doe v. Glanzer, 232 F.3d. 1258, 232 F.3d. 1258 (9th Cir. 11/17/2000)]

2. Previous responses by you to earlier versions of this document have predictably employed deliberately ambiguous terms in order to avoid admitting the truth. We therefore define all such terms below consistent with their statutory meanings. If you agree with these definitions, simply say nothing. If you disagree, please provide the statute that expressly includes that which you argue is included. Otherwise, the rules of statutory construction forbid arbitrarily extending the definitions or making presumptions about what is included because that would violate due process of law and cause you to establish a religion in violation of the First Amendment:

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

- 2.1. "United States": Means federal territories and possessions and excludes states of the Union. There is no definition of "State" within the original Social Security Act of 1935 or any of its successors that has ever included a state of the Union. Congress cannot legislate for either states of the Union or the people in them without violating the Separation of Powers Doctrine and committing treason punishable by death. See:
  - 2.1.1. Social Security Act of 1935, Section 1101(a)(2).
  - 2.1.2. Current Social Security Act, Section 1101(a)(2).
  - 2.1.3. 42 U.S.C. §1301(a)(2).
- 2.2. "State": Means a federal territory or possession and not part of any state mentioned in the United States Constitution. See:
  - 2.2.1. Social Security Act of 1935, Section 1101(a)(1)
  - 2.2.2. Current Social Security Act, Section 1101(a)(1).
  - 2.2.3. 42 U.S.C. §1301(a)(1).
- 2.3. "Social Security taxes": Means insurance premiums. You are committing FRAUD to call withholdings from earnings "taxes". The U.S. Supreme Court which you seem to like to cite has never called Social Security contributions "taxes":

"The Social Security system may be accurately described as a form of social insurance, enacted pursuant to Congress' power to 'spend money in aid of the 'general welfare,'" Helvering v. Davis, supra, at 640, whereby

*persons gainfully employed, and those who employ them, are taxed to permit the payment of benefits to the retired and disabled, and their dependents. “*  
[Flemming v. Nestor, [363 U.S. 603](#), 610, 80 S.Ct. 1367 (1960)]

26 U.S.C. §3101 also calls Social Security “insurance” not a “tax”. All forms of insurance are voluntary, not mandatory. Only that portion of an “individual’s” earnings that I voluntarily earmark as “wages” as legally defined by signing a W-4 absent duress constitute earnings subject to the payment of social security withholding pursuant to 26 CFR §31.3401(a)-1(a) and 26 CFR §31.3402(p)-1. The only “individuals” subject to such withholding are those who serve in elected or appointed office within the U.S. Government, pursuant to 5 U.S.C. §552a(a)(2) and 26 U.S.C. §7701(a)(26). It is a crime in violation of 18 U.S.C. §912 for a private person such as myself to impersonate a “public officer” by participating in the Social Security program and you are an accessory to that crime if you fail to terminate my unlawful compelled participation. I have never voluntarily earmarked any amount of my earnings as “wages” by voluntarily signing and submitting IRS form W-4 and if you received any information return or W-4 report to the contrary, they are FALSE and I demand that the submitter be immediately prosecuted for filing FALSE returns pursuant to 26 U.S.C. §7206 and 7207 and for racketeering and extortion in violation of 18 U.S.C. §1951. It constitutes involuntary servitude in criminal violation of the Thirteenth Amendment, 42 U.S.C. §1983, and 18 U.S.C. §1589 to compel anyone to either participate in Social Security, to have or use a Social Security Number, or to compel him or her to submit or sign an IRS form W-4 that makes their earnings subject to Social Security withholding as “wages”. Why aren’t you prosecuting private employers who are compelling people like me to sign and submit IRS form W-4 for slavery and involuntary servitude?

3. Based on prior responses to earlier versions of this document, it is likely you will use one or more of the following FALSE and FRAUDULENT arguments and “schemes”, as you like to call them, in your response. We have taken the time to rebut these clearly FALSE statements IN ADVANCE, and by your silence in rebutting our rebuttal, you agree with our findings. Silence is agreement pursuant to Federal Rule of Civil Procedure 8(b)(6).

3.1. “People cannot voluntarily end their participation in the program.”: Yes they can. Why does the Social Security Administration provide the SSA Form 521 and procedures in the Program Operations Manual System for quitting Section GN 00206.000 if you can’t quit? You didn’t cite the legal authority that specifically authorizes you to DISALLOW people to quit. Therefore, you don’t have that authority and all you are communicating to me is that you are legally ignorant and that you have a policy that is not binding on anyone. Once again, ALL I WANT IS THE STATUTE AND THE IMPLEMENTING REGULATION THAT AUTHORIZES YOU TO MAKE SUCH A CLAIM. Everything else you say is irrelevant. The U.S. Supreme Court said in Marbury v. Madison that we are a society of law and not men. Show me the law, not your irrelevant “policy” that is not law. A society based on policy is a society of men, not law.

3.2. “Under Federal law, the payment of Social Security taxes is mandatory, regardless of the citizenship or place of residence of either the employer or the employee.”: That’s a LIE and/or a deception. Domicile on federal territory is a prerequisite for the collection of any and all federal income taxes. That fact is exhaustively proven in the document below and you are demanded to rebut this document within 30 days or be estopped from later contradicting yourself:

<p><u>Why Domicile and Becoming a “Taxpayer” Require Your Consent</u>, Form #05.002 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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20 CFR §422.104 says only statutory and NOT constitutional “U.S. citizens” pursuant to 8 U.S.C. §1401 and permanent residents pursuant to 26 U.S.C. §7701(b)(1)(A) may lawfully participate in Social Security. The term “U.S.” within the term “U.S. citizen” can only mean the federal zone and no part of a state of the Union.

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

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

I am NEITHER a statutory “U.S. citizen” nor a statutory “U.S. resident” because I do not have a domicile on federal territory within the statutory but not constitutional “United States”. I am a “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B) not engaged in a “trade or business” as defined in 26 U.S.C. §7701(a)(26) and therefore not allowed to lawfully participate in Social Security. It is a FRAUD upon the United States for you to allow me to participate cognizable under the False Claims Act and you are an accessory after the fact to this FRAUD to



allow me to continue to unlawfully participate. 26 U.S.C. §3121 does NOT define my PRIVATE employer and business associates as “American employers” because they also do not have a domicile on federal territory and therefore also are not statutory “U.S. citizens” or statutory “residents” (aliens). They are “citizens” within the meaning of the Constitution, because the term “United States” in the constitution implies states of the Union and EXCLUDES federal territory. Please provide proof that a person domiciled outside the statutory “United States” in a “foreign state” called a state of the Union constitutes a statutory “American employer” who is a statutory “U.S. citizen” or statutory “resident” that is consistent with the analysis found below and do so within 30 days or be found in default and agreement:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

- 3.3. “Similarly, people cannot withdraw the Social Security taxes that they have already paid.”: That’s a LIE. Any funds illegally collected by the government through fraud, duress, or unlawful activity (not expressly authorized by law) instituted by either you or your agents (including “withholding agents” pursuant to 26 U.S.C. §7701(a)(14)) MUST be paid back, according the courts, even if there is no statute authorizing it!

*“A claim against the United States is a right to demand money from the United States. <sup>1</sup> Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent. <sup>2</sup> The general rule of non-liability of the United States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property. <sup>3</sup> If, for example, money or property of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the United States cannot [lawfully] hold the money or property against the claim of the injured party.”*  
 [American Jurisprudence 2d, United States, §45]

*“When the Government has illegally received money which is the property of an innocent citizen and when this money has gone into the Treasury of the United States, there arises an implied contract on the part of the Government to make restitution to the rightful owner under the Tucker Act and this court has jurisdiction to entertain the suit.  
 90 Ct.Cl. at 613, 31 F.Supp. at 769.”*  
 [Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d. 837 (Ct.Cl., 1981)]

*“The United States, we have held, cannot, as against the claim of an innocent party, hold his money which has gone into its treasury by means of the fraud of its agent. While here the money was taken through mistake without element of fraud, the unjust retention is immoral and amounts in law to a fraud of the taxpayer’s rights. What was said in the State Bank Case applies with equal force to this situation. ‘An action will lie whenever the defendant has received money which is the property of the plaintiff, and which the defendant is obligated by natural justice and equity to refund. The form of the indebtedness or the mode in which it was incurred is immaterial.’”*  
 [Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421]

- 3.4. “The Supreme Court has upheld the constitutionality of the Social Security system, as established by the Social Security Act, and mandatory individual participation.”: Of course Social Security is constitutional if offered and enforced ONLY in the federal “States” (territories and possessions) where it is expressly authorized. The term “State” is nowhere defined to include a state of the Union and it can’t be without violating the separation of powers doctrine. It is only federal “States”, meaning territories and possessions, that the act may lawfully be offered or enforced within. I am domiciled in a “foreign state” for the purposes of federal statutory law and I am therefore not subject to federal statutory civil law. The term “foreign state” includes either states of the Union or the Kingdom of Heaven on Earth. All those domiciled outside the federal territory (“United States”) and within a state of the Union are protected by the Constitution and may not lawfully be offered federal franchises nor become the object of enforcement for federal franchises. The Declaration of Independence says their rights are “unalienable”, which means they cannot lawfully be bargained away through any commercial process. All franchises such as Social Security constitute a “commercial process” within the meaning of the word

<sup>1</sup> United States ex rel. Angarica v. Bayard, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 AFTR 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v. McLean, 117 U.S. 567, 29 L.Ed. 940, 6 S.Ct. 870; Manning v. Leighton, 65 Vt. 84, 26 A 258, motion dismd 66 Vt. 56, 28 A 630 and (disapproved on other grounds by Button's Estate v. Anderson, 112 Vt. 531, 28 A.2d. 404, 143 A.L.R. 195).

<sup>2</sup> Blagge v. Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

<sup>3</sup> Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

<sup>4</sup> Bull v. United States, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 USTC ¶9346, 15 AFTR 1069; United States v. State Bank, 96 U.S. 30, 96 Otto 30, 24 L.Ed. 647.

“unalienable”. Show me a definition of “State” in any version of the Social Security Act that includes any state of the Union and if you can’t, then quit LYING to me and quit unconstitutionally PRESUMING that I am domiciled on federal territory not protected by the Constitution or that I am a person who has no constitutional rights. That’s an act of TREASON! You’re treating me like a slave and violating the Thirteenth Amendment prohibition against involuntary servitude to make me a slave of your false presumptions.

4. Any use of the words “frivolous” in your response shall mean “correct, truthful”. I have a protected [First Amendment](#) right to communicate with our government as we see fit. This means you must communicate with me in a language I understand and define. If people who speak Spanish are entitled to interpreters in court, I am entitled to a similar “interpreter”. My “language” does not include the word “frivolous” or any variation thereof as commonly used by the legal profession. Those who want to identify anything that I say as incorrect must specify exactly what is incorrect and do so under the rules of evidence established above using only legally admissible evidence consistent with that identified in the list above.
5. If you provide a general answer rather than specifically address the issues raised herein about your coercive and illegal conduct, then this shall constitute fraud, based on the following maxims of law:

*“Fraus latet in generalibus. Fraud lies hid in general expressions.”*

*“Fraus est celare fraudem. It is a fraud to conceal a fraud. 1 Vern. 270.”*

*“Lata culpa dolo aequiparatur. Gross negligence is equal to fraud.”*

[Bouvier’s Maxims of Law, 1856; SOURCE:

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

6. The expression of a personal or agency opinion rather than providing legally admissible evidence under penalty of perjury supporting your position shall constitute an admission of the truthfulness of everything not rebutted with such legally admissible evidence. I am not interested in self-serving “opinions”, agency “propaganda”, or agency “policy”, but only facts and law that are relevant and admissible in a legal proceeding involving the issues raised herein. All such self-serving agency “rhetoric” only proves to me that you are administering the “public trust” as a “sham trust” for your own personal benefit as “trustee” and not for the benefit of the public who the trust was created to serve. The U.S. Supreme Court has declared that we are a “society of law and not men”.

***“The government of the United States has been emphatically termed a government of laws, and not of men.***

*It will certainly cease to deserve that high appellation, if the laws furnish no remedy [against a public official such as yourself] for the violation of a vested legal right.”*

[*Marbury v. Madison*, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]

This means that we are NOT a “society of policy”, because “policy” is NOT law, except possibly in a monarchical or dictatorial form of government that is anathema to our system of republican government. Therefore, I am not interested in what “men” such as you have to say, but what the law, the courts, and the legally admissible evidence signed under penalty of perjury by someone with demonstrated lawfully delegated authority with personal knowledge and who agrees to take legal responsibility in court for their statements says in your favor. An opinion that is not legally “actionable” from a person who is not responsible for what they say is meaningless and makes a very poor basis for belief. Whenever I communicate with you on a government form, it usually must be under penalty of perjury. See [26 U.S.C. §6065](#), for instance, and the perjury statement on just about every government form available. That is exactly what I expect from you, because the Fourteenth Amendment section 1 and [42 U.S.C. §1981](#) both say that I am legally entitled to the same “equal protection”. Any expression of “policy” rather than legally admissible, specific evidence of authority shall constitute an admission that we are NOT a society of law but of men and that YOU are a COMMUNIST. Welcome to AMERIKA. Comrade! The U.S. Congress says the main characteristics of all communists is a failure or refusal to recognize the limits placed upon their authority by the Constitution and all laws passed in furtherance of it.

[TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)  
[Sec. 841. - Findings and declarations of fact](#)

*The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a defacto government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and privileges [including immunity from prosecution for their wrongdoing in violation of [Article 1, Section 9, Clause 8 of the Constitution](#)] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide*

variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of the tax laws] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding recently by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced into the service of the world Communist movement, trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

If you as a public servant will not acknowledge the limitations and duties imposed by law upon your conduct in helping the “public”, of which I am a member, by complying with this lawful request, then you are risking a criminal complaint for conspiracy to violate rights, constructive fraud, and civil damages for breach of fiduciary duty as a public officer. Of this sort of willful communist rebellion against enacted law by public servants, the U.S. Supreme Court has said:

*"No man in this country is so high that he is above the law. No officer of the law [such as YOU, a "public officer"] may set that law at defiance with impunity [by ignoring or evading his duties under it]. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property [or his earnings from labor, which are also property] by force [and CONSTRUCTIVE FRAUD through OMISSION], his estate seized and converted to the use of the government without any lawful authority, without any process of law, and without any compensation, because the president has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights," 106 U.S., at 220, 221.*  
*[United States vs. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)]*

## **6. Conclusion**

Please provide in your response:

1. Your phone number and email address so we can talk about your response if I have any questions.
2. Your delegation of authority order that specifically authorizes you to make the claim you are making.
3. Proof that you are legally responsible for what you say as a government employee, so that I have a reasonable cause to believe what you say. This proof must come in the form of a perjury statement and a court cite proving that if you say something false to me, you can and will be held legally responsible for that.

You are a “public servant” and I am the public. You are here to serve ME, who is the public, and not yourself. I have a right to expect my servants to follow the law and answer to the law and be just as responsible for everything they say as they try to make me. If you won’t, then I’ll follow your example and not do it either. Any discussions I have with you will be telephonically recorded and used as legal evidence if you refuse to comply with this legal demand. Answering the phone on your part shall constitute “proof of consent” to telephonic recording.

I declare under penalty of perjury from WITHOUT the “United States” and from WITHIN the United States of America pursuant to 28 U.S.C. §1741(1) that the information provided herein is truthful, accurate, and complete to the best of my knowledge and ability. I reserve all my rights and waive none by submitting this correspondence and all attachments pursuant to UCC 1-308 and its predecessor, UCC 1-207.

Sincerely,

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**ENCLOSURE 1: CERTIFICATE OF SERVICE**

**ENCLOSURE 2: SSA FORM 521**



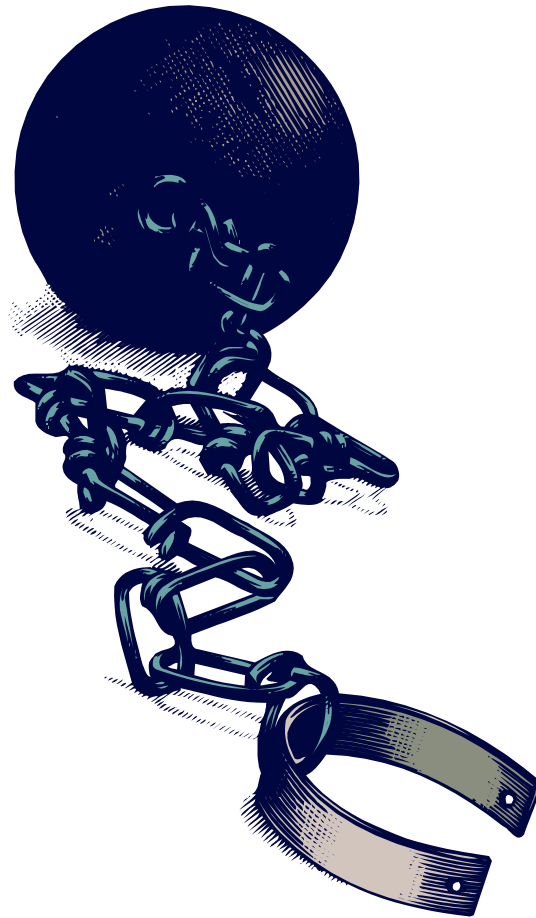
**ENCLOSURE 3: IRS FORM 56**

**ENCLOSURE 4: TAX FORM ATTACHMENT**

**ENCLOSURE 5: SSA FORM SS-5**

**ENCLOSURE 6: RESIGNATION OF COMPELLED SOCIAL SECURITY TRUSTEE**

# ***RESIGNATION OF COMPELLED SOCIAL SECURITY TRUSTEE***



*“Is this not the fast [act of faith, worship, and obedience] that I [God] have chosen:  
To loose the bonds of wickedness, to undo the heavy burdens, to let the oppressed go free,  
and that you break every yoke?”*

*[[Isaiah 58:6](#), Bible, NKJV]*

*“You shall know the truth, and the truth shall make you free.”*

*[[John 8:32](#), Bible, NKJV]*

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

## 1 Introduction

The purpose of this document is to:

1. Identify the Social Security program as an excise taxable "franchise" which causes a surrender of rights.
2. Describe the legal requirements for eligibility and show that those domiciled within states of the Union cannot lawfully sign up for or participate in the program.
3. Warn readers about the extreme danger of participating in government franchises of all kinds.
4. Describe the basic elements of trusts in general and their Constitutional origin.
5. Describe some of the history that lead to the adoption of the Social Security Charitable Trust as the vehicle to implement social insurance, including Social Security.
6. Document the precise terms and conditions of the constructive trust described in the Social Security Act of 1935 and all amendments added since then. This shall then transform the Trust from being a "constructive trust" to a written Trust Indenture document which may then be used as a means of defining the relationship of the Trustee and the government.
7. Define the exact entities and persons who fulfill the three crucial roles of Trustee, Beneficiary, and Settlor of the Trust.
8. Define the territorial extent of the enforceability of the Trust Indenture and the forums within which it must be litigated in the most prevalent cases.
9. Define the duties and responsibilities of the Trustee.
10. Identify the criteria by which one may determine if a person is acting as a Trustee in each specific case.
11. Define and describe the precise steps needed to formally resign as Trustee.
12. Show that unjust enrichment occurs on the part of government if a "constructive contract" is presumed in the case of Social Security, and that therefore, only a written contract signed by the Trustee is sufficient as a substitute to avoid said unjust enrichment.
13. Provide legal notice of permanent resignation from the position of compelled Social Security Trustee.

## 2 "Public" v. "Private" employment: You really work for Uncle Sam and not Your Private Employer If You Receive Federal Benefits

The U.S. Supreme Court has held many times that the ONLY purpose for lawful, constitutional taxation is to collect revenues to support ONLY the machinery and operations of the government and its "employees" and "public officers". This purpose, it calls a "public use" or "public purpose":

*"The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of McCulloch v. Md., 4 Wheat. 431, that the power to tax is the power to destroy. A striking instance of the truth of the proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other banks than the National Banks, drove out of existence every \*state bank of circulation within a year or two after its passage. This power can be readily employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.*

*To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.*

*Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.'* Cooley, Const. Lim., 479.

*Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa. St., 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.'* See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of

N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v. Fond du Lac, supra.”  
[Loan Association v. Topeka, 20 Wall. 655 (1874)]

“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)]

Black’s Law Dictionary defines the word “public purpose” as follows:

**“Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals]. “Public purpose” that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794.

The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals. A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business.”  
[Black’s Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

A related word defined in Black’s Law Dictionary is “public use”:

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

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

See also Condemnation; Eminent domain.  
[Black’s Law Dictionary, Sixth Edition, p. 1232]

Black’s Law Dictionary also defines the word “tax” as follows:

**“Tax:** A charge by the government on the income of an individual, corporation, or trust, as well as the value of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.

A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979. **Essential characteristics of a tax are that it is NOT A VOLUNTARY**



**PAYMENT OR DONATION, BUT AN ENFORCED  
CONTRIBUTION, EXACTED PURSUANT TO  
LEGISLATIVE AUTHORITY.**

*Michigan Employment Sec. Commission v. Patt, 4  
Mich.App. 228, 144 N.W.2d. 663, 665. ...”  
[Black’s Law Dictionary, Sixth Edition, p. 1457]*

So in order to be legitimately called a “tax” or “taxation”, the money we pay to the government must fit all of the following criteria:

1. The money must be used ONLY for the support of government.
2. The subject of the tax must be “liable”, and responsible to pay for the support of government under the force of law.
3. The money must go toward a “public purpose” rather than a “private purpose”.
4. The monies paid cannot be described as wealth transfer between two people or classes of people within society
5. The monies paid cannot aid one group of private individuals in society at the expense of another group, because this violates the concept of equal protection of law for all citizens found in section 1 of the Fourteenth Amendment.

If the monies demanded by government do not fit all of the above requirements, then they are being used for a “private” purpose and cannot be called “taxes” or “taxation”, according to the Supreme Court. Actions by the government to enforce the payment of any monies that do not meet all the above requirements can therefore only be described as:

1. Theft and robbery by the government in the guise of “taxation”
2. Government by decree rather than by law
3. Extortion under the color of law in violation of [18 U.S.C. §872](#).
4. Tyranny
5. Socialism
6. Mob rule and a tyranny by the “have-nots” against the “haves”
7. [18 U.S.C. §241](#): Conspiracy against rights. The IRS shares tax return information with states of the union, so that both of them can conspire to deprive you of your property.
8. [18 U.S.C. §242](#): Deprivation of rights under the color of law. The Fifth Amendment says that people in states of the Union cannot be deprived of their property without due process of law or a court hearing. Yet, the IRS tries to make it appear like they have the authority to just STEAL these people’s property for a fabricated tax debt that they aren’t even legally liable for.
9. [18 U.S.C. §247](#): Damage to religious property; obstruction of persons in the free exercise of religious beliefs
10. [18 U.S.C. §872](#): Extortion by officers or employees of the United States.
11. [18 U.S.C. §876](#): Mailing threatening communications. This includes all the threatening notices regarding levies, liens, and idiotic IRS letters that refuse to justify why government thinks we are “liable”.
12. [18 U.S.C. §880](#): Receiving the proceeds of extortion. Any money collected from Americans through illegal enforcement actions and for which the contributors are not “liable” under the law is extorted money, and the IRS is in receipt of the proceeds of illegal extortion.
13. [18 U.S.C. §1581](#): Peonage, obstructing enforcement. IRS is obstructing the proper administration of the Internal Revenue Code and the Constitution, which require that they respect those who choose NOT to volunteer to participate in the federal donation program identified under subtitle A of the I.R.C.
14. [18 U.S.C. §1583](#): Enticement into slavery. IRS tries to enlist “nontaxpayers” to rejoin the ranks of other peons who pay taxes they aren’t demonstrably liable for, which amount to slavery.
15. [18 U.S.C. §1589](#): Forced labor. Being forced to expend one’s personal time responding to frivolous IRS notices and pay taxes on my labor that I am not liable for.

The U.S. Supreme Court has further characterized all efforts to abuse the tax system in order to accomplish “wealth transfer” as “political heresy” that is a denial of republican principles that form the foundation of our Constitution, when it issued the following strong words of rebuke. Incidentally, the case below also forms the backbone of reasons why the Internal Revenue Code can never be anything more than private law that only applies to those who volunteer into it:

*“The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of conduct for all its citizens in future cases; they may command what is right, and prohibit what is wrong; but they [the government] cannot change innocence [a “nontaxpayer”] into guilt [a “taxpayer”]; or punish innocence as a crime [criminally prosecute a “nontaxpayer” for violation of the tax laws]; or violate the right of an antecedent lawful private contract; or the right of private property. To maintain that our Federal, or*



State, Legislature possesses such powers [of THEFT and FRAUD], if they had not been expressly restrained; would, \*389 in my opinion, be a political heresy, altogether inadmissible in our free republican governments.  
[Calder v. Bull, 3 U.S. 386 (1798)]

We also cannot assume or suppose that our government has the authority to make “gifts” of monies collected through its taxation powers, and especially not when paid to private individuals or foreign countries because:

1. The Constitution DOES NOT authorize the government to “gift” money to anyone within states of the Union or in foreign countries, and therefore, this is not a Constitutional use of public funds, nor does unauthorized expenditure of such funds produce a tangible public benefit, but rather an injury, by forcing those who do not approve of the gift to subsidize it and yet not derive any personal benefit whatsoever for it.
2. The Supreme Court identifies such abuse of taxing powers as “robbery in the name of taxation” above.

Based on the foregoing analysis, we are then forced to divide the monies collected by the government through its taxing powers into only two distinct classes. We also emphasize that every tax collected and every expenditure originating from the tax paid MUST fit into one of the two categories below:

**Table 1: Two methods for taxation**

#	Characteristic	Public use/purpose	Private use/purpose
1	Authority for tax	U.S. Constitution	Legislative fiat, tyranny
2	Monies collected described by Supreme Court as	Legitimate taxation	“Robbery in the name of taxation” (see <i>Loan Assoc. v. Topeka</i> , above)
3	Money paid only to following parties	Federal “employees”, contractors, and agents	Private parties with no contractual relationship or agency with the government
4	Government that practices this form of taxation is	A righteous government	A THIEF
5	This type of expenditure of revenues collected is	Constitutional	Unconstitutional
6	Lawful means of collection	Apportioned direct or indirect taxation	Voluntary donation (cannot be lawfully implemented as a “tax”)
7	Tax system based on this approach is	A lawful means of running a government	A charity and welfare state for private interests, thieves, and criminals
8	Government which identifies payment of such monies as mandatory and enforceable is	A righteous government	A lying, thieving government that is deceiving the people.
9	When enforced, this type of tax leads to	Limited government that sticks to its corporate charter, the Constitution	Socialism Communism Mafia protection racket Organized extortion
10	Lawful subjects of Constitutional, federal taxation	Taxes on imports into states of the Union coming from foreign countries. See Constitution, Article 1, Section 8, Clause 3 (external) taxation.	No subjects of lawful taxation. Whatever unconstitutional judicial fiat and a deceived electorate will tolerate is what will be imposed and enforced at the point of a gun
11	Tax system based on this approach based on	Private property	All property being owned by the state through eminent domain. Tax becomes a means of “renting” what amounts to state property to private individuals for temporary use.

If we give our government the benefit of the doubt by “assuming” or “presuming” that it is operating lawfully and consistent with the model on the left above, then we have no choice but to conclude that everyone who lawfully receives any kind of federal payment MUST be either a federal “employee” or “federal contractor” on official duty, and that the

1 compensation received must be directly connected to the performance of a sovereign or Constitutionally authorized  
2 function of government. Any other conclusion or characterization of a lawful tax other than this is irrational, inconsistent  
3 with the rulings of the U.S. Supreme Court on this subject, and an attempt to deceive the public about the role of limited  
4 Constitutional government based on Republican principles. This means that you cannot participate in any of the following  
5 federal social insurance programs WITHOUT being a federal “employee”, and if you refuse to identify yourself as a federal  
6 employee, then you are admitting that your government is a thief and a robber that is abusing its taxing powers:

- 7 1. Subtitle A of the Internal Revenue Code. Internal Revenue Code, Sections 1, 32, and 162 all confer privileged
- 8 financial benefits to the participant which constitute federal “employment” compensation.
- 9 2. Social Security.
- 10 3. Unemployment compensation.
- 11 4. Medicare.

12 An examination of the Privacy Act, [5 U.S.C. §552a\(a\)\(13\)](#), in fact, identifies all those who participate in the above  
13 programs as “federal personnel”, which means federal “employees”. To wit:

14 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
15 [§ 552a. Records maintained on individuals](#)

16 (a) Definitions.— For purposes of this section—

17 (13) the term “Federal personnel” means officers and employees of the Government of the United States,  
18 members of the uniformed services (including members of the Reserve Components), individuals entitled to  
19 receive immediate or deferred retirement benefits under any retirement program of the Government of the  
20 United States (including survivor benefits).

21 The “individual” they are talking about above is further defined in 5 U.S.C. §552a(a)(2) as follows:

22 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
23 [§ 552a. Records maintained on individuals](#)

24 (a) Definitions.— For purposes of this section—

25 (2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent  
26 residence;

27 The “citizen of the United States” they are talking about above is based on the statutory rather than constitutional definition  
28 of the “United States”, which means it refers to the federal zone and excludes states of the Union. Also, note that both of  
29 the two preceding definitions are found within Title 5 of the U.S. Code, which is entitled “Government Organization and  
30 Employees”. Therefore, it refers ONLY to government employees and excludes private employees. There is no definition  
31 of the term “individual” anywhere in Title 26 (I.R.C.) of the U.S. Code or any other title that refers to private human  
32 beings, because Congress cannot legislate for them. Notice the use of the phrase “private business” in the U.S. Supreme  
33 Court ruling below:

34 “The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private  
35 business in his own way [unregulated by the government]. His power to contract is unlimited. He owes no  
36 duty to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as  
37 it may tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond  
38 the protection of his life and property. His rights are such as existed by the law of the land long antecedent to  
39 the organization of the State, and can only be taken from him by due process of law, and in accordance with the  
40 Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his  
41 property from arrest or seizure except under a warrant of the law. He owes nothing to the public [including  
42 so-called “taxes” under Subtitle A of the I.R.C.] so long as he does not trespass upon their rights.”  
43 [*Hale v. Henkel*, [201 U.S. 43](#), 74 (1906)]

44 The purpose of the Constitution and the Bill of Rights instead is to REMOVE authority of the Congress to legislate for  
45 private persons and thereby protect their sovereignty and dignity. That is why the U.S. Supreme Court ruled the following:

46 “The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They  
47 recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a  
48 part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect

Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men."  
[Olmstead v. United States, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also Washington v. Harper, [494 U.S. 210](#) (1990)]

**QUESTIONS FOR DOUBTERS:** If you aren't a federal "employee" as a person participating in Social Security and the Internal Revenue Code, then why are all of the Social Security Regulations located in Title 20 of the Code of Federal Regulations under parts 400-499, entitled "Employee Benefits"?

Another very important point to make here is that the purpose of nearly all federal law is to regulate "public conduct" rather than "private conduct". Congress must write laws to regulate and control every aspect of the behavior of its employees so that they do not adversely affect the rights of private individuals like you, who they exist exclusively to serve and protect. Most federal statutes, in fact, are exclusively for use by those working in government and simply do not apply to private citizens in the conduct of their private lives. Federal law cannot apply to the private public at large because the Thirteenth Amendment says that involuntary servitude has been abolished. If involuntary servitude is abolished, then they can't use, or in this case "abuse" the authority of law to impose ANY kind of duty against anyone in the private public except possibly the responsibility to avoid hurting their neighbor and thereby depriving him of the equal rights he enjoys.

For the commandments, "You shall not commit adultery," "You shall not murder," "You shall not steal," "You shall not bear false witness," "You shall not covet," and if there is any other commandment, are all summed up in this saying, namely, "You shall love your neighbor as yourself."

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

"Do not strive with a man without cause, if he has done you no harm."  
[Prov. 3:30, Bible, NKJV]

Thomas Jefferson, our most revered founding father, summed up this singular duty of government to LEAVE PEOPLE ALONE and only interfere or impose a "duty" using the authority of law when and only when they are hurting each other in order to protect them and prevent the harm when he said.

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

The U.S. Supreme Court confirmed this view, when it ruled:

"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state action, was "repugnant" to the Constitution. *Id.*, at 15. See also *United States v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190 U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*, [383 U.S. 745](#) (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."  
[*City of Boerne v. Flores*, *Archbishop of San Antonio*, [521 U.S. 507](#) (1997)]

What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private life. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every aspect of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call "social engineering". Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle A of the Internal Revenue Code, which would "appear" to regulate the private conduct of all individuals in states of the Union, in fact only applies to federal instrumentalities or "public employees" in the official conduct of their duties on behalf of the municipal corporation located in the District of Columbia, which [4 U.S.C. §72](#) makes the "seat of

government". The I.R.C. therefore essentially amounts to a part of the job responsibility and the "employment contract" of "public employees" and federal instrumentalities. This was also confirmed by the House of Representatives, who said that only those who take an oath of "public office" are subject to the requirements of the personal income tax. See:

<http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

Within the Internal Revenue Code, those legal "persons" who work for the government are identified as engaging in a "public office". A "public office" within the Internal Revenue Code is called a "trade or business", which is defined below. We emphasize that engaging in a privileged "trade or business" is the main excise taxable activity that in fact and in deed is what REALLY makes a person a "taxpayer" subject to the Internal Revenue Code, Subtitle A:

26 U.S.C. Sec. 7701(a)(26)

"The term 'trade or business' includes the performance of the functions of a public office."

Below is the definition of "public office":

Public office

"Essential characteristics of a 'public office' are:

- (1) Authority conferred by law,
- (2) Fixed tenure of office, and
- (3) Power to exercise some of the sovereign functions of government.
- (4) Key element of such test is that "officer is carrying out a sovereign function".
- (5) Essential elements to establish public position as 'public office' are:
  - (a) Position must be created by Constitution, legislature, or through authority conferred by legislature.
  - (b) Portion of sovereign power of government must be delegated to position,
  - (c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.
  - (d) Duties must be performed independently without control of superior power other than law, and
  - (e) Position must have some permanency."

[Black's Law Dictionary, Sixth Edition]

Those who are fulfilling the "functions of a public office" are under a legal, fiduciary duty as "trustees" of the "public trust", while working as "volunteers" for the "charitable trust" called the "United States Government Corporation", which we affectionately call "U.S. Inc.":

"As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer.<sup>5</sup> Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts.<sup>6</sup> That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.<sup>7</sup> and owes a fiduciary duty to the public.<sup>8</sup> It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.<sup>9</sup> Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.<sup>10</sup>"

<sup>5</sup> State ex rel. Nagle v. Sullivan, 98 Mont 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

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

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

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

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

<sup>10</sup> Indiana State Ethics Comm'n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

“U.S. Inc.” is a federal corporation, as defined below:

*"Corporations are also of all grades, and made for varied objects; all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property. It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution."*  
[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, [36 U.S. 420](#) (1837)]

TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
[PART VI - PARTICULAR PROCEEDINGS](#)  
[CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)  
[SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)  
[Sec. 3002. Definitions](#)

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

Those who are acting as “public officials” for “U.S. Inc.” have essentially donated their formerly private property to a “public use”. In effect, they have joined the SOCIALIST collective and become partakers of money STOLEN from people, most of whom, do not wish to participate and who would quit if offered an informed choice to do so.

*“My son, if sinners [socialists, in this case] entice you,  
**Do not consent [do not abuse your power of choice]**  
If they say, “Come with us,  
Let us lie in wait to shed blood [of innocent "nontaxpayers"];  
Let us lurk secretly for the innocent without cause;  
Let us swallow them alive like Sheol,  
And whole, like those who go down to the Pit:  
**We shall fill our houses with spoil [plunder];**  
**Cast in your lot among us,**  
**Let us all have one purse [share the stolen LOOT]"--***

***My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a "U.S. citizen"].***  
*Keep your foot from their path;  
For their feet run to evil,  
And they make haste to shed blood.  
Surely, in vain the net is spread  
In the sight of any bird;  
**But they lie in wait for their own blood.**  
**They lurk secretly for their own lives.**  
**So are the ways of everyone who is greedy for gain [or unearned government benefits];**  
**It takes away the life of its owners.”**  
[[Proverbs 1:10-19](#), Bible, NKJV]*

Below is what the U.S. Supreme Court says about those who have donated their private property to a “public use”. The ability to volunteer your private property for “public use”, by the way, also implies the ability to UNVOLUNTEER at any time, which is the part no government employee we have ever found is willing to talk about. I wonder why....DUHHHH!:

*“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;” and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use***



it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.  
[Budd v. People of State of New York, [143 U.S. 517](#) (1892)]

Any legal person, whether it be a natural person, a corporation, or a trust, may become a “public office” if it volunteers to do so. A subset of those engaging in such a “public office” are federal “employees”, but the term “public office” or “trade or business” encompass much more than just government “employees”. In law, when a legal “person” volunteers to accept the legal duties of a “public office”, it therefore becomes a “trustee”, an agent, and fiduciary (as defined in [26 U.S.C. §6903](#)) acting on behalf of the federal government by the operation of private contract law. It becomes essentially a “franchisee” of the federal government carrying out the provisions of the franchise agreement, which is found in:

1. Internal Revenue Code, Subtitle A, in the case of the federal income tax.
2. The Social Security Act, which is found in Title 42 of the U.S. Code.

If you would like to learn more about how this “trade or business” scam works, consult the authoritative article below:

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

If you would like to know more about the extreme dangers of participating in all government franchises and why you destroy ALL your Constitutional rights and protections by doing so, see:

1. *Government Instituted Slavery Using Franchises*, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>
2. *Liberty University, Section 4*:  
<http://sedm.org/LibertyU/LibertyU.htm>

The IRS Form 1042-S Instructions confirm that all those who use Social Security Numbers are engaged in the “trade or business” franchise:

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

You must obtain and enter 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.

[[IRS Form 1042-S Instructions](#), p. 14]

Engaging in a “trade or business” therefore implies a “public office”, which makes the person using the number into a “public officer” who has donated his formerly private time and services to a “public use” and agreed to give the public the right to control and regulate that use through the operation of the franchise agreement, which is the Internal Revenue Code, Subtitle A and the Social Security Act found in Title 42 of the U.S. Code. The Social Security Number is therefore the equivalent of a “license number” to act as a “public officer” for the federal government, who is a fiduciary or trustee subject to the plenary legislative jurisdiction of the federal government pursuant to [26 U.S.C. §7701\(a\)\(39\)](#), [26 U.S.C. §7408\(d\)](#), and [Federal Rule of Civil Procedure Rule 17\(b\)](#), regardless of where he might be found geographically, including within a state of the Union. The franchise agreement governs “choice of law” and where it’s terms may be litigated, which is the District of Columbia, based on the agreement itself.

Now let’s apply what we have learned to your employment situation. God said you cannot work for two companies at once. You can only serve one company, and that company is the federal government if you are receiving federal benefits:

*“No one can serve two masters [god and government, or two employers, for instance]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government].”*  
[[Luke 16:13](#), Bible, NKJV. Written by a tax collector]

Everything you make while working for your slave master, the federal government, is their property over which you are a fiduciary and “public officer”.

“THE” + “IRS” = “THEIRS”

A federal “public officer” has no rights in relation to their master, the federal government:

*“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v. Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987) (plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616-617 (1973).”*  
[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]

Your existence and your earnings as a federal “public officer” and “trustee” and “fiduciary” are entirely subject to the whim and pleasure of corrupted lawyers and politicians, and you must beg and grovel if you expect to retain anything:

*“In the general course of human nature, A POWER OVER A MAN’S SUBSISTENCE AMOUNTS TO A POWER OVER HIS WILL.”*  
[Alexander Hamilton, [Federalist Paper No. 79](#)]

You will need an “exemption” from your new slave master specifically spelled out in law to justify anything you want to keep while working on the federal plantation. The 1040 return is a profit and loss statement for a federal business corporation called the “United States”. You are in partnership with your slave master and they decide what scraps they want to throw to you in your legal “cage” AFTER they figure out whatever is left in financing their favorite pork barrel project and paying off interest on an ever-expanding and endless national debt. Do you really want to reward this type of irresponsibility and surety?

The W-4 therefore essentially amounts to a federal employment application. It is your badge of dishonor and a tacit admission that you can’t or won’t trust God and yourself to provide for yourself. Instead, you need a corrupted “protector” to steal money from your neighbor or counterfeit (print) it to help you pay your bills and run your life. Furthermore, if your private employer forced you to fill out the W-4 against your will or instituted any duress to get you to fill it out, such as threatening to fire or not hire you unless you fill it out, then he/she is:

1. Acting as an employment recruiter for the federal government.
2. Recruiting you into federal slavery in violation of the Thirteenth Amendment, and [42 U.S.C. §1994](#).
3. Involved in a conspiracy to commit grand theft by stealing money from you to pay for services and protection you don’t want and don’t need.
4. Involved in racketeering and extortion in violation of [18 U.S.C. §1951](#).
5. Involved in money laundering for the federal government, by sending in money stolen from you to them, in violation of [18 U.S.C. §1956](#).

The higher ups at the IRS probably know the above, and they certainly aren’t going to tell private employers or their underlings the truth, because they aren’t going to look a gift horse in the mouth and don’t want to surrender their defense of “plausible deniability”. They will NEVER tell a thief who is stealing for them that they are stealing, especially if they don’t have to assume liability for the consequences of the theft. No one who practices this kind of slavery, deceit, and evil can rightly claim that they are loving their neighbor and once they know they are involved in such deceit, they have a duty to correct it or become an “accessory after the fact” in violation of [18 U.S.C. §3](#). This form of deceit is also the sin most hated by God in the Bible. Below is a famous Bible commentary on [Prov. 11:1](#):



"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can he expect that his devotion should be accepted; for, 1. Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public], which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God."

[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

The Bible also says that those who participate in this kind of "commerce" with the government are practicing harlotry and idolatry. The Bible book of Revelation describes a woman called "Babylon the Great Harlot".

"And I saw a woman sitting on a scarlet beast which was full of names of blasphemy, having seven heads and ten horns. The woman was arrayed in purple and scarlet, and adorned with gold and precious stones and pearls, having in her hand a golden cup full of abominations and the filthiness of her fornication. And on her forehead a name was written:

MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE EARTH.

I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw her, I marveled with great amazement."  
[Rev. 17:3-6, Bible, NKJV]

This despicable harlot is described below as the "woman who sits on many waters".

"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]

These waters are simply symbolic of a democracy controlled by mobs of atheistic people who are fornicating with the Beast and who have made it their false, man-made god and idol:

"The waters which you saw, where the harlot sits, are peoples, multitudes, nations, and tongues."  
[Rev. 17:15, Bible, NKJV]

The Beast is then defined in Rev. 19:19 as "the kings of the earth", which today would be our political rulers:

"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]

Babylon the Great Harlot is "fornicating" with the government by engaging in commerce with it. Black's Law Dictionary defines "commerce" as "intercourse":

"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]

If you want your rights back people, you can't pursue government employment in the context of your private job. If you do, the Bible, not us, says you are a harlot and that you are CONDEMNED to hell!

And I heard another voice from heaven saying, "Come out of her, my people, lest you share in her sins, and lest you receive of her plagues. For her sins have reached to heaven, and God has remembered her iniquities."

1                   Render to her just as she rendered to you, and repay her double according to her works; in the cup which she  
2                   has mixed, mix double for her. In the measure that she glorified herself and lived luxuriously, in the same  
3                   measure give her torment and sorrow; for she says in her heart, 'I sit as queen, and am no widow, and will not  
4                   see sorrow.' Therefore her plagues will come in one day—death and mourning and famine. And she will be  
5                   utterly burned with fire, for strong is the Lord God who judges her.  
6                   [[Rev. 18:4-8](#), Bible, NKJV]

7 If you would like to know more about why Subtitle A of the Internal Revenue Code only applies to federal instrumentalities  
8 and payments to or from the federal government, we refer you to the free memorandum of law below:

[Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes](http://sedm.org/Forms/FormIndex.htm), Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>

### 9     **3   The Social Security Scam is the VOLUNTARY Gateway into the Federal Tax "Scheme"**

10 This section will establish that participation in the Social Security program is the gateway by which federal "taxpayers" are  
11 recruited and enslaved. It is well settled in the case law that the 16<sup>th</sup> Amendment to the Bill of Rights annexed to the  
12 Constitution of the United States conferred no new taxing authority. See *Stanton v. Baltic Mining Co.* 240 U.S. 103, 36  
13 S.Ct. 278, 60 L.Ed. 546, where it was held:

14                   *"But, aside from the obvious error of the proposition, intrinsically considered, it manifestly disregards the fact*  
15                   *that by the previous ruling it was settled that the provisions of the 16th Amendment conferred no new power of*  
16                   *taxation."*  
17                   [*Stanton v. Baltic Mining Co.* 240 U.S. 103, 36 S.Ct. 278, 60 L.Ed. 546]

18 It is also well settled in the law that an Income tax on Labor and other incomes is also unconstitutional. *Pollock v. Farmers'*  
19 *Loan & Trust Co.*, 157 U.S. 429, 15 S.Ct. 673, 39 L.Ed. 759, held:

20                   *"Taxes on the rents or income of real estate are direct taxes. In so far as Act Aug. 15, 1894, 28 Stat. 509, c.*  
21                   *349, imposing taxes on incomes levies a tax on rents and incomes of real estate, it is invalid, because such tax,*  
22                   *being equivalent to a tax on the real estate itself, and therefore a direct tax, is not apportioned among the states*  
23                   *according the rule prescribed by U.S.C.A.Const. art. I, § 2, cl. 3 and § 9, cl. 4, for direct taxes."*  
24                   [*Pollock v. Farmers' Loan & Trust Co.*, 157 U.S. 429, 15 S.Ct. 673, 39 L.Ed. 759]

25 *Brushaber v. Union Pac. R. Co.*, 240 U.S. 1, 36 S.Ct. 236, 60 L.Ed. 493, held:

26                   *"Power to exclude from taxation some income of designated persons and classes and to exempt entirely certain*  
27                   *enumerated organizations or corporations was not forbidden by U.S.C.A.Const. Amend. 16, providing for taxes*  
28                   *on incomes from whatever source derived." "Labor, agricultural organizations, savings banks, etc., could be*  
29                   *excepted from income tax provided by Act Oct. 3, 1913, 38 Stat. 114, without rendering tax repugnant to federal*  
30                   *Constitution."*  
31                   [*Brushaber v. Union Pac. R. Co.*, 240 U.S. 1, 36 S.Ct. 236, 60 L.Ed. 493]

32 *Stanton v. Baltic Mining Co.* 240 U.S. 103, 36 S.Ct. 278, 60 L.Ed. 546, held:

33                   *"Labor and agriculture organizations, mutual savings banks, etc., can be excepted from operation of income*  
34                   *tax provisions without rendering the tax repugnant to the federal Constitution."*  
35                   [*Stanton v. Baltic Mining Co.* 240 U.S. 103, 36 S.Ct. 278, 60 L.Ed. 546]

36 So, with the above in mind, what act conferred the new taxing authority on incomes of individuals within states of the  
37 Union that the U.S. Supreme Court had previously said was "unconstitutional", or as some Judges say:

38                   *"We can tax anywhere in the world"?*

39 The answer to the aforementioned question can be found in one of the New Deal Concepts passed by Congress in the  
40 1930s. Congress can pass a law that applies anywhere in the world, but ONLY to its own employees, officials, and  
41 contractors in the context of their official duties authorized by the Constitution.

42                   *"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*  
43                   *regulator of private conduct, are not the same as the restrictions that it places upon the government in its*  
44                   *capacity as employer. We have recognized this in many contexts, with respect to many different constitutional*  
45                   *guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v.*

Johnson, [425 U.S. 238, 247](#) (1976) . Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. *O'Connor v. Ortega*, [480 U.S. 709, 723](#) (1987) (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. *Gardner v. Broderick*, [497 U.S. 62, 95] [392 U.S. 273, 277-278](#) (1968). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. *Connick v. Myers*, [461 U.S. 138, 147](#) (1983). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public Workers v. Mitchell*, [330 U.S. 75, 101](#) (1947); *Civil Service Comm'n v. Letter Carriers*, [413 U.S. 548, 556](#) (1973); *Broadrick v. Oklahoma*, [413 U.S. 601, 616-617](#) (1973).”  
[*Rutan v. Republican Party of Illinois*, [497 U.S. 62](#) (1990)]

Otherwise, it is what the U.S. Supreme Court calls “repugnant to the Constitution” to regulate “private conduct” in other than federal agencies and instrumentalities:

“The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes of redress” against offensive state action, was “repugnant” to the Constitution. *Id.*, at 15. See also *United States v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190 U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*, [383 U.S. 745](#) (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been questioned.”  
[*City of Boerne v. Flores*, [521 U.S. 507](#) (1997)]

Such an act that applies anywhere in the world would be completely constitutional, even though it applies on other than federal territory because it is a result of the exercise of the right to contract for employment of those who VOLUNTARILY participate. All such voluntary contracts and agreements of this kind can be enforced anywhere in either courts having jurisdiction over the place it happened or in court designated by the franchise or employment agreement itself. Otherwise, “all law is prima facie territorial” and is confined to the territory over which the lawmaker enjoys exclusive or plenary jurisdiction:

The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch.Div. 522, 528; State v. Carter, 27 N. J. L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch. In the case of the present statute, the improbability of the United States attempting to make acts done in Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but need not be discussed.  
[*American Banana Co. v. U.S. Fruit*, [213 U.S. 347](#) at 357-358]

“Special provision is made in the constitution, for the cession of jurisdiction from the states over places where the federal government shall establish forts, or other military works. And it is only in these places, or in the territories of the United States, where it can exercise a general [or criminal] jurisdiction.”  
[*New Orleans v. United States*, [35 U.S. \(10 Pet.\) 662](#) (1836)]

The Social Security Act, codified in Title 42 of the U.S. Code, and the Internal Revenue Code, Subtitle A function effectively as part of the employment or benefit agreement to which all must consent in order to seek benefits under the Social Security Act. We call the act a “franchise agreement”, and this agreement also dictates WHERE disputes are litigated, by indicating that they MUST be litigated as though all acts accomplished under them occurred in the District of Columbia. See 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d). 26 U.S.C. §7701(a)(9) and (a)(10) also defines the term “United States” to be limited to the District of Columbia. If Congress really had extra-territorial jurisdiction in a state of the Union, do you think they would need such dubious provisions? DEFINITELY NOT! The Social Security Act of 1935 at Title 8, Section 8 clearly shows that there will be an income tax on all “incomes”.

Section 8 of the Social Security Act  
INCOME TAX ON EMPLOYEES

SECTION 801. In addition to other taxes, there shall be levied, collected, and paid upon the income of every individual a tax equal to the following percentages of the wages (as defined in section 811) received by him after December 31, 1936, with respect to employment (as defined in section 811) after such date:

- (1) With respect to employment during the calendar years 1937, 1938, and 1939, the rate shall be 1 per centum.  
(2) With respect to employment during the calendar years 1940, 1941, and 1942, the rate shall be 1 1/2 per centum.  
(3) With respect to employment during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.  
(4) With respect to employment during the calendar years 1946, 1947, and 1948, the rate shall be 2 1/2 per centum.  
(5) With respect to employment after December 31, 1948, the rate shall be 3 per centum.

#### DEDUCTION OF TAX FROM WAGES

SEC. 802. (a) The tax imposed by section 801 shall be collected by the employer of the taxpayer by deducting the amount of the tax from the wages as and when paid. Every employer required so to deduct the tax is hereby made liable for the payment of such tax, and is hereby indemnified against the claims and demands of any person for the amount of any such payment made by such employer.

(b) If more or less than the correct amount of tax imposed by section 801 is paid with respect to any wage payment, then, under regulations made under this title, proper adjustments, with respect both to the tax and the amount to be deducted, shall be made, without interest, in connection with subsequent wage payments to the same individual by the same employer.

#### DEDUCTIBILITY FROM INCOME TAX

SEC. 803. For the purposes of the income tax imposed by Title I of the Revenue Act of 1934 or by any Act of Congress in substitution therefor, the tax imposed by section 801 shall not be allowed as a deduction to the taxpayer in computing his net income for the year in which such tax is deducted from his wages.

#### EXCISE TAX ON EMPLOYERS

SEC. 804. In addition to other taxes, every employer shall pay an excise tax, with respect to having individuals in his employ, equal to the following percentages of the wages (as defined in section 811) paid by him after December 31, 1936, with respect to employment (as defined in section 811) after such date:

- (1) With respect to employment during the calendar years 1937, 1938, and 1939, the rate shall be 1 per centum.  
(2) With respect to employment during the calendar years 1940, 1941, and 1942, the rate shall be 1 1/2 per centum.  
(3) With respect to employment during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.  
(4) With respect to employment during the calendar years 1946, 1947, and 1948, the rate shall be 2 1/2 per centum.  
(5) With respect to employment after December 31, 1948, the rate shall be 3 per centum.

#### ADJUSTMENT OF EMPLOYERS TAX

SEC. 805. If more or less than the correct amount of tax imposed by section 804 is paid with respect to any wage payment, then, under regulations made under this title, proper adjustments with respect to the tax shall be made, without interest, in connection with subsequent wage payments to the same individual by the same employer.

#### REFUNDS AND DEFICIENCIES

SEC. 806. If more or less than the correct amount of tax imposed by section 801 or 804 is paid or deducted with respect to any wage payment and the overpayment or underpayment of tax cannot be adjusted under section 802 (b) or 805 the amount of the overpayment shall be refunded and the amount of the underpayment shall be collected in such manner and at such times (subject to the statutes of limitations properly applicable thereto) as may be prescribed by regulations made under this title.

#### COLLECTION AND PAYMENT OF TAXES

SEC. 807. (a) The taxes imposed by this title shall be collected by the Bureau of Internal Revenue under the direction of the Secretary of the Treasury and shall be paid into the Treasury of the United States as internal-revenue collections. If the tax is not paid when due, there shall be added as part of the tax interest (except in the case of adjustments made in accordance with the provisions of sections 802 (b) and 805) at the rate of one-half of 1 per centum per month from the date the tax became due until paid.

(b) Such taxes shall be collected and paid in such manner, at such times, and under such conditions, not inconsistent with this title (either by making and filing returns, or by stamps, coupons, tickets, books, or other reasonable devices or methods necessary or helpful in securing a complete and proper collection and payment of the tax or in securing proper identification of the taxpayer), as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.

(c) All provisions of law, including penalties, applicable with respect to any tax imposed by section 600 or section 800 of the Revenue Act of 1926 and the provisions of section 607 of the Revenue Act of 1934, shall, insofar as applicable and not inconsistent with the provisions of this title, be applicable with respect to the taxes imposed by this title.

(d) In the payment of any tax under this title a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

#### RULES AND REGULATIONS

SEC. 808. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make and publish rules and regulations for the enforcement of this title.

#### SALE OF STAMPS BY POSTMASTERS

SEC. 809. The Commissioner of Internal Revenue shall furnish to the Postmaster General without prepayment a suitable quantity of stamps, coupons, tickets, books, or other devices prescribed by the Commissioner under section 807 for the collection or payment of any tax imposed by this title, to be distributed to, and kept on sale by, all post offices of the first and second classes, and such post offices of the third and fourth classes as

(1) are located in county seats, or

(2) are certified by the Secretary of the Treasury to the Postmaster General as necessary to the proper administration of this title. The Postmaster General may require each such postmaster to furnish bond in such increased amount as he may from time to time determine, and each such postmaster shall deposit the receipts from the sale of such stamps, coupons, tickets, books, or other devices, to the credit of, and render accounts to, the Postmaster General at such times and in such form as the Postmaster General may by regulations prescribe. The Postmaster General shall at least once a month transfer to the Treasury, as internal- revenue collections all receipts so deposited together with a statement of the additional expenditures in the District of Columbia and elsewhere incurred by the Post Office Department in performing the duties imposed upon said Department by this Act, and the Secretary of the Treasury is hereby authorized and directed to advance from time to time to the credit of the Post Office Department from appropriations made for the collection of the taxes imposed by this title, such sums as may be required for such additional expenditures incurred by the Post Office Department.

#### PENALTIES

SEC. 810. (a) Whoever buys, sells, offers for sale, uses, transfers, takes or gives in exchange, or pledges or gives in pledge, except as authorized in this title or in regulations made pursuant thereto, any stamp, coupon, ticket, book, or other device, prescribed by the Commissioner of Internal Revenue under section 807 for the collection or payment of any tax imposed by this title, shall be fined not more than \$1,000 or imprisoned for not more than six months, or both.

(b) Whoever, with intent to defraud, alters, forges, makes, or counterfeits any stamp, coupon, ticket, book, or other device prescribed by the Commissioner of Internal Revenue under section 807 for the collection or payment of any tax imposed by this title, or uses, sells, lends, or has in his possession any such altered, forged, or counterfeited stamp, coupon, ticket, book, or other device, or makes, uses, sells, or has in his possession any material in imitation of the material used in the manufacture of such stamp, coupon, ticket, book, or other device, shall be fined not more than \$5,000 or imprisoned not more than five years, or both.

#### DEFINITIONS

SEC. 811. When used in this title- (a) The term wages means all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include that part of the remuneration which, after remuneration equal to \$3,000 has been paid to an individual by an employer with respect to employment during any calendar year, is paid to such individual by such employer with respect to employment during such calendar year.

(b) The term employment means any service, of whatever nature, performed within the United States by an employee for his employer, except-

(1) Agricultural labor;

(2) Domestic service in a private home;

(3) Casual labor not in the course of the employer's trade or business;

(4) Service performed by an individual who has attained the age of sixty-five;

(5) Service performed as an officer or member of the crew of a vessel documented under the laws of the United States or of any foreign country;

(6) Service performed in the employ of the United States Government or of an instrumentality of the United States;

(7) Service performed in the employ of a State, a political subdivision thereof, or an instrumentality of one or more States or political subdivisions;

(8) Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Notice that Section 801 of the Social Security Act of 1935 above implies that there are "other taxes", and those taxes are found in the Revenue Acts of Congress, which are now codified in Title 26 of the U.S. Code as the Internal Revenue Code. Note also that the act makes the Bureau of Internal Revenue, which is now called the Internal Revenue Service, responsible



for collecting the taxes in question. It also uses the phrase “remuneration for employment”, which is defined in current regulations as occurring ONLY in the “United States”, which is then defined as the District of Columbia in 26 U.S.C. §7701(a)(9) and (a)(10):

Title 26: Internal Revenue  
PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE  
Subpart B—Federal Insurance Contributions Act (Chapter 21, Internal Revenue Code of 1954)  
General Provisions  
§ 31.3121(b)-3 Employment; services performed after 1954.

[...]

“(c) Services performed outside the United States—(1) In general. **Except as provided in paragraphs (c)(2) and (3) of this section, services performed outside the United States (see §31.3121(e)-1) do not constitute employment.**”

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

(a)(9) United States

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

(a)(10): State

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

Therefore, the Social Security program and the Internal Revenue Code, Subtitle A are municipal taxes for the corporate District of Columbia which applies to federal employees, officers, and benefit recipients with a domicile in the District of Columbia. That corporation is identified in 28 U.S.C. §3002(15)(A) as “a federal corporation”. These so-called “benefits” therefore apply exclusively to:

1. Payments to federal instrumentalities, including “public officials” engaged in a “trade or business”, which is defined as “the functions of a public office”. See:

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

2. Federal payments originating from “sources within the “United States”, which means payments by the federal government. These payments are clearly documented in 26 U.S.C. §871.
3. “U.S. persons” as defined in 26 U.S.C. §7701(a)(30), who in fact are all government instrumentalities employees, public officials, benefit recipients, and contractors.
4. Federal instrumentalities and agencies.
5. “private earnings” voluntarily donated to a “public use” to procure the benefits of “socialism” and “social insurance”. See:

Socialism: The New American Civil Religion, Form #05.016  
<http://sedm.org/Forms/FormIndex.htm>

Social Security and I.R.C. Subtitle A taxes do NOT apply to “private earnings” from entities that are NOT instrumentalities of the U.S. government and therefore not “effectively connected with a trade or business”. The above are confirmed by 5 U.S.C. §552a(a)(13), which says that all those qualified to receive a deferred retirement benefit are “federal personnel”:

TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a  
§ 552a. Records maintained on individuals

(a) Definitions.— For purposes of this section—

(13) the term “Federal personnel” means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to

receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

We now know where the new taxing authority was born: **From Section 801 of the Social Security Act of 1935!**

*In addition to other taxes, there shall be levied, collected, and paid upon the income of every individual a tax.  
[Social Security Act of 1935, Section 801]*

How does the federal income tax work in? The words “in addition to other taxes” subjects you to Section 803 of the 1935 Act.

*“For the purposes of the income tax imposed by Title I of the Revenue Act of 1934 or by any Act of Congress in substitution thereof,”  
[Social Security Act of 1935, Section 803]*

By applying to the Social Security program with an SS-5 Form, you are entering into a voluntary contract/agreement to subject yourself to a federal income tax imposed by Title I of the Revenue Act of 1934, which has been amended from time to time.

The next question to be asked is. Can a social act that takes from one man and gives to another as a deferred retirement program be unconstitutional as it applies to that man? The answer to that question is yes and no. Why is it that we can come to that conclusion? If one volunteers/consents into a social program such as the one created by the Social Security Act then it would be constitutional, but on the other hand, if one does not consent in writing to the act, it would be found unconstitutional as it applies to the man who does not volunteer or disavows himself from the Act. (See United States v. Butler, 297 U.S. 1, 56 S.Ct. 312, 80 L.Ed. 477, 102 A.L.R. 914 (1936)).

Another question that arises here is: Can a person who has volunteered into the Social Security “Scheme” **un-volunteer?** The answer is yes and the reason why is that if there is a way to join a “voluntary social program” then there must also be a way out, or else it would be a supreme contradiction to call the program “voluntary”.

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

Why would this be? Because if you can’t leave the program, then you are being subjected to involuntary servitude in violation of the Thirteenth Amendment and 42 U.S.C. §1994:

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

The Social Security Act, by subjecting participants to federal income taxation to pay off endless and growing debts of irresponsible politicians in the federal government who are incapable of balancing a budget, makes the participants into “peons” who are compelled to become surety for the debts of foreigners.

*“**Peonage.** A condition of servitude (prohibited by 13<sup>th</sup> Amendment) compelling persons [either through fraud or duress] to perform labor in order to pay off a debt.”  
[Black’s Law Dictionary, Sixth Edition, p. 1135]*

Of “peonage”, the U.S. Supreme Court has said:



1       *"The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration.*  
2       *They prohibit peonage. What is peonage? It may be defined as a state or condition of compulsory service,*  
3       *based upon the indebtedness of the peon to the master. The basal fact is indebtedness. As said by Judge*  
4       *Benedict, delivering the opinion in Jaremillo v. Romero, 1 N.Mex. 190, 194: 'One fact existed universally; all*  
5       *were indebted to their masters. This was the cord by which they seemed bound to their masters' service.'*  
6       *Upon this is based a condition of compulsory service. Peonage is sometimes classified as voluntary or*  
7       *involuntary, but this implies simply a difference in the mode of origin, but not in the character of the*  
8       *servitude. The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other*  
9       *is forced upon the debtor by some provision of law. But peonage, however created, is compulsory service,*  
10       *involuntary servitude. The peon can release himself therefrom, it is true, by the payment of the debt, but*  
11       *otherwise the service is enforced. A clear distinction exists between peonage and the voluntary performance of*  
12       *labor or rendering of services in payment of a debt. In the latter case the debtor, though contracting to pay his*  
13       *indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of*  
14       *that contract, can elect at any time to break it, and no law or force compels performance or continuance of the*  
15       *service."*

16       [Clyatt v. U.S., 197 U.S. 207 (1905)]

17       This prohibition against all forms of peonage, slavery, and involuntary servitude applies just as readily in states of Union as  
18       it applies anywhere else, and therefore its exercise should be strictly and judiciously prevented by all courts, and  
19       **ESPECIALLY** federal courts:

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

29       [Clyatt v. U.S., 197 U.S. 207 (1905)]

30       Of this scam, one public official during the debates over the Social Security Act and the corruption of our Constitutional  
31       Republic by FDR and his cronies said the following:

32       Mr. Logan: "...Natural laws can not be created, repealed, or modified by legislation. Congress should know  
33       there are many things which it can not do..."

34       *"It is now proposed to make the Federal Government the guardian [SPONOSOR AND SUGAR DADDY] of its*  
35       *citizens. If that should be done, the Nation soon must perish. There can only be a free nation when the people*  
36       *themselves are free and administer the government which they have set up to protect their rights. Where the*  
37       *general government must provide work, and incidentally food and clothing for its citizens, freedom and*  
38       *individuality will be destroyed and eventually the citizens will become serfs to the general government..."*

39       [Congressional Record-Senate, Volume 77- Part 4, June 10, 1933, Page 12522

40       SOURCE: [http://famguardian.org/TaxFreedom/CitesByTopic/Sovereignty-CongRecord-Senate-](http://famguardian.org/TaxFreedom/CitesByTopic/Sovereignty-CongRecord-Senate-JUNE101932.pdf)  
41       [JUNE101932.pdf](http://famguardian.org/TaxFreedom/CitesByTopic/Sovereignty-CongRecord-Senate-JUNE101932.pdf)

## 42       **4 Basic elements of trusts generally**

43       A trust is a contract that is established and created by a legal person called a Settlor. The Constitution protects our right to  
44       contract under Article 1, Section 10 as follows:

45       Article 1, Section 10

46       No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin  
47       Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any  
48       Bill of Attainder, ex post facto Law, or Law impairing the Obligation of Contracts, or grant any Title of  
49       Nobility.

50       Because all trusts are contracts, the American People have had a protected, inalienable right to establish and maintain trusts  
51       for any reason since the Constitution was ratified. The limitation above upon the government's ability to interfere with the  
52       right to contract applies to states of the Union. Below is what the U.S. Supreme Court said about the applicability of the  
53       same subject to the Federal Government:

1 "Independent of these views, there are many considerations which lead to the conclusion that the power to  
2 impair contracts [either the Constitution or the Holy Bible], by direct action to that end, does not exist with  
3 the general [federal] government. In the first place, one of the objects of the Constitution, expressed in its  
4 preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was  
5 justly said by the late Chief Justice, in Hepburn v. Griswold, to inference or conjecture. As he observes, at the  
6 time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was  
7 engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of  
8 compact were established between the people of the original States and the people of the Territory, for the  
9 purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty,  
10 upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in  
11 the just preservation of rights and property, 'no law ought ever to be made, or have force in the said  
12 Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and  
13 without fraud previously formed.' The same provision, adds the Chief Justice, found more condensed  
14 expression in the prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the  
15 obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though  
16 the prohibition is not applied in terms to the government of the United States, he expressed the opinion,  
17 speaking for himself and the majority of the court at the time, that it was clear 'that those who framed and  
18 those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body  
19 of legislation, and that the justice which the Constitution was ordained to establish was not thought by them  
20 to be compatible with legislation [or judicial precedent] of an opposite tendency.' 8 Wall. 623. [99 U.S. 700,  
21 765] Similar views are found expressed in the opinions of other judges of this court."  
22 [Sinking Fund Cases, 99 U.S. 700 (1878)]

23 Therefore, neither the states of the Union nor the federal government may interfere with our right to contract by interfering  
24 with the enforcement or operation of any trust that is lawfully and properly established.

25 Trusts can be either reduced to writing and if not reduced to writing, presumed to be "constructive trusts":

26 "Constructive trust. Trust created by operation of law against one who by actual or constructive fraud, by  
27 duress, or by abuse of confidence, or by commission of wrong, or by any form of unconscionable conduct, or  
28 other questionable means, has obtained or holds legal right to property which he should not, in equity and good  
29 conscience, hold and enjoy. Davis v. Howard, 19 Or.App. 310, 527 P.2d. 422, 424.

30 "A constructive trust is a relationship with respect to property subjecting the person by whom the title to the  
31 property is held to an equitable duty to convey it to another on the ground that his acquisition or retention of  
32 the property is wrongful and that he would be unjustly enriched if he were permitted to retain the property.  
33 Restatement, Second, Trusts §1(e)."  
34 [Black's Law Dictionary, Sixth Edition, pp. 314-315]

35 Every trust is established and maintained by three separate and distinct legal and/or natural persons, none of whom may be  
36 the same physical person:

- 37 1. The Settlor, who usually creates the contract that puts the trust into existence and defines how it is to operate. The  
38 Settlor also usually conveys financial or material assets into the trust as seed money to allow the trust to obtain credit  
39 and begin operations.
- 40 2. The Trustee, who executes the trust instrument by managing the property and operations of the trust with the object of  
41 achieving the goals of the trust identified in the trust instrument.

42 "Trustee. Person holding property in trust. Restatement, Second, Trusts, §3(3). The person appointed, or  
43 required by law, to execute a trust. One in whom an implied agreement to administer or exercise it for the  
44 benefit or to the use of another. One who holds legal title to property "in trust" for the benefit of another  
45 person (beneficiary) and who must carry out specific duties with regard to the property. The trustee owes a  
46 fiduciary duty to the beneficiary. Reineck v. Smith, Ill., 289 U.S. 172, 53 S.Ct. 570, 77 L.Ed. 1109."  
47 [Black's Law Dictionary, Sixth Edition, p. 1514]

- 48 3. The Beneficiary, which is the person who benefits from actions of the Trustee. Has exclusive legal and equitable title  
49 to all of the property and other economic benefits that the trust might generate on his/her behalf during its lifetime,  
50 subject to the terms of the trust document. A trust may have one or multiple beneficiaries.

51 A trust in which any two or more of the above entities are the same person is usually regarded by the courts as an "alter  
52 ego" of the Settlor and its legitimacy can and often is challenged in court, especially if the main purpose of establishing the  
53 trust was that of protecting the assets of the trust from tax liability.

1 A trust in which any of the three entities are agents or fiduciaries of the United States government becomes an extension of  
2 the government. Its officers then become the equivalent of “public officers”. Below is how the U.S. Supreme Court  
3 describes it, in the introduction to the case that is not part of the opinion itself:

4 “All the powers of the government must be carried into operation by individual agency, either through the  
5 medium of public officers, or contracts made with individuals. Can any public office be created, or does one  
6 exist, the performance of which may, with propriety, be assigned to this association [or trust], when  
7 incorporated? If such office exist, or can be created, then the company may be incorporated, that they may  
8 be appointed to execute such office. Is there any portion of the public business performed by individuals  
9 upon contracts, that this association could be employed to perform, with greater advantage and more safety  
10 to the public, than an individual contractor? If there be an employment of this nature, then may this  
11 company be incorporated to undertake it.

12 There is an employment of this nature. Nothing can be more essential to the fiscal concerns of the nation, than  
13 an agent of undoubted integrity and established credit, with whom the public moneys can, at all times, be safely  
14 deposited. Nothing can be of more importance to a government, than that there should be some capitalist in the  
15 country, who possesses the means of making advances of money to the government upon any exigency, and who  
16 is under a legal obligation to make such advances. For these purposes the association would be an agent  
17 peculiarly suitable and appropriate. [. . .]

18 The mere creation of a corporation, does not confer political power or political character. So this Court  
19 decided in *Dartmouth College v. Woodward*, already referred to. If I may be allowed to paraphrase the  
20 language of the Chief Justice, I would say, a bank incorporated, is no more a State instrument, than a natural  
21 person performing the same business would be. If, then, a natural person, engaged in the trade of banking,  
22 should contract with the government to receive the public money upon deposit, to transmit it from place to  
23 place, without charging for commission or difference of exchange, and to perform, when called upon, the duties  
24 of commissioner of loans, would not thereby become a public officer, how is it that this artificial being, created  
25 by law for the purpose of being employed by the government for the same purposes, should become a part of the  
26 civil government of the country? Is it because its existence, its capacities, its powers, are given by law? because  
27 the government has given it power to take and hold property in a particular form, and to employ that property  
28 for particular purposes, and in the disposition of it to use a particular name? because the government has sold  
29 it a privilege [22 U.S. 738, 774] for a large sum of money, and has bargained with it to do certain things; is it,  
30 therefore, a part of the very government with which the contract is made?

31 If the Bank be constituted a public office, by the connexion between it and the government, it cannot be the  
32 mere legal franchise in which the office is vested; the individual stockholders must be the officers. Their  
33 character is not merged in the charter. This is the strong point of the *Mayor and Commonalty v. Wood*, upon  
34 which this Court ground their decision in the *Bank v. Deveaux*, and from which they say, that cause could not  
35 be distinguished. Thus, aliens may become public officers, and public duties are confided to those who owe no  
36 allegiance to the government, and who are even beyond its territorial limits.

37 With the privileges and perquisites of office, all individuals holding offices, ought to be subject to the  
38 disabilities of office. But if the Bank be a public office, and the individual stockholders public officers, this  
39 principle does not have a fair and just operation. The disabilities of office do not attach to the stockholders; for  
40 we find them every where holding public offices, even in the national Legislature, from which, if they be public  
41 officers, they are excluded by the constitution in express terms.

42 If the Bank be a public institution of such character as to be justly assimilated to the mint and the post office,  
43 then its charter may be amended, altered, or even abolished, at the discretion of the National Legislature. All  
44 public offices are created [22 U.S. 738, 775] purely for public purposes, and may, at any time, be modified  
45 in such manner as the public interest may require. Public corporations partake of the same character. So it is  
46 distinctly adjudged in *Dartmouth College v. Woodward*. In this point, each Judge who delivered an opinion  
47 concurred. By one of the Judges it is said, that ‘public corporations are generally esteemed such as exist for  
48 public political purposes only, such as towns, cities, parishes and counties; and in many respects they are so,  
49 although they involve some private interests; but, strictly speaking, public corporations are such only as are  
50 founded by the government for public purposes, where the whole interest belongs also to the government. If,  
51 therefore, the foundation be private, though under the charter of the government, the corporation is private,  
52 however extensive the uses may be to which it is devoted, either by the bounty of the founder, or the nature  
53 and objects of the institution. For instance, a bank, created by the government for its own uses, whose stock  
54 is exclusively owned by the government, is, in the strictest sense, a public corporation. So, a hospital created  
55 and endowed by the government for general charity. But a bank, whose stock is owned by private persons, is  
56 a private corporation, although it is erected by the government, and its objects and operations partake of a  
57 public nature. The same doctrine may be affirmed of insurance, canal, bridge, and turnpike companies. In  
58 all these cases, the uses may, in a certain sense, be called public, but the corporations are private; as much  
59 [22 U.S. 738, 776] so, indeed, as if the franchises were vested in a single person.[. . .]

60 In what sense is it an instrument of the government? and in what character is it employed as such? Do the  
61 government employ the faculty, the legal franchise, or do they employ the individuals upon whom it is

conferred? and what is the nature of that employment? does it resemble the post office, or the mint, or the custom house, or the process of the federal Courts?

The post office is established by the general government. It is a public institution. The persons who perform its duties are public officers. No individual has, or can acquire, any property in it. For all the services performed, a compensation is paid out of the national treasury; and all the money received upon account of its operations, is public property. Surely there is no similitude between this institution, and an association who trade upon their own capital, for their own profit, and who have paid the government a million and a half of dollars for a legal character and name, in which to conduct their trade.

Again: the business conducted through the agency of the post office, is not in its nature a private business. It is of a public character, and the [22 U.S. 738, 786] charge of it is expressly conferred upon Congress by the constitution. The business is created by law, and is annihilated when the law is repealed. But the trade of banking is strictly a private concern. It exists and can be carried on without the aid of the national Legislature. Nay, it is only under very special circumstances, that the national Legislature can so far interfere with it, as to facilitate its operations.

The post office executes the various duties assigned to it, by means of subordinate agents. The mails are opened and closed by persons invested with the character of public officers. But they are transported by individuals employed for that purpose, in their individual character, which employment is created by and founded in contract. To such contractors no official character is attached. These contractors supply horses, carriages, and whatever else is necessary for the transportation of the mails, upon their own account. The whole is engaged in the public service. The contractor, his horses, his carriage, his driver, are all in public employ. But this does not change their character. All that was private property before the contract was made, and before they were engaged in public employ, remain private property still. The horses and the carriages are liable to be taxed as other property, for every purpose for which property of the same character is taxed in the place where they are employed. The reason is plain: the contractor is employing his own means to promote his own private profit, and the tax collected is from the individual, though assessed upon the [22 U.S. 738, 787] means he uses to perform the public service. To tax the transportation of the mails, as such, would be taxing the operations of the government, which could not be allowed. But to tax the means by which this transportation is effected, so far as those means are private property, is allowable; because it abstracts nothing from the government; and because, the fact that an individual employs his private means in the service of the government, attaches to them no immunity whatever."

[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

Within the Internal Revenue Code, the activity of conducting such a "public office" is described as "effectively connected with a trade or business" in 26 U.S.C. §7701(a)(26) :

[26 U.S.C. Sec. 7701](#) Definitions

(a)(26) "The term 'trade or business' includes the performance of the functions of a public office."

Within law, the Trustee is treated as a fiduciary for the Beneficiary. This is defined below:

**"Fiduciary or confidential relation.** A very broad term embracing both technical and fiduciary relations and those informal relations which exist wherever one person trusts in or relies upon another. One founded on trust or confidence reposed by one person in the integrity and fidelity of another. Such relationship arises whenever confidence is reposed on one side, and domination and influence result on the other; the relation can be legal, social, domestic, or merely personal. Heilman's Estate, Matter of, 37 Ill.App.3d 390, 345 N.E.2d 536, 540.

A relation subsisting between two persons in regard to a business, contract [including Trust contracts], or piece of property, or in regard to the general business or estate of one of them, of such a character that each must repose trust and confidence in the other and must exercise a corresponding degree of fairness and good faith. Out of such a relation, the law raises the rule that neither party may exert influence or pressure upon the other, take selfish advantage of his trust, or deal with the subject-matter of the trust in such a way as to benefit himself or prejudice the other except in the exercise of the utmost good faith and with the full knowledge and consent of that other, business shrewdness, hard bargaining, and astuteness to take advantage of the forgetfulness or negligence of another being totally prohibited as between persons standing in such a relation to each other. Examples of fiduciary relations are those existing between attorney and client, guardian and ward, principal and agent, executor and heir, trustee and cestui que trust, landlord and tenant, etc.  
[Black's Law Dictionary, Sixth Edition, p. 625]

The fact that a trust distributes payments or other economic or material benefits to a person does not necessarily imply that the recipient is a "Beneficiary" by any means. The main implication of being a Beneficiary is to receive unearned income or profit from the assets within the trust. In fact, the payment or transfer of benefit may have occurred in the context of employment compensation, in which case the recipient is either the Trustee, who is an employee of the Trust, or an agent or

other type of contractor of the trust who is appointed and supervised by the Trustee or his appointed delegate. Consequently, the only way to identify the nature of an expense or distribution of the Trustee is to read the trust document itself or to talk with the Trustee about the purpose of the distribution of the trust's property and assets.

Our government itself is a "trust". This is clearly shown in the federal regulations themselves:

*"... The governments are but trustees acting under derived authority and have no power to delegate what is not delegated to them. But the people, as the original fountain might take away what they have delegated and intrust to whom they please. ...The sovereignty in every state resides in the people of the state and they may alter and change their form of government at their own pleasure."*  
[Luther v. Borden, 48 US 1, 12 LEd 581 (1841)]

Executive Order 12731

"Part 1 -- PRINCIPLES OF ETHICAL CONDUCT

*"Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this order:*

***"(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and ethical principles above private gain.***

**TITLE 5--ADMINISTRATIVE PERSONNEL**

**CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS**

**PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE**

**BRANCH--Table of Contents**

**Subpart A--General Provisions**

**Sec. 2635.101 Basic obligation of public service.**

*(a) Public service is a public trust. Each employee has a responsibility to the United States Government and its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in supplemental agency regulations.*

All trusts established by the government fall under the classification of "charitable trusts". An example of a charitable trust is the Social Security Act. Below is the definition of such a trust:

*"A charitable trust has been broadly defined as one for the benefit of an indefinite class of persons constituting some portion or class of the public<sup>11</sup> or as one limiting property to some public use.<sup>12</sup> A charitable trust has similarly been defined as a gift in trust for the benefit of the public<sup>13</sup> or for the establishment or support of an institution dedicated to the welfare of the public or to a class or part thereof.<sup>14</sup> Another statement is that a trust is charitable if it is made for a charitable purpose and the ultimate recipients constitute either the community as a whole or an indefinite portion thereof.<sup>15</sup> Actually, the purpose for which property or funds is given and dedicated by the donor is the touchstone,<sup>16</sup> and no wholly satisfactory definition of a charitable*

<sup>11</sup> Hoeffler v. Clogon, 171 Ill. 462, 49 N.E. 527; Re Estate of Freshour, 185 Kan 434, 345 P.2d. 689, 81 A.L.R.2d. 806; Voelker v. St. Louis Mercantile Library Asso. (Mo) 359 S.W.2d. 689; Newton v. Newton Burial Park, 326 Mo. 901, 34 S.W.2d. 118; Noice v. Schnell, 101 N.J.Eq. 252, 137 A. 582, 52 A.L.R. 965, cert den 276 U.S. 625, 72 L.Ed. 738, 48 S.Ct. 304; Mercantile Banking & Trust Co. v. Showacre, 102 W.Va. 260, 135 S.E. 9, 48 A.L.R. 1138.

<sup>12</sup> Ould v. Washington Hospital for Foundlings, 95 U.S. 303, 24 L.Ed. 450; Newton v. Newton Burial Park, 326 Mo. 901, 34 S.W.2d. 118; Webster v. Wiggin, 19 R.I. 73, 31 A. 824. A charitable trust is a trust implying public utility in its purpose, and if the purpose to be attained is personal, private, or selfish, it is not charitable; but where the purpose accomplished is that of public usefulness unstained by personal, private, or selfish consideration, its charitable character insures its validity. Re MacDowell's Will, 217 N.Y. 454, 112 N.E. 177.

<sup>13</sup> Estate of Schloss, 56 Cal 2d 248, 14 Cal.Rptr. 643, 363 P.2d. 875; Re Estate of Sutro, 155 Cal. 727, 102 P. 920.

<sup>14</sup> Estate of Schloss, 56 Cal 2d 248, 14 Cal.Rptr. 643, 363 P.2d. 875; Re Estate of Sutro, 155 Cal. 727, 102 P. 920.

<sup>15</sup> Estate of McKenzie, 227 Cal.App.2d. 167, 38 Cal.Rptr. 496, 7 A.L.R.3d. 1275. A charitable trust or a charity is a donation in trust for promoting the welfare of mankind at large, or of a community, or of some class forming a part of it, indefinite as to numbers or individuals. People ex rel. Ellert v. Cogswell, 113 Cal 129, 45 P 270.

<sup>16</sup> §§ 33 et seq., §§ 118 et seq., infra.



trust exists or can be drawn without including the elements of benefit to more than a very few people<sup>17</sup> in some recognized field of charity. In the light of all the decisions, a simple and acceptable, though not entirely complete, definition of a charitable trust is a gift in some manner dedicated to the ultimate benefit or betterment of the public, or some significant portion thereof, not necessarily involving illegal activities or a use contrary to public policy, for promotion of something within a recognized field of general welfare.<sup>18</sup>"

[American Jurisprudence 2d, Charities, §6, Definition of Charitable Trust]

Note the phrase above

"Another statement is that a trust is charitable if it is made for a charitable purpose and the ultimate recipients constitute either the community as a whole or an indefinite portion thereof".

"Indefinite" means "undesignated" and not specific. Therefore, it is literally impossible for the Beneficiary to be a specific "person", or more particularly, to be YOU! The only way you can participate in a charitable trust and have a designated and reserved and identified compensation is as an "employee" of the trust called a "Trustee".

Also note based on the definition of "charitable trust" that contributions to a charitable trust are always counted as "gifts", which are voluntary donations. Your dishonest public "servants" didn't tell you that Social Security deductions were "donations" did they? Instead, these LYING public servants call them "taxes" so you feel obligated to pay them. Keep in mind, though that in law, something CANNOT simultaneously be a "tax" AND a "donation" so someone must be lying, right? Could it be the traitor FDR who handed us this mess? Here is the definition of "tax" that proves the lie.

"Tax: A charge by the government on the income of an individual, corporation, or trust, as well as the value of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.

A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979. **Essential characteristics of a tax are that it is NOT A VOLUNTARY PAYMENT OR DONATION, BUT AN ENFORCED CONTRIBUTION, EXACTED PURSUANT TO LEGISLATIVE AUTHORITY.** Michigan Employment Sec. Commission v. Patt, 4 Mich.App. 228, 144 N.W.2d. 663, 665. ..."

[Black's Law Dictionary, Sixth Edition, p. 1457]

Any good trust document will usually deal with all contingencies so as to guarantee the continued proper functioning of the trust and the protection of the interests of the Beneficiary. For instance, trusts may also have a position called a Protector, which is a person whose job is to oversee the Trustee in the performance of his duties and to nominate a new Trustee in the event that the current Trustee is not doing his job properly or decides to quit.

Trusts, like corporations, can be but not necessarily are "legal persons". A trust involving the public as the beneficiary is a "legal person", for instance, and is what would be referred to as a "public trust". A private non-statutory trust is not a "person" under government law because the U.S. Supreme Court has held that the ability to regulate private conduct is "repugnant to the constitution" and therefore prohibited to be effected by statutory law. Like any "legal person", public trusts may own and manage and control property and their rights to property may be protected in any court where they or their real or chattel property are legally domiciled. A corporation is a "privileged" type of legal person whose existence is established and recognized and protected by the state it was created in. The privilege is the ability to operate without personal liability for the officers or shareholders of the corporation. In that sense, the income taxes paid by the corporation to the state in which it was created or established amount to the equivalent of "liability insurance". A private trust, on the other hand, is not a privileged entity and is regarded as an "unincorporated entity" in law. A trust, like a human being, only becomes privileged if it engages in privileged, regulated, excise taxable activities and thereby engages in a "public office"

<sup>17</sup> § 73, infra.

<sup>18</sup> And see, in this respect, State ex rel. Emmert v. Union Trust Co., 227 Ind. 571, 86 N.E.2d. 450, 12 A.L.R.2d. 836, defining a charitable trust as a gift for the benefit of persons, either by bringing their hearts and minds under the influence of education or religion, by relieving their bodies of disease, suffering, or constraint, by assisting to establish them for life, by erecting or maintaining public buildings, or in other ways lessening the burdens or making better the condition of the general public, or some class of the general public, indefinite as to names and numbers, or, in short, a gift to a general public use.



within the government and becomes a “public trust”. As long as it avoids engaging in privileged, excise taxable activities and franchises, it cannot be regarded as either a “person” or a “taxpayer”.

Trusts can be more expensive and difficult to use and maintain than corporations because:

1. Their liability is not limited and so they can be the subject of lawsuits and legal sharks.
2. Documentation on how to establish and maintain them is more difficult to come by, whereas there are tons of materials available on how to establish and run corporations.
3. Financial institutions often don’t know how to deal with them when establishing financial accounts. When corporations are formed, the articles of incorporation are filed with the Secretary of State in the state of incorporation, and the stamped articles are usually sufficient to establish a financial account for the new corporation at any financial institution. Trusts, on the other hand, are often not required to be registered with the state in most cases, so their existence as a legitimate entity is easy to challenge.
4. Because trusts are not privileged and may operate as nontaxable entities, governments often will refuse to recognize them because they don’t generate any tax revenue. Until the trust obtains an Employer Identification Number (EIN) and thereby registers with some government entity so as to become a “taxpayer”, many government organizations will simply refuse to acknowledge its existence and will try to impede its operation. Indirectly, they are compelling bribery by doing so, but further discussion of that subject is beyond the scope of this article.

The collection of all physical and financial and intellectual assets and personnel resources owned or controlled by a trust is called the “corpus”:

*“CORPUS. Lat: body. The principal Mass. of a physical substance, devise or bequest from which income is derived. 101 P.2d. 533, 536-537; 136 F.2d. 390, 391. In the law of trusts, any valid trust must have a valid subject matter or corpus; the corpus can consist of any transferable interest, vested or contingent, legal or equitable, real or personal, tangible or intangible, as long as the subject matter is “certain.” 102 N.E. 293, 295. Bogert, Handbook of the Law of Trusts (6<sup>th</sup> ed. 1987). Intangible things such as a copyright or the good will of a business or a trade secret, if transferable by gift, intervivos or by will, can constitute the corpus of a trust. See Restatement (Second), Trusts, §§74, §82 (1959).”*  
[Law Dictionary, Steven H. Gifis, Barrons, ISBN 0-8120-3096-6, 1996, p. 111]

Trusts cannot exist without some live person to lend them “consciousness” and who will execute and manage them. The corpus or property within the trust cannot manage itself and needs an “overseer”. A trust that has no Trustee and no one authorized to appoint a successor Trustee is basically “legally dead”. Its assets at that point would then need to be liquidated and distributed to the Beneficiary under the terms of the trust indenture. If the indenture does not include a means to liquidate the assets and distribute them to the Beneficiary, then the courts would need to decide how best to distribute the assets of the dead trust.

## 5 History of the Social Security Charitable Trust

The Social Security Act was enacted in 1935 by the Franklin Delano Roosevelt Administration. The act was passed shortly after the Great Depression of 1929. Below is a good source of history on the passage of the act:

<http://www.ssa.gov/history/index.html>

Social Security was offered by the federal government allegedly as a means to give minimal economic security to persons in their old age. See:

<http://www.ssa.gov/history/fdrstmts.html>

Below are some of FDR’s lies, umm, I mean “promises” regarding his plan to start Social Security:

MESSAGE TO CONGRESS REVIEWING THE BROAD OBJECTIVES AND ACCOMPLISHMENTS OF THE ADMINISTRATION. JUNE 8, 1934.

[. . .]

Among our objectives I place the security of the men, women and children of the Nation first.

1 This security for the individual and for the family concerns itself primarily with three factors. People want  
2 decent homes to live in; they want to locate them where they can engage in productive work; and they want  
3 some safeguard against misfortunes which cannot be wholly eliminated in this man-made world of ours.

4 In a simple and primitive civilization homes were to be had for the building. The bounties of nature in a new  
5 land provided crude but adequate food and shelter. When land failed, our ancestors moved on to better land. It  
6 was always possible to push back the frontier, but the frontier has now disappeared. Our task involves the  
7 making of a better living out of the lands that we have.

8 So, also, security was attained in the earlier days through the interdependence of members of families upon  
9 each other and of the families within a small community upon each other. The complexities of great  
10 communities and of organized industry make less real these simple means of security. Therefore, we are  
11 compelled to employ the active interest of the Nation as a whole through government in order to encourage a  
12 greater security for each individual who composes it.

13 [. . .]

14 In considering the cost of such a program it must be clear to all of us that for many years to come we shall be  
15 engaged in the task of rehabilitating many hundreds of thousands of our American families. In so doing we  
16 shall be decreasing future costs for the direct relief of destitution. I hope that it will be possible for the  
17 Government to adopt as a clear policy to be carried out over a long period, the appropriation of a large,  
18 definite, annual sum so that work may proceed year after year not under the urge of temporary expediency,  
19 but in pursuance of the well-considered rounded objective.

20 The third factor relates to security against the hazards and vicissitudes of life. Fear and worry based on  
21 unknown danger contribute to social unrest and economic demoralization. If, as our Constitution tells us, our  
22 Federal Government was established among other things, "to promote the general welfare," it is our plain duty  
23 to provide for that security upon which welfare depends.

24 Next winter we may well undertake the great task of furthering the security of the citizen and his family through  
25 social insurance.

26 This is not an untried experiment. Lessons of experience are available from States, from industries and from  
27 many Nations of the civilized world. The various types of social insurance are interrelated; and I think it is  
28 difficult to attempt to solve them piecemeal. Hence, I am looking for a sound means which I can recommend to  
29 provide at once security against several of the great disturbing factors in life--especially those which relate to  
30 unemployment and old age. [. . .]

31 These three great objectives the security of the home, the security of livelihood, and the security of social  
32 insurance--are, it seems to me, a minimum of the promise that we can offer to the American people. They  
33 constitute a right which belongs to every individual and every family willing to work. They are the essential  
34 fulfillment of measures already taken toward relief, recovery and reconstruction.

35 This seeking for a greater measure of welfare and happiness does not indicate a change in values. It is rather a  
36 return to values lost in the course of our economic development and expansion.[. . .]

37  
38 FIRESIDE CHAT -- June 28, 1934

39 [. . .]

40 Later in the year I hope to talk with you more fully about these plans. A few timid people, who fear progress,  
41 will try to give you new and strange names for what we are doing. Sometimes they will call it "Fascism",  
42 sometimes "Communism", sometimes "Regimentation", sometimes "Socialism" [boy was he right!]. But, in  
43 so doing, they are trying to make very complex and theoretical something that is really very simple and very  
44 practical.

45 However its REAL purpose of Social Security was to:

- 46 1. Create more "taxpayers". Section 801 of the Social Security Act of 1935 indicated that the Social Security Tax was  
47 levied IN ADDITION to other federal taxes:

48 In addition to other taxes, there shall be levied, collected, and paid upon the income of every individual a tax.  
49 [Social Security Act of 1935, Section 801]

2. Increase the general tax revenues of the federal government. The Social Security Act of 1935 itself admits this:

**The Social Security Act (Act of August 14, 1935) [H. R. 7260], PREAMBLE**

*An act to provide for the general welfare by establishing a system of Federal old-age benefits, and by enabling the several States to make more adequate provision for aged persons, blind persons, dependent and crippled children, maternal and child welfare, public health, and the administration of their unemployment compensation laws; to establish a Social Security Board; to raise [increase] revenue; and for other purposes.*

3. Expand federal jurisdiction over the lives of people in the states who are not subject to federal jurisdiction.
4. Break down the separation of economic powers between the state and federal government.
5. Give to the states under the Buck Act of 1940 the ability to tax their citizens as though they were federal employees. See [4 U.S.C. §106](#) and [5 U.S.C. §5517](#).
6. Abuse the taxing power of government to take more from the rich to subsidize the poor (wealth transfer).
7. Enumerate Americans so they could be tracked and hunted like animals and government property. President Roosevelt, for instance, standardized on Social Security Numbers across all federal departments in 1939, with Executive Order 9397.

The REAL “Beneficiary” of the Social Security Act was the federal government, whose revenues and importance and control over the average sovereign American in the states would grow dramatically as a result of offering what was touted as a “simple” social insurance program. Under the current I.R.C., those who sign and submit a W-4 “Voluntary Withholding Agreement” to commence Social Security (OASDI) withholding also agree to call all earnings coming under the W-4 agreement “wages”:

**26 CFR §31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements**

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

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

They also agree to include all these “wages” as “gross income” under [26 U.S.C. §61](#). See [26 CFR §31.3401\(a\)-3\(a\)](#), which says:

**26 CFR § 31.3402(p)-1 Voluntary withholding agreements.**

*(a) In general.*

*An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of Sec. 31.3401(a)-3, made after December 31, 1970. An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. (b) Form and duration of agreement. (1)(i) Except as provided in subdivision (ii) of this subparagraph, an employee who desires to enter into an agreement under section 3402(p) shall furnish his employer with Form W-4 (withholding exemption certificate) executed in accordance with the provisions of section 3402(f) and the regulations thereunder. The furnishing of such Form W-4 shall constitute a request for withholding.*

Under the above arrangements, when people in states of the Union join the Social Security program, instead of just paying a simple insurance premium, the federal government has to play all kinds of legal tricks and deceptions just to stay within the bounds of the Constitution. The feds must:

1. Obfuscate the tax code to fool or deceive more people with money into giving more of it to the government without the authority of law.
2. Disguise simply a “proposal” called the Internal Revenue Code as though it were a “law” or a positive law. When the Internal Revenue Code was published for the first time in 1939 under FDR, it was “still born” as a repealed code and not a law. See 53 Stat. 1, Section 4, which repealed the I.R.C. the date it was enacted and also repealed all prior revenue laws within the Statutes at Large. Yet the new I.R.C. was presented to the American People as a “law” by public servants who wanted to get into your pocket, which was the BIG LIE that we still live with today. In the over sixty years since the I.R.C. was “still born”, it has NEVER been enacted into positive law so it still isn’t “law” for people domiciled in states of the Union in that sense. It can be law for “public officials” and federal “employees”, but not for anyone else. It can’t be law either, because the government can’t abuse its taxing power in order to steal from one group of people to give to another group.
3. Create a constructive Social Security trust whose legal domicile is the District of Columbia.
4. Make the constructive trust a federal “employee”. Only federal “employees” can accept federal payments, or else your government is a thief, according to the Supreme Court. See the pamphlet below:

*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>

5. Make those who sign up for the program on the SS-5 Form or who submit the W-4 or 1040 forms into Trustees of the constructive Social Security Trust. The Social Security Number becomes the “license number” to act as the Trustee of the trust.
6. Make the Social Security trust created by the SS-5 Form into a privileged virtual “resident alien” (see 26 U.S.C. §7701(b)(1)(A) ) of the federal zone, because they can’t offer the program to nationals in the states under the Constitution. They can only offer such a program to “U.S. citizens” or “residents” domiciled on federal territory.
7. Require Trustees to classify all earnings under the W-4 completed by the Trustee as “wages” as defined in the Internal Revenue Code by signing a W-4 under penalty of perjury. This perjury oath fires God and replaces Him with government as your new protector and “king” and false God. Everything you earn from that point on becomes “public property” and the government decides how much you get to keep. You will need a special “exemption” or “deduction” identified somewhere in a positive law in order to justify keeping anything out of your formerly “private earnings”.
8. Subject ALL earnings marked as “wages” to BOTH social security AND federal income taxation. This makes the premiums for Social Security look small in comparison with the windfall additional tax revenues this produces into the general revenues of the government.
9. Compromise the independence of the judiciary so that they would go along with such Socialism. FDR, in fact, tried to implement a “Supreme Court Packing Plan” in 1933 in which he tried to DOUBLE the size of the Supreme Court and dismiss the older justices so he could bring in his own cronies. He also passed a bill to tax federal judges for the first time in 1933 in order to put the judges under IRS extortion, which was challenged all the way up to the Supreme Court in the case of *O’Malley v. Woodrough*, 307 U.S. 277 (1939) in which the federal judges lost, condemning them to a life of plunder from the IRS and injustice in every future tax trial they would sit on. FDR was playing hard ball behind the scenes. See *Great IRS Hoax*, Form #11.302, sections 6.9.8 and 6.9.9 for details.

Social Security is and always has been a trust in every sense of the word. Below are just a few obvious pieces of evidence establishing Social Security as a trust:

1. Social Security Administration Website has a page called “Trust Fund Data” at:  
<http://www.ssa.gov/OACT/ProgData/funds.html>
2. Social Security Administration Website annually publishes the “Reports from the Board of Trustees”:  
<http://www.ssa.gov/OACT/TR/index.html>
3. Social Security Act, section 201(c) creates the Board of Trustees to manage the Trust Fund Assets. It is required to meet at least annually:  
[http://www.ssa.gov/OP\\_Home/ssact/title02/0201.htm#c](http://www.ssa.gov/OP_Home/ssact/title02/0201.htm#c)
4. Social Security Act, section 201(d), (g), and (i) describe the functions of a person called the Managing Trustee:  
[http://www.ssa.gov/OP\\_Home/ssact/title02/0201.htm](http://www.ssa.gov/OP_Home/ssact/title02/0201.htm)

## **6 Terms and Conditions of the Social Security Trust Indenture**

### **6.1 Nature as a contract**

The U.S. Supreme Court has identified income taxes as a form of “quasi contract”:

“Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce it outside the state where rendered, see *Wisconsin v. Pelican Insurance Co.*, [127 U.S. 265](#), 292, et seq.

8 S.Ct. 1370, compare *Fauntleroy v. Lum*, [210 U.S. 230](#), 28 S.Ct. 641, **still the obligation to pay taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common-law action of debt or indebitatus assumpsit.** *United States v. Chamberlin*, [219 U.S. 250](#), 31 S.Ct. 155; *Price v. United States*, [269 U.S. 492](#), 46 S.Ct. 180; *Dollar Savings Bank v. United States*, 19 Wall. 227; and see *Stockwell v. United States*, 13 Wall. 531, 542; *Meredith v. United States*, 13 Pet. 486, 493. **This was the rule established in the English courts before the Declaration of Independence.** *Attorney General v. Weeks*, *Bunbury's Exch. Rep.* 223; *Attorney General v. Jewers and Batty*, *Bunbury's Exch. Rep.* 225; *Attorney General v. Hatton*, *Bunbury's Exch. Rep.* [296 U.S. 268, 272] 262; *Attorney General v. —*, 2 Ans.Rep. 558; see *Comyn's Digest* (Title 'Dett,' A, 9); 1 *Chitty on Pleading*, 123; cf. *Attorney General v. Sewell*, 4 M.&W. 77. “  
[*Milwaukee v. White*, [296 U.S. 268](#) (1935)]

Below is the meaning of “quasi-contract” from the above quote:

**“Quasi contract.** An obligation which law creates in absence of agreement; it is invoked by courts where there is unjust enrichment. *Andrews v. O'Grady*, 44 Misc.2d 28, 252 N.Y.S.2d 814, 817. Sometimes referred to as implied-in-law contracts (as a legal fiction) to distinguish them from implied-in-fact contracts (voluntary agreements inferred from the parties' conduct). Function of “quasi-contract” is to raise obligation in law where in fact the parties made no promise, and it is not based on apparent intention of the parties. *Fink v. Goodson-Todman Enterprises, Limited*, 9 C.A.3d 996, 88 Cal.Rptr. 679, 690. See also *Contract*.”  
[*Black's Law Dictionary*, Sixth Edition, p. 1245]

**“Constructive contract.** A species of contracts which arise, not from the intent of the parties, but from the operation of law to avoid an injustice. These are sometimes referred to as quasi contracts or contracts implied in law as contrasted with contracts implied in fact which are real contracts expressing the intent of the parties by conduct rather than by words. An obligation created by law for reasons of justice without regard to expressions of assent by either words or acts. *Power-Matics, Inc. v. Ligotti*, 79 N.J.Super. 294, 191 A.2d 483, 489. See also *Contract* (Quasi contract)”  
[*Black's Law Dictionary*, Sixth Edition, p. 313]

Those who have or use the Social Security Number identify themselves as parties to this “quasi-contract”. The use of the Social Security Number constitutes prima facie evidence of consent to the contract and to fulfill the duties of Trustee.

**“Prima facie.** At first sight; on the first appearance; on the face of it; so far as can be judged from the first disclosure, presumably; a fact presumed to be true unless disproved by some evidence to the contrary. *State ex rel. Herbert v. Whims*, 68 Ohio.App. 39, 38 N.E.2d 596, 599, 22 O.O. 110. See also *Presumption*.”  
[*Black's Law Dictionary*, Sixth Edition, p. 1189]

Since federal law prohibits compelled use of Social Security Numbers, then the courts usually silently “presume” that those who use such a number do so consensually and entirely voluntarily, unless the subject explicitly states otherwise on each occasion where it is used:

TITLE 42 - THE PUBLIC HEALTH AND WELFARE  
CHAPTER 7 - SOCIAL SECURITY  
SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS  
[Sec. 408. Penalties](#)

(a) In general  
**Whoever —**

(8) discloses, uses, or **compels the disclosure of the social security number of any person in violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.**

Four elements are required to demonstrate a contractual obligation:

1. **Legal Age.** The parties signing must be of legal age. Another way of saying this is that they are “sui juris”.
2. **Mutual assent:** There must be full, explicit disclosure of terms and conditions pertaining to both parties.



3. Acceptance: The parties must provide willful, knowing intent or consent or acceptance of the terms of the contract by signing the contract or performing some other action that indicates or implies their explicit consent.
4. Consideration: There must be mutual consideration received by all parties to the agreement. By consideration we mean not just “perceived” consideration, but real, tangible consideration.

The U.S. Supreme Court has said that payment of Social Security benefits by the government is not “contractual”.

“... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at any time.”  
[United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)]

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

The implication of the above is that since the benefits are not contractual, then the payment of insurance premiums and all tax liabilities resulting from participation in the program cannot be regarded as contractual either. This is a requirement of “equal protection of the law” mandated by Section 1 of the Fourteenth Amendment to the United States Constitution. However, massive fraud and injustice has occurred mainly because the IRS treats payment of insurance premiums for the program and income taxes under Subtitle A of the Internal Revenue Code that result directly from participation in the program as essentially contractual for those who participate. Below is an example, right from the Social Security Administration’s Annual Earnings Statement mailed to participants:

About Social Security’s Future. . .

**Social Security is a compact between generations.** For more than 60 years, America has kept the promise of security for its workers and their families. But now, the Social Security system is facing serious future financial problems, and action is needed soon to make sure that the system is sound when today’s younger workers are ready for retirement.  
[SEDM Exhibit #07.005,  
<http://sedm.org/Exhibits/ExhibitIndex.htm>]

You will note that Black’s Law Dictionary, Sixth Edition, defines the word “compact” as used above as a “contract” or “agreement”:

“**Compact**, n. An agreement or contract between persons, nations, or states. Commonly applied to working agreements between and among states concerning matters of mutual concern. A contract between parties, which creates obligations and rights capable of being enforced and contemplated as such between the parties, in their distinct and independent characters. A mutual consent of parties concerned respecting some property or right that is the object of the stipulation, or something that is to be done or forborne. See also Compact clause; Confederacy; Interstate compact; Treaty.”  
[Black’s Law Dictionary, Sixth Edition, p. 281]

What the SSA really means to imply by the above false double-speak is that Social Security is a “contract” for the contributors to keep the Ponzi scheme alive, but that it is not equally contractual for the government to pay you anything. Why would anyone want to subsidize this kind of hypocrisy with their earnings? The above type of deception, in fact, is the main source of injustice and fraud in how the program is unlawfully administered. The justification for enforcing the payment of Social Security insurance premiums against private persons and state governments who would otherwise be outside the reach of federal legislative jurisdiction comes from the U.S. Supreme Court, which said on this subject:

**A nondiscriminatory taxing measure that operates to defray the cost of a federal program by recovering a fair approximation of each beneficiary's share of the cost is surely no more offensive to the constitutional scheme than is either a tax on the income earned by state employees or a tax on a State's sale of bottled water. [8 The National Government's interest in being compensated for its expenditures is only too apparent. More significantly perhaps, such revenue measures by their very nature cannot possess the attributes that led Mr. Chief Justice Marshall to proclaim that the power to tax is the power [435 U.S. 444, 461] to destroy. There is no danger that such measures will not be based on benefits conferred or that they will function as regulatory devices unduly burdening essential state activities. It is, of course, the case that a revenue provision that forces a State to pay its own way when performing an essential function will increase the cost of the state activity. But Graves v. New York ex rel. O'Keefe, and its precursors, see 306 U.S., at 483 and the cases cited in n. 3, teach that an economic burden on traditional state functions without more is not a sufficient basis for**



sustaining a claim of immunity. Indeed, since the Constitution explicitly requires States to bear similar economic burdens when engaged in essential operations, see U.S. Const., Amdts. 5, 14; *Pennsylvania Coal Co. v. Mahon*, 260 U.S. 393 (1922) (State must pay just compensation when it "takes" private property for a public purpose); U.S. Const., Art. I, 10, cl. 1; *United States Trust Co. v. New Jersey*, 431 U.S. 1 (1977) (even when burdensome, a State often must comply with the obligations of its contracts), it cannot be seriously contended that federal exactions from the States of their fair share of the cost of specific benefits they receive from federal programs offend the constitutional scheme.

**Our decisions in analogous context support this conclusion. We have repeatedly held that the Federal Government may impose appropriate conditions on the use of federal property or privileges and may require that state instrumentalities comply with conditions that are reasonably related to the federal interest in particular national projects or programs.** See, e. g., *Ivanhoe Irrigation Dist. v. McCracken*, 357 U.S. 275, 294 - 296 (1958); *Oklahoma v. Civil Service Comm'n*, 330 U.S. 127, 142 - 144 (1947); *United States v. San Francisco*, 310 U.S. 16 (1940); cf. *National League of Cities v. Usery*, 426 U.S. 833, 853 (1976); *Fry v. United States*, 421 U.S. 542 (1975). **A requirement that States, like all other users, pay a portion of the costs of the benefits they enjoy from federal programs is surely permissible since it is closely related to the [435 U.S. 444, 462] federal interest in recovering costs from those who benefit and since it effects no greater interference with state sovereignty than do the restrictions which this Court has approved.**

A clearly analogous line of decisions is that interpreting provisions in the Constitution that also place limitations on the taxing power of government. See, e. g., U.S. Const., Art. I, 8, cl. 3 (restricting power of States to tax interstate commerce); 10, cl. 3 (prohibiting any state tax that operates "to impose a charge for the privilege of entering, trading in, or lying in a port." *Clyde Mallory Lines v. Alabama ex rel. State Docks Comm'n*, 296 U.S. 261, 265 - 266 (1935)). These restrictions, like the implied state tax immunity, exist to protect constitutionally valued activity from the undue and perhaps destructive interference that could result from certain taxing measures. The restriction implicit in the Commerce Clause is designed to prohibit States from burdening the free flow of commerce, see generally *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274 (1977), whereas the prohibition against duties on the privilege of entering ports is intended specifically to guard against local hindrances to trade and commerce by vessels. See *Packet Co. v. Keokuk*, 95 U.S. 80, 85 (1877).

**Our decisions implementing these constitutional provisions have consistently recognized that the interests protected by these Clauses are not offended by revenue measures that operate only to compensate a government for benefits supplied.** See, e. g., *Clyde Mallory Lines v. Alabama*, supra (flat fee charged each vessel entering port upheld because charge operated to defray cost of harbor policing); *Evansville-Vanderburgh Airport Authority v. Delta Airlines, Inc.*, 405 U.S. 707 (1972) (\$1 head tax on explaining commercial air passengers upheld under the Commerce Clause because designed to recoup cost of airport facilities). A governmental body has an obvious interest in making those who specifically benefit from its services pay the cost and, provided that the charge is structured to compensate the government for the benefit conferred, there can be no danger of the kind of interference [435 U.S. 444, 463] with constitutionally valued activity that the Clauses were designed to prohibit. [*Massachusetts v. United States*, 435 U.S. 444 (1978)]

Notice the deceptive language in the ruling above, where the U.S. Supreme Court:

1. Identifies those who receive Social Security benefits as "beneficiaries", when in fact they are not and cannot be "beneficiaries", but instead are federal "employees".
2. Refuses to explicitly identify the source of written, informed, voluntary consent, which is the most important reason for the existence of the government. The very existence of government, in fact, is to protect the requirement for informed, voluntary consent in all human interactions. The Declaration of Independence says that all just powers of government derive from the "consent of the governed", which implies that everything not consensual is unjust. Undoubtedly, a sovereignty, whether it is a state or an individual, may voluntarily surrender a portion of their sovereignty only through explicit, informed, voluntary, written consent because this is an extension of our protected right to contract. This type of consent is sometimes called "comity" in the legal field. Has the U.S. Supreme Court fulfilled that purpose of protecting the requirement for explicit, informed, written consent in the above ruling? Absolutely NOT! Therefore, they are abusing their authority and perverting the purpose of civil government for private, personal gain.

Based on the above, the U.S. Supreme Court obviously was trying very hard not to spill the beans on the fraudulent way the scheme really works, which is based on "assuming" or "presuming" consent without being required to prove it with legally admissible evidence. Imagine what it would be like to try to enforce rape laws if the government assumed that all victims "consented" without having to prove it? The implication is that it is legal for the government to rape citizens by "assuming" or "presuming" consent to participate, but that every other type of human interaction requires explicit, informed consent of one kind or another. This is hypocrisy in its worst form. The fraud and injustice of how the system is administered therefore arises from the following evils:

1. Not informing private employers that they do not have to participate and that they can abandon the program at any time. This leads them to compel workers illegally to participate, even though there is no law that requires them to.
2. Enforcing the payment of taxes and insurance premiums as though they are contractual without making payment of the benefits contractual.
3. Courts and federal agencies falsely “assuming” or “presuming” that consent was given by the target of the enforcement action. Any such presumption which adversely affects the Constitutional rights of those who are adversely affected by the presumption is unconstitutional:

*“It is apparent,’ this court said in the Bailey Case ( [219 U.S. 239](#), 31 S.Ct. 145, 151) ‘that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.’ If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise of a rule of substantive law.”*  
*[Heiner v. Donnan, 285 U.S. 312 (1932)]*

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

4. Courts refusing their Constitutional duty in any legal proceeding that written or explicit consent of the target of enforcement actions be proved with evidence before enforcement may be attempted.
5. Abusing the court system and the citizenry by targeting prominent individuals and terrorizing them with the ignorance and prejudice of misinformed citizens who are legally ignorant and have been deliberately deprived by the judge of complete information about the voluntary nature of the program and our tax system. Then publicizing this legal terrorism using a regulated media in order to spread the slavery.
6. Social Security Administration and the IRS refusing to admit or reveal, either in their publications or their official statements or their phone support, the true voluntary nature of how the program works and the fact that payments cannot be enforced.
7. Not allowing people to quit the program and not posting any forms or procedures on their websites describing how to quit the program.
8. Refusing to refund monies involuntarily withheld by private employers against those who do not wish to participate.
9. Refusing to prosecute private employers for racketeering and extortion who coerce private employees to participate.

The end result of all of the above is the equivalent of “involuntary servitude” in violation of the Thirteenth Amendment to the United States Constitution in the case of those who do not wish to participate or who wish to leave the system. It is a supreme hypocrisy, injustice, and injurious deception for anyone in the government, including the SSA or the IRS, to suggest that we live in a “free country” and have a protected right to contract on the one hand, and yet to also suggest that we also do NOT have the right to refuse to associate with or contract with the government in the case of those services and supposed “benefits” that we not only don’t consent to receive in writing, but also adamantly demand that we do not want to participate in. A free people must always individually and personally consent in writing to taxation and the government services they individually want and have the capacity to pay or, or they are simply not a free people. The minute this rule is violated is the minute at which they become a conquered and enslaved people.

Joining the Social Security program is consummated using the SS-5 Form. This form does not satisfy all of the above elements for a valid, enforceable contract. For instance:

1. Legal Age: It is usually executed while the parties are minors by the parents of the minor. Therefore, there is no legal age of at least one party to the contract.
2. Mutual assent: The minor or other party was not fully informed of all the terms, conditions, and restrictions, nor of the voluntary nature of executing the contract. Nor was he or she offered any other alternative. Instead, government propaganda from the IRS and Social Security Administration is designed to deceive the public by convincing them that if they do “have a number”, then they can’t leave the Ponzi scheme or get a refund of earnings paid in to date.
3. Acceptance: There was no explicit acceptance of the recipient of the number, and minors cannot legally consent anyway. Neither can the parents.

4. Consideration: Joining Social Security produces a net *liability*, not a *benefit*, as demonstrated by the formal Legal Notice of Resignation as Compelled Trustee found later in section 10. In exchange for the “privilege” of receiving what amounts to an empty promise to pay benefits at a later time that are very minor, you become a “U.S. person” and all of your earnings become taxable under the I.R.C. by becoming connected with a “trade or business”. You can’t earn Social Security “wages” without also earning 1040 “wages”. That’s not a deal, that’s usury.

Furthermore, the U.S. Supreme Court has also said that no officer of the government in the Executive Branch can obligate the United States to a contract, because the only branch of government that can contract is the Legislative Branch:

*“Second. It is contended that since the contract provided that the government ‘inspectors will keep a record of the work done,’ since their estimates were relied upon by the contractor, and since by reason of the inspector’s mistake the contractor was led to do work in excess of the appropriation, the United States is liable as upon an implied contract for the fair value of the work performed. **But the short answer to this contention is that since no official of the government could have rendered it liable for this work by an express contract, none can by his acts or omissions create a valid contract implied in fact. The limitation upon the authority to impose contract obligations upon the United States is as applicable to contracts by implication as it is to those expressly made.** Nor did the subsequent use of the excavation by the government imply a promise to pay for it if at any time thereafter Congress should appropriate money to be applied in completing the improvement.”*  
*[Sutton v. U.S., 256 U.S. 575 (1921)]*

The only officers of the government who could have authorized such a contract are those in the Legislative Branch, who do not in fact participate in the transaction. There is also no one in the government who signs the application, but only the applicant. Therefore, the SS-5 Form cannot lawfully create any contractual or legal obligations against EITHER party: the government OR the applicant. It gives rise to NO RIGHTS and NO DUTIES of any kind. To hold otherwise would be to deprive applicants of the same benefits as the government enjoys from the transaction.

Because participation in the Social Security Program does not satisfy all the requirements for a valid legal contract, then any attempt to enforce the payment of “taxes” resulting from participation without at least providing legally admissible proof of consent to participate amounts to:

1. Theft, if the participant did not provide informed consent to participate. Consequently, any money accepted under the program by the federal government becomes an act of “receiving stolen property” in violation of 18 U.S.C. §662.
2. Constructive Fraud in violation of 18 U.S.C. §1001. The government is “pretending” that you qualified to participate when they know in fact that you don’t and didn’t ever qualify. The result of fraudulent activity is the following:
  - 2.1. If the fraud produces a contractual obligation, then the contract is void ab initio (from the beginning) if the injured party explicitly voids it:

*American Jurisprudence, 2d [legal encyclopedia]  
Fraud and Deceit  
§8 Effect*

***Fraud vitiates every transaction and all contracts.***<sup>19</sup> *Indeed, the principle is often stated, in broad and sweeping language, that fraud destroys the validity of everything into which it enters, and that it vitiates the most solemn contracts, documents, and even judgments.*<sup>20</sup> *Fraud, as it is sometimes said, vitiates every act, which statement embodies a thoroughly sound doctrine when it is properly applied to the subject matter in controversy and to the parties thereto and in a proper forum.*<sup>21</sup> *As a general rule, fraud will vitiate a contract notwithstanding that it contains a provision to the effect that no representations have been made as an inducement to enter into it, or that either party shall be bound by any representation not contained therein, or a similar provision attempting to nullify extraneous representations. Such provisions do not, in most jurisdictions, preclude a charge of fraud based on oral representations.*<sup>22</sup>

<sup>19</sup> Jackson v. State, 210 App.Div. 115, 205 N.Y.S. 658, affd 241 N.Y. 563, 150 N.E. 556; Trowbridge v. Oehmsen, 207 App.Div. 740, 202 N.Y.S. 833, affd 241 N.Y. 564, 150 N.E. 556.

<sup>20</sup> Johnson v. Waters, 111 U.S. 640, 28 L.Ed. 547, 4 S.Ct. 619; United States v. Throckmorton, 98 U.S. 61, 25 L.Ed. 93; Nudd v. Burrows, 91 U.S. 426, 23 L.Ed. 286; Stoddard v. Chambers, 2 How (US) 284, 11 L.Ed. 269; United States v. The Amistad, 15 Pet (US) 518, 10 L.Ed. 826; 99 Pratt Street Corp. v. Stand Realty Corp., 27 Conn.Supp. 101, 230 A.2d. 613; Rathbun v. Baumel, 196 Iowa 1233, 191 N.W. 297, 30 A.L.R. 216; Taylor v. State, 73 Md. 208, 20 A. 914; Aspinwall v. Sabin, 22 Neb. 73, 34 N.W. 72; Berry v. Stevens, 168 Okla. 124, 31 P.2d. 950; Alder v. Crosier, 50 Utah 437, 168 P. 83; Re Ernst, 179 Wis. 646, 192 N.W. 65, 30 A.L.R. 681; Baylies v. Vanden Boom, 40 Wyo 411, 278 P. 551, 70 A.L.R. 924.

<sup>21</sup> Field v. Seabury, 19 How (US) 323, 15 L.Ed. 650; Re Ernst, 179 Wis. 646, 192 N.W. 65, 30 A.L.R. 681.

<sup>22</sup> See 17 Am Jur 2d, Contracts § 191.

**It is a general rule in the law of contracts, however, that an agreement induced by fraud is voidable 23 and not void. 24** although the rule laid down in some cases is that fraud in the factum or execution renders the agreement void, whereas fraud in the treaty or inducement renders it merely voidable.<sup>25</sup> **Fraudulent representations, to avoid a contract, need not be such as would sustain an indictment for false pretenses.**<sup>26</sup> In preventing actual consent, fraud may be as effectual as mistake or a want of capacity; and where such is the fact in dealing with ordinary contracts, its effect is to vitiate and invalidate them.<sup>27</sup> Ordinarily, however, a contract induced by fraud is voidable at the option of the person defrauded, who must take affirmative action for relief. 28 Generally speaking, the right to avoid a contract induced by fraud must be exercised before the rights of third parties have intervened.<sup>29</sup>

Fraudulent misrepresentations may operate as an estoppel in pais, whereby the fraudulent person is precluded from denying a statement which another has relied upon to his injury.<sup>30</sup> As respects fraud in law, that is, constructive fraud as contradistinguished from fraud in fact, or actual fraud, where that which is valid can be separated from that which is invalid without defeating the general intent, the maxim, "void in part, void in toto," does not necessarily apply, and the transaction may be sustained notwithstanding the invalidity of a particular provision. 19 If an original transaction is valid, it cannot be rendered fraudulent by subsequent events, 20 as by the mere nonperformance of a contract,<sup>31</sup> unless, under the rule in force in the majority of jurisdictions, there is a coexisting intention not to perform.<sup>32</sup> In the event of a controversy between the parties regarding fraud in the contract, a "valid" contract is what a court acting with jurisdiction says it is.<sup>33</sup>

A person does not, by attempting to defraud another, forfeit his property to the latter.<sup>34</sup>  
[37 Am.Jur.2d, Fraud and Deceit, Section 8]

2.2. The person who earned the moneys fraudulently procured by the government has a legal right to recover them:

*"Dolus auctoris non nocet successori."*  
The fraud of a possessor does not prejudice the successor.  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.3. The act of fraud and all the consequences of the act never legally happened. That means that the Social Security Number you falsely believe was issued to you was never actually issued:

*"Ex dolo malo non oritur action."*  
Out of fraud no action arises. Cowper, 343; Broom's Max. 349.  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.4. Any act by any government servant to conceal the fraud becomes an act of fraud:

*"Fraus est celare fraudem."*  
It is a fraud to conceal a fraud. 1 Vern. 270.  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

<sup>23</sup> Joseph Martinelli & Co. v. Simon Siegel Co. (CA1 Mass) 176 F.2d. 98, 13 A.L.R.2d. 1243; Manly v. Ohio Shoe Co. (CA4), 25 F.2d. 384, 59 A.L.R. 413; Pocatello Secur. Trust Co. v. Henry, 35 Idaho 321, 206 P 175, 27 A.L.R. 337; Commissioner of Banks v. Cosmopolitan Trust Co. 253 Mass. 205, 148 N.E. 609, 41 A.L.R. 658; Salter v. Aviation Salvage Co., 129 Miss. 217, 91 So. 340, 26 A.L.R. 987.

<sup>24</sup> Commissioner of Banks v. Cosmopolitan Trust Co. 253 Mass. 205, 148 N.E. 609, 41 A.L.R. 658; Ettlinger v. National Surety Co., 221 N.Y. 467, 117 N.E. 945, 3 A.L.R. 865.

<sup>25</sup> See 17 Am Jur 2d, Contracts § 151.

<sup>26</sup> Nichols v. Michael, 23 N.Y. 264; McNair v. Southern States Finance Co., 191 N.C. 710, 133 S.E. 85.

<sup>27</sup> Brown v. Scott, 140 Md. 258, 117 A. 114, 22 A.L.R. 810.

<sup>28</sup> Ettlinger v. National Surety Co., 221 N.Y. 467, 117 N.E. 945, 3 A.L.R. 865; Adams v. Gillig, 199 N.Y. 314, 92 N.E. 670.

<sup>29</sup> See 17 Am Jur 2d, Contracts § 509.

<sup>30</sup> Block v. Block, 165 Ohio.St. 365, 60 Ohio.Ops. 1, 135 N.E.2d. 857; McAfferty v. Conover, 7 Ohio.St. 99.

<sup>31</sup> Crane v. Conklin, 1 N.J.Eq. 346.

<sup>32</sup> §§ 68 et seq., infra.

<sup>33</sup> Angelina v. Euclid Concrete Corp. 280 App.Div. 405, 113 N.Y.S.2d. 537, affd 306 N.Y. 606, 115 N.E.2d. 831.

<sup>34</sup> Blue v. Blue, 38 Ill. 9.

2.5. Fraud is inexcusable and unpardonable:

*"Fraus et dolus nemini patrocinari debent. "*  
*Fraud and deceit should excuse no man. 3 Co. 78.*  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.6. Fraud amounts to an injustice:

*"Fraus et jus numquam cohabitant. "*  
*Fraud and justice never agree together. Wing. 680.*  
  
*Quod alias bonum et justum est, si per vim vel fraudem petatur, malum et injustum efficitur.*  
*What is otherwise good and just, if sought by force or fraud, becomes bad and unjust. 3 Co. 78.*  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.7. If a debt or tax obligation arises by virtue of the fraud, then the victim of the fraud must be excused from the liability:

*"In commodo haec pactio, N.E. dolus praestetur, rata non est. "*  
*If in a contract for a loan there is inserted a clause that the borrower shall not be answerable for fraud, such clause is void. Dig. 13, 6, 17.*  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.8. Fraud creates no rights to property on the part of the government:

*"Jus et fraudem numquam cohabitant. "*  
*Right and fraud never go together.*  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.9. Fraud gives the victim of the fraud the right to terminate his relationship to the government:

*"Si quis custos fraudem pupillo fecerit, a tutela removendus est. "*  
*If a guardian behave fraudulently to his ward, he shall be removed from the guardianship. Jenk. Cent. 39.*  
[Bouvier's Maxims of Law, 1856,  
<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

3. Money laundering in violation of 18 U.S.C. §1956. Money laundering is the receiving of money from the proceeds of unlawful activity, or activity not specifically authorized by the constitution and the laws which implement it, at least in the context of persons domiciled in states of the Union.

The only way for the acting Trustee to sever his relationship to the contract and restore his sovereign status as a private individual is to:

1. Formally resign as Trustee and thereby void the fraudulently procured consent and resulting contract.
2. Discontinue using the Social Security Number, which is his reserved "license" to act as Trustee.
3. Whenever compelled to act as Trustee, to identify the existence of illegal duress on every form he submits.
4. To notify the government of the existence of illegal duress and to request their cooperation in countering it.
5. To vigorously defend himself against illegal duress on the part of private employers, financial institutions, government agencies, and the Internal Revenue Service.

## 6.2 Nature as an "indenture"

A trust document that involves debt and financing of debt is called an "indenture":

"Indenture. In business financing, a written agreement under which bonds and debentures are issued, setting forth form of bond, maturity date, amount of issue, description of pledged assets, interest rate, and other terms. Typically, the contract is entered into between the corporation and an indenture trustee whose responsibility is



to protect the bondholders. The indenture often constitutes a mortgage on specified corporate property to secure the bonds.”  
[Black’s Law Dictionary, Sixth Edition, p. 770]

The Supreme Court has said that all governments are corporations, and therefore the “United States Government” corporation satisfies the criteria for a corporate indenture. The United States Constitution, in fact, is the “corporate charter”:

*“Corporations are also of all grades, and made for varied objects; all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property. It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes ‘all persons,’ ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. ‘No man shall be taken,’ ‘no man shall be disseised,’ without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution.”*  
[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]

At common law, a “corporation” was an “artificial perso[n] endowed with the legal capacity of perpetual succession” consisting either of a single individual (termed a “corporation sole”) or of a collection of several individuals (a “corporation aggregate”). 3 H. Stephen, *Commentaries on the Laws of England* 166, 168 (1st Am. ed. 1845). The sovereign was considered a corporation. See *id.*, at 170; see also 1 W. Blackstone, *Commentaries* \*467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as “corporations” (and hence as “persons”) at the time that 1983 was enacted and the Dictionary Act recodified. See W. Anderson, *A Dictionary of Law* 261 (1893) (“All corporations were originally modeled upon a state or nation”); I J. Bouvier, *A Law Dictionary Adapted to the Constitution and Laws of the United States of America* 318-319 (11th ed. 1866) (“In this extensive sense the United States may be termed a corporation”); *Van Brocklin v. Tennessee*, 117 U.S. 151, 154 (1886) (“The United States is a . . . great corporation . . . ordained and established by the American people”) (quoting *United* 495 U.S. 182, 202 *States v. Maurice*, 26 F.Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.)); *Cotton v. United States*, 11 How. 229, 231 (1851) (*United States is “a corporation”*). See generally *Trustees of Dartmouth College v. Woodward*, 4 Wheat. 518, 561-562 (1819) (explaining history of term “corporation”).  
[*Ngiraingas v. Sanchez*, 495 U.S. 182 (1990)]

The U.S. government even admits it is a corporation within its own statutes:

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

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

A government charitable trust whose purpose is to finance debt of the general government, for instance, would be classified as an indenture. The Social Security program is an example of an indenture: it provides a pool of available fiat currency for politicians to recklessly and irresponsibly spend on their favorite pork barrel project. That is why the REAL Beneficiary of the Social Security program is not the worker who contributes, but the politicians.

“It is better to trust in the LORD  
Than to put confidence in man.  
It is better to trust in the LORD  
Than to put confidence in princes [or politicians].”  
[Psalm 118:8-9, Bible, NKJV]

Whenever the United States government borrows or implements any program to borrow or pay off the borrowing, it surrenders its sovereign capacity as a “government” and devolves to the same status as a private individual:



1 “...when the United States [or a State, for that matter] enters into commercial business it abandons its  
2 sovereign capacity and is treated like any other corporation...”  
3 [91 Corpus Juris Secundum, United States, §4]  
4

5 “What, then, is meant by the doctrine that contracts are made with reference to the taxing power resident in the  
6 State, and in subordination to it? Is it meant that when a person lends money to a State, or to a municipal  
7 division of the State having the power of taxation, there is in the contract a tacit reservation of a right in the  
8 debtor to raise contributions out of the money promised to be paid before payment? **That cannot be, because if**  
9 **it could, the contract (in the language of Alexander Hamilton) would 'involve two contradictory things: an**  
10 **obligation to do, and a right not to do; an obligation to pay a certain sum, and a right to retain it in the shape**  
11 **of a tax. It is against the rules, both of law and of reason, to admit by implication in the construction of a**  
12 **contract a principle which goes in destruction of it.' The truth is, States and cities,**  
13 **when they borrow money and contract to repay it with**  
14 **interest, are not acting as sovereignties. They come down to**  
15 **the level of ordinary individuals. Their contracts have the**  
16 **same meaning as that of similar contracts between private**  
17 **persons.** Hence, instead of there being in the undertaking of a State or city to pay, a reservation of a  
18 sovereign right to withhold payment, the contract should be regarded as an assurance that such a right will  
19 not be exercised. A promise to pay, **with a reserved right to deny or change the**  
20 **effect of the promise, is an absurdity.”**

21 “Is, then, property, which consists in the promise of a State, or of a municipality of a State, beyond the reach of  
22 taxation? We do not affirm that it is. A State may undoubtedly tax any of its creditors within its jurisdiction for  
23 the debt due to him, and regulate the amount of the tax by the rate of interest the debt bears, if its promise be  
24 left unchanged. A tax thus laid impairs no obligation assumed. It leaves the contract untouched. But until  
25 payment of the debt or interest has been made, as stipulated, **we think no act of State sovereignty can work an**  
26 **exoneraton from what has been promised to the [446] creditor; namely, payment to him, without a violation**  
27 **of the Constitution.** The true rule of every case of property founded on contract with the government is this:  
28 It must first be reduced into possession, and then it will become subject, in common with other similar  
29 property, to the right of the government to raise contributions upon it. It may be said that the government  
30 may fulfil this principle by paying the interest with one hand, and taking back the amount of the tax with the  
31 other. But to this the answer is, that, to comply truly with the rule, the tax must be upon all the money of the  
32 community, not upon the particular portion of it which is paid to the public creditors, and it ought besides to  
33 be so regulated as not to include a lien of the tax upon the fund. The creditor should be no otherwise acted  
34 upon than as every other possessor of money; and, consequently, the money he receives from the public can  
35 then only be a fit subject of taxation when it is entirely separated' (from the contract), 'and thrown  
36 undistinguished into the common mass.' 3 Hamilton, Works, 514 et seq. Thus only can contracts with the  
37 State be allowed to have the same meaning as all other similar contracts have. “  
38 [Murray v. City of Charleston, [96 U.S. 432](#) (1877)]  
39

40 “The Bank is not considered as a private corporation, whose principal object is individual trade and  
41 individual profit; but as a public corporation, created for public and national purposes. That the mere  
42 business of banking is, in its own nature, a private business, and may be carried on by individuals or  
43 companies having no political connexion with the government, is admitted; but the Bank is not such an  
44 individual or company. **It was not created for its own sake, or for private purposes. It has never been**  
45 **supposed that Congress could create such a corporation.**”  
46 [Osborn v. Bank of U.S., [22 U.S. 738](#) (1824)]

47 Based on the above, we must conclude and infer that:

- 48 1. Congress may not engage in PRIVATE business anywhere. It can only engage in activities relating to a legitimate  
49 public purpose authorized by the Constitution. The Constitution does not authorize Congress to enter into the private  
50 insurance business, and therefore it cannot do so without violating its corporate charter, the Constitution.  
51 2. Any money borrowed by the federal government from the Social Security Trust Fund, for instance, is a private debt.  
52 3. The government may not abuse its sovereign powers or taxation powers to pay off private debts.  
53 4. All monies used to pay off such private debts MUST come from other than the government’s taxing powers, such as  
54 from its own extra-constitutional private business activities implemented ONLY in the federal zone and nowhere else.

55 Consequently, the payment of private debts contracted by the government may not therefore be implemented through the  
56 taxing powers of the government and MUST be paid for solely through private contracts with private individuals. Hence

the SSA Form SS-5, which is a private contract between you and the Social Security Administration to become a “Trustee”. This means, once again, that Social Security premium payments may not be classified as a “tax”, but instead as an insurance premium which is entirely voluntary.

The Social Security program “trust fund” (borrowing pool) information may be viewed on the Social Security Administration website below:

<http://www.ssa.gov/OACT/ProgData/funds.html>

The current outstanding debt of your irresponsible and reckless politicians to this fictitious “trust fund” currently stands at 1.5 trillion dollars. There are no actual assets in the so-called “trust fund”. Rather, the criminals populating the District of Criminals (Washington, D.C.) wrote the fund an IOU backed by no security and literally STOLE the money. “Social Security” is therefore a misnomer, because there is no “security” literally. “Socialist INsecurity” might be a better word for it. The fiat currency you send in for Social Security has therefore become surety for the debts of politicians who haven’t had a balanced budget since 1971. Does that make you feel more “secure”?

*“Giving money and power to government is like giving whiskey and car keys to teenage boys.”*

Another reason why a trust is also called an “indenture” is because it contractually makes the Trustee into an “indentured servant”. If the Trustee did not provide fully informed consent at the time he became contractually bound as the Trustee or if his consent was procured through fraud or duress, he is also classified as a “slave” and a “peon”:

*“**Peonage.** A condition of servitude (prohibited by 13<sup>th</sup> Amendment) compelling persons [either through fraud or duress] to perform labor in order to pay off a debt.”  
[Black’s Law Dictionary, Sixth Edition, p. 1135]*

*“The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration. They prohibit peonage. **What is peonage? It may be defined as a state or condition of compulsory service, based upon the indebtedness of the peon to the master. The basal fact is indebtedness.** As said by Judge Benedict, delivering the opinion in Jaramillo v. Romero, 1 N.Mex. 190, 194: ‘One fact existed universally; all were indebted to their masters. **This was the cord by which they seemed bound to their masters’ service.**’ Upon this is based a condition of compulsory service. **Peonage is sometimes classified as voluntary or involuntary, but this implies simply a difference in the mode of origin, but not in the character of the servitude.** The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the debtor by some provision of law. **But peonage, however created, is compulsory service, involuntary servitude.** The [Socialist Security Slave] peon can release himself therefrom, it is true, by the payment of the [government] debt, but otherwise **the service is enforced.** A clear distinction exists between peonage and the **voluntary performance of labor or rendering of services in payment of a debt.** In the latter case the debtor, though contracting to pay his indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of that contract, can elect at any time to break it, and **no law or force compels performance or continuance of the service.**”  
[Clyatt v. U.S., [197 U.S. 207](#) (1905)]*

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

The REAL purpose of the introduction of the Socialist Security program in 1935 was to make everyone in the states of the Union into the equivalent of peons to pay off an endless federal government debt. The Bible says that Christians cannot be surety for the debts of others, and therefore participating in the program is a sinful act of defiance against God’s law for Christians:

*“A man devoid of understanding shakes hands in a pledge, and becomes surety for his friend.”  
[[Proverbs 17:18](#), Bible]*

1 "He who is surety for a stranger will suffer, but one who hates being surety is secure."  
2 [[Prov. 11:15](#), Bible, NKJV]

3 "My son, if you become surety for your friend, if you have shaken hands in pledge for a stranger, you are  
4 snared by the words of your mouth; you are taken by the words of your mouth. So do this, my son, and deliver  
5 yourself; for you have come into the hand of your friend [slavery!]: Go and humble yourself; plead with your  
6 friend. Give no sleep to your eyes, nor slumber to your eyelids. Deliver yourself like a gazelle from the hand of  
7 the hunter; and like a bird from the hand of the fowler."  
8 [[Prov. 6:1-5](#), Bible, NKJV]

9 The Bible also declares that we cannot borrow, which by implication means that our public servants can't borrow on our  
10 behalf either. It also declares that you can only charge interest of a foreigner, which explains why the Federal Reserve is  
11 not part of the federal government, but a private, for-profit corporation:

12 "**Owe no one anything except to love one another.** for he who loves another has fulfilled the law."  
13 [[Romans 13:8](#), Bible, NKJV]

14 "The rich ruleth over the poor, and the borrower [is] servant to the lender."  
15 [[Prov. 22:7](#), Bible, NKJV]

16 "For the Lord your God will bless you just as He promised you; **you shall lend to many nations, but you shall**  
17 **not borrow**; you shall reign over many nations, but they shall not reign over you."  
18 [[Deut. 15:6](#), Bible, NKJV]

19 "The Lord will open to you His good treasure, the heavens, to give the rain to your land in its season, and to  
20 bless all the work of your hand. **You shall lend to many nations, but you shall not borrow.**"  
21 [[Deut. 28:12](#), Bible, NKJV]

22 "**You shall not charge interest to your brother**--interest on money or food or anything that is lent out at  
23 interest."  
24 [[Deut. 23:19](#), Bible, NKJV]

25 "To a foreigner you may charge interest, but to your brother you shall not charge interest, that the Lord your  
26 God may bless you in all to which you set your hand in the land which you are entering to possess."  
27 [[Deut. 23:20](#), Bible, NKJV]

28 Some resources that define the terms of the Social Security Trust Indenture include the following:

29 **Table 2: Resources for further study and rebuttal**

Title	Location
Social Security Act of 1935	<a href="http://www.ssa.gov/history/35actinx.html">http://www.ssa.gov/history/35actinx.html</a>
Current Social Security Act	<a href="http://www.ssa.gov/OP_Home/ssact/comp-toc.htm">http://www.ssa.gov/OP_Home/ssact/comp-toc.htm</a>
U.S. Code version of Social Security Act, 42 U.S.C. Chap. 7	<a href="http://www4.law.cornell.edu/uscode/html/uscode42/usc_sup_01_42_10_7.html">http://www4.law.cornell.edu/uscode/html/uscode42/usc_sup_01_42_10_7.html</a>
Historical information	<a href="http://www.ssa.gov/history/ssaresources.html">http://www.ssa.gov/history/ssaresources.html</a>
Social Security Number and Card History	<a href="http://www.ssa.gov/history/ssn/ssnchron.html">http://www.ssa.gov/history/ssn/ssnchron.html</a>

### 30 **6.3 Corpus of the trust**

31 The trust is created and instituted by making application using SSA form SS-5: Application for Social Security Card.  
32 Notice that the form is an application for a card and NOT for "benefits". See:

Application for Social Security Card  
<http://www.ssa.gov/online/ss-5.html>

33 The card itself:

- 34 1. Says it is property of the SSA and NOT the holder and must be returned upon request.

35 **Figure 1: Back of Social Security card**

This card is the official verification of your Social Security number. Please sign it right away. Keep it in a safe place.

Improper use of this card or number by anyone is punishable by fine, imprisonment or both.

This card belongs to the Social Security Administration and you must return it if we ask for it.

If you find a card that isn't yours, please return it to:

Social Security Administration

P.O. Box 33008, Baltimore, MD 21290-3008

For any other Social Security business/information, contact your local Social Security office. If you write to the above address for any business other than returning a found card, it will take longer for us to answer your letter.

Social Security Administration

Form SSA-3000 (6-99)

D94868217

2. Is identified in the underlying regulations as property of the SSA and not the holder.

Title 20: Employees' Benefits

PART 422—ORGANIZATION AND PROCEDURES

Subpart B—General Procedures

§ 422.103 Social security numbers.

(d) Social security number cards.

A person who is assigned a social security number will receive a social security number card from SSA within a reasonable time after the number has been assigned. (See §422.104 regarding the assignment of social security number cards to aliens.) **Social security number cards are the property of SSA and must be returned upon request.**

All trusts require property to initiate and establish the trust corpus. A failure to satisfy this mandatory requirement invalidates the trust. The card, which is property of the government and not the holder, serves as the initial “corpus” of the trust. Contributions made using the trustee license number on the card add to that corpus.

Because the card is the property of the “U.S. Inc.” private federal corporation, then the holder of the card becomes a “public officer”. Black’s Law Dictionary defines a “public officer” as one who takes custody over “property of the public”.

**“Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government **for the benefit of the public** [and not himself/herself personally]. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public,** or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio St. 33, 29 N.E. 593.

[Black’s Law Dictionary, Fourth Edition, p. 1235]

I: DUTY TO ACCOUNT FOR PUBLIC FUNDS [and, by implication, “public property”]  
§ 909. In general.-

It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to faithfully account for and pay over to the proper authorities all moneys [and other public property such as the Social Security Card] which may come into his hands upon the public account, and the performance of this duty may be enforced by proper actions against the officer himself, or against those who have become sureties for the faithful discharge of his duties.

[Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890;  
SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

Thus, voluntary receipt of the Social Security Card by the card holder:

1. Deputizes the recipient as a custodian over public property, which is the card and the associated number placed under his or her safekeeping.
2. Creates a trust relation, whereby the card holder becomes a “trustee” over the card and number, which are public property and the entire corpus of the trust when first created.
3. Constitutes consent or an “election” on the part of the card holder to accept additional duties in connection with the “public officer” he already lawfully occupies by accepting receipt of said property. The essence of what it means to be a public officer is someone entrusted with the property of the public.

Note that the Form SS-5 application cannot lawfully CREATE any new public offices within the U.S. government, but simply assigns “benefits” to those ALREADY lawfully occupying said office BEFORE they filled the form out. Otherwise, the crime of “impersonating a public officer” would have been committed in violation of 18 U.S.C. §912. If you would like to know all the legal qualifications for lawfully occupying public offices and why those who were private parties at the time they made application using form SS-5 cannot lawfully become public officers, see:

Government Instituted Slavery Using Franchises, Form #05.030, Section 9.1.2  
<http://sedm.org/Forms/FormIndex.htm>

Although the initial corpus of the Social Security Trust is the card, over time that corpus expands as “wages” are earned within the confines of the trust relation. The Social Security insurance premiums paid in connection with these “wages” accumulate credits under the trust relation that determine the deferred compensation to be received by the trustee upon retirement.

## 6.4 Contributions to the trust fund

Contributions made to the trust fund by Trustees go into the general revenues of the United States government and fund its immediate operations. No funds are accumulated for later use and one certainly does not draw out any of the money that they put in. Some of these contributions are diverted to pay deferred Trustee employment compensation called a “Social Security Benefit”. Whatever is left over is squandered and not saved or invested by your politicians.

U.S. Treasury debt securities held by the trust fund comprise the assets or corpus of the trust. The U.S. government pays interest on these debt securities from the current “donations” of working Trustees. Quite a Ponzi Scheme, huh?

Contributions to the Trust Fund by the Trustees are classified in the Internal Revenue Code as a “tax”. See below:

TITLE 26 > Subtitle C > CHAPTER 21 > Subchapter A > §3101  
§3101. Rate of tax

(a) Old-age, survivors, and disability insurance

*In addition to other taxes, there is hereby imposed on the income of every individual a tax equal to the following percentages of the wages (as defined in section 3121 (a)) received by him with respect to employment (as defined in section 3121 (b))—*

A “tax”, according to the Supreme Court, is an assessment laid for the purposes of supporting ONLY the government, and not private citizens. To wit:



1           *"To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow*  
2           *it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery*  
3           *because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under*  
4           *legislative forms.*

5           Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or  
6           property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed  
7           by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479."  
8           [[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]  
9

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

14       Based on the above, it would be inappropriate to call contributions to federal Social Security or Disability Insurance a "tax"  
15       if it were paid to private human beings or was used to support OTHER than public servants in their official capacity. We  
16       only have two choices, folks, and the latter is the one the drafters of the Social Security Act chose:

- 17       1. You are a private citizen and you cannot receive any money from the government because that would make the  
18       government a thief and a Robinhood, who steals money from your neighbor to give to you. After all, paying  
19       money to private individuals cannot be classified as a "public purpose" if they didn't directly earn it as federal  
20       employees or contractors and perform valuable work for the public.
- 21       2. You are a federal statutory "employee" pursuant to 5 U.S.C. §2105 and the monies you receive are benefits  
22       connected with your official duties as a federal statutory "employee". The Social Security Statutes under the  
23       Internal Revenue Code, in [26 U.S.C., Subtitle C, Chapter 21, Subchapter A](#), in fact, identifies the tax as being on  
24       "employees", which are then defined in [26 U.S.C. §3401\(c\)](#) ) and [26 CFR §31.3401\(c\)-1](#) as federal statutory  
25       "employees".

26       5 U.S.C. §2105(a) indicates that all those who are statutory "employees" under Title 5 of the U.S. Code are ALSO "public  
27       officers" within the de facto U.S. Government:

28           [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)  
29           [§ 2105. Employee](#)

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

32       So in effect, by filling out the Social Security Application, SS-5, you:

- 33       1. Unlawfully become a statutory "individual" under 5 U.S.C. §552a(a)(2) and change your status from a statutory "alien"  
34       to a statutory "U.S. citizen" under 8 U.S.C. §1401 representing a federal corporation that is also a statutory "U.S.  
35       citizen". All state citizens are statutory but not constitutional aliens until they illegally sign up for federal franchises.
- 36       2. Unilaterally and unlawfully appoint yourself into public office in the U.S. government.
- 37       3. Create fraudulent prima facie evidence that you lawfully occupy said office that can and is used to criminally  
38       impersonate a public officer in violation of 18 U.S.C. §912.
- 39       4. Unlawfully occupy said office outside the District of Columbia within a state of the Union in violation of 4 U.S.C. §72.
- 40       5. Are now in a position to officially and fraudulently bribe existing REAL public officers to pay you kickbacks of other  
41       people contributions in criminal violations of 18 U.S.C. §§201, 210, and 211. These bribes are the Social Security  
42       slush fund.

43       HOWEVER, the IRS publishes a [Form 4029](#) entitled "Application for Exemption from Social Security and Medicare Taxes  
44       and Waiver of Benefits" that instead describes the Social Security Program as "insurance". See:

45       <http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4029.pdf>

46       All insurance programs are voluntary and you can't be forced to procure government insurance. Here is how the Supreme  
47       Court describes it:



1           *"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;'*  
2           *and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a*  
3           *man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use*  
4           *it to his neighbor's injury, **and that does not mean that he must use it for***  
5           ***his neighbor's benefit;** second, that if he devotes it to a public use, he gives to the public a*  
6           *right to control that use; and third, that whenever the public needs require, the public may take it upon*  
7           *payment of due compensation.*  
8           *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

9       This means that the payments to Social Security are not taxes, but insurance premiums, and are completely voluntary and  
10       avoidable. Your lying public "servants" call them "taxes" because they want you to feel as though you have a patriotic  
11       duty as a law abiding American to pay them. However, it is proved in the following pamphlet that the Internal Revenue  
12       Code Subtitle A is private/contract law that obligates no one to do anything who doesn't first explicitly volunteer or consent  
13       by some means:

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

14       The federal government is in the private insurance business. Any time the federal government enters into private business  
15       of any kind, and especially within states of the Union, it surrenders its sovereign capacity and must then be treated like any  
16       other federal corporation, as defined in 28 U.S.C. §3002(15)(A).

17           *"...when the United States [or a State, for that matter] enters into commercial business it abandons its*  
18           *sovereign capacity and is treated like any other [private] corporation..."*  
19           *[91 Corpus Juris Secundum, United States, §4]*

20       The function of offering private unemployment or old age insurance was never authorized by the Constitution, and  
21       therefore, it cannot be offered outside of the federal zone, which includes the District of Columbia and the territories and  
22       possessions of the United States. The Tenth Amendment reserves all powers not explicitly authorized by the Constitution  
23       to the people or the states respectively. Based on the Supreme Court rulings above, Social Security also cannot be offered  
24       to anything other than federal "employees". To conclude otherwise is to:

- 25       1. Destroy the sovereignty of the people by removing from them the ability to decide how to spend their own money and  
26       govern their own lives. No organization deserves to be called a "government" which destroys the ability of others to  
27       support themselves or govern their own lives.
- 28       2. Sanction an abuse of the government's taxing power for wealth transfer and robbery.
- 29       3. Violate the Constitution and the rulings of the Supreme Court above.

## 30       **6.5 Entities and persons filling each trust role and their responsibilities**

31       President Bush passed an Executive Order identifying public service as a "public trust":

32           *Executive Order 12731*  
33           *"Part 1 -- PRINCIPLES OF ETHICAL CONDUCT*

34           *"Section 101. Principles of Ethical Conduct.*

35           *To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each*  
36           *Federal employee shall respect and adhere to the fundamental principles of ethical service as implemented in*  
37           *regulations promulgated under sections 201 and 301 of this order:*

38           *"(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and*  
39           *ethical principles above private gain.*

40       You can read the above for yourself at:

41       [http://www.usoge.gov/pages/laws\\_regs\\_fedreg\\_stats/lrfs\\_files/exeorders/eo12731.pdf](http://www.usoge.gov/pages/laws_regs_fedreg_stats/lrfs_files/exeorders/eo12731.pdf)

Notice the word “public trust” above. Look at how Black’s Law Dictionary, Sixth Edition defines it below, which confirms our earlier conclusions in section 2 that the Social Security Trust is a “charitable trust”.

*“Public trust. See Charitable trust; Trust.”*  
*[Black’s Law Dictionary, Sixth Edition, p. 1232]*

This makes all federal or public employees “Trustees”. Since you can’t collect Social Security benefits without being a federal “employee”, then you have to become a “Trustee”. A Trustee is classified as

1. An “employee” under [26 U.S.C. §3401\(c\)](#) and [26 CFR §31.3401\(c\)-1](#).
2. An officer of a corporation called the United States Government, as defined in [28 U.S.C. §3002\(15\)\(A\)](#).
3. A “person” under the penalty provisions of the Internal Revenue Code found in [26 U.S.C. §6671\(b\)](#).
4. A “person” under the criminal provisions of the Internal Revenue Code found in [26 U.S.C. §7343](#).
5. A “transferee” under [26 U.S.C. §6901](#).
6. A “fiduciary” under [26 U.S.C. §6903](#).
7. A “taxpayer” under [26 U.S.C. §7701\(a\)\(14\)](#).
8. A person engaged in a “trade or business”, which is defined as “the functions of a public office” under [26 U.S.C. §7701\(a\)\(26\)](#).
9. A person with corporate profit income from within the “United States”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as ONLY the District of Columbia. This corporate profit income is paid by the federal corporation to its officers.
10. A contractor to the federal government, if you signed a W-4, because the W-4 is classified as a “voluntary withholding agreement”. This agreement obligates you to include earnings within the context of the W-4 as “gross income” on a 1040 return under [26 CFR §31.3402\(p\)-1](#).
11. A domiciliary of the District of Columbia, because all public offices may exist only in the District of Columbia under [4 U.S.C. §72](#). The tax under I.R.C. Subtitle A is imposed upon “citizens” and “residents” under [26 CFR §1.1-1\(c\)](#), who both have in common that they maintain a domicile within the District of Columbia. If they didn’t maintain such a domicile, they would be called “nationals” and “aliens”. See:  
<http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyANational.pdf>

Now are you beginning to see the light? It took us over six years of diligent study to figure out this elaborate trap laid for you by your thieving politicians and their regulated and owned henchmen in the legal profession.

The Settlor of the Social Security trust is the American People, who through their elected representatives created the Social Security Act to document the terms of the trust contract. The Beneficiary of the trust is not you, who are simply a Trustee and federal “employee” or fiduciary for the trust. Your public servants are the Beneficiaries, because they now have orders of magnitude more “taxpayers” and revenues by virtue of the fact that all “wages” under the new Social Security Act are now classified as taxable under the Internal Revenue Code, when they weren’t before. The increased revenues to the federal government and the increase in state revenues by mis-enforcing the Buck Act far exceeds the meager benefits of the Social Security Act to the Trustees, who essentially had to give up control over ALL of their income and subject it all to tax for the “privilege” of procuring a meager deferred retirement that wasn’t even contractually guaranteed.

## **6.6 Territorial extent of trust operation**

The Social Security Trust extends no further than the boundaries of federal territory under the exclusive jurisdiction of Congress and to legal “persons” domiciled on said territory pursuant to Article 1, Section 8, Clause 17 of the United States Constitution. Throughout this document, we refer to this area as the “federal zone”. To wit:

[TITLE 26](#) > [Subtitle C](#) > [CHAPTER 21](#) > [Subchapter C](#) > § 3121  
[§ 3121. Definitions](#)

*(e) STATE, UNITED STATES, AND CITIZEN.—For purposes of this chapter—*

*(1) STATE.—The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.*

There are those in the government who would try to deceive you about the above limit by pointing to the word “includes” and then implying that the above definition does not describe everything that is included. That means that it is not a “definition” in a legal sense, which is absurd. The very purpose of defining a term is to describe EVERYTHING that is included. We prove that they are trying to lie to you and illegally expand their jurisdiction by attempting to do this in the following free pamphlet:

Meaning of the Words “Includes” and “Including”, Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>

Those who apply to the program using the SS-5 Form must specify that they are “U.S. citizens” in block 3 of the Social Security Administration SS-5 Form. Quite deliberately, the form does not define what that “word of art” means and does not relate the term to any statutory definition of “U.S. citizen” at 8 U.S.C. §1401. They do this to ensure that there is just enough ambiguity so that people in the states, who are not allowed to participate, can sign up and not realize that the government isn’t even allowed to offer the program to them. The definition the form relies upon, however, is that of a statutory “citizen of the United States” as defined in [8 U.S.C. §1401](#), which is a person born anywhere in the American Union but domiciled in the District of Columbia or a territory or possession of the United States and OUTSIDE of any state of the Union. For further details on this fraud, see:

1. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006:  
<http://sedm.org/Forms/FormIndex.htm>
2. Tax Deposition Questions, Form #03.016, Section 14:  
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

The Social Security Act itself grants funds to “States” as used in the act, but the “State” they are referring to is the District of Columbia, Puerto Rico, Virgin Islands, Guam, and American Samoa and NOT the states of the Union. Here is the definition of “State” upon which the Social Security Act is based. See if you can find the state of the Union that you live in within the definition:

*Social Security Act of 1935*  
[TITLE XI- GENERAL PROVISIONS](#)  
SECTION 1101.

(a) When used in this Act-  
(1) The term State (except when used in section 531) includes Alaska, Hawaii, and the District of Columbia.  
(2) The term United States when used in a geographical sense means the States, Alaska, Hawaii, and the District of Columbia.

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

[Sec. 110. Same](#); definitions

(d) The term “State” includes any [Territory](#) or possession of the United States.

Upon submitting the Social Security SS-5 application, the submitter becomes a “Trustee” for the Social Security Charitable Trust. The trust is an “employee” or “contractor” of the United States corporate/federal government, under the terms of the Social Security Act, which is a “trust agreement”. The “United States” federal government is then defined as a “corporation”:

[TITLE 28 > PART VI > CHAPTER 176 > SUBCHAPTER A > Sec. 3002.](#)  
TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
PART VI - PARTICULAR PROCEEDINGS  
CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE  
SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS

[Sec. 3002. Definitions](#)

(15) “United States” means -

(A) a Federal corporation;

(B) an agency, department, commission, board, or other entity of the United States; or

(C) an instrumentality of the United States.

Because the trust is an “employee” or “contractor” of the “United States” federal government, which is a federal corporation, then the trust becomes an “officer or employee” of a corporation. While the Trustee is exercising his official duties, he therefore also becomes an “officer or employee” of a corporation. Under [Federal Rules of Civil Procedure, Rule 17\(b\)](#), the law to be applied to the official acts and duties of the Trustee is the law for the domicile of the corporation, and not for the trustee as a private person:

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

*(b) Capacity to Sue or be Sued.*

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

*(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;*

**(2) for a corporation [or an officer of the corporation such as the Social Security Trustee], by the law under which it was organized; and**

**(3) for all other parties, by the law of the state where the court is located,** except that:

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

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

Therefore, the Trustee, while acting in his official capacity, is a “public officer” engaged in an excise taxable “trade or business” (as defined in [26 U.S.C. §7701\(a\)\(26\)](#)) and an “officer or employee” of the United States federal government, which is a “foreign corporation” with respect to a state, becomes subject to exclusive federal jurisdiction under [Article 1](#), Section 8, Clause 17 of the United States Constitution. This explains the content of [26 U.S.C. §7701\(a\)\(39\)](#), which says the following:

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

*(39) Persons residing outside United States*

*If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, **such citizen or resident shall be treated as residing in the District of Columbia for purposes of any provision of this title relating to—***

**(A) jurisdiction of courts, or**

**(B) enforcement of summons.**

Similar provisions to that above are also found in [26 U.S.C. §7408\(d\)](#). The constructive employment agreement or contract of the Trustee contractor, which consists of [Subtitle A of the Internal Revenue Code](#), along with the Social Security Act found in [Title 42, Chapter 7 of the U.S. Code](#), controls all of his fiduciary actions in the context of all property which has a Social Security Number attached to it, which is public property, or should we say “private property donated to a public use”. If he tries to abscond with such “public property” under his custody and control, he is guilty of embezzlement, which is the converting of public property for private use, in violation [18 U.S.C. §641](#). Because the government does not want Trustees to know that they are federal employees or officers on official duty, they have invented a crime equivalent to this embezzlement under the Internal Revenue Code and called it “tax evasion” under [Section 7201](#) or “fraud and false statements” under [Section 7206](#).

The U.S. Supreme Court has held that the territorial extent of the trust operation is limited to the District of Columbia. The first income tax act was instituted in 1862 to fund the Civil War. You can read this act below:

[Revenue Act of 1862](#)

<http://www.famguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201862.pdf>

This very first income tax act, the Revenue Act of 1862, placed the tax upon a “trade or business”, not unlike the excise or franchise tax we have today. That act made a “trade or business” a licensed, excise taxable activity:

*Revenue Act of 1862*

1           “Sec. 60. And be it further enacted, That in every license to be taken out under or by authority of this act shall  
2           be contained and set forth the purpose, trade, or business for which such license is granted, and the true name  
3           and place of abode of the person or persons taking out the same ; if by for a rectifier, the quantity of spirits  
4           authorized to be rectified ; if by a peddler, whether authorized to travel on foot, or with one, or two, or more  
5           horses, the time for which such license is to run, and the true date or time of granting such license, and (except  
6           in the case of auctioneers and peddlers) the place at which the trade or business for which such license is  
7           granted shall be carried on. Provided, That a license granted under this act shall not. authorize the person or  
8           persons, association or corporation mentioned therein, to exercise or carry on the trade or business specified in  
9           such license in any other place than that mentioned therein, but nothing herein prohibit the storage of goods,  
10          wares, or merchandise in other places than the place of business.”  
11          [Revenue Act of 1862, Section 60]

12          That act was protested by large numbers of Americans, leading to court cases that made their way all the way up to the U.S.  
13          Supreme Court as a group of cases called The License Tax Cases. Below is what the U.S. Supreme Court said about the  
14          ability of Congress to tax a privileged “trade or business” activity within a state of the Union

15                “Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and  
16                with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to  
17                trade with the Indians, and any other licenses necessary or proper for the exercise of that great and extensive  
18                power; and the same observation is applicable to every other power of Congress, to the exercise of which the  
19                granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee. But very  
20                different considerations apply to the internal commerce or domestic trade of the States. Over this commerce  
21                and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the  
22                States. No interference by Congress with the business of citizens transacted within a State is warranted by the  
23                Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.  
24                The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over  
25                the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the  
26                Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must  
27                impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and  
28                thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.  
29                **Congress cannot authorize a [privileged] trade or business [as defined in**  
30                **26 U.S.C. §7701(a)(26)] within a State in order to tax it.”**  
31                [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

32          The above ruling also applies to the income tax we have today, which is based on the first, original income tax of 1862,  
33          because the term “trade or business” is still a “privileged”, excise taxable franchise/activity like it was back then.  
34          Therefore, the territorial extent of the trust operation is limited exclusively to the District of Columbia and all other places  
35          subject to the exclusive legislative jurisdiction of the United States under Article 1, Section 8, Clause 17 of the Constitution  
36          and to those domiciled or resident there, wherever physically situated (see 26 U.S.C. §7701(b)(4)(B)). The only thing that  
37          has changed since the original income tax of 1862, which was declared unconstitutional, is that:

- 38          1. The term “trade or business” has been officially defined in 26 U.S.C. §7701(a)(26) in the code itself to mean “the  
39          functions of a public office”, which is a type of federal employment or agency. The original act of 1862 did not define  
40          the term explicitly but implied that it was the act of selling liquor.
- 41          2. Federal jurisdiction has been extended into states of the Union by the operation of private/contract law using the Social  
42          Security Act of 1935. The Social Security Act essentially is a franchise agreement that private citizens may partake of  
43          by electing to do so in submitting the W-4 with their private employer in order to build “credits” within the trust.
- 44          3. The W-4 form is being illegally used as a federal “election” device, where you are the only voter and you elect yourself  
45          into a public office in the U.S. government in order to unlawfully procure the benefits of a government franchise. See:  
46          

Flawed Tax Arguments to Avoid, Form #08.004, Section 4  
<http://sedm.org/Forms/FormIndex.htm>
- 47          4. The integrity of the federal judiciary has been severely compromised by judges being subject to the income tax starting  
48          in 1932 with *O'Malley v. Woodrough*, 307 U.S. 277 (1938), leading to the chronic and illegal enforcement of the I.R.C.  
49          against persons who are not the proper subject. You can learn more about this scam in Great IRS Hoax, Form #11.302,  
50          Sections 6.9 through 6.9.12.

51          By describing and limiting where all “public offices” of the United States government MUST be conducted, 4 U.S.C. §72  
52          also confirms that the territorial extent of the Social Security Trust operation cannot be any place but the District of  
53          Columbia and any place else “expressly provided by law”. Below is the text of this statute:

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



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

Since the Social Security Trust is a “public officer” of the United States, then the only lawful place of legal domicile for the Trust is the District of Columbia. If you search the entire Internal Revenue Code for provisions which expressly extend public offices beyond the District of Columbia for the enforcement of the Internal Revenue Code, you will find only one provision in [48 U.S.C. §1612](#), which “expressly extends” the operation of Subtitle F of the Internal Revenue Code to the Virgin Islands. The Internal Revenue Code nowhere “expressly extends” itself, for instance, to any part of a state of the Union and it can’t without violating the separation of powers doctrine, in fact.

[TITLE 48 > CHAPTER 12 > SUBCHAPTER V > § 1612](#)  
[§ 1612. Jurisdiction of District Court](#)

(a) Jurisdiction

*The District Court of the Virgin Islands shall have the jurisdiction of a District Court of the United States, including, but not limited to, the diversity jurisdiction provided for in section 1332 of title 28 and that of a bankruptcy court of the United States. The District Court of the Virgin Islands shall have exclusive jurisdiction over all criminal and civil proceedings in the Virgin Islands with respect to the income tax laws applicable to the Virgin Islands, regardless of the degree of the offense or of the amount involved, except the ancillary laws relating to the income tax enacted by the legislature of the Virgin Islands. Any act or failure to act with respect to the income tax laws applicable to the Virgin Islands which would constitute a criminal offense described in chapter 75 of subtitle F of title 26 shall constitute an offense against the government of the Virgin Islands and may be prosecuted in the name of the government of the Virgin Islands by the appropriate officers thereof in the District Court of the Virgin Islands without the request or the consent of the United States attorney for the Virgin Islands, notwithstanding the provisions of section 1617 of this title.*

*[emphasis added]*

Therefore, “public offices” such as the Social Security Trust may not lawfully exist within states of the Union, in accordance with [4 U.S.C. §72](#). Consequently, the Social Security Trust is the legal “person” that is the “public office” and the Trustee is an “employee” or “contractor” but not an “officer” of the trust. While he lends his consciousness to the trust, he is a “public officer” and a “partner” within the meaning of 26 U.S.C. §6671(b) and 26 U.S.C. §7343, but he is not a “public officer” as a private person or in other than his public capacity. The Trustee, no matter where he is physically found, is therefore the person who executes the duties of the Social Security Trust contract.

Additional facts which support the conclusion that the Social Security Act does not extend into states of the Union include, but are not limited to, the following:

1. The IRS is only authorized to enforce within Internal Revenue Districts, pursuant to [26 U.S.C. §7601](#).
2. [26 U.S.C. §7621](#) authorizes the President of the United States to establish and define all internal revenue districts.
3. The President of the United States delegated the authority to define internal revenue districts under 26 U.S.C. §7621 to the Secretary of the Treasury in Executive Order 10289 in 1952. This Executive Order is still in effect.
4. The Treasury Order 150-01 originally defined internal revenue districts.
5. [Treasury Order 150-02](#) was signed into effect in 1998 as a consequence of the IRS Restructuring and Reform Act of 1998. It repealed and replaced Treasury Order 150-01 and established all administrative offices or “public offices” needed to administer the Internal Revenue Code ONLY in the District of Columbia. Therefore, the only remaining internal revenue district is in the District of Columbia.
6. The Constitution says that states may not be broken up or divided or joined in any way, including by making it into a “district”.

*New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of States, without the Consent of the Legislatures of the States concerned as well as of the Congress.*  
*[Constitution for the United States of America, Article 4, Section 3, Clause 1]*

The reason for the above is that the states of the Union are not “territories” of the “United States”:

*United States*  
*§1. Definitions, Nature, and Distinctions*



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

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

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

"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."  
[Corpus Juris Secundum Legal Encyclopedia, Volume 86, Territories]

Notice that in the above definition, states of the Union are described as "foreign states", which implies that they are not within the legislative jurisdiction of the federal government because they are sovereign nations.

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

Foreign Laws: "The laws of a foreign country or sister state."  
[Black's Law Dictionary, Sixth Edition, p. 647]

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

The U.S .Supreme Court confirmed the above conclusions by saying:

"The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue to be nations**, with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute."  
[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519; 10 L.Ed. 274 (1839)]

"In determining the boundaries of apparently conflicting powers between states and the general government, the proper question is, not so much what has been, in terms, reserved to the states, as what has been, expressly or by necessary implication, granted by the people to the national government; for **each state possesses all the powers of an independent and sovereign nation, except so far as they have been ceded away by the constitution**. The federal government is but a creature of the people of the states, and, like an agent appointed for definite and specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give validity to its acts."  
[People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)]

If you would like to know more about this "trade or business" scam, a free article is available describing its operations extensively at:

The "Trade or Business" Scam, Form #05.001

## 6.7 Unconstitutional Destruction of the State Sovereignty and Separation of State and Federal Powers in violation of the Constitution

The Social Security Act is not a positive law, as revealed by [1 U.S.C. §204](#) legislative notes, which means it obligates neither the states of the Union nor the people in them, to participate. Below is how the U.S. Supreme Court describes the Social Security program in the case of *Steward Machine Company v. Davis*, 301 U.S. 548 (1937), and note they describe the operation of the Social Security Program essentially as a “forced loan” to the federal government by the state, which is consistent with our conclusion that the purpose of Social Security is to create a borrowing pool for the federal government:

*“A state may enter into contracts; but a state cannot, by contract or statute, surrender the execution, or a share in the execution, of any of its governmental powers either to a sister state or to the federal government, any more than the federal government can surrender the control of any of its governmental powers to a foreign nation. The power to tax is vital and fundamental, and, in the highest degree, governmental in character. Without it, the state could not exist. Fundamental also, and no less important, is the governmental power to expend the moneys realized from taxation, and exclusively to administer the laws in respect of the character of the tax and the methods of laying and collecting it and expending the proceeds.*

*The people of the United States, by their Constitution, have affirmed a division of internal governmental powers between the federal government and the governments of the several states-committing to the first its powers by express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by reservation, 'the powers not delegated to the United States by the Constitution, nor prohibited by it to the States.' The Constitution thus affirms the complete supremacy and independence of the state within the field of its powers. *Carter v. Carter Coal Co.*, [298 U.S. 238, 295](#), 56 S.Ct. 855, 865. The federal government has no more authority to invade that field than the state has to invade the exclusive field of national governmental powers; for, in the oft-repeated words of this court in *Texas v. White*, 7 Wall. 700, 725, 'the preservation of the States, and the maintenance of their governments, are as much within the design and care of the Constitution as the preservation of the Union and the maintenance of the National government.' The necessity of preserving each from every form of illegitimate intrusion or interference on the part of the other is so imperative as to require this court, when its judicial power is properly invoked, to view with a careful and discriminating eye any legislation challenged as constituting such an intrusion or interference. See *South Carolina v. United States*, [199 U.S. 437, 448](#), 26 S.Ct. 110, 4 Ann.Cas. 737.*

*The precise question, therefore, which we are required to answer by an application of these principles is whether the congressional act contemplates a surrender by the state to the federal government, in whole or in part, of any state governmental power to administer its own unemployment law or the state pay roll-tax funds which it has collected for the purposes of that law. An affirmative answer to this question, I think, must be made.*

*I do not, of course, doubt the power of the state to select and utilize a depository for the safe-keeping of its funds; but it is quite another thing to agree with the selected depository that the funds shall be withdrawn for certain stipulated purposes, and for no other. **Nor do I doubt the authority of the federal government and a state government to co-operate [voluntarily] to a common end, provided each of them is authorized to reach it. But such co-operation must be effectuated by an exercise of the powers which they severally possess, and not by an exercise, through invasion or surrender, by one of them of the governmental power of the other.***

*An illustration of what I regard as permissible co-operation is to be found in title I of the act now under consideration. By that title, federal appropriations for old age assistance are authorized to be made to any state which shall have adopted a plan for old-age assistance conforming to designated requirements. But the state is not obliged, as a condition of having the federal bounty, to deposit in the federal treasury funds raised by the state. The state keeps its own funds and administers its own law in respect of them, without let or hindrance of any kind on the part of the federal government; so that we have simply the familiar case of federal aid upon conditions which the state, without surrendering any of its powers, may accept or not as it chooses. *Massachusetts v. Mellon*, [262 U.S. 447, 480](#), 482 S., 483, 43 S.Ct. 597, 598, 599.*

**But this is not the situation with which we are called upon to deal in the present case. For here, the state must deposit the proceeds of its taxation in the federal treasury, upon terms which make the deposit suspiciously like a forced loan to be repaid only in accordance with restrictions imposed by federal law.** Title IX, 903(a)(3), 904(a), (b), (c), 42 U.S.C.A. 1103(a)(3), 1104(a, b, c). All moneys withdrawn from this fund must be used exclusively for the payment of compensation. Section 903(a)(4), 42 U.S.C.A. 1103(a)(4). And this compensation is to be paid through public employment offices in

1 the state or such other agencies as a federal board may approve. Section 903(a)(1), 42 U.S.C.A. 1103(a)(1).  
2 The act, it is true, recognizes section 903(a)(6), 42 U.S.C.A. 1103(a)(6) the power of the Legislature to amend  
3 or repeal its compensation law at any time. But there is nothing in the act, as I read it, which justifies the  
4 conclusion that the state may, in that event, unconditionally withdraw its [301 U.S. 548, 613] funds from the  
5 federal treasury. Section 903(b), 42 U.S.C.A. 1103(b), provides that the board shall certify in each taxable year  
6 to the Secretary of the Treasury each state whose law has been approved. But the board is forbidden to certify  
7 any state which the board finds has so changed its law that it no longer contains the provisions specified in  
8 subsection (a), 'or has with respect to such taxable year failed to comply substantially with any such provision.'  
9 The federal government, therefore, in the person of its agent, the board, sits not only as a perpetual overseer,  
10 interpreter and censor of state legislation on the subject, but, as lord paramount, to determine whether the state  
11 is faithfully executing its own law-as though the state were a dependency under pupilage<sup>1</sup> and not to be trusted.  
12 The foregoing, taken in connection with the provisions that money withdrawn can be used only in payment of  
13 compensation and that it must be paid through an agency approved by the federal board, leaves it, to say the  
14 least, highly uncertain whether the right of the state to withdraw any part of its own funds exists, under the act,  
15 otherwise than upon these various statutory conditions. It is true also that subsection ( f ) of section 904, 42  
16 U.S.C.A. 1104(f), authorizes the Secretary of the Treasury to pay to any state agency 'such amount as it may  
17 duly requisition, not exceeding the amount standing to the account of such State agency at the time of such  
18 payment.' But it is to be observed that the payment is to be made to the state agency, and only such amount as  
19 that agency may duly requisition. It is hard to find in this provision any extension of the right of the state to  
20 withdraw its funds except in the manner and for the specific purpose prescribed by the act."

21 By these various provisions of the act, the federal agencies are authorized to supervise and hamper the  
22 administrative powers of the state to a degree which not only does not comport with the dignity of a quasi  
23 sovereign state-a matter with which we are not judicially concerned-but which deny to it that supremacy and  
24 freedom from external interference in respect of its affairs which the Constitution contemplates-a matter of very  
25 definite judicial concern. I refer to some, though by no means all, of the cases in point.

26 In the License Cases, 5 How. 504, 588, Mr. Justice McLean said that the federal government was supreme  
27 within the scope of its delegated powers, and the state governments equally supreme in the exercise of the  
28 powers not delegated nor inhibited to them; that the states exercise their powers over everything connected with  
29 their social and internal condition; and that over these subjects the federal government had no power. They  
30 appertain to the State sovereignty as exclusively as powers exclusively delegated appertain to the general  
31 government.'

32 In Tarble's Case, 13 Wall. 397, Mr. Justice Field, after pointing out that the general government and the state  
33 are separate and distinct sovereignties, acting separately and independently of each other within their  
34 respective spheres, said that, except in one particular, they stood in the same independent relation to each other  
35 as they would if their authority embraced distinct territories. The one particular referred to is that of the  
36 supremacy of the authority of the United States in case of conflict between the two.

37 In Farrington v. Tennessee, 95 U.S. 679, 685, this court said, 'Yet every State has a sphere of action where the  
38 authority of the national government may not intrude. Within that domain the State is as if the union were not.  
39 Such are the checks and balances in our complicated but wise system of State and national polity.'

40 'The powers exclusively given to the federal government,' it was said in Worcester v. State of  
41 Georgia, 6 Pet. 515, 570, 'are limitations upon the state authorities. But [301 U.S. 548, 615]  
42 with the exception of these limitations, the states are supreme; and their sovereignty can be  
43 no more invaded by the action of the general government, than the action of the state  
44 governments can arrest or obstruct the course of the national power.'

45 **The force of what has been said is not broken by an acceptance of the view that the state is not coerced by the**  
46 **federal law. The effect of the dual distribution of powers is completely to deny to the states whatever is**  
47 **granted exclusively to the nation, and, conversely, to deny to the nation whatever is reserved exclusively to**  
48 **the states. The determination of the Framers Convention and the ratifying conventions to preserve complete**  
49 **and unimpaired state self-government in all matters not committed to the general government is one of the**  
50 **plainest facts which emerges from the history of their deliberations. And adherence to that determination is**  
51 **incumbent equally upon the federal government and the states. State powers can neither be appropriated on**  
52 **the one hand nor abdicated on the other.'** Carter v. Carter Coal Co., supra, 298 U.S. 238, at page 295, 56  
53 S.Ct. 855, 866. The purpose of the Constitution in that regard does not admit of doubt or qualification; and it  
54 **can be thwarted no more by voluntary surrender from within than by invasion from without.**

55 Nor may the constitutional objection suggested be overcome by the expectation of public benefit resulting from  
56 the federal participation authorized by the act. Such expectation, if voiced in support of a proposed  
57 constitutional enactment, would be quite proper for the consideration of the legislative body. But, as we said in  
58 the Carter Case, supra, 298 U.S. 238, at page 291, 56 S.Ct. 855, 864, 'nothing is more certain than that  
59 that beneficent aims, however great or well directed, can never serve in lieu of constitutional power.' Moreover,  
60 everything which the act seeks to do for the relief of unemployment might have been accomplished, as is done  
61 by this same act for the relief of the misfortunes of old age, with- [301 U.S. 548, 616] out obliging the state to  
62 surrender, or share with another government, any of its powers.

*If we are to survive as the United States, the balance between the powers of the nation and those of the states must be maintained. There is grave danger in permitting it to dip in either direction, danger-if there were no other-in the precedent thereby set for further departures from the equipoise. The threat implicit in the present encroachment upon the administrative functions of the states is that greater encroachments, and encroachments upon other functions, will follow.*

*For the foregoing reasons, I think the judgment below should be reversed.”*  
[Steward Machine Company v. Davis, [301 U.S. 548](#) (1937)]

Those states of the Union that do decide to voluntarily participate in the program must surrender their sovereignty under the Foreign Sovereign Immunities Act, [28 U.S.C. §1605](#) by engaging in “commerce” with the federal government and are transforming themselves effectively into federal territories. Here is the provision of the act which does this:

[TITLE 28 > PART IV > CHAPTER 97 > § 1605](#)  
[§ 1605. General exceptions to the jurisdictional immunity of a foreign state](#)

A foreign state **shall not be immune from the jurisdiction of courts of the United States** or of the States in any case—

[ . . . ]

2) in which the action is based upon a commercial activity carried on in the United States by the foreign state; or upon an act performed in the United States in connection with a commercial activity of the foreign state elsewhere; or upon an act outside the territory of the United States in connection with a commercial activity of the foreign state elsewhere and that act causes a direct effect in the United States;

When states of the Union surrender their sovereign capacity in this way, they also create a financial conflict of interest, because now they can use the misapplication of the Social Security Act outside its intended geographical limits as a means of increasing their own income tax revenues. All state income taxes are based on the federal system and assume that the “taxpayer” maintains a legal domicile in the District of Columbia also. Therefore, this creates financial incentives for state tax officials to improperly administer the state revenue laws. This causes a severe undermining of the Separation of Powers Doctrine and eventual destruction of the rights of sovereign Americans in the states. Below is how the U.S. Supreme Court describes this breakdown of the separation of powers:

*“I think that the objections to the challenged enactment expressed in the separate opinions of Mr. Justice McREYNOLDS and Mr. Justice SUTHERLAND are well taken. I am also of opinion that, in principle and as applied to bring about and to gain control over state unemployment compensation, the statutory scheme is repugnant to the Tenth Amendment: ‘The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.’ The Constitution grants to the United States no power to pay unemployed persons or to require the states to enact laws or to raise or disburse money for that purpose. The provisions in question, if not amounting to coercion in a legal sense, are manifestly designed and intended directly to affect state action in the respects specified. **And, if valid as so employed, this ‘tax and credit’ device may be made effective to enable federal authorities to induce, if not indeed to compel, state enactments for any purpose within the realm of [301 U.S. 548, 617] state power and generally to control state administration of state laws.**”*

*“The act creates a Social Security Board and imposes upon it the duty of studying and making recommendations as to legislation and as to administrative policies concerning unemployment compensation and related subjects. Section 702, 42 U.S.C.A. 902. It authorizes grants of money by the United States to States for old age assistance, for administration of unemployment compensation, for aid to dependent children, for maternal and child welfare and for public health. Each grant depends upon state compliance with conditions prescribed by federal authority. The amounts given being within the discretion of the Congress, it may at any time make available federal money sufficient effectively to influence state policy, standards and details of administration. “*  
[Steward Machine Company v. Davis, [301 U.S. 548](#) (1937)]

See the article below for a description of how the Separation of Powers Doctrine is supposed to work:

<p><u>Separation of Powers Doctrine</u> <a href="http://famguardian.org/Subjects/LawAndGovt/Articles/SeparationOfPowersDoctrine.htm">http://famguardian.org/Subjects/LawAndGovt/Articles/SeparationOfPowersDoctrine.htm</a></p>
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See the short article below for further details on how the Separation of Powers has been deliberately destroyed by greedy politicians for personal gain, and the extensive corruption this has created within our government:

*Government Conspiracy to Destroy the Separation of Powers*, Form #05.023  
<http://sedm.org/Forms/FormIndex.htm>

## **7 Duties and Responsibilities of Trustees**

### **7.1 Applying to become a Trustee**

You must apply in writing to become a Trustee. Your application must be a product of fully informed consent and executed completely voluntarily. It is unlawful to compel you to act as or become a Trustee absent your individual, informed, voluntary consent. To do otherwise would constitute involuntary servitude in violation of the Thirteenth Amendment, [42 U.S.C. §1994](#), and [18 U.S.C. §1581](#). If the person who compels you to act or accept the responsibilities of the Trustee is a government actor, then you have a grounds for suit under [42 U.S.C. §1983](#) for “deprivation of rights under the color of law”. Most frequently, that compulsion would come from judges in federal district courts. The most frequent method by which this deprivation of rights occurs is through false presumption by a federal judge or U.S. Attorney that you are a “taxpayer” subject to the I.R.C. because acting as a “trustee”:

Which is simply an allegation unsupported by any evidence that you are a “trustee”, federal “employee”, or “agent”. In which the Judge/Court shirks its duty affirmative to require evidence appear on the record supporting the false presumption before it will stand. This is confirmed by the American Jurisprudence 2d Legal Encyclopedia, which says on the subject:

*American Jurisprudence 2d*  
*Evidence, §181*

**A presumption is neither evidence nor a substitute for evidence.**<sup>35</sup> Properly used, the term “presumption” is a rule of law directing that if a party proves certain facts (the “basic facts”) at a trial or hearing, the factfinder must also accept an additional fact (the “presumed fact”) as proven unless sufficient evidence is introduced tending to rebut the presumed fact.<sup>36</sup> In a sense, therefore, a presumption is an inference which is mandatory unless rebutted.<sup>37</sup>

The fraud of false presumption mentioned above and which is so frequently used in federal courts across the country in order to prejudice your Constitutional rights in the tax arena is thoroughly documented and explained in the free memorandum of law available below:

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

Voluntary application to become a Trustee is made by submitting the Social Security Administration SS-5 Form, entitled “Application for Social Security Card”. This is the only lawful method by which a person may sign up to become a trustee. This is the form that causes a Social Security Number to be issued to the Trust. The Social Security Number and the Social Security Card are both identified in the regulations at 20 CFR §422.103(d) as government property.

<sup>35</sup> *Levasseur v. Field*, (Me) 332 A.2d. 765; *Hinds v. John Hancock Mut. Life Ins. Co.*, 155 Me 349, 155 A.2d. 721, 85 A.L.R.2d. 703 (superseded by statute on other grounds as stated in *Poitrass v. R. E. Glidden Body Shop, Inc.* (Me) 430 A.2d. 1113); *Connizzo v. General American Life Ins. Co.* (Mo App) 520 S.W.2d. 661.

<sup>36</sup> Inferences and presumptions are a staple of our adversary system of factfinding, since it is often necessary for the trier of fact to determine the existence of an element of a crime—that is an ultimate or elemental fact—from the existence of one or more evidentiary or basic facts. *County Court of Ulster County v. Allen*, 442 U.S. 140, 60 L.Ed. 2d 777, 99 S.Ct. 2213.

<sup>37</sup> *Legille v. Dann*, 178 U.S. App DC 78, 544 F.2d. 1, 191 USPQ 529; *Murray v. Montgomery Ward Life Ins. Co.*, 196 Colo 225, 584 P.2d. 78; *Re Estate of Borom* (Ind App) 562 N.E.2d. 772; *Manchester v. Dugan* (Me) 247 A.2d. 827; *Ferdinand v. Agricultural Ins. Co.*, 22 N.J. 482, 126 A.2d. 323, 62 A.L.R.2d. 1179; *Smith v. Bohlen*, 95 N.C.App. 347, 382 S.E.2d. 812, affd 328 N.C. 564, 402 S.E.2d. 380; *Larmay v. Van Etten*, 129 Vt. 368, 278 A.2d. 736; *Martin v. Phillips*, 235 Va. 523, 369 S.E.2d. 397.



Title 20: Employees' Benefits  
PART 422—ORGANIZATION AND PROCEDURES  
Subpart B—General Procedures  
§ 422.103 Social security numbers.

(d) Social security number cards. A person who is assigned a social security number will receive a social security number card from SSA within a reasonable time after the number has been assigned. (See §422.104 regarding the assignment of social security number cards to aliens.) Social security number cards are the property of SSA and must be returned upon request.

Consequently, the person in possession of the card becomes a “fiduciary” over government property or “public property” or property devoted to a “public use”. Possession of the number and corresponding “license” to engage in privileged activities of a “public office” is what makes the Trustee into a “public officer” and deputy of the United States government. Possession or use of the “benefits” of the Social Security Number constitutes prima facie evidence of consent to all the terms of the trust indenture/contract. To wit:

CALIFORNIA CIVIL CODE  
DIVISION 3. OBLIGATIONS  
PART 2. CONTRACTS  
CHAPTER 3. CONSENT  
Section 1589

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.

“The Government urges that **the Power Company is estopped to question the validity of the Act creating the Tennessee Valley Authority**, and hence that the stockholders, suing in the right of the corporation, cannot [297 U.S. 323] maintain this suit. .... **The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581; Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469.**”  
[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

Possession of this “public property”, the Social Security Number, is also the method by which the Social Security Administration and its sister, the IRS, also tracks the activities of the Trustee as:

1. A federal “employee” as defined in 26 U.S.C. §3401(c) , 26 CFR §31.3401(c )-1.
2. A person earning “wages”, which can only be earned in connection with a voluntary withholding agreement called a W-4 under 26 U.S.C. §3402(p). 26 CFR §31.3401(a)-3(a) says that all amounts earned in connection with the W-4 voluntary withholding agreement shall be deemed to be “wages” for the purposes of the Social Security Act.
3. A subcontractor to the federal government, who sells his services to private employers and donates his earnings to a “public purpose” by agreeing to call them income “effectively connected with a trade or business within the United States” under 26 U.S.C. §871(b).
4. A recipient and “transferee” over federal payments who is liable under 26 U.S.C. §1461 to return those payments to the federal government. All earnings covered by a W-4 become federal payments that are received by the federal government, who you are acting as a fiduciary over. Your private employment, in that sense, becomes “public employment” and a “public office” after you submit the SS-5 and the W-4.

“**Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. **The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals].** “Public purpose” that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387 S.W.2d. 789, 794.

The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; **the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals.** A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or



1 residents within a given political division, as, for example, a state, the sovereign powers of which are exercised  
2 to promote such public purpose or public business.”  
3 [Black’s Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

4 Both the IRS and the Social Security Administration share information about all those who participate in the Social  
5 Security Program, all of whom are federal “employees” who effectively are “Kelly Girls” or “temps” for the U.S.  
6 Government (“U.S. Inc.”) while acting as “Trustees”.

7 You are lawfully entitled to void any contract at any time, including the Social Security Trust indenture, “ab initio” (from  
8 the beginning) if you can prove that:

- 9 1. Your consent was provided under the influence of unlawful duress.

10 “An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not  
11 exercising his free will, and the test is not so much the means by which the party is compelled to execute the  
12 agreement as the state of mind induced.<sup>38</sup> Duress, like fraud, rarely becomes material, except where a contract  
13 or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract  
14 or conveyance voidable, not void, at the option of the person coerced,<sup>39</sup> and it is susceptible of ratification.  
15 Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.<sup>40</sup> However, duress  
16 in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of  
17 doing so, is generally deemed to render the resulting purported contract void.<sup>41</sup>”  
18 [American Jurisprudence 2d, Duress, Section 21]

- 19 2. Your consent was provided under the influence of fraud or “constructive fraud” on the part of the other party in  
20 procuring your consent:

21 “**Fraud vitiates every thing, and a judgment equally with a contract** -- that is, a judgment obtained directly by  
22 fraud, and not merely a judgment founded on a fraudulent instrument; for in general the court will not go again  
23 into the merits of an action for the purpose of detecting and annulling the fraud. . . . Likewise, there are few  
24 exceptions to the rule that equity will not go behind the judgment to interpose in the cause itself, but only when  
25 there was some hindrance besides the negligence of the defendant in presenting the defense in the legal action.  
26 There is an old case in South Carolina to the effect that fraud in obtaining a bill of sale would justify equitable  
27 interference as to the judgment obtained thereon. But I judge it stands almost or quite alone, and has no weight  
28 as a precedent.”  
29 [U.S. v. Throckmorton, 98 U.S. 61 (1878)]  
30

31 “**Fraud vitiates every transaction and all contracts.** Indeed, the principle is often stated, in broad and sweeping  
32 language, that fraud destroys the validity of everything into which it enters, and that it vitiates the most solemn  
33 contracts, documents, and even judgments.”  
34 [37 Am Jur 2d, Fraud, Section 8]

- 35 3. You didn’t individually consent, but someone else who had no authority consented for you, such as your parents when  
36 they signed up on your behalf while you were a minor. No one has the authority to obligate a minor to a contract. A  
37 person must reach the age of majority to lawfully obligate himself to a contract.  
38 4. Your consent was provided under the age of majority and as a child. Children are legally incapable of obligating  
39 themselves to anything.

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<sup>38</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

<sup>39</sup> Barnette v. Wells Fargo Nevada Nat’l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fiske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

<sup>40</sup> Fiske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicum, 142 Or. 416, 20 P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

<sup>41</sup> Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

## 7.2 Trustee liabilities

The earnings of the Social Security Trust are taxable as “income” to the trust and not the Trustee acting in his capacity as a private human being. The U.S. Supreme Court confirmed that private human beings who are not exercising any agency or fiduciary duty to anyone owe NOTHING to the public, when they said:

*“There is a clear distinction in this particular case between an individual and a corporation [for a Trustee or Officer of a corporation], and that the latter has no right to refuse to submit its books and papers for an examination at the suit of the State. The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing [including income taxes] to the public so long as he does not trespass upon their rights.”*  
[Hale v. Henkel, [201 U.S. 43](#) at 47 (1905)]

[26 U.S.C. §643](#)(b) confirms that the ONLY definition of “income” found anywhere in the Internal Revenue Code is the earnings of a Trust under I.R.C. Subtitle A (personal income tax) or an Estate under I.R.C. Subtitle B (a deceased person):

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643](#)  
[§ 643. Definitions applicable to subparts A, B, C, and D](#)

### (b) Income

*For purposes of this subpart and subparts B, C, and D, the term “income”, when not preceded by the words “taxable”, “distributable net”, “undistributed net”, or “gross”, means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law. Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.*

The “United States Government” is defined as a federal corporation in [28 U.S.C. §3002](#)(15)(A). The federal “trusts” and “estates” mentioned above are “franchises” and “property” of this corporation, which we affectionately call “U.S. Inc.” for short, by virtue of their connection to the privileged activities such as a “trade or business” or the Social Security Trust. All the Officers and Trustees of these federal “estates” or “trusts” are federal “employees” subject to direct supervision and control by Congress. Congress can write legislation that directly impacts and commands these persons without the need for implementing regulations published by the Executive Branch, as confirmed by [44 U.S.C. §1505](#)(a)(1) and [5 U.S.C. §553](#)(a).

The above definition of “income” in [26 U.S.C. §643](#)(b) is also completely consistent with the U.S. Supreme Court’s only definition of “income” below, which proves that it really means “corporate profit”, which in this case is “profit” of “U.S. Inc.”:

*“Income has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909 (36 Stat. 112) in the 16<sup>th</sup> Amendment, and in the various revenue acts subsequently passed.”*  
[Bowers v. Kerbaugh-Empire Co., [271 U.S. 170](#), 174, (1926)]

*“This court had decided in the Pollock Case that the income tax law of 1894 amounted in effect to a direct tax upon property, and was invalid because not apportioned according to populations, as prescribed by the Constitution. The act of 1909 avoided this difficulty by imposing not an income tax, but an excise tax upon the conduct of business in a corporate capacity, measuring, however, the amount of tax by the income of the corporation...Flint v. Stone Tracy Co., [220 U.S. 107](#), 55 L.Ed. 389, 31 Sup.Ct.Rep. 342, Ann. Cas.”*  
[Stratton’s Independence v. Howbert, [231 U.S. 399](#), 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913)]

Furthermore, the “estate” of a deceased person identified in [26 U.S.C. §643](#)(b) above also has in common that it too is a “trust”, and an “employee” of the federal corporation called the “United States Government” or “U.S. Inc.” because the only persons who can lawfully manage its property are fiduciaries over the property of the estate unless and until its property has been distributed under the probate laws applicable in your state. Executors of estates, as “trustees”, have a statutory liability to pay estate taxes on these amounts which appears in [26 U.S.C. §2002](#). Any assets of the estate of the deceased person which also have a Social Security Number attached to them are also “prima facie” considered by the courts

to be “effectively connected to a trade or business” and therefore subject to income taxes under Subtitle A of the I.R.C. as well. This is also confirmed by the fact that when the IRS attempts to collect taxes under I.R.C. Subtitle A, they usually represent the tax as being connected to an estate tax, even when it is not. See the article below for details on this scam:

[How the IRS Traps You Into Liability by Making You A Fiduciary for a Dead Straw man](http://famguardian.org/TaxFreedom/Instructions/0.6HowIRSTrapsYouStrawman.htm)  
<http://famguardian.org/TaxFreedom/Instructions/0.6HowIRSTrapsYouStrawman.htm>

Therefore, all “taxpayers” under the I.R.C. are in fact “trustees” of one kind or another, whether it be as executors over the estate of a deceased “taxpayer”, which is a trust, or over the trust maintained for the benefit of a living trustee person who is participating in Social Security. This is also confirmed by the definition of “person” found in 26 U.S.C. §6671(b), which is the definition applicable for ALL penalty provisions under the Internal Revenue Code. Note the boldfaced and underlined text:

[TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)  
[§ 6671. Rules for application of assessable penalties](#)

*(b) Person defined*

*The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, **who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.***

Since there is no liability statute applicable for “taxes” coming under I.R.C. Subtitle A, the only thing that can create the “duty” mentioned above is a private contract between “U.S. Inc.” and the person who volunteers to become Trustee. That contract, the Social Security Trust document, which is the SS-5 Form, is what imposes the “duty” or “fiduciary duty” upon the human being and makes him into a “trustee” and an officer of a the federal corporation called the “United States”. The definition of “person” for the purposes of the criminal provisions of the Internal Revenue Code, codified in 26 U.S.C. §7343, incidentally is EXACTLY the same as the above. Therefore, all tax crimes require that the violator must be acting in a fiduciary capacity as a Trustee of some kind or another, whether it be as an Executor over the estate of a deceased “taxpayer”, or over the Social Security Trust maintained for the benefit of a living trustee/employee of the federal corporation called the “United States Government”.

The existence of this fiduciary duty as “trustee” is what creates the affirmative duty to file “returns of income”. The only way that Congress can pass a law making it a crime to NOT do something is to apply the law against those exercising a fiduciary duty of one kind or another. The only way that fiduciary duty can be created is by a private, voluntary, CONSENSUAL contract:

***“TRUSTEE. The person appointed, or required by law, to execute a trust; one in whom an estate, interest, or power is vested, under an express or implied agreement [e.g. PRIVATE LAW or CONTRACT] to administer or exercise it for the benefit or to the use of another called the cestui que trust. Pioneer Mining Co. v. Tyberg, C.C.A.Alaska, 215 F. 501, 506, L.R.A.1915B, 442; Kaehn v. St. Paul Co-op. Ass’n, 156 Minn. 113, 194 N.W. 112; Catlett v. Hawthorne, 157 Va. 372, 161 S.E. 47, 48. Person who holds title to res and administers it for others’ benefit. Reinecke v. Smith, Ill., 53 S.Ct. 570, 289 U.S. 172, 77 L.Ed. 1109. In a strict sense, a “trustee” is one ‘who holds the legal title to property for the benefit of another, while, in a broad sense, the term is sometimes applied to anyone standing in a fiduciary or confidential relation to another, such as agent, attorney, bailee, etc. State ex rel. Lee v. Sartorius, 344 Mo. 912, 130 S.W.2d. 547, 549, 550. “Trustee” is also used In a wide and perhaps inaccurate sense, to denote that a person has the duty of carrying out a transaction, in which he and another person are interested, in such manner as will be most for the benefit of the latter, and not in such a way that he himself might be tempted, for the sake of his personal advantage, to neglect the interests of the other. In this sense, directors of companies are said to be “trustees for the shareholders.” Sweet. [Black’s Law Dictionary, Fourth Edition, p. 1684]***

For instance, the crime of “willful failure to file” under 26 U.S.C. §7203 depends on the definition of “person” found in 26 U.S.C. §7343, which in turn presupposes, like I.R.C. §6671(b) above, that the person who failed to file fits the following description:

*“who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.”*  
[\[26 U.S.C. §7343\]](#)

This means that the defendant must be a party to a private contract that created the fiduciary duty to begin with. It is otherwise unlawful to prosecute a person for NOT doing something, like filing a return, unless he is party to a contract that makes him a fiduciary of one kind or another, such as by acting as a “trustee” over the Social Security Trust.

It is also noteworthy that those who are NOT federal “employees” and “Trustees” cannot even entertain suits in Tax Court. See [26 U.S.C. §6902\(a\)](#). The U.S. Tax Court cannot and will not entertain suits of those who are NOT acting as “trustees” and “fiduciaries” over federal property but as private human beings acting in their individual capacity. Consequently, it is impossible to have a tax liability under Subtitle A of the Internal Revenue Code for those who are not acting as federal “transferees” and “fiduciaries” of one kind or another.

So long as the Trustee conscientiously fulfills his duties in strict accordance with the terms of the Trust Indenture, he has no personal legal liability for his actions as Trustee. Likewise, if the Trustee was under the influence of fraud or duress to either act as Trustee or to act in a certain way as a Trustee, then any actions accomplished illegally become assignable to the source of the duress and not to him personally. He becomes an actor and an agent for those instituting the duress.

In conclusion, the Trustee in law is therefore treated as a “fiduciary” and a “transferee” over federal payments, franchises, “public offices”, and property owned by the federal government while he is acting as Trustee:

1. Congress derives all of its lawful authority to supervise and control the activities of its “public offices”, property, employees, trustees, and other franchises under Article 4, Section 3, Clause 2 of the Constitution, which empowers Congress as follows:

*U.S. Constitution  
Article 4, Section 3, Clause 2*

*The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.*

The Trustee is a federal “employee” under [26 CFR §31.3401\(c\)-1](#). His/her employer is a “federal corporation” called “the United States Government”. [28 U.S.C. §3002\(15\)\(A\)](#) defines the U.S. government as a federal corporation.

The Trustee is engaged in an excise taxable activity called a “trade or business”, as defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”.

Because the Trustee is a “public officer” and because he works for a federal corporation, then he is also an “officer of a corporation”.

Because the Trustee is an “officer of a corporation”, then he also is:

- 1.1. Completely subject to the penalty provisions of the Internal Revenue Code under [26 U.S.C. §6671\(b\)](#), which defines “person” as an “officer of a corporation”.
- 1.2. Completely subject to the criminal provisions of the Internal Revenue Code under [26 U.S.C. §7343](#), which defines “person” as an “officer of a corporation”.

The duties of “transferees” are defined in [26 U.S.C. §6901](#).

The legal requirements for acting as a fiduciary are defined in [26 U.S.C. §6903](#). Under [26 U.S.C. §6903\(a\)](#), the person acting as Trustee is liable to pay all the tax liabilities of the trust.

### **7.3 Trustee benefits**

In order to qualify for deferred employment compensation called “Social Security Benefits”, the Trustee must work and subject his pay to Social Security deductions at a rate of 7.25% of his “wages”. These deductions must be requested by the Trustee by filling out and submitting an IRS Form W-4. All earnings connected with the W-4 are legally classified as “wages” in the context of the Internal Revenue Code (see [26 U.S.C. §3401\(a\)](#), [26 U.S.C. §3402\(p\)](#)) and are subject to both Social Security, and I.R.C. Subtitle C withholding.

If the Trustee decides to either:

1. Resign (this document).
2. Revoke his W-4 so that he ceases to be a federal “employee” who is subject to the Treasury Regulations.
3. Replace the W-4 with a W-8BEN and clarifies that he is not engaged in a “trade or business”.

1 ...and thereby stops the withholding arrangement, then he ceases to be legally liable for any kind of withholding on the  
2 earnings under Subtitle C of the Internal Revenue Code. The IRS cannot direct private employers (those that are not federal  
3 agencies) to deduct and withhold against the wishes of anyone, including Trustees.

4 [IRM 5.14.10.2 \(09-30-2004\)](#)  
5 Payroll Deduction Agreements

6 **2. Private employers, states, and political subdivisions are not required to enter into payroll deduction**  
7 **agreements.** Taxpayers should determine whether their employers will accept and process executed agreements  
8 before agreements are submitted for approval or finalized.  
9 [<http://www.irs.gov/irm/part5/ch13s10.html>]

10 After we posted the above on our website, the IRS in 2008 mysteriously took the above section off their website so they  
11 could continue to abuse words of art to deceive you into believing that:

- 12
- 13 1. There is no such thing as a "private employer". In fact there is, but they would have a lot of explaining to do and  
14 would have to admit that their enforcement efforts against private employers were illegal if they admitted this.
- 15 2. All common law employers are in fact "Employers" within the meaning of the Internal Revenue Code. In fact, they are  
16 NOT.
- 17 3. Everyone, including those domiciled outside the "United States" and within states of the Union, is subject to federal  
18 law.

19 A person must voluntarily participate as a Trustee for at least 40 quarters in order to qualify for deferred employment  
20 compensation during retirement. Beyond that point, there is not usually any financial benefit in continuing to make  
21 contributions, but no one in the government typically will admit that to anyone because they want to keep the Ponzi scheme  
22 going to fatten their own federal retirement checks.

## 23 **7.4 Assignment of federal employment earnings of Trustee**

24 The deferred employment compensation of the Trustee is not assignable to any third party.

25 [Social Security Act](#)

26 SEC. 207. [42 U.S.C. §407] (a) The right of any person to any future payment under this title shall not be  
27 transferable or assignable, at law or in equity, and none of the moneys paid or payable or rights existing under  
28 this title shall be subject to execution, levy, attachment, garnishment, or other legal process, or to the operation  
29 of any bankruptcy or insolvency law.

30 The implication of this provision is that said employment compensation cannot be given to any third party as part of a trust  
31 or gift or conveyance of any kind.

## 32 **7.5 Criteria for determining if person is acting as a Trustee**

33 In law, a person may act as a Trustee without being named as such. To wit:

34 "In creating a trust, the testator need not employ the words "trust" or "trustee." If he has named a person in  
35 his will and has directed him to carry out all or a portion of the provisions which have been made for the  
36 benefit of others therein, the person thus named will be held to be a trustee, and it is well settled that where  
37 an executor is charged with duties which do not properly belong to him as such, but to a trustee, the executor  
38 will be held to be a trustee."<sup>42</sup> A devise or bequest for a charitable purpose will not fail because of the mere  
39 misnomer of the trustee or donee, where the meaning can be gathered with reasonable certainty from the  
40 instrument itself or from the circumstances which surrounded the testator when the will was made.<sup>43</sup> In fact,  
41 it has become almost axiomatic that a charitable trust will not be allowed to fail for want of a trustee, although  
42 an exception is recognized where acceptance and administration of the trust by the particular individual or

<sup>42</sup> Kemmerer v. Kemmerer, 233 Ill. 327, 84 N.E. 256; Hagen v. Sacrison, 19 N.D. 160, 123 N.W. 518; Rhode Island Hospital Trust Co. v. Williams, 50 R.I. 385, 148 A. 189, 74 A.L.R. 664; Tillinghast v. Council at Narragansett Pier, 47 R.I. 406, 133 A. 662, 46 A.L.R. 823; Harter v. Johnson, 122 SC 96, 115 S.E. 217; Re Kavanaugh's Estate, 143 Wis. 90, 126 N.W. 672.

<sup>43</sup> §§ 83, 130, infra.



institution designated is clearly intended by the donor as a condition to the existence of any gift of such nature as the one described.<sup>44</sup>

Of course, failure to specify that a gift to a charitable organization is "in trust," to provide for the appointment of a trustee, or to name anyone charged with the duty of seeing that the purpose of the gift is carried out, may result in the gift being construed as a direct gift to the charity without any trust estate.<sup>45</sup> But even in such instances, a trust, although perhaps not a technical or "express" trust, has frequently been assumed to exist, and according to many decisions the absence of provisions for a trusteeship in the instrument of donation does not affect enforceability of the gift or of the donor's directions as to its use.<sup>46</sup> It has been held that assets of a charitable corporation are impressed with the trust, and members of the board of directors of such corporation are essentially trustees.<sup>47</sup>

If a bequest, although absolute on its face, is made with the understanding that the legatee will use the gift for a charitable purpose, he will be regarded as the trustee for that purpose.<sup>48</sup> However, his obligation to use the gift for such purpose must be a legally enforceable obligation and not merely a moral duty.<sup>49</sup>

[15 Am.Jur.2d, Charities, §77: Generally, designation of trustee]

Those acting as Trustees for the Social Security Trust in practice do so by identifying themselves with a government issued number called the Social Security Number, and this number was issued to them when they made application to become a Trustee by signing and submitting the SS-5 Form. From that point on, every time the SSA or the IRS corresponds with the Trustee, they will use this number and the ALL CAPS version of the name of the human being who is employed as the Trustee. If you see a correspondence from the government that uses either this number or the upper case name, then they are not referring to the human being, but the Trustee.

Those acting as trustees are described within the Internal Revenue Code as "effectively connected to a trade or business". [26 U.S.C. §7701](#)(a)(26) defines a "trade or business" as a "public office":

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

"The term 'trade or business' includes the performance of the functions of a public office."

The IRS Form 1042-S Instructions confirm that all those who use Social Security Numbers are engaged in a "trade or business":

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

You must obtain and enter 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.

[[IRS Form 1042-S Instructions](#), p. 14]

Engaging in a "trade or business" therefore implies a "public office", which creates a rebuttable prima facie presumption that the person using the number is a "public officer" who has donated his formerly private time and services to a "public use" and agreed to give the public the right to control and regulate that use. As a "public officer", the person having or using the Social Security Number is acting as a "trustee" of the public trust, where the government is the public trust:

"As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer."<sup>50</sup>

**Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**

<sup>44</sup> §§ 78, 79, *infra*.

<sup>45</sup> § 127, *infra*.

<sup>46</sup> See *Erhardt v. Baltimore Monthly Meeting of Friends*, 93 Md. 669, 49 A 561.

<sup>47</sup> *Lynch v. John M. Redfield Foundation*, 9 Cal.App.3d. 293, 88 Cal.Rptr. 86, 51 A.L.R.3d. 1284.

<sup>48</sup> *O'Donnell v. Murphy*, 17 Cal.App. 625, 120 P. 1076.

<sup>49</sup> *Wall v. Mines*, 130 Cal 27, 62 P 386.

<sup>50</sup> *State ex rel. Nagle v. Sullivan*, 98 Mont 425, 40 P.2d. 995, 99 A.L.R. 321; *Jersey City v. Hague*, 18 N.J. 584, 115 A.2d. 8.



1 of government, and whatever be their private vocations, are trustees of the people, and accordingly labor  
2 under every disability and prohibition imposed by law upon trustees relative to the making of personal  
3 financial gain from a discharge of their trusts.<sup>51</sup> That is, a public officer occupies a fiduciary relationship  
4 to the political entity on whose behalf he or she serves,<sup>52</sup> and owes a fiduciary duty to the public.<sup>53</sup> It has  
5 been said that the fiduciary responsibilities of a public officer cannot be less than those of a private  
6 individual.<sup>54</sup> Furthermore, it has been stated that any enterprise undertaken by the public official which tends  
7 to weaken public confidence and undermine the sense of security for individual rights is against public  
8 policy.<sup>55</sup>  
9 [63C Am.Jur.2d, Public Officers and Employees, §247]

10 If you would like to learn more about how this “trade or business” scam works, consult the authoritative article below:

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

## 11 **7.6 Who owns the Social Security Number?**

12 The Social Security Number does not belong to the Trustee, but instead belongs to the Social Security Administration and  
13 the government. If you die, they will recycle it and assign it to someone else. If the number were “yours”, you would also  
14 be able to fully control every aspect of its use by everyone. Ownership implies complete control, after all. Because you:

- 15 1. Cannot and do not control the issuance of the number.
- 16 2. Cannot and do not control the disclosure of the number to third parties.
- 17 3. Cannot and do not control who is able to use it or possess it.
- 18 4. Can’t transfer or assign either the number or the benefits of using the number to another Trustee or person under  
19 Social Security Act section 207.

20 . . . then the number does not belong to you, but to the trust and more particularly the Trustee WHEN HE IS ACTING AS  
21 TRUSTEE. In that sense, you don’t own it, but it owns you!

22 “Most assuredly, I say to you, whoever commits sin is a slave of sin.”  
23 [Jesus in [John 8:34](#), Bible, NKJV]

24 The number acts as a de facto license to represent a public office and is used to track every movement, every commitment,  
25 every activity of the Trustee.

26 “Then I saw another beast [the political rulers, see Rev. 19:19] coming up out of the earth, and he had two  
27 horns like a lamb and spoke like a dragon. And he exercises all the authority of the first beast in his presence,  
28 and causes the earth and those who dwell in it to worship the first beast, whose deadly wound was healed. He  
29 performs great signs, so that he even makes fire come down from heaven on the earth in the sight of men. And  
30 he deceives those who dwell on the earth by those signs which he was granted to do in the sight of the beast,  
31 telling those who dwell on the earth to make an image to the beast who was wounded by the sword and lived.  
32 He was granted power to give breath to the image of the beast, that the image of the beast should both speak  
33 and cause as many as would not worship the image of the beast to be killed. He causes all, both small and  
34 great, rich and poor, free and slave, to receive a mark on their right hand or on their foreheads, and that no  
35 one may buy or sell except one who has the mark or the name of the beast, or the number of his name.”

<sup>51</sup> Georgia Dep’t of Human Resources v. Sistrunk, 249 Ga 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

<sup>52</sup> Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

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

<sup>54</sup> Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

<sup>55</sup> Indiana State Ethics Comm’n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1                   *"Here is wisdom. Let him who has understanding calculate the number of the beast, for it is the number of a*  
2 *man: His number is 666."*  
3                   [\[Revelation 13:11-18, Bible, NKJV\]](#)

4     The "beast" they are talking about is the political rulers!

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

8     The number/mark becomes a chain around your neck and puts you inside of a fish bowl as a "public officer". Bye-bye  
9     Fourth Amendment rights to privacy. That chain is perfectly legal, because the federal government has always had the  
10    authority to control and regulate the activities of its "employees" and its "public offices". The problem is not the number,  
11    but your relationship to the government as an "employee" or "public officer" while acting as a Trustee. Every piece of real  
12    and personal property that has that number assigned to it is really property of the government under your temporary  
13    management and control as a Trustee. Those who take the mark will be the recipients of the first Bowl Judgment  
14    documented in Revelation 16:

15                   *"So the first went and poured out his bowl upon the earth, and a foul and loathsome sore came upon the men*  
16 *who had the mark of the beast and those who worshiped his image."*  
17                   [\[Rev. 16:2, Bible, NKJV\]](#)

18    Those who refused the mark will reign with Christ for a thousand years:

19                   *"And I saw thrones, and they sat on them, and judgment was committed to them. Then I saw the souls of those*  
20 *who had been beheaded for their witness to Jesus and for the word of God, who had not worshiped the beast*  
21 *or his image, and had not received his mark on their foreheads or on their hands. And they lived and reigned*  
22 *with Christ for a thousand years."*  
23                   [\[Rev. 20:4, Bible, NKJV\]](#)

24    If the Trustee resigns, leaving the Trust without a consciousness, then the Trust is legally "dead" in the context of the  
25    original Trustee. At that point, the SSA becomes a receivership for unclaimed property of the Trust and a "dead" trust  
26    cannot have or use a number. Only a live Trustee who consents to act as Trustee, can have or use the number or the all caps  
27    name that describe the Trustee position. The property of all legally "dead" persons must go through probate unless  
28    provisions are otherwise made in law to adjudicate the distribution of their property.

29    Once a person acting as a Trustee mistakenly or ignorantly puts a Social Security Number on a tax return, then the IRS will:

- 30       1. Falsely presume that the person filling out the form is a federal "employee".
- 31       2. Falsely conclude that the submitter is an "alien".
- 32       3. Illegally and maliciously convert that number into a "Taxpayer Identification Number". The conversion is illegal  
33       if the party holding it is a citizen and not an alien, because said number can only be used by "individuals", and all  
34       "individuals" are aliens within the Internal Revenue Code Subtitles A and C per 26 CFR §1.1441-1(c)(3) .
- 35       4. Use the information submitted as a means to effect collection activity against the Trustee if he abuses his  
36       fiduciary duty by violating the Internal Revenue Code, which is part of the trust contract with the Trustee. See  
37       Great IRS Hoax, Form #11.302, sections 5.4 through 5.4.3.6 for details on how this scam works.  
38       <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
- 39       5. Convert the trustee into a "taxpayer". Under Subtitle A of the Internal Revenue Code, most "taxpayers" are  
40       federal "employees" with income directly connected to federal employment that is called "trade or business"  
41       income. See:  
42       <http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>

43    The free pamphlet below, in fact, says that the only entities who can lawfully request or use a TIN are "aliens". See:

<p>44    <u>Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"</u>, Form #05.013 45    <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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44    However, most of the people who can apply for and get SSN's and Social Security benefits must be statutory "U.S.  
45    citizens" pursuant to 8 U.S.C. §1401 instead of "aliens": two completely different groups of people. That is why the

government's own Treasury Regulations define all "individuals" as aliens and specifically omit "citizens" in 26 CFR §1.1441-1(c)(3).

[26 CFR 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.](#)

(c ) Definitions

(3) Individual.

(i) Alien individual.

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

(ii) Nonresident alien individual.

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

The IRS is only allowed to ask for a Taxpayer Identification Number on their tax forms, but they define them as equivalent in 26 U.S.C. §6109(d) and 26 CFR §301.7701-1, but ONLY in the case when the "taxpayer" is an "individual" and therefore an "alien". Those therefore who are "citizens" do not have "Taxpayer Identification Numbers" unless abroad and interfacing through a tax treaty as an alien under 26 U.S.C. §911. It is therefore FRAUDULENT and illegal for those who are statutory "U.S. citizens" pursuant to 8 U.S.C. §1401 and who are not aliens to disclose or use a Social Security Number as a substitute for a "Taxpayer Identification Number".

Finally, if you would like to know what the U.S. Supreme Court thinks of compelled enumeration, read the following U.S. Supreme Court case:

*Bowen v. Roy*, [476 U.S. 693](#) (1976)

<http://caselaw.lp.findlaw.com/scripts/getcase.pl?court=us&vol=476&invol=693>

## **7.7 Resigning as Trustee**

Social Security regulations REQUIRE that there be a legal vehicle in place to terminate any agreement, which would include agreements with Trustees as well as agreements or applications to receive deferred employment benefits. Below is the text of the relevant regulation:

[20 CFR Employee's Benefits](#)

[§ 404.1905 Termination of agreements.](#)

*Each agreement shall contain provisions for its possible termination. If an agreement is terminated, entitlement to benefits and coverage acquired by an individual before termination shall be retained. The agreement shall provide for notification of termination to the other party and the effective date of termination.*

In spite of the above regulation, nowhere on the Social Security website will there be found any form or procedure to expressly resign as Trustee or to request a refund of monies paid into the system because paid under the influence of fraud or duress. There is a form that may be used for that, which is SSA Form 521, but nowhere does it specifically mention exactly WHAT one is resigning from. The reason they don't provide a simple, obvious, convenient method to terminate participation even though they are required to by law is that our public "servants" don't want their Ponzi scheme to instantly self-destruct after people learn the truth by reading such things as this document. The other reason they do this was obtusely explained by the U.S. Supreme Court in the Ashwander case, in which they admitted that as long as you are even ELIGIBLE for benefits, even if you never actually draw them, then the statutes which regulate the program can continue to lawfully be enforced against you!:

1 *"Anyone who partakes of the benefits or privileges of a given statute, or anyone who even places himself into a*  
2 *position where he may avail himself of those benefits at will [even if he never actually ACCEPTS the benefits],*  
3 *cannot reach constitutional grounds to redress grievances in the courts against the given statute."*  
4 *[Ashwander v. T.V.A., 297 U.S. 288, 346, 56 S.Ct. 466, 482, 80 L.Ed. 688, (1936)]*[underlines added]

5 By interfering with your ability to essentially withdraw from being eligible for "benefits" under the program, the Social  
6 Security Administration therefore is either directly or indirectly:

- 7 1. Undermining the voluntary nature of the program and making it essentially a compelled program.
- 8 2. Engaging in a conspiracy against constitutional rights in criminal violation of 18 U.S.C. §241.
- 9 3. Compelling you to continue to be subject to the terms of the franchise agreement codified in the Social Security Act  
10 and Subtitle A of the Internal Revenue Code, both of which regulate a benefit that you don't want and refuse to accept  
11 any benefit from.
- 12 4. Compelling you to unlawfully impersonate a public officer within the U.S. government, in criminal violation of 18  
13 U.S.C. §912.
  - 14 4.1. All those who participate in government franchises are "public officers" within the government granting the  
15 franchise because they manage public/government property as trustees. See:  
16 Government Instituted Slavery Using Franchises, Form #05.030, Section 5.1  
17 <http://sedm.org/Forms/FormIndex.htm>
  - 18 4.2. If you were never eligible for participation because you were never a federal employee BEFORE you joined, or  
19 you didn't have a domicile on federal territory at the time you applied, then you aren't acting as a legitimate  
20 "public officer" and are therefore impersonating a "public officer" in criminal violation of 18 U.S.C. §912.
- 21 5. Causing you to impersonate a statutory "U.S. citizen" in criminal violation 18 U.S.C. §911. Only statutory but not  
22 constitutional citizens of the United States can lawfully act as "public officers" within the government of the United  
23 States. Consequently, it is UNLAWFUL to act as a "public officer" of the municipal (not federal) government of the  
24 District of Columbia without having a domicile there or being born somewhere in the country. Remember, ALL  
25 "taxpayers" are "aliens" engaged in a "public office" and it is unlawful to serve in a "public office" as an alien. The  
26 IRS can ONLY issue "Taxpayer Identification Numbers" to "aliens", pursuant to 26 CFR §301.6109-1(d)(3):

#### 25 4. Lack of Citizenship

26 §74. Aliens can not hold Office. - - It is a general principle that an alien can not hold a public office. In all  
27 independent popular governments, as is said by Chief Justice Dixon of Wisconsin, "it is an acknowledged  
28 principle, which lies at the very foundation, and the enforcement of which needs neither the aid of statutory nor  
29 constitutional enactments or restrictions, that the government is instituted by the citizens for their liberty and  
30 protection, and that it is to be administered, and its powers and functions exercised only by them and through  
31 their agency."

32 In accordance with this principle it is held that an alien can not hold the office of sheriff.<sup>[2]</sup>  
33 [A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74;  
34 SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

- 35 6. Destroying the separation of powers between the federal and state governments by enforcing foreign law from an  
36 otherwise foreign jurisdiction against you, a foreign sovereign.
- 37 7. Facilitating the kidnapping of your legal identity and moving it to the District of Columbia pursuant to [26 U.S.C.](#)  
38 [§7408](#)(d) and [26 U.S.C. §7701](#)(a)(39).

39 The position of Trustee is a voluntary position. The trustee is under no obligation to perform his duties and he may quit at  
40 any time under the terms of the trust indenture. To conclude otherwise would be to sanction slavery, which is a violation of  
41 the Thirteenth Amendment, and compelled association, which is prohibited by the First Amendment to the United States  
42 Constitution. In the context of the First Amendment, a trust can be classified as a specific type of legal "association". To  
43 wit:

44 *"The right to associate or not to associate with others solely on the basis of individual choice, not being*  
45 *absolute,*<sup>56</sup> *may conflict with a societal interest in requiring one to associate with others, or to prohibit one*  
46 *from associating with others, in order to accomplish what the state deems to be the common good. The*  
47 *Supreme Court, though rarely called upon to examine this aspect of the right to freedom of association, has*  
48 *nevertheless established certain basic rules which will cover many situations involving forced or prohibited*

<sup>56</sup> § 539.

1 associations. Thus, where a sufficiently compelling state interest, outside the political spectrum, can be  
2 accomplished only by requiring individuals to associate together for the common good, then such forced  
3 association is constitutional.<sup>57</sup> **But the Supreme Court has made it clear that compelling an individual to**  
4 **become a member of an organization with political aspects, or compelling an individual to become a member**  
5 **of an organization which financially supports, in more than an insignificant way, political personages or**  
6 **goals which the individual does not wish to support, is an infringement of the individual's constitutional**  
7 **right to freedom of association.**<sup>58</sup> The First Amendment prevents the government, except in the most  
8 compelling circumstances, from wielding its power to interfere with its employees' freedom to believe and  
9 associate, or to not believe and not associate; it is not merely a tenure provision that protects public employees  
10 from actual or constructive discharge.<sup>59</sup> Thus, First Amendment principles prohibit a state from compelling  
11 any individual to associate with a political party, as a condition of retaining public employment.<sup>60</sup> The First  
12 Amendment protects nonpolicy-making public employees from discrimination based on their political beliefs or  
13 affiliation.<sup>61</sup> But the First Amendment protects the right of political party members to advocate that a specific  
14 person be elected or appointed to a particular office and that a specific person be hired to perform a  
15 governmental function.<sup>62</sup> In the First Amendment context, the political patronage exception to the First  
16 Amendment protection for public employees is to be construed broadly, so as presumptively to encompass  
17 positions placed by legislature outside of "merit" civil service. Positions specifically named in relevant federal,  
18 state, county, or municipal laws to which discretionary authority with respect to enforcement of that law or  
19 carrying out of some other policy of political concern is granted, such as a secretary of state given statutory  
20 authority over various state corporation law practices, fall within the political patronage exception to First  
21 Amendment protection of public employees.<sup>63</sup> However, a supposed interest in ensuring effective government

<sup>57</sup> Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961), reh'g denied, 368 U.S. 871, 82 S.Ct. 23, 7 L.Ed.2d. 72 (1961) (a state supreme court may order integration of the state bar); Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S.Ct. 1044, 100 L.Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S.Ct. 22, 1 L.Ed.2d. 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. Cook v. Hudson, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d. 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S.Ct. 1408, 47 L.Ed.2d. 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S.Ct. 543, 50 L.Ed.2d. 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed.2d. 997, § 10.

<sup>58</sup> Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

<sup>59</sup> Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed.2d. 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

<sup>60</sup> Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S.Ct. 2989, 53 L.Ed.2d. 1102 (1977); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

<sup>61</sup> LaRou v. Ridlon, 98 F.3d. 659 (1st Cir. 1996); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

<sup>62</sup> Vickery v. Jones, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997).

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d. 7 (1st Cir. 1996).

<sup>63</sup> McCloud v. Testa, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 FED App. 335P (6th Cir. 1996), reh'g and suggestion for reh'g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 N.W. U LR 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.



1 *and efficient government employees, political affiliation or loyalty, or high salaries paid to the employees in*  
2 *question should not be counted as indicative of positions that require a particular party affiliation.* <sup>64</sup>  
3 *[American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations]*

4 The position of Trustee within the trust is just like any other voluntary type of job or employment:

- 5 1. It is usually a compensated position. The employment compensation may either be immediate or deferred to a future  
6 time, as in the case of Social Security.
- 7 2. The duration of the employment is sometimes limited to a specific time period.
- 8 3. The authorities of the Trustee's position are usually carefully defined and limited by the trust document.
- 9 4. The fiduciary relation between the Trustee and the Beneficiary usually makes the Trustee liable for any injuries or  
10 damages caused by him to the interests of the Beneficiary that are caused by violations of the trust indenture.

11 In many cases, the Trustee will have agreed to serve in that role BEFORE the trust document is signed. It may be that after  
12 he assumes the role, the Trustee may decide to resign or go on sabbatical for any one of a number of reasons:

- 13 1. The employment compensation is insufficient.
- 14 2. The trustee is too old or has become physically or mentally unable to discharge his duties.
- 15 3. The position requires more time and energy than was originally anticipated by the nominated Trustee.
- 16 4. The Protector has threatened the Trustee with a lawsuit for mismanaging the trust if he does not resign.
- 17 5. Other personal commitments or external factors make it impossible for the Trustee to fulfill all of his duties properly.
- 18 6. The corpus of the trust and its ability to borrow have been completely exhausted and there are no more assets to  
19 manage. This might be caused by bankruptcy of the trust or THEFT by the IRS. Consequently, there are no assets  
20 available to pay the compensation of the Trustee or other employees.
- 21 7. The government has seized the assets of the trust and liquidated them.
- 22 8. A court judgment has disestablished or depleted the assets of the trust so that it cannot pay its bills or compensate the  
23 Trustee for his services.

24 When a Trustee resigns, then the trust loses its consciousness and becomes legally "dead". At that point, one of the  
25 following usually occurs:

- 26 1. The assets may remain dormant where they are until the Trustee returns to manage the trust.
- 27 2. The trust may be disestablished and/or liquidated under the laws of bankruptcy.
- 28 3. The Beneficiary or Protector, subject to the terms of the trust document, may appoint another Trustee to replace the  
29 original Trustee.

30 Which of the above three options occurs as a result of the Trustee resigning is usually decided by the trust indenture itself.

31 Based on our extensive research to date, those persons who wish to dissolve their fiduciary role and resign as compelled  
32 Trustee to regain their freedom and sovereignty may do so by any two or more of the following means:

- 33 1. Submitting IRS Form 4029 to the IRS. This form is available at:  
34 <http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4029.pdf>
- 35 2. Submitting IRS Form 56 to the IRS according to the instructions below:  
36 <http://sedm.org/Forms/Tax/Withholding/Form56/AboutIRSForm56.htm>
- 37 3. Submitting SSA Form 521 to the Social Security Administration. This form is available at:  
38 [http://famguardian.org/TaxFreedom/Forms/Emancipation/ssa\\_521.pdf](http://famguardian.org/TaxFreedom/Forms/Emancipation/ssa_521.pdf)
- 39 4. Submitting this notice to both the Social Security Administration and the Internal Revenue Service.
- 40 5. After submitting the above notices, sending to the SSA a request for all records submitted above using the following  
41 form, and ensuring that everything submitted above has been entered into their administrative record with the SSA:  
42 <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSNRecordRequestofOriginalApplicaition.pdf>

43 It should be noted that the government does publish procedures for leaving the Social Security System, but they are not  
44 made readily available on any standard form available to the public. The procedures are hidden within the Social Security  
45 Program Operations Manual System (POMS), which is only used by Social Security personnel and not the public. They do

<sup>64</sup> Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).



1 this mainly because they don't want anyone quitting the system and removing themselves from eligibility and because it  
2 shrinks the pool of "taxpayers" who subsidize their corrupt operations. Consequently:

- 3 1. You will not find the IRS Form 4029 or procedures for surrendering or terminating Taxpayer Identification Numbers  
4 (TINs) anywhere on the IRS website.
- 5 2. You will not find the SSA Form 521 or procedures for quitting the Social Security System anywhere on the Social  
6 Security Website.
- 7 3. If you call the Social Security 800 support number and ask them how to quit the system, they will tell you that you  
8 can't, which is a LIE.
- 9 4. If you ask for instructions on how to fill out SSA Form 521 and what the form is used for, they will not provide any  
10 help.
- 11 5. If you call the IRS 800 number and ask them how to resign participation in both Social Security and surrender or  
12 terminate the associated "Taxpayer Identification Number", they will tell you that you can't do either, which is a LIE.
- 13 6. If you visit your local Social Security Office and demand to quit the system, they will treat you like a kook and have  
14 the armed guard standing watch there escort you out as they have done to several within our fellowship. Apparently,  
15 anyone who wants to divorce the state and take complete and exclusive and personal responsibility for themselves is a  
16 threat to the gravy train of plunder that pays the salaries of those who work there. In a socialist society, self-  
17 government and complete personal responsibility for oneself is effectively unlawful, heretical, and harmful to the  
18 interests of the government.

19 Does it surprise you that your slave master doesn't want to hand the slaves the keys to their chains so they can leave the  
20 federal plantation? That explains the following piece of government propaganda, for instance, which is a LIE and a  
21 violation of the regulations requiring that SSA provide a way to leave the system found at 20 CFR §404.1905:

Social Security Correspondence

<http://famguardian.org/TaxFreedom/Evidence/SocialSecurity/SS-021120.pdf>

## 22 **8 The Social Security System is Unlawfully and CRIMINALLY Administered**

23 All the laws relating to Social Security and every other government insurance program are Constitutional as written, but  
24 they are administered unlawfully and unconstitutionally. We allege and will prove in this section that no law abiding  
25 American domiciled in and born within a state of the Union can participate without violating the law and becoming a  
26 criminal engaging in a conspiratorial scheme to defraud the United States government. If you would like to investigate this  
27 matter further, we refer you to the following free resource

Why You Aren't Eligible for Social Security, Form #06.001

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

### 28 **8.1 Social Security Definitions**

29 The Social Security Act and its legislative history may be read on the SSA website at:

<http://www.ssa.gov/history/law.html>

31 The following definitions are provided as found in past and present versions of the Social Security Act. Notice that states  
32 of the Union are nowhere mentioned in the definition of "State" or "United States":

33 **Table 3: Social Security Definitions**

Word	Definition	Location within Social Security Act(s)
"United States"	<u>ORIGINAL 1935 ACT DEFINITION:</u> "(2) The term United States when used in a geographical sense means the States, Alaska, Hawaii, and the District of Columbia." <u>CURRENT DEFINITION:</u> "(2) The term "United States" when used in a	1. <a href="#">Social Security Act of 1935, Section 1101(a)(2)</a> . 2. <a href="#">Current Social Security Act, Section 1101(a)(2)</a> . 3. 42 U.S.C. §1301(a)(2)

Word	Definition	Location within Social Security Act(s)
	<i>geographical sense means, except where otherwise provided, the States.”</i>	
“State”	<p><b>ORIGINAL 1935 ACT DEFINITION:</b>  <i>“The term State (except when used in section 531) includes Alaska, Hawaii, and the District of Columbia.”</i></p> <p><b>CURRENT DEFINITION:</b>  <i>“(1) The term ‘State’, except where otherwise provided, includes the District of Columbia and the Commonwealth of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title V and in part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI (as in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972<sup>[3]</sup>) shall continue to apply, and the term ‘State’ when used in such titles (but not in title XVI as in effect pursuant to such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. Such term when used in title IV also includes American Samoa.”</i></p>	<ol style="list-style-type: none"> <li>1. <a href="#">Social Security Act of 1935, Section 1101(a)(1).</a></li> <li>2. <a href="#">Current Social Security Act, Section 1101(a)(1)</a></li> <li>3. <a href="#">42 U.S.C. §1301(a)(1)</a></li> </ol>
“Currently insured individual”	<p><b>CURRENT DEFINITION:</b>  <i>(c)<sup>[234]</sup> For purposes of subsections (a) and (b), the criterion specified in this subsection is that the individual, if not a United States citizen or national—</i>  <i>(1) has been assigned a social security account number that was, at the time of assignment, or at any later time, consistent with the requirements of subclause (I) or (III) of section 205(c)(2)(B)(i); or</i>  <i>(2) at the time any such quarters of coverage are earned—</i>  <i>(A) is described in subparagraph (B) or (D) of section 101(a)(15) of the Immigration and Nationality Act,</i>  <i>(B) is lawfully admitted temporarily to the United States for business (in the case of an individual described in such subparagraph (B)) or the performance as a crewman (in the case of an individual described in such subparagraph (D)), and</i>  <i>(C) the business engaged in or service as a crewman performed is within the scope of the terms of such individual's admission to the United States.</i></p>	<ol style="list-style-type: none"> <li>1. <a href="#">Current Social Security Act, Section 214(c)</a></li> <li>2. <a href="#">42 U.S.C. §414(c)</a></li> </ol>

1 The fact that states of the Union are nowhere mentioned in either past or present versions of the Social Security Act is no  
2 accident, but simply proof that the Separation of Powers Doctrine prevents the federal government from exercising any  
3 form of legislative jurisdiction over persons in states of the Union. See:

Separation of Powers Doctrine  
<http://famguardian.org/Subjects/LawAndGovt/Articles/SeparationOfPowersDoctrine.htm>

4 Note that the [current Social Security Act, Section 1101](#), contains definitions of key terms used on the Social Security  
5 Website. The definitions of “State” and “United States” above indicate that a statutory “[U.S. citizen](#)” as used in the Act,  
6 means a person born anywhere in America but domiciled in the District of Columbia or a federal territory or possession and  
7 not a state of the Union. The definition of the terms “State” and “United States” do not include the states of the Union, and  
8 under the Rules of Statutory Construction, it is safe to conclude that what is not explicitly included is purposefully  
9 excluded.

10 “*expressio unius, exclusio alterius*”—if one or more items is specifically listed, omitted items are purposely  
11 excluded. *Becker v. United States*, 451 U.S. 1306 (1981)

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

19 “It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v.*  
20 *Franklin*, [439 U.S. 379](#), 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed  
21 in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe  
22 legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who  
23 has not even read it.”  
24 [*Meese v. Keene*, 481 U.S. 465, 484 (1987)]

25 “When a statute includes an explicit definition, we must follow that definition, even if it varies from that  
26 term’s ordinary meaning. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory  
27 definition of the term excludes unstated meanings of that term”); *Colautti v. Franklin*, 439 U.S. at 392-393, n.  
28 10 (“As a rule, ‘a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated”);  
29 *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S.  
30 87, 95-96 (1935) (*Cardozo, J.*); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* §  
31 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at  
32 998 [530 U.S. 943] (*THOMAS, J.*, dissenting), leads the reader to a definition. That definition does not include  
33 the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the  
34 contrary.”  
35 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

## 36 **8.2 Requirements for Joining Social Security: Applicant was INELIGIBLE at the time of** 37 **ILLEGAL application**

38 The process of applying for a Social Security Number is started by filling out the SSA Form SS-5 available at:

39 <http://www.socialsecurity.gov/online/ss-5.html>

40 The Social Security Act itself is implemented in Title 20, Part 422 of the Code of Federal Regulations, which is entitled  
41 “Employee Benefits”. The only “employees” that Congress can lawfully legislate for are its own federal “employees”, as  
42 we proved earlier in section 2. Eligibility for participation is described in 20 CFR §422.104, and the requirement is that the  
43 person applying or participating MUST be a statutory “U.S. citizen” as defined in [8 U.S.C. §1401](#) or “permanent resident”  
44 as defined in [8 U.S.C. §1101](#)(a)(3) and [26 U.S.C. §7701](#)(b)(1)(A). To wit:

45 [*Code of Federal Regulations*]  
46 [*Title 20, Volume 2*]  
47 [*Revised as of April 1, 2006*]  
48 [*From the U.S. Government Printing Office via GPO Access*]  
49 [*CITE: 20CFR422*]

TITLE 20--EMPLOYEES' BENEFITS  
CHAPTER III--SOCIAL SECURITY ADMINISTRATION  
PART 422 \_ORGANIZATION AND PROCEDURES--Table of Contents  
Subpart B \_General Procedures  
Sec. 422.104 Who can be assigned a social security number.

(a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence requirements in Sec. 422.107 and you are:

- (1) A United States citizen; or  
(2) An alien lawfully admitted to the United States for permanent residence or under other authority of law permitting you to work in the United States (Sec. 422.105 describes how we determine if a nonimmigrant alien is permitted to work in the United States); or

[SOURCE:

[http://a257.g.akamaitech.net/7/257/2422/10apr20061500/edocket.access.gpo.gov/cfr\\_2006/aprqrtr/20cfr422.104.htm](http://a257.g.akamaitech.net/7/257/2422/10apr20061500/edocket.access.gpo.gov/cfr_2006/aprqrtr/20cfr422.104.htm)]

The "United States citizen" they are talking about above is a *statutory, not constitutional* "citizen" and is defined in [8 U.S.C. §1401](#) as a person born anywhere in America but domiciled on federal territory. That's NOT you, if you were born anywhere in America but are presently domiciled in a state of the Union on other than federal territory! Likewise, the "Permanent Resident" they are talking about above is that defined in [8 U.S.C. §1101\(a\)\(3\)](#) and [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), both of whom are aliens with a legal domicile on federal territory. That's also NOT you if you were born in and are domiciled within a state of the Union. A person born within and domiciled within states of the Union is instead classified as a "national" but not a "citizen" under federal law. See references below for exhaustive proof of this:

1. Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006:  
<http://sedm.org/Forms/FormIndex.htm>
2. Tax Deposition Questions, Form #03.016, Section 14: Citizenship  
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

The Social Security Administration itself calls deductions to participate in the program "taxes" on their 800 support line. Payment of all income taxes is based on "domicile", according to the U.S. Supreme Court:

*"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located."*

[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954) ]

Persons who participate in the Social Security Program must therefore have a domicile on federal territory or within the "federal zone". You cannot have a legal domicile in more than one place at a time:

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

[Black's Law Dictionary, Sixth Edition, p. 485]

It is a practical impossibility to therefore have a legal domicile in a state of the Union and ALSO have a domicile in the federal zone, because the Separation of Powers doctrine dictates that these are two *mutually exclusive*, foreign jurisdictions for the purposes of legislative jurisdiction. See:

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

If you checked the box “U.S. citizen” on the SS-5 Social Security application form, then you indicated that you DO NOT have a legal domicile within your state and instead live on federal territory not protected by the Bill of Rights. The “U.S. citizen” they are talking about is a statutory “U.S. citizen” defined in [8 U.S.C. §1401](#) who has a legal domicile on federal territory and NOT in a state of the Union.

Consequently, Social Security, and all other federal insurance and benefit programs:

1. Are only available to federal statutory “employees”, officers, and instrumentalities and NOT to private individuals.
2. Are only available to persons with a domicile on federal territory and NOT within any state of the Union. Congress cannot legislate for persons domiciled in a “foreign state”, which is what the U.S. Supreme Court calls states of the Union. See *State of Minnesota v. Brundage*, 180 U.S. 499 (1901). All persons applying or participating *must* be statutory “U.S. citizens” as defined in 8 U.S.C. §1401 or “permanent residents” as defined in 8 U.S.C. §1101(a)(3) and 26 U.S.C. §7701(b)(1)(A), and what both of these groups have in common is a domicile on federal territory. See:

[Why Domicile and Becoming a “Taxpayer” Require Your Consent](#), Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>

3. Cause the applicant to declare a domicile on federal territory and thereby surrender all of their Constitutional rights.
4. Transform the benefit recipient into “federal personnel”, as shown in the Privacy Act:

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
[§ 552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

(13) the term “Federal personnel” means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

### **8.3 Criminal Implications to All Those Domiciled in States of the Union Who Participate in this “Scheme”**

Consequently, the Social Security Act and all other federal “benefits” and franchises enacted by federal civil law:

1. Are not effective within states of the Union:

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

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

2. May *not* lawfully be offered to anyone domiciled in a state of the Union. No one domiciled in a state of the Union qualifies as any of the following:
  - 2.1. Statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#)
  - 2.2. Statutory “Permanent resident” pursuant to [8 U.S.C. §1101\(a\)\(3\)](#) and [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
  - 2.3. Statutory “U.S. person” pursuant to [26 U.S.C. §7701\(a\)\(30\)](#) .

The above is also confirmed by the Social Security Administration website, which says that “noncitizens”, which are those who are not statutory “U.S. citizens” under [8 U.S.C. §1401](#), cannot apply for a Social Security Number for the exclusive purpose of getting a Driver’s License. See SSA website FAQs. Below is the question on their website relating to this:

[Can a noncitizen obtain a Social Security number to get a drivers license?](#)



QUESTION: Can a noncitizen obtain a Social Security number to get a drivers license?

ANSWER: No. We no longer can assign an SSN to a noncitizen solely for the purpose of obtaining a driver's license. Noncitizens otherwise ineligible for an SSN can, however, obtain one for purposes other than employment when-

- A Federal statute or regulation requires the noncitizen to provide an SSN to get a particular benefit or service; or
- A State or local law requires the noncitizen to provide a SSN to get general assistance benefits.

3. Cause all those not domiciled on federal territory and in a state of the Union or not working for the federal government AT THE TIME THEY APPLY to be in violation of the following laws:

3.1. They have committed perjury under penalty of perjury, by incorrectly declaring their status, in criminal violation of [18 U.S.C. §1001](#), [18 U.S.C. §1542](#), and [18 U.S.C. §1621](#).

3.2. They submitted a false claim to the U.S. government cognizable under the False Claims Act, [31 U.S.C. §3729](#).

3.3. They engaged in a criminal conspiracy to defraud the United States government, pursuant to [18 U.S.C. §371](#) and [18 U.S.C. §287](#).

3.4. They are impersonating a public officer in violation of 18 U.S.C. §912. 5 U.S.C. §552a(a)(13) identifies all those who participate in Social Security as "federal personnel", which means "federal personnel" BEFORE they signed up, not after they signed up.

4. Cause a destruction of the separation of powers between the state and federal government that is the foundation of the United States Constitution and was put there expressly for the protection of their constitutional rights. In that sense, they are engaging in TREASON in violation of 18 U.S.C. §2381. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023

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

5. Cause those who receive benefits or those in the government who receive payroll deductions for the programs in the case of those not qualified to participate to be engaged in criminal money laundering in violation of [18 U.S.C. §1956](#).

6. Cause those who enroll as "permanent residents" to lose their eligibility to become naturalized as American Citizens. This is because you must be of "good moral character" in order to be naturalized, and persons who deliberately defraud the United States and engage in money laundering of federal benefit payments cannot be described with such words.

[TITLE 8 > CHAPTER 12 > SUBCHAPTER I > § 1101](#)  
[§ 1101. Definitions](#)

[. . .]

(f) For the purposes of this chapter—

No person shall be regarded as, or found to be, a person of **good moral character** who, during the period for which **good moral character** is required to be established is, or was—

[. . .]

(8) one who at any time has been convicted of an aggravated felony (as defined in subsection (a)(43) of this section); or

For the purposes of the above, "money laundering" is one of the disqualifying offenses listed in section (a)(43), and those unqualified persons who receive federal benefit payments are laundering money unlawfully and fraudulently obtained from the United States.

[TITLE 8 > CHAPTER 12 > SUBCHAPTER I > § 1101](#)  
[§ 1101. Definitions](#)

(a) As used in this chapter—

(43) The term "aggravated felony" means—

[. . .]

(D) an offense described in section 1956 of title 18 (relating to laundering of monetary instruments) or section 1957 of that title (relating to engaging in monetary transactions in property derived from specific unlawful activity) if the amount of the funds exceeded \$10,000;



1 The reason the U.S. government is willing to “look the other way” by accepting unqualified applicants domiciled outside its  
2 exclusive jurisdiction in states of the Union is because Social Security is the main method by which the IRS unlawfully and  
3 criminally manufactures “taxpayers”, who are persons subject to federal jurisdiction and the Internal Revenue Code,  
4 Subtitles A through C. A person who does not sign up for Social Security or a Social Security Number, unless he  
5 completes and submits a W-4 or 1040 form voluntarily, cannot be made liable for federal income taxes under I.R.C.  
6 Subtitle A. Therefore, they are “looking the other way” when you violate the law so they can facilitate you becoming their  
7 indentured servant who works for no pay and donates all his private property, time, and labor to a “public use” subject to  
8 their exclusive control. This is called “selective enforcement” and it has MANY criminal implications and even constitutes  
9 treason.

10 Offering of Social Security to people in states of the Union is an enlargement of federal powers beyond what the  
11 Constitution authorizes over citizens of the states who would otherwise be “foreign” and outside of the legislative  
12 jurisdiction of the federal government. The U.S. Supreme Court said that the states CANNOT consent to such an  
13 enlargement of federal powers or the breakdown of the Separation of Powers that it causes.

14 State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in  
15 the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both  
16 federal and state officials to view departures from the federal structure to be in their personal interests. Most  
17 citizens recognize the need for radioactive waste disposal sites, but few want sites near their homes. As a result,  
18 while it would be well within the authority of either federal or state officials to choose where the disposal sites  
19 will be, it is likely to be in the political interest of each individual official to avoid being held accountable to the  
20 voters for the choice of location. If [505 U.S. 144, 183] a federal official is faced with the alternatives of  
21 choosing a location or directing the States to do it, the official may well prefer the latter, as a means of shifting  
22 responsibility for the eventual decision. If a state official is faced with the same set of alternatives - choosing a  
23 location or having Congress direct the choice of a location - the state official may also prefer the latter, as it  
24 may permit the avoidance of personal responsibility. The interests of public officials thus may not coincide with  
25 the Constitution's intergovernmental allocation of authority. Where state officials purport to submit to the  
26 Direction of Congress in this manner, federalism is hardly being advanced. "  
27 [New York v. United States, 505 U.S. 144 (1992)]

28 If the State government cannot do it, then neither can the sovereign people in the states without violating the Constitution  
29 and destroying the protection for our liberties effected by the [Separation of Powers](#):

30 The answer follows from an understanding of the fundamental purpose served by our Government's federal  
31 structure. The Constitution does not protect the sovereignty of States for the benefit of the States or state  
32 governments as abstract political entities, or even for the benefit of the public officials governing the States. To  
33 the contrary, the Constitution divides authority between federal and state governments for the protection of  
34 individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the liberties  
35 that derive from the diffusion of sovereign power." Coleman v. Thompson, 501 U.S. 722, 759 (1991)  
36 (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the  
37 Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy  
38 balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse  
39 from either front." Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No.  
40 51, p. 323. (C. Rossiter ed. 1961).

41 Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional  
42 plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the  
43 branches of the Federal Government clarifies this point. The Constitution's division of power among the  
44 three branches is violated where one branch invades the territory of another, whether or not the encroached-  
45 upon branch approves the encroachment. In Buckley v. Valeo, 424 U.S. 1, 118 -137 (1976), for instance, the  
46 Court held that Congress had infringed the President's appointment power, despite the fact that the President  
47 himself had manifested his consent to the statute that caused the infringement by signing it into law. See  
48 National League of Cities v. Usery, 426 U.S., at 842, n. 12. In INS v. Chadha, 462 U.S. 919, 944 -959 (1983),  
49 we held that the legislative veto violated the constitutional requirement that legislation be presented to the  
50 President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See id.,  
51 at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental  
52 unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.  
53 [New York v. United States, 505 U.S. 144 (1992)]

54 For all the foregoing reasons, then, those who apply for any federal benefit who are domiciled in a state of the Union or  
55 those administering the program who accept such unqualified applicants are engaging in CRIMINAL ACTIVITY and  
56 should be swiftly and decisively prosecuted for all the offenses documented in this section and others. The fact that this has  
57 not historically been done is simply evidence that “selective enforcement” is a fraud upon the public that is keeping this  
58 Ponzi scheme going. Those who have read this document and who want their government to do something about this

1 SCAM can and should file a criminal complaint with the U.S. Attorney and Attorney General of their state. This is the first  
2 step in fixing MAJOR CORRUPTION within the federal government and the tax system, which has thrived by a systematic  
3 plan to entirely destroy the separation of powers between the states and federal governments clearly documented below:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023  
<http://sedm.org/Forms/FormIndex.htm>

4 Of this criminal conspiracy fomented by exploiting the weaknesses and insecurities of the populace, the Bible commands  
5 believers to do the following:

6 **Avoid Bad Company**

7 “My son, if sinners [socialists, in this case] entice you,  
8 **Do not consent**  
9 **If they say, “Come with us,**  
10 **Let us lie in wait to shed blood;**  
11 **Let us lurk secretly for the innocent without cause;**  
12 **Let us swallow them alive like Sheol,**  
13 **And whole, like those who go down to the Pit:**  
14 **We shall fill our houses with spoil [plunder];**  
15 **Cast in your lot among us [by filling out an SS-5 Form!],**  
16 **Let us all have one [government] purse”—**

17 **My son, do not walk in the way with them,**  
18 **Keep your foot from their path;**  
19 **For their feet run to evil.**  
20 **And they make haste to shed blood.**  
21 **Surely, in vain the net is spread**  
22 **In the sight of any bird;**  
23 **But they lie in wait for their own blood.**  
24 **They lurk secretly for their own lives.**  
25 **So are the ways of everyone who is greedy for gain;**  
26 **It takes away the life of its owners.”**  
27 **[Proverbs 1:10-19, Bible, NKJV]**

29 **‘Come out of her, my people, lest you share in her sins, and lest you receive her plagues.** For her [our  
30 **corrupted de facto WHORE government]** sins have reached to heaven, and God has remembered her iniquities.  
31 **[Rev. 18:1-8, Bible, NKJV]**  
32

## 9 Questions for Government Employees Who Interfere with Your Right to Withdraw from Socialist Security

This section documents laws, regulations, and statements of the government relating to the right to withdraw from the Social Security System.

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

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

### Affirmation:

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

Name (print): \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Witness name (print): \_\_\_\_\_

Witness Signature: \_\_\_\_\_

Witness Date: \_\_\_\_\_

### 9.1 Authority of Social Security Act

1. Admit that the Social Security Act is codified in Title 42 of the U.S. Code, Chapter 7.

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

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

2. Admit that [1 U.S.C. §204](#) indicates that Title 42 of the U.S. Code is not “positive law”, and that it is “prima facie evidence” of the law.

See: [http://www4.law.cornell.edu/uscode/html/uscode01/usc\\_sec\\_01\\_00000204----000-.html](http://www4.law.cornell.edu/uscode/html/uscode01/usc_sec_01_00000204----000-.html)

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

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

3. Admit that in the case of titles that are not “positive law”, the Statutes At Large furnish the only source of legally admissible evidence that is not “prima facie evidence”.

**United States Code: About**

*The United States Code is the codification by subject matter of the general and permanent laws of the United States based on what is printed in the Statutes at Large. It is divided by broad subjects into [50 titles](#) and published by the [Office of the Law Revision Counsel](#) of the U.S. House of Representatives.*

*Since 1926, the United States Code has been published every six years. In between editions, annual cumulative supplements are published in order to present the most current information. Documents are available only as ASCII text files.*

*GPO Access contains the 2000 and 1994 editions of the U.S. Code, plus annual supplements. At this time, the Statutes at Large is not available on GPO Access.*

*When a section is affected by a law passed after a supplement's revision date, the header for that section includes a note that identifies the public law affecting it. In order to find the updated information, you must search the public laws databases for the referenced public law number.*

*The U.S. Code on GPO Access is the official version of the Code, however, two unofficial editions are available. These are the U.S.C.A. (U.S. Code Annotated) and the U.S.C.S. (U.S. Code Service). The U.S.C.A. and U.S.C.S. contain everything that is printed in the official U.S. Code but also include annotations to case law relevant to the particular statute. While these unofficial versions may be more current, they are not official and not available from the U.S. Government Printing Office.*

**NOTE: Of the 50 titles, only 23 have been enacted into positive (statutory) law. These titles are 1, 3, 4, 5, 9, 10, 11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 44, 46, and 49. When a title of the Code was enacted into positive law, the text of the title became legal evidence of the law. Titles that have not been enacted into positive law are only prima facie evidence of the law. In that case, the Statutes at Large still govern.**

*The U.S. Code does not include regulations issued by executive branch agencies, decisions of the Federal courts, treaties, or laws enacted by State or local governments. Regulations issued by executive branch agencies are available in the Code of Federal Regulations. Proposed and recently adopted regulations may be found in the Federal Register.*

*[SOURCE: U.S. Government Printing Office Website,  
<http://www.gpoaccess.gov/uscode/about.html>]*

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

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

4. Admit that “prima facie” means “presumed”.

**“Prima facie.** *Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first disclosure; **presumably; a fact presumed to be true unless disproved by some evidence to the contrary.** State ex rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d 596, 499, 22 O.O. 110. See also Presumption.”*  
*[Black’s Law Dictionary, Sixth Edition, p. 1189]*

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

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

5. Admit that a “presumption” may not lawfully act as evidence:

*American Jurisprudence 2d  
Evidence, §181*

**A presumption is neither evidence nor a substitute for evidence.**<sup>65</sup> Properly used, the term "presumption" is a rule of law directing that if a party proves certain facts (the "basic facts") at a trial or hearing, the factfinder must also accept an additional fact (the "presumed fact") as proven unless sufficient evidence is introduced tending to rebut the presumed fact.<sup>66</sup> In a sense, therefore, a presumption is an inference which is mandatory unless rebutted.<sup>67</sup>

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

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

6. Admit that all "presumptions" which prejudice constitutionally protected rights are unconstitutional and therefore unlawful.

(1) [8:4993] **Conclusive presumptions affecting protected interests:**

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

See also and rebut the questions at the end with your answers:

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

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

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

7. Admit that the only persons against whom "prima facie" evidence may lawfully be used which might injure their rights without their consent are those who have no rights to protect.

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

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

8. Admit that the federal employees are not protected by the Bill of Rights in relationship to their employer, the federal government.

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

<sup>65</sup> Levasseur v. Field, (Me) 332 A.2d. 765; Hinds v. John Hancock Mut. Life Ins. Co., 155 Me 349, 155 A.2d. 721, 85 A.L.R.2d. 703 (superseded by statute on other grounds as stated in Poitras v. R. E. Glidden Body Shop, Inc. (Me) 430 A.2d. 1113); Connizzo v. General American Life Ins. Co. (Mo App) 520 S.W.2d. 661.

<sup>66</sup> Inferences and presumptions are a staple of our adversary system of factfinding, since it is often necessary for the trier of fact to determine the existence of an element of a crime—that is an ultimate or elemental fact—from the existence of one or more evidentiary or basic facts. County Court of Ulster County v. Allen, 442 U.S. 140, 60 L.Ed. 2d 777, 99 S.Ct. 2213.

<sup>67</sup> Legille v. Dann, 178 U.S. App DC 78, 544 F.2d. 1, 191 USPQ 529; Murray v. Montgomery Ward Life Ins. Co., 196 Colo 225, 584 P.2d. 78; Re Estate of Borom (Ind App) 562 N.E.2d. 772; Manchester v. Dugan (Me) 247 A.2d. 827; Ferdinand v. Agricultural Ins. Co., 22 N.J. 482, 126 A.2d. 323, 62 A.L.R.2d. 1179; Smith v. Bohlen, 95 N.C.App. 347, 382 S.E.2d. 812, affd 328 N.C. 564, 402 S.E.2d. 380; Larmay v. Van Etten, 129 Vt. 368, 278 A.2d. 736; Martin v. Phillips, 235 Va. 523, 369 S.E.2d. 397.

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

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

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

9. Admit that citing provisions within the Social Security Act against a person who is not subject to it constitutes an abuse of statutory code as a form of “political propaganda” which could accomplish nothing but deceive the hearer into compliance with that which is not “law” in his case.

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

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

## 9.2 Voluntary Nature of Social Security

1. Admit that participation in the Social Security Program is voluntary in the case of human beings and that a human being cannot be compelled to either complete, sign under penalty of perjury, or submit SSA Form SS-5.

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

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

2. Admit that no program can rightfully be called “voluntary” if there is no official or approved way to quit.

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

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

3. Admit that the SSA Program Operations Manual System (POMS), Section GN 00206.000 Withdrawals, documents the approved method by which a participant in Social Security may terminate his or her participation.

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

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

4. Admit that the payment of Social Security benefits on behalf of the U.S. government is not a “contract”:

“... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at any time.”  
[*United States Railroad Retirement Board v. Fritz*, [449 U.S. 166](#) (1980)]

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

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

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

5. Admit that if payment of benefits by the government is not contractual and therefore voluntary, then the payment of payroll deductions to pay for said benefits must be equally voluntary.



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

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

6. Admit that the U.S. Supreme Court has NEVER ruled that a person who was a “nontaxpayer” had to participate in the Social Security Program or to deduct and withhold Social Security Insurance premiums.

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

*"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."*  
[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

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

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

7. Admit that the choice about whether one wishes to become a “taxpayer” as defined in 26 U.S.C. §7701(a)(14) is voluntary, and that those who accept this choice become “effectively connected with the conduct of a trade or business in the United States (government)”. A “trade or business” is statutorily defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.

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

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

8. Admit that there is no statute which would extend the definition of the term “trade or business” within the Internal Revenue Code to include anything other than those engaged in a “public office” as defined in 26 U.S.C. §7701(a)(26) and that the rules of statutory construction do not permit the definition to be arbitrarily extended.

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

*"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*  
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

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

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

1 9. Admit that all the cases in which the U.S. Supreme Court has held that payment of Social Security insurance premiums  
2 are mandatory related to those who were “taxpayers” under the I.R.C.

3 See:

- 4 • Bowen v. Roy, [476 U.S. 693](#) (1976);  
5 <http://caselaw.lp.findlaw.com/scripts/getcase.pl?court=us&vol=476&invol=693>
- 6 • U.S. v. Lee, 455 U.S. 252 (1982);  
7 <http://caselaw.lp.findlaw.com/scripts/getcase.pl?court=us&vol=455&invol=252>

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

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

11 10. Admit that the U.S. Supreme Court has NEVER ruled that a person who was a “nontaxpayer” had to participate in the  
12 Social Security Program or to deduct and withhold Social Security Insurance premiums.

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

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

16 11. Admit that the submitter of this correspondence indicates under penalty of perjury that he/she is a “nontaxpayer”.

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

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

20 12. Admit that the U.S. Supreme Court recognizes the existence of “nontaxpayers” in the case of South Carolina v. Regan,  
21 [465 U.S. 367](#) (1984).

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

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

25 13. Admit that you have no statutory authority to convert a “nontaxpayer” into a “taxpayer”, and neither do the federal  
26 courts.

27 *"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power*  
28 *of assessment against individuals not specified in the statutes as a person liable for the tax without an*  
29 *opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and*  
30 *their property is seized..."*  
31 *[Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]*

32 \_\_\_\_\_

33 *United States Code*  
34 *TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE*  
35 *PART VI - PARTICULAR PROCEEDINGS*  
36 *CHAPTER 151 - DECLARATORY JUDGMENTS*  
37 [Sec. 2201. Creation of remedy](#)

38 *(a) **In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than***  
39 ***actions brought under section 7428 of the Internal Revenue Code of 1986,** a proceeding under section 505 or*  
40 ***1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a***  
41 ***class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of***  
42 ***1930), as determined by the administering authority, any court of the United States, upon the filing of an***  
43 ***appropriate pleading, may declare the rights and other legal relations of any interested party seeking such***  
44 ***declaration,** whether or not further relief is or could be sought. Any such declaration shall have the force and*  
45 *effect of a final judgment or decree and shall be reviewable as such.*

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

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

14. Admit that if you tell me in your responsive correspondence that participation in Social Security or the payment of Social Security Insurance premiums is mandatory, you are operating on the “presumption” that I am a “taxpayer” and a person who has earnings “effectively connected with the conduct of a trade or business”.

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

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

### 9.3 Eligibility to participate

1. Admit that only statutory “U.S. citizens” as defined in 8 U.S.C. §1401 or “permanent residents” may lawfully participate in the Social Security Program pursuant to 20 CFR §422.104.

*[Code of Federal Regulations]  
[Title 20, Volume 2]  
[Revised as of April 1, 2006]  
From the U.S. Government Printing Office via GPO Access  
[CITE: 20CFR422]  
[Page 1201]*

*TITLE 20--EMPLOYEES' BENEFITS  
CHAPTER III--SOCIAL SECURITY ADMINISTRATION  
PART 422\_ORGANIZATION AND PROCEDURES--Table of Contents  
Subpart B\_General Procedures  
Sec. 422.104 Who can be assigned a social security number.*

*(a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence requirements in Sec. 422.107 and you are:*

*(1) A United States citizen; or  
(2) An alien lawfully admitted to the United States for permanent residence or under other authority of law permitting you to work in the United States (Sec. 422.105 describes how we determine if a nonimmigrant alien is permitted to work in the United States); or*

*[SOURCE:  
[http://a257.g.akamaitech.net/7/257/2422/10apr20061500/edocket.access.gpo.gov/cfr\\_2006/aprqrtr/20cfr422.104.htm](http://a257.g.akamaitech.net/7/257/2422/10apr20061500/edocket.access.gpo.gov/cfr_2006/aprqrtr/20cfr422.104.htm)]*

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

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

2. Admit that what statutory “U.S. citizens” as defined in 8 U.S.C. §1401 or “permanent residents” have in common is a legal domicile within the “United States” and the status of being “U.S. persons” as defined in [26 U.S.C. §7701\(a\)\(30\)](#).

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

*(a)(30) [United States](#) person  
The term “United States person” means -  
(A) a [citizen](#) or [resident](#) of the United States,  
(B) a domestic partnership,  
(C) a domestic [corporation](#),  
(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and  
(E) any trust if -  
(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and  
(ii) one or more United States persons have the authority to control all substantial decisions of the trust.*

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

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

3. Admit that a human being born within and domiciled within a state of the Union or some other place outside federal territory and who is not a federal “employee” or “public officer” acting in a representative capacity on behalf of the U.S. government is neither a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401, a “U.S. person” as defined in 26 U.S.C. §7701(a)(30), nor an “individual” as defined in 5 U.S.C. §552a(a)(2).

Rebut questions at the end of:

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

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

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

## 9.4 Effects of participation

1. Admit that Social Security Numbers and Social Security Cards are the property of the Social Security Administration, pursuant to 20 CFR §422.103(d).

*Title 20: Employees' Benefits*  
PART 422—ORGANIZATION AND PROCEDURES  
Subpart B—General Procedures  
§ 422.103 Social security numbers.

*(d) Social security number cards.*

*A person who is assigned a social security number will receive a social security number card from SSA within a reasonable time after the number has been assigned. (See §422.104 regarding the assignment of social security number cards to aliens.) **Social security number cards are the property of SSA and must be returned upon request.***

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

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

2. Admit that Social Security Numbers and Social Security Cards are “public property” which may not lawfully be used for a private purpose, or for any purpose other than a “public purpose”.

***“Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals]. “Public purpose” that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387 S.W.2d. 789, 794.*

*The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; **the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals.** A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business.”*  
*[Black’s Law Dictionary, Sixth Edition, p. 1231, Emphasis added]*

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

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

3. Admit that a person who uses a Social Security Number or Social Security Card for a private purpose is guilty of the crimes of embezzlement in violation of [18 U.S.C. §641](#).

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

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

4. Admit that because Social Security Numbers and Social Security Cards are public property, then only “public officers” or federal “employees” may use them in the official conduct of their constitutionally authorized duties may use them.

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

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

5. Admit that 5 U.S.C. §552a(a)(13) defines all those eligible to receive deferred federal retirement benefits such as Social Security as “federal personnel”:

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
[§ 552a. Records maintained on individuals](#)

(a) Definitions.— For purposes of this section—

(13) the term “Federal personnel” means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

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

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

6. Admit that a government employee who asks a private person what “their” social security number is actually is asking two questions rather than one:

- a. “Are you a ‘public officer’ or federal ‘employee’ on official duty?”  
b. “If you are, what is your license number to act in that capacity (e.g. Social Security Number)?”

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

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

7. Admit that if the private person responds back with a number, then they have answered “yes” to the first question, Question (a), and provided the license number in answer to the second question, Question (b) in the previous question.

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

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

8. Admit that a government employee, employer, or financial institution who compels a person to provide or use a social security number is compelling the object of the demand to act in a representative capacity as a public officer or federal “employee”, because such persons are the only ones lawfully authorized to have or to use public property such as Social Security Numbers and Social Security Cards.

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

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

9. Admit that the term “individual” is defined in 5 U.S.C. §552a(a)(2) as follows:

TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a  
§ 552a. Records maintained on individuals

(a) Definitions.— For purposes of this section—

(2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence;

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

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

10. Admit that the “citizens and aliens lawfully admitted for permanent residence” have in common a legal domicile in the “United States”.

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

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

11. Admit that the “United States” as referred to in the preceding question excludes states of the Union and includes only federal territory and possessions.

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

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

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

12. Admit that those who use Social Security Numbers are presumed to be statutory “U.S. citizens” as defined in 8 U.S.C. §1401 or resident aliens as defined in 26 U.S.C. §7701(b)(1)(A).

26 CFR § 301.6109-1(g)(1)(i)

(g) Special rules for taxpayer identifying numbers issued to foreign persons—  
(1) General rule—

(i) Social security number.

*A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual.* A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual's social security number.

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

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

## **10 Formal legal notice of resignation as Compelled Trustee**

1. Whereas the signer of this agreement shall be known as the Signator, who is a sovereign human being, sui juris, acting in no representative capacity and exercising no agency of any kind.



2. And whereas Signator was a minor at the date of establishment of the Trust, and his/her parents, guardians, hospital, etc., if they signed him up as a minor, acted without his/her informed consent in making application to create said trust relationship.

3. And whereas Signator never voluntarily joined the Social Security program and was compelled to participate by private companies, financial institutions, and government entities who were ignorant of the law and disrespectful and derelict in their duty to help protect the life, liberty, and property of fellow citizens:

*“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.<sup>68</sup> Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,<sup>69</sup> and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.<sup>70</sup> However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.<sup>71</sup>”*  
[American Jurisprudence 2d, Duress, Section 21]

4. And whereas the following types of duress against Signator were instituted which compelled him to obtain and use a Social Security Number:

- 4.1. Financial institutions refusing opening of financial accounts or grant loans in cases where applicant refused to disclose a Social Security Number.
- 4.2. Private companies refusing to hire or continue the private employment of persons who do not wish to disclose or use a Social Security Number.
- 4.3. Government organizations refusing services or employment because of failure to disclose or use a Social Security Number.
- 4.4. All three of the above events being encouraged and promoted by misleading IRS publications and rhetoric which does not accurately or properly represent the requirements of enacted federal law relating to the requirements to have and use Social Security Numbers.
- 4.5. Federal courts refusing to hold IRS and other government employees accountable for their misrepresentation of what enacted law says regarding the requirement to have or use Social Security Numbers. See: <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
- 4.6. The financial and resource drain placed on the Signator in the process of remedying the unlawful duress indicated above, which rendered Signator unable to simultaneously satisfy the demands of private employment and the litigation involved.

5. And whereas the Signator does not wish to be compelled to associate with or serve the government of the United States or any State of the Union in violation of the [First Amendment](#) prohibition against compelled association as a Trustee or in any other capacity:

*“The right to associate or not to associate with others solely on the basis of individual choice, not being absolute,<sup>72</sup> may conflict with a societal interest in requiring one to associate with others, or to prohibit one from associating with others, in order to accomplish what the state deems to be the common good. The Supreme Court, though rarely called upon to examine this aspect of the right to freedom of association, has nevertheless established certain basic rules which will cover many situations involving forced or prohibited*

<sup>68</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

<sup>69</sup> Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

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

<sup>71</sup> Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

<sup>72</sup> § 539.

1 associations. Thus, where a sufficiently compelling state interest, outside the political spectrum, can be  
2 accomplished only by requiring individuals to associate together for the common good, then such forced  
3 association is constitutional. <sup>73</sup> But the Supreme Court has made it clear that compelling an individual to  
4 become a member of an organization with political aspects, or compelling an individual to become a member  
5 of an organization which financially supports, in more than an insignificant way, political personages or  
6 goals which the individual does not wish to support, is an infringement of the individual's constitutional  
7 right to freedom of association.<sup>74</sup> The First Amendment prevents the government, except in the most  
8 compelling circumstances, from wielding its power to interfere with its employees' freedom to believe and  
9 associate, or to not believe and not associate; it is not merely a tenure provision that protects public employees  
10 from actual or constructive discharge. <sup>75</sup> Thus, First Amendment principles prohibit a state from compelling  
11 any individual to associate with a political party, as a condition of retaining public employment. <sup>76</sup> The First  
12 Amendment protects nonpolicy-making public employees from discrimination based on their political beliefs or  
13 affiliation.<sup>77</sup> But the First Amendment protects the right of political party members to advocate that a specific  
14 person be elected or appointed to a particular office and that a specific person be hired to perform a  
15 governmental function.<sup>78</sup> In the First Amendment context, the political patronage exception to the First  
16 Amendment protection for public employees is to be construed broadly, so as presumptively to encompass  
17 positions placed by legislature outside of "merit" civil service. Positions specifically named in relevant federal,  
18 state, county, or municipal laws to which discretionary authority with respect to enforcement of that law or  
19 carrying out of some other policy of political concern is granted, such as a secretary of state given statutory  
20 authority over various state corporation law practices, fall within the political patronage exception to First  
21 Amendment protection of public employees. <sup>79</sup> However, a supposed interest in ensuring effective government

<sup>73</sup> Lathrop v. Donohue, 367 U.S. 820, 81 S.Ct. 1826, 6 L.Ed.2d. 1191 (1961), reh'g denied, 368 U.S. 871, 82 S.Ct. 23, 7 L.Ed.2d. 72 (1961) (a state supreme court may order integration of the state bar); Railway Emp. Dept. v. Hanson, 351 U.S. 225, 76 S.Ct. 714, 100 L.Ed. 1112 (1956), motion denied, 351 U.S. 979, 76 S.Ct. 1044, 100 L.Ed. 1494 (1956) and reh'g denied, 352 U.S. 859, 77 S.Ct. 22, 1 L.Ed.2d. 69 (1956) (upholding the validity of the union shop provision of the Railway Labor Act).

The First Amendment right to freedom of association of teachers was not violated by enforcement of a rule that white teachers whose children did not attend public schools would not be rehired. Cook v. Hudson, 511 F.2d. 744, 9 Empl. Prac. Dec. (CCH) ¶ 10134 (5th Cir. 1975), reh'g denied, 515 F.2d. 762 (5th Cir. 1975) and cert. granted, 424 U.S. 941, 96 S.Ct. 1408, 47 L.Ed.2d. 347 (1976) and cert. dismissed, 429 U.S. 165, 97 S.Ct. 543, 50 L.Ed.2d. 373, 12 Empl. Prac. Dec. (CCH) ¶ 11246 (1976).

Annotation: Supreme Court's views regarding Federal Constitution's First Amendment right of association as applied to elections and other political activities, 116 L.Ed.2d. 997, § 10.

<sup>74</sup> Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) (conditioning public employment hiring decisions on political belief and association violates the First Amendment rights of applicants in the absence of some vital governmental interest).

<sup>75</sup> Rutan v. Republican Party of Illinois, 497 U.S. 62, 110 S.Ct. 2729, 111 L.Ed.2d. 52, 5 I.E.R. Cas. (BNA) 673 (1990), reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990) and reh'g denied, 497 U.S. 1050, 111 S.Ct. 13, 111 L.Ed.2d. 828 (1990).

Annotation: Public employee's right of free speech under Federal Constitution's First Amendment—Supreme Court cases, 97 L.Ed.2d. 903.

First Amendment protection for law enforcement employees subjected to discharge, transfer, or discipline because of speech, 109 A.L.R. Fed. 9.

First Amendment protection for judges or government attorneys subjected to discharge, transfer, or discipline because of speech, 108 A.L.R. Fed. 117.

First Amendment protection for public hospital or health employees subjected to discharge, transfer, or discipline because of speech, 107 A.L.R. Fed. 21.

First Amendment protection for publicly employed firefighters subjected to discharge, transfer, or discipline because of speech, 106 A.L.R. Fed. 396.

<sup>76</sup> Abood v. Detroit Bd. of Ed., 431 U.S. 209, 97 S.Ct. 1782, 52 L.Ed.2d. 261, 95 L.R.R.M. (BNA) 2411, 81 Lab. Cas. (CCH) ¶ 55041 (1977), reh'g denied, 433 U.S. 915, 97 S.Ct. 2989, 53 L.Ed.2d. 1102 (1977); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

<sup>77</sup> LaRou v. Ridlon, 98 F.3d. 659 (1st Cir. 1996); Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

<sup>78</sup> Vickery v. Jones, 100 F.3d. 1334 (7th Cir. 1996), cert. denied, 117 S.Ct. 1553, 137 L.Ed.2d. 701 (U.S. 1997).

Responsibilities of the position of director of a municipality's office of federal programs resembled those of a policymaker, privy to confidential information, a communicator, or some other office holder whose function was such that party affiliation was an equally important requirement for continued tenure. Ortiz-Pinero v. Rivera-Arroyo, 84 F.3d. 7 (1st Cir. 1996).

<sup>79</sup> McCloud v. Testa, 97 F.3d. 1536, 12 I.E.R. Cas. (BNA) 1833, 1996 FED App. 335P (6th Cir. 1996), reh'g and suggestion for reh'g en banc denied, (Feb. 13, 1997).

Law Reviews: Stokes, When Freedoms Conflict: Party Discipline and the First Amendment. 11 JL & Pol 751, Fall, 1995.

Pave, Public Employees and the First Amendment Petition Clause: Protecting the Rights of Citizen-Employees Who File Legitimate Grievances and Lawsuits Against Their Government Employers. 90 N.W. U LR 304, Fall, 1995.

Singer, Conduct and Belief: Public Employees' First Amendment Rights to Free Expression and Political Affiliation. 59 U Chi LR 897, Spring, 1992.

As to political patronage jobs, see § 472.

and efficient government employees, political affiliation or loyalty, or high salaries paid to the employees in question should not be counted as indicative of positions that require a particular party affiliation.<sup>80</sup>  
[American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations]

6. And whereas Signator therefore does not now qualify as and does not consent to act as or be treated in the future as:
- 6.1. An “individual” as defined in [5 U.S.C. §552a\(a\)\(2\)](#), which is a government “employee” because it falls under title 5, which is called “Government Organization and Employees”.
- 6.2. “Federal personnel” as defined in [5 U.S.C. §552a\(a\)\(13\)](#), which is anyone entitled to receive any kind of deferred retirement benefit.
- 6.3. An “employee” as defined in [26 U.S.C. §3401\(c\)](#) or 26 CFR §31.3401(c)-1 and as used in the upper left corner of the IRS Form W-4.
- 6.4. A person whose earnings from labor are classified as “wages”, which are defined in [26 U.S.C. §3401\(a\)](#) and 26 CFR §31.3401(a)-3(a), and [26 U.S.C. §3121\(a\)](#).
- 6.5. A “taxpayer” as defined in [26 U.S.C. §7701\(a\)\(14\)](#).
- 6.6. A “U.S. citizen” as defined in [8 U.S.C. §1401](#), [26 U.S.C. §3121\(e\)](#), and [26 CFR §1.1-1\(c\)](#).
- 6.7. A U.S. “resident” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#). All “residents” are “aliens” under federal law and I am not and never have been an “alien”. I am a “nonresident alien” but not an “alien”. The definition of “nonresident alien” found in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) includes those who are “nationals”, but not “citizens” under federal law, which is what I am.
- 6.8. A “virtual inhabitant” of the District of Columbia under [26 U.S.C. §7408\(d\)](#) or [26 U.S.C. §7701\(a\)\(39\)](#).
- 6.9. A “U.S. person”, as defined in [26 U.S.C. §7701\(a\)\(30\)](#).
- 6.10. A domiciliary of the “United States”, as defined in [26 U.S.C. §3121](#):

[TITLE 26 > Subtitle C > CHAPTER 21 > Subchapter C > § 3121](#)  
[§ 3121. Definitions](#)

*(e) State, United States, and citizen*

*For purposes of this chapter—*

*(1) State*

*The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.*

*(2) United States*

*The term “United States” when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.*

*An individual who is a citizen of the Commonwealth of Puerto Rico (but not otherwise a citizen of the United States) shall be considered, for purposes of this section, as a citizen of the United States.*

7. And whereas Signator believes compelling him absent adequate compensation to continue to act as Trustee for the Social Security Charitable Trust would constitute slavery and involuntary servitude in violation of the Thirteenth Amendment, [42 U.S.C. §1994](#), [18 U.S.C. §1581](#), and [18 U.S.C. §1589](#).
8. And whereas it is ILLEGAL, TREASON, and an unconstitutional destruction of the separation of powers which is the foundation of the United States Constitution for the Social Security Administration to offer Social Security, Medicare, or any other public “benefit” or national franchise to a human being or “person” domiciled within a state of the Union or in any other place outside of federal territory because the definition of “State” within the Social Security Act refers to federal territories or other areas under federal exclusive jurisdiction and does not include any state of the Union.”

**ORIGINAL 1935 ACT DEFINITION:**

[Social Security Act of 1935, Section 1101\(a\)\(1\)](#)

*“The term State (except when used in section 531) includes Alaska, Hawaii, and the District of Columbia.”*

<sup>80</sup> Parrish v. Nikolits, 86 F.3d. 1088 (11th Cir. 1996), cert. denied, 117 S.Ct. 1818, 137 L.Ed.2d. 1027 (U.S. 1997).

**CURRENT DEFINITION:**

42 U.S.C. §1301(a)(1)

“(1) The term ‘State’, except where otherwise provided, includes the District of Columbia and the Commonwealth of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title V and in part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI (as in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972<sup>[3]</sup>) shall continue to apply, and the term ‘State’ when used in such titles (but not in title XVI as in effect pursuant to such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. Such term when used in title IV also includes American Samoa.”

See also:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023  
<http://sedm.org/Forms/FormIndex.htm>

9. And whereas:

9.1. Only “public officers” can be in receipt, custody, or control of either “public funds” or Social Security Numbers and Cards that belong ONLY to the government of the United States as indicated in 20 CFR §422.103(d).

“**Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio St. 33. 29 N.E. 593.  
[Black’s Law Dictionary, Fourth Edition, p. 1235]

9.2. It is illegal and criminal for a private person such as myself to be in receipt of any kind of “public funds” or public property such as a Social Security Card and/or Number, because it constitutes larceny and embezzlement in violation of 18 U.S.C. §641.

10. And whereas only “U.S. persons” and those with a legal domicile in the District of Columbia or a territory or possession of the corporate “United States” can lawfully participate in Social Security and those in states of the Union are NOT eligible, pursuant to 20 CFR §422.104.

“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is located.”  
[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

11. And whereas the United States Government needs my explicit permission in order to maintain any records about me or business entities connected to me, pursuant to 5 U.S.C. §552a(b) and does not now and NEVER has had such permission. It is furthermore a violation of the Fourth Amendment right to privacy for the government to maintain said records without my EXPLICIT WRITTEN CONSENT, which the government is DEMANDED to provide legally admissible evidence of.

12. And whereas I would like ALL RECORDS ABOUT ME MAINTAINED BY THE U.S. GOVERNMENT TO BE IMMEDIATELY AND PERMANENTLY DESTROYED. This includes not only records of the Social Security Administration, but also of the Internal Revenue Service.

13. And whereas the Social Security Administration issues each Social Security Card with a bond number on the back, which the Bureau of Public Debt (<http://www.publicdebt.treas.gov/>) uses as surety for public debt. Anyone can write the Bureau of Public Debt and find out exactly what was borrowed in their name against this number. This is a sham and represents peonage, which was abolished by the Thirteenth Amendment and made illegal by [42 U.S.C. §1994](#):

*"The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration. They prohibit peonage. **What is peonage? It may be defined as a state or condition of compulsory service, based upon the indebtedness of the peon to the master. The basal fact is indebtedness.** As said by Judge Benedict, delivering the opinion in *Jaramillo v. Romero*, 1 N.Mex. 190, 194: 'One fact existed universally; all were indebted to their masters. **This was the cord by which they seemed bound to their masters' service.**' Upon this is based a condition of compulsory service. **Peonage is sometimes classified as voluntary or involuntary, but this implies simply a difference in the mode of origin, but not in the character of the servitude.** The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the debtor by some provision of law. **But peonage, however created, is compulsory service, involuntary servitude.** The peon can release himself therefrom, it is true, by the payment of the debt, but otherwise **the service is enforced.** A clear distinction exists between peonage and **the voluntary performance of labor or rendering of services in payment of a debt.** In the latter case the debtor, though contracting to pay his indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of that contract, can elect at any time to break it, and **no law or force compels performance or continuance of the service.**"*  
[Clyatt v. U.S., [197 U.S. 207](#) (1905)]

*"**Owe no one anything except to love one another.** for he who loves another has fulfilled the law."  
[[Romans 13:8](#), Bible, NKJV]*

*"A man devoid of understanding shakes hands in a pledge, and becomes surety for his friend [or his government]."  
[[Proverbs 17:18](#), Bible, NKJV]*

*"**He who is surety for a stranger will suffer, but one who hates being surety is secure.**"  
[[Prov. 11:15](#), Bible, NKJV]*

*"My son, if you become surety for your friend, if you have shaken hands in pledge for a stranger, you are snared by the words of your mouth; you are taken by the words of your mouth. **So do this, my son, and deliver yourself; for you have come into the hand of your friend [slavery!]: Go and humble yourself; plead with your friend. Give no sleep to your eyes, nor slumber to your eyelids. Deliver yourself like a gazelle from the hand of the hunter; and like a bird from the hand of the fowler.**"  
[[Prov. 6:1-5](#), Bible, NKJV]*

14. And whereas Signator wishes to formally abandon his/her unlawful and FRAUDULENT status as compelled Trustee and his/her right to use or dispose of the following trust assets and liabilities:

14.1. The Social Security Card.

14.2. The Social Security Number.

14.3. All letters and notices received from the IRS relating to payments of the Trustee into the Social Security Trust and all other tax liabilities resulting from the status of Trustee and therefore federal "employee".

14.4. The state driver's license that can *only* be issued to Trustees in possession of a Social Security Number.

14.5. All liabilities and responsibilities resulting from prior action of the former compelled Trustee.

15. And whereas the Social Security Administration has a vested interest in documenting and being informed about those who are acting or *not* acting as its Trustees and agents,

16. And whereas no man can serve two masters: God and government:

*"**No servant can serve two masters;** for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [a corrupted government]."  
[Jesus (God) speaking in the Bible, [Luke 16:13](#)]*

***The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign...."**  
[Talbot v. Janson, [3 U.S. 133](#) (1795)]*

17. And whereas Signator reserves exclusive ownership over his life, liberty, and property at all times and reserves full control over 100% of the earnings from his own labor.



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

- 4 18. And whereas Signator regards the Social Security program as an offense and a threat to public morals, common sense,  
5 his religious beliefs, and the sanctity of the family and the dignity of humankind.

6 Avoid Bad Company

7 "My son, if sinners [socialists, in this case] entice you,  
8 Do not consent  
9 If they say, "Come with us,  
10 Let us lie in wait to shed blood;  
11 Let us lurk secretly for the innocent without cause;  
12 Let us swallow them alive like Sheol,  
13 And whole, like those who go down to the Pit:  
14 We shall fill our houses with spoil [plunder];  
15 Cast in your lot among us,  
16 Let us all have one purse"[the Social Security Trust Fund purse]--  
17 My son, do not walk in the way with them,  
18 Keep your foot from their path;  
19 For their feet run to evil,  
20 And they make haste to shed blood.  
21 Surely, in vain the net is spread  
22 In the sight of any bird;  
23 But they lie in wait for their own blood.  
24 They lurk secretly for their own lives.  
25 So are the ways of everyone who is greedy for gain;  
26 It takes away the life of its owners."  
27 [Proverbs 1:10-19, Bible, NKJV]  
28

29 See also the book Social Security: Mark of the Beast:  
30 <http://famguardian.org/Publications/SocialSecurity/TOC.htm>

- 31 19. And whereas the economic benefits to Signator of acting as a Trustee are far exceeded by the corresponding liabilities.  
32 Paying 50% of his/her earnings for the "privilege" of MAYBE receiving an inflated away 7% returned to him/her over  
33 his/her lifetime is not exactly what a rational person would call a "deal".
- 34 20. And whereas the deferred federal employment compensation called "Socialist Insecurity benefits" are not contractual,  
35 and so they aren't really benefits, but the non-contractual promise of a lying socialist career politician backed by  
36 NOTHING but an empty IOU. Does ANYONE trust politicians, much less those who are ALSO lawyers? This is a  
37 FRAUD and government idolatry, not realistic security for old age.

38 "We must conclude that a person covered by the Act has not such a right in benefit payments... This is not to  
39 say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional  
40 restraint."  
41 [Flemming v. Nestor, 363 U.S. 603 (1960)]  
42

43 "The Social Security system may be accurately described as a form of social insurance, enacted pursuant to  
44 Congress' power to "spend money in aid of the `general welfare,'" Helvering v. Davis, supra, at 640, whereby  
45 persons gainfully employed, and those who employ them, are taxed to permit the payment of benefits to the  
46 retired and disabled, and their dependents. Plainly the expectation is that many members of the present  
47 productive work force will in turn become beneficiaries rather than supporters of the program. But each  
48 worker's benefits, though flowing from the contributions he made to the [363 U.S. 603, 610] national economy  
49 while actively employed, are not dependent on the degree to which he was called upon to support the system by  
50 taxation. It is apparent that the noncontractual interest of an employee covered by the Act cannot be soundly  
51 analogized to that of the holder of an annuity, whose right to benefits is bottomed on his contractual  
52 premium payments."  
53 [Flemming v. Nestor, 363 U.S. 603, 610, 80 S.Ct. 1367 (1960)]

- 54 21. And whereas the IRS chronically and habitually violates [42 U.S.C. §407](#) by levying the deferred employment  
55 compensation of Trustees, consequently Trustees seldom even get what the government agreed to pay them and must  
56 spend many times more in legal fees than they will receive from the government just in order to keep their "public  
57 servants" honest and accountable, leaving them with a negative cash flow from their participation in the program.



22. And whereas the Declaration of Independence, which is organic law for this country, requires that all just powers of the government derive from the consent of the governed, which means that anything not consensual is inherently UNJUST and unlawful under the Creator's law.

23. And whereas the principles of Federalism restrain all the actions of every agency of the federal government, which principles give me the unlimited right to define the legal, political, and moral character of my life by DISASSOCIATING with governments, activities, and allegiances that are harmful or injurious to me:

*Executive Order 12612: Federalism, Oct. 26, 1987*  
*Sec. 2. Fundamental Federalism Principles.*

*In formulating and implementing policies that have federalism implications, Executive departments and agencies shall be guided by the following fundamental federalism principles:*

*(a) Federalism is rooted in the knowledge that our political liberties are best assured by limiting the size and scope of the national government.*

*(b) The people of the States created the national government when they delegated to it those enumerated governmental powers relating to matters beyond the competence of the individual States. All other sovereign powers, save those expressly prohibited the States by the Constitution, are reserved to the States or to the people.*

*(c) The constitutional relationship among sovereign governments, State and national, is formalized in and protected by the Tenth Amendment to the Constitution.*

*(d) The people of the States are free, subject only to restrictions in the Constitution itself or in constitutionally authorized Acts of Congress, to define the moral, political, and legal character of their lives.*

*(e) In most areas of governmental concern, the States uniquely possess the constitutional authority, the resources, and the competence to discern the sentiments of the people and to govern accordingly. In Thomas Jefferson's words, the States are "the most competent administrations for our domestic concerns and the surest bulwarks against antirepublican tendencies."*

*(f) The nature of our constitutional system encourages a healthy diversity in the public policies adopted by the people of the several States according to their own conditions, needs, and desires. In the search for enlightened public policy, individual States and communities are free to experiment with a variety of approaches to public issues.*

*(g) Acts of the national government--whether legislative, executive, or judicial in nature--that exceed the enumerated powers of that government under the Constitution violate the principle of federalism established by the Framers.*

*(h) Policies of the national government should recognize the responsibility of--and should encourage opportunities for--individuals, families, neighborhoods, local governments, and private associations to achieve their personal, social, and economic objectives through cooperative effort. [meaning effort based ONLY upon explicit CONSENT]*

*(i) In the absence of clear constitutional or statutory authority, the presumption of sovereignty should rest with the individual States. Uncertainties regarding the legitimate authority of the national government should be resolved against regulation at the national level.*

24. And whereas the government of the United States does not have my consent to participate in the program as a Trustee, federal "employee", "federal personnel", or a public officer engaged in a the "trade or business" excise taxable franchise.

25. And whereas no program or "scheme" can truthfully be called voluntary which does not provide a just means of discontinuing participation.

26. And whereas our public dis-servants have chronically lied to us about its true nature as a voluntary insurance program by:

26.1. Using words of art in their deceptive "codes" to hide its true nature as a voluntary franchise.

26.2. Treating the Social Security Act as "public law" that obligates everyone, instead of "private law" or "contract law" that only obligates those who individually and explicitly consent in some way.

27. And whereas the alleged but not actual “benefits” of participation in the Social Security scam are not contractual, and therefore payment of the insurance premiums, which the government FRAUDULENTLY CALLS “TAXES”, cannot be regarded as contractual either. This is a requirement of “equal protection of the laws” mandated by the [Fourteenth Amendment](#) to the United States Constitution.
28. And whereas workers in Socialist Security Offices
- 28.1. Have become indignant and hostile when Americans come into their office demanding a method to leave their Communist system because it threatens their job security. Is this what you call “customer service”?
- 28.2. Have summoned armed guards present in these offices to threaten and escort visitors out of the building who arrive at the office demanding forms for quitting the system and demand to have their request to terminate participation honored and acted upon. Is THIS what you call “customer service”? It’s SLAVERY!
29. And whereas the Social Security Administration carefully hides the forms and procedures for quitting their SOCIALIST system from public view on their website and denies their existence when confronted about them in their satellite offices.
30. And whereas the Social Security Administration has been LYING to Americans about who is eligible to participate in the program in order to illegally manufacture and defraud more “taxpayers” by the following means:
- 30.1. Telling people that Social Security contributions are “taxes”, when in fact they are insurance premiums according to the U.S. Supreme Court in *Flemming v. Nestor*, [363 U.S. 603](#), 610, 80 S.Ct. 1367 (1960). All insurance is VOLUNTARY.
- 30.2. Deliberately confusing Constitutional “Citizens” with statutory “U.S. citizens” (pursuant to 8 U.S.C. §1401), when they in fact are not the same. See:
- Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>
- 30.3. Confusing “United States” and “State” as used in federal statutory law with “United States” and “State” as used in the Constitution. They are NOT equivalent. See:
- Rules of Presumption and Statutory Interpretation*, Litigation Tool #01.006  
<http://sedm.org/Litigation/LitIndex.htm>
- 30.4. LYING to people who are constitutional but not statutory “U.S. citizens” and who inquire about their eligibility by telling them they qualify for the program. See:
- 30.5. Waiving the domicile requirement entirely by saying that ANYONE can sign up, including those who do not satisfy the requirements of 20 CFR §422.104 because they are not domiciled on federal territory and therefore not statutory “U.S. citizens” or “Permanent Residents”. Indirectly, this is an admission that Social Security is NOT a government program, but a private business that cannot lawfully be protected with sovereign immunity. All legitimate government civil functions and franchise are implemented with civil law that has domicile as a prerequisite and which may not be enforced against nonresidents. See:
- Government Instituted Slavery Using Franchises*, Form #05.030, Sections 5 and 6  
<http://sedm.org/Forms/FormIndex.htm>
31. And whereas participation in the Socialist INSecurity Program destroys the integrity of the justice system by:
- 31.1. Turning tax trials into the equivalent of witch trials where there is no actual evidence and no objective “law”, but only a “code” that amounts to a state-sponsored religion and a government bible that is not positive law and obligates no one but those who consent to its provisions. See *Great IRS Hoax*, Form #11.302, section 5.4.3.5.  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
- 31.2. Turning constitutional courts established under Article III within the Judicial Branch into administrative franchise/property courts in the Legislative Branch.
- 31.3. Making judges into “taxpayers” who routinely violate [18 U.S.C. §208](#), [28 U.S.C. §455](#), and [28 U.S.C. §144](#) whenever they rule on any tax trial in which their benefits might be affected or in which they may become a target of IRS retribution for ruling against the IRS.

“In the general course of human nature, A POWER OVER A MAN’S SUBSISTENCE AMOUNTS TO A POWER OVER HIS WILL.”  
[Alexander Hamilton, *The Federalist*, No. 79]

“The king establishes the land by [justice](#); but he [including jurists] who receives bribes [called socialist security checks] overthrows it.”

31.4. Making jurors into objects of bribery by the federal government in violation of [18 U.S.C. §597](#) and the Sixth Amendment requirement for an impartial jury:

*"And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous."*  
[Exodus 23:8, Bible, NKJV]

32. And whereas the purpose of taxation is to institute slavery, to weaken a hostile state, and to destroy those who are its object:

*"The power to tax is the power to destroy."*  
[John Marshall, U.S. Supreme Court Justice, *M'Culloch v. Maryland*, 4 Wheat. 316, 431]

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***"TRIBUTE.** Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a common feature of international relationships in the biblical world. The tributary could be either a hostile state or an ally. Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the man-power. The aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to increase the conqueror's own revenues and to acquire commodities in short supply in his own country. As an instrument of administration it was one of the simplest ever devised: the subjugated country could be made responsible for the payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an expedition would then be sent to deal with the recalcitrant. This was probably the reason for the attack recorded in Gn. 14.*

*[New Bible Dictionary. Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962; InterVarsity Press: Downers Grove]*

33. And whereas the Constitution deprives the federal and state governments from possessing the power to destroy against those it was created to serve and protect:

*"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law [including "judge-made law] involving the power to destroy."*  
[Providence Bank v. Billings, [29 U.S. 514](#) (1830)]

34. And whereas the Internal Revenue Code does nothing but encourage widespread hypocrisy and lawlessness on the part of revenue personnel and those in the Socialist Security Administration (SSA).

*"Objections to its [the income tax] renewal are long, loud, and general throughout the country. Those who pay are the exception, those who do not pay are millions; the whole moral force of the law is a dead letter. The honest man makes a true return; the dishonest hides and covers all he can to avoid this obnoxious tax. It has no moral force. This tax is unequal, perjury-provoking and crime encouraging, because it is a war with the right of a person to keep private and regulate his business affairs and financial matters. Deception, fraud, and falsehood mark its progress everywhere in the process of collection. It creates curiosity, jealousy, and prejudice among the people. It makes the tax-gatherer a spy...The people demand that it shall not be renewed, but left to die a natural death and pass away into the future as pass away all the evils growing out of the Civil War."*

*[Congressional Globe, 41<sup>st</sup> Congress, 2d Session, 3993 (1870)]*

35. And whereas our public dis-servants have abused the authority entrusted to them for private gain and have taken over the house and began beating the other servants and their Master, the American people, thereby creating a "dulocracy":

*"**Dulocracy.** A government where servants and slaves have so much license and privilege that they domineer."*  
[Black's Law Dictionary, Sixth Edition, p. 501]

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*"No legislative act [of the public SERVANT] contrary to the Constitution [delegation of authority from the MASTER to the SERVANT] can be valid. To deny this would be to affirm that the deputy [public SERVANT] is greater than his principal [the sovereign American People]; that the servant is above the master; that the representatives of the people are superior to the [SOVEREIGN] people [as individuals]; that men, acting by virtue of [delegated] powers may do not only what their [delegated] powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of*

1 the laws is the proper and peculiar province of the courts. A Constitution is, in fact, and must be regarded by  
2 judges, as fundamental law [a DELEGATION OF AUTHORITY FROM THE MASTER TO THE SERVANT]. If  
3 there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the  
4 statute.”  
5 [Alexander Hamilton, [Federalist Paper # 78](#)]  
6

7 “But if that [public] servant says in his heart ‘My master is delaying his coming [or is mentally absent because  
8 dumbed down by a government school teacher],’ and begins to beat the male and female servants, and to eat  
9 and drink and be drunk, the master of that servant will come on a day when he is not looking for him, and at an  
10 hour when he is not aware, and will cut him in two and appoint him his portion with the unbelievers. And  
11 that servant who knew his master’s will, and did not prepare himself or do according to his will, shall be  
12 beaten with many stripes.”  
13 [[Luke 12:45-47](#), Bible, NKJV]

14 36. And whereas the Socialist Insecurity Program serves to:

15 36.1. Encourage misrepresentation of what the tax “codes” (not “law”, but “code”/state bible) say by tax collection  
16 agencies and bureaus in order to expand their revenues and control over the populace.

17 “For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their  
18 greediness, and pierced themselves through with many sorrows.”  
19 [[1 Tim. 6:10](#), Bible, NKJV]

20 36.2. Destroy the separation of political and economic powers between the states of the Union and their servant, the  
21 Federal government.

22 36.3. Illegally bribe state and federal employees and individuals with hush money STOLEN from those who do not  
23 wish to participate in order to keep quiet about the massive and illegal abuse and misapplication of federal taxing  
24 law and powers by states that is facilitated by widespread participation in the “scheme”.

25 36.4. Undermine the legislative intent of the Constitution of protecting the rights of sovereign Americans in the states  
26 of the Union by keeping federal and state economic and taxing powers separate. See:

*How Scoundrels Corrupted our Republican Form of Government*  
<http://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

27 **Now, therefore, this correspondence shall constitute legal notice of:**

28 37. A formal resignation by Signator as Trustee, retroactive to the date of birth of the Signator.

29 38. A formal demand for the government to destroy all records about me or any business entities, trusts, or other “public  
30 offices” which attach to me. This includes records of all federal agencies, such as the SSA and the IRS. The authority  
31 for this request is [5 U.S.C. §552a](#)(b), which says that you may not disclose or use any information about me without  
32 my explicit written consent. If you do not honor this request, you are violating my [Fourth Amendment](#) right to privacy  
33 and are personally liable for a constitutional tort.

34 39. A formal demand for a refund of all monies or fiat currency paid in under duress and compulsion by the Signator as  
35 compelled Trustee. Reimbursement shall be in the form of LAWFUL currency under [Article 1, Section 10](#), of the  
36 Constitution of the United States, which shall be U.S. Mint Gold coin or solid silver dollars at the face value of said  
37 currency. Failure to refund stolen earnings of the Signator immediately shall constitute:

38 39.1. Consent to pay penalties and interest in the amount of 100% per month, which shall constitute “rent” on total  
39 contributions stolen/borrowed from Signator over the duration of the compelled existence of the Trust.

40 39.2. An admission that we don’t have a de jure lawful government which obeys the Constitution, but rather a de facto  
41 band of thieves and criminals in the District of Criminals (Washington, D.C.) who are part of a private, for-profit  
42 foreign corporation that is usurping the authority of the sovereign people and the states of the Union they created  
43 and is making our once free country into a federal slave plantation with no separation of powers to protect our  
44 rights because that separation has been destroyed by compelled participation in government franchises.

45 39.3. You as a private person becoming an accessory after the fact to THEFT and FRAUD. You can’t on the one hand  
46 agree with everything in this document by refusing to rebut it and agree that you are engaged in a FRAUD upon  
47 the public, and yet on the other hand, refuse to return the illegally withheld and paid monies in your custody that  
48 are the result of the fraud.

1 "A claim against the United States is a right to demand money from the United States.<sup>81</sup> Such claims are  
2 sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent.<sup>82</sup> The  
3 general rule of non-liability of the United States does not mean that a citizen cannot be protected against the  
4 wrongful governmental acts that affect the citizen or his or her property.<sup>83</sup> If, for example, money or property  
5 of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the  
6 United States cannot [lawfully] hold the money or property against the claim of the injured party.<sup>84</sup>  
7 [American Jurisprudence 2d, United States, §45]  
8

9 "When the Government has illegally received money which is the property of an innocent citizen and when this  
10 money has gone into the Treasury of the United States, there arises an implied contract on the part of the  
11 Government to make restitution to the rightful owner under the Tucker Act and this court has jurisdiction to  
12 entertain the suit.  
13 90 Ct.Cl. at 613, 31 F.Supp. at 769."  
14 [Gordon v. U. S., 227 Ct.Cl. 328, 649 F.2d. 837 (Ct.Cl., 1981)]  
15

16 "The United States, we have held, cannot, as against the claim of an innocent party, hold his money which  
17 has gone into its treasury by means of the fraud of its agent. While here the money was taken through mistake  
18 without element of fraud, the unjust retention is immoral and amounts in law to a fraud of the taxpayer's rights.  
19 What was said in the State Bank Case applies with equal force to this situation. 'An action will lie whenever  
20 the defendant has received money which is the property of the plaintiff, and which the defendant is obligated  
21 by natural justice and equity to refund. The form of the indebtedness or the mode in which it was incurred is  
22 immaterial.'  
23 [Bull v. United States, 295 U.S. 247, 261, 55 S.Ct. 695, 700, 79 L.Ed. 1421]  
24

24 39.4. A tort for which the recipient assumes personal liability for failure to perform:

- 25 40. A formal legal abandonment of right or claim or assignment to trust property or liabilities identified in paragraph 8  
26 above.
- 27 41. A formal demand for a change in legal character of the Trust and Trust property listed under the number assigned to  
28 the compelled trustee position. As a consequence of this legal notice:
- 29 41.1. The trust shall change status to that of "legally dead", because it is without an authorized person to lend it  
30 consciousness, nor is the Social Security Administration authorized by any positive law to appoint a substitute  
31 Trustee under any provision of the Social Security Act.
- 32 41.2. Trust property in the custody of the Social Security Administration listed under the former account number  
33 assigned to the compelled Trustee shall constitute "unclaimed property" or "abandoned property" from this point  
34 on.
- 35 41.3. Under the provisions of [Social Security Act](#), the rights and interests in this unclaimed property may *not* be  
36 transferred to any third party, including the Social Security Administration.
- 37 41.4. Because the Social Security routinely denies requests submitted using [SSA Form 521](#) to terminate participation  
38 and denies rescinding Social Security Numbers of former Trustees, the Social Security Administration must act  
39 the same in this situation and not reassign or terminate the number, which is unclaimed trust property. Instead, it  
40 must maintain the unclaimed funds, account number, etc indefinitely unless and until someone in the future  
41 agrees to take on the role of Trustee. See:  
42 [http://famguardian.org/TaxFreedom/Forms/Emancipation/ssa\\_521.pdf](http://famguardian.org/TaxFreedom/Forms/Emancipation/ssa_521.pdf)
- 43 42. A formal demand for the Social Security Administration to request from Signator and accept receipt and custody of the  
44 trust property AND liabilities identified in paragraph 8 above. The Social Security Administration MUST accept right  
45 or title to ALL of the trust property AND liabilities identified in paragraph eight above. Acceptance of any subset but  
46 not ALL of the property AND liabilities shall constitute:
- 47 42.1. An attempt at "unjust enrichment" which shall produce a tort.

<sup>81</sup> United States ex rel. Angarica v. Bayard, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 AFTR 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v. McLean, 117 U.S. 567, 29 L.Ed. 940, 6 S.Ct. 870; Manning v. Leighton, 65 Vt. 84, 26 A 258, motion dismd 66 Vt. 56, 28 A 630 and (disapproved on other grounds by Button's Estate v. Anderson, 112 Vt. 531, 28 A.2d. 404, 143 A.L.R. 195).

<sup>82</sup> Blagge v. Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

<sup>83</sup> Wilson v. Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

<sup>84</sup> Bull v. United States, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 USTC ¶9346, 15 AFTR 1069; United States v. State Bank, 96 U.S. 30, 96 Otto 30, 24 L.Ed. 647.



42.2. A request for the Signator to retain temporary custody of said property as abandoned property and liabilities and to refer all entities involved in any collection action against the Commissioner of the Social Security Administration, who becomes the substitute debtor for all liabilities in connection with the Trust.

43. A formal petition and invitation to the [Social Security Administration](#) and the [IRS](#) to help the Signator remove illegal duress and extortion against himself/herself designed to force him to continue to act as a compelled trustee. Such extortion would come from financial institutions, government entities, and private employers. Actions required of SSA and IRS include:

43.1. Return of all monies wrongfully withheld from earnings of Signator and without his/her consent from this point forward, and under the rescinded account number indicated at the end of this document. These withholdings constitute GRAND THEFT, and acceptance of these funds by the government constitutes receipt of STOLEN property in violation of [18 U.S.C. §2315](#). It also makes the recipient into an accessory after the fact to grand theft in violation of [18 U.S.C. §3](#)

43.2. Distribution of new guidance in their publications revealing the fact that withholding of Social Security insurance premiums and other withholding under Subtitle C of the Internal Revenue Code is entirely voluntary, may not be compelled, and subjects those instituting compulsion to civil tort liability.

43.3. Prosecution of all those submitting false information returns connected to me as involuntary trustee under the authority of:

43.3.1. [18 U.S.C. §912](#): Impersonating an officer ["public officer"] or employee of the United States

43.3.2. [18 U.S.C. §287](#): False, fictitious, or fraudulent claims

43.3.3. [26 U.S.C. §7434](#): Civil Damages for Fraudulent Filing of Information Returns

43.3.4. [26 U.S.C. §7207](#): Fraudulent returns, statements, or other documents

43.4. Criminal prosecution of all those compelling me to bribe public officials with money I do not consent to give, and instituting involuntary servitude against me:

43.4.1. [18 U.S.C. §371](#): Conspiracy to commit offense or to defraud the United States.

43.4.2. [18 U.S.C. §201](#): Bribery of public officials and witnesses. Public officials are being bribed with money STOLEN unlawfully from me by private companies who are violating the requirement for consent found in [26 U.S.C. §3402\(p\)](#) and 26 CFR §31.3401(a)-3.

43.4.3. [18 U.S.C. §1583](#): Enticement into slavery. All those threatening to not hire me or to fire me or to withhold any amount of my rightful earnings without the authority of law are enticing me into peonage and involuntary servitude to the federal government. I must live under the perpetual threat of either losing my job or bribing you with the proceeds of unlawful extortion and racketeering.

*"In the general course of human nature, A POWER OVER A MAN'S SUBSISTENCE AMOUNTS TO A POWER OVER HIS WILL." [Alexander Hamilton, Federalist Paper No. 79]*

43.4.4. [42 U.S.C. §1994](#): Peonage abolished. Peonage is slavery to pay off a debt, and the debt is the trillions of dollars of debt run up by our reckless politicians.

*"The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration. They prohibit peonage. What is peonage? It may be defined as a state or condition of compulsory service, based upon the indebtedness of the peon to the master. The basal fact is indebtedness. As said by Judge Benedict, delivering the opinion in Jaramillo v. Romero, 1 N.Mex. 190, 194: 'One fact existed universally; all were indebted to their masters. This was the cord by which they seemed bound to their masters' service.' Upon this is based a condition of compulsory service. Peonage is sometimes classified as voluntary or involuntary, but this implies simply a difference in the mode of origin, but not in the character of the servitude. The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the debtor by some provision of law. But peonage, however created, is compulsory service, involuntary servitude. The peon can release himself therefrom, it is true, by the payment of the debt, but otherwise the service is enforced. A clear distinction exists between peonage and the voluntary performance of labor or rendering of services in payment of a debt. In the latter case the debtor, though contracting to pay his indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of that contract, can elect at any time to break it, and no law or force compels performance or continuance of the service."*  
[Clyatt v. U.S., 197 U.S. 207 (1905)]

*"That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services [in their entirety]. This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally*



1 *forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude*  
2 *and that the use of the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of*  
3 *whatever class or name."*  
4 *[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]*

- 5 44. A formal demand that the recipient accept the responsibility to promptly notify all government agencies, revenue  
6 bureaus, both state and federal, of the abandonment of the Trustee position by the Signator through the use of its  
7 "FedState" and other information sharing programs.
- 8 45. A formal demand to abate and rescind and release all of the following types of collection actions directed against those  
9 acting as compelled Trustees, to include:  
10 45.1. Levies under [26 U.S.C. §6331](#).  
11 45.2. Liens under [26 U.S.C. §6321](#).  
12 45.3. Any assessments or attempted assessments undertaken under the authority of [26 U.S.C. §6201](#).  
13 45.4. Substitute for Returns created under [26 U.S.C. §6020](#)(b) and Delegation Order 182, Rev. 7 or current to reflect  
14 the intent of Rev. 3.
- 15 46. A formal demand that the recipient and Social Security Administration accept all legal consequences arising out of its  
16 failure to timely notify all affected parties, including the IRS, of the change to the trust relationship.

**WARNING:** Failure to notify all affected federal parties, including the IRS, or failure to respect this change in the Trustee relationship shall constitute personal liability of the recipient and the Commissioner of the Social Security Administration for:

1. All wrongful collection actions as against the Trustee or the number assigned to the Trustee which are misdirected against the Signator.
2. A fine of \$75,000 for the first tax collection notice wrongfully delivered to the Signator and \$10,000 for each notice thereafter from this point on by either state or federal revenue agencies against the number or all caps name assigned to the position of Trustee. See [28 U.S.C. §1332](#)(a) for details.

- 17 47. A formal legal demand that the Recipient accept and fulfill its responsibility to rebut and address overwhelming  
18 evidence of its own wrongdoing in administering the Social Security and federal tax systems within 30 days as  
19 documented below or admit by default the truth of the evidence revealed and which shall be used in future proceedings  
20 to prosecute individual wrongdoers:  
21 47.1. Tax Deposition Questions, Form #03.016;  
22 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>  
23 47.2. Test for Federal Tax Professionals, Form #03.019;  
24 <http://famguardian.org/TaxFreedom/Forms/TestForTaxProf/TestForFedTaxProfessionals.htm>  
25 47.3. Admissions Relating to Alleged Liability, Form #03.003:  
26 <http://sedm.org/Forms/FormIndex.htm>
- 27 48. A formal demand to the recipient to rebut any aspect of the terms of the trust or the legal responsibilities of the Social  
28 Security Trustee as identified in this document. Failure to rebut incorrect facts contained in this document within 30  
29 days shall constitute an equitable estoppel or "estoppel in pais" against the recipient in the context of all legal  
30 ramifications arising out of this formal legal notice.

31 *"Silence is a species of conduct, and constitutes an implied representation of the existence of facts in question.*  
32 *When silence is of such character and under such circumstances that it would become a fraud, it will operate as*  
33 *an Estoppel."*  
34 *[Carmin v. Bowen, 64 A. 932]*  
35

36 *"Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where, because of something*  
37 *which he has done or omitted to do, a party is denied the right to plead or prove an otherwise important fact. 2*  
38 *The term has also been variously defined, frequently by pointing out one or more of the elements of, or*  
39 *prerequisites to, 3 the application of the doctrine or the situations in which the doctrine is urged. 4 The most*  
40 *comprehensive definition of equitable estoppel or estoppel in pais is that it is the principle by which a party who*  
41 *knows or should know the truth is absolutely precluded, both at law and in equity, from denying, or asserting*  
42 *the contrary of, any material fact which, by his words or conduct, affirmative or negative, intentionally or*

1 through culpable negligence, he has induced another, who was excusably ignorant of the true facts and who  
2 had a right to rely upon such words or conduct, to believe and act upon them thereby, as a consequence  
3 reasonably to be anticipated, changing his position in such a way that he would suffer injury if such denial or  
4 contrary assertion was allowed. 5 In the final analysis, however, an equitable estoppel rests upon the facts and  
5 circumstances of the particular case in which it is urged, 6 considered in the framework of the elements,  
6 requisites, and grounds of equitable estoppel, 7 and consequently, any attempted definition usually amounts to  
7 no more than a declaration of an estoppel under those facts and circumstances. 8 The cases themselves must  
8 be looked to and applied by way of analogy rather than rule. 9“  
9 [American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature]

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

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

32 Whether there will be an authorized human being who can fill the position of Trustee in the future will depend on how  
33 attractive the employment compensation is. In order to accept such a position, the Signator has the following minimum  
34 requirements:

- 35 1. No further contributions or enforcement of contributions to the United States government under Subtitles A or C of the  
36 Internal Revenue Code.
- 37 2. Written, signed notification by Social Security Administration to all future companies that Signator works for  
38 indicating that no further contributions are required.
- 39 3. Abatement of all IRS collection activities, liens, levies, etc.
- 40 4. An agreement to force the IRS to obey [42 U.S.C. §407](#), which says that the IRS may not levy the employment  
41 compensation of the acting Trustee. IRS must agree to compensate Signator for ten times any monies wrongfully  
42 levied in violation of this section.
- 43 5. That the foreign corporation called the “U.S. government” agrees in writing not to associate any employment earnings  
44 as a “Trustee” with the privileged, taxable activity called a “trade or business”, which is defined in [26 U.S.C.](#)  
45 [§7701\(a\)\(26\)](#) as “the functions of a public office”. Instead, they must stipulate that all such earnings were paid by a  
46 “nonresident alien” to a “nonresident alien”, and therefore are not includible in “gross income” under [26 U.S.C.](#)  
47 [§864\(b\)\(1\)](#).

48 Should the recipient be willing and able to commit to the above terms and conditions, then Signator may be willing to again  
49 pursue “employment” with the United States government. Until that time, he reserves the right not to be compelled to act  
50 as Trustee because the employment compensation is simply inadequate and produces a NEGATIVE, not POSITIVE net  
51 cash flow.

52 Signator will hold abandoned trust property temporarily until recipient notifies him of what to do with the portion which is  
53 temporarily in his custody. Until Social Security Administration gives due notice of what to do with the abandoned trust  
54 property AND liabilities identified in paragraph eight above, Social Security Administration shall be deemed to assume all  
55 legal consequences and liabilities associated with either the use or unauthorized use of trust property under the involuntary  
56 care of Signator.

1 Due to the complex nature and magnitude of the knowledge assembled in this document, the Signator wishes to clarify that  
2 he cannot retroactively be held liable for the consequences arising from his involuntary servitude as compelled Trustee, or  
3 as a willful participant in the compelled relationships. I reserve my right not to be compelled to perform under any  
4 contract, trust, or commercial agreement that I did not enter into voluntarily, with willful and knowing intent. I furthermore  
5 do not accept any liability or the compelled benefit of any unrevealed, unwritten contract, trust, or commercial agreement.

6 \_\_\_\_\_SEE NEXT PAGE FOR SIGNATURE AND NOTARY JURAT\_\_\_\_\_

1 Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
2 All rights reserved without prejudice, UCC 1-207 and its successor, [UCC 1-308](#)

3 Printed name: \_\_\_\_\_

4 Account number of compelled former Trustee: \_\_\_\_\_

5 \_\_\_\_\_  
6 **NOTARY PUBLIC'S JURAT**

7 BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_,  
8 Republic of \_\_\_\_\_ (state name), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_,  
9 \_\_\_\_\_, the Signator did personally appear and was identified by (check all that apply):

- 10 1. \_\_\_\_\_ Passport  
11 2. \_\_\_\_\_ Birth Certificate  
12 3. \_\_\_\_\_ Military ID  
13 4. \_\_\_\_\_ Government Verified Identity Document  
14 5. \_\_\_\_\_ Other: \_\_\_\_\_

15 ..and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best  
16 of his/her knowledge and belief.

17 I certify under PENALTY OF PERJURY under the laws of the State of \_\_\_\_\_ that the foregoing paragraph is  
18 true and correct.

19 WITNESS my hand and official seal.

20

21

22

23

24

25 /s/ \_\_\_\_\_ SEAL  
26 Notary Public

27

28 My Commission Expires On:

<sup>1</sup> **ENCLOSURE 7: PROOF OF IDENTITY (required for SS-5 form)**