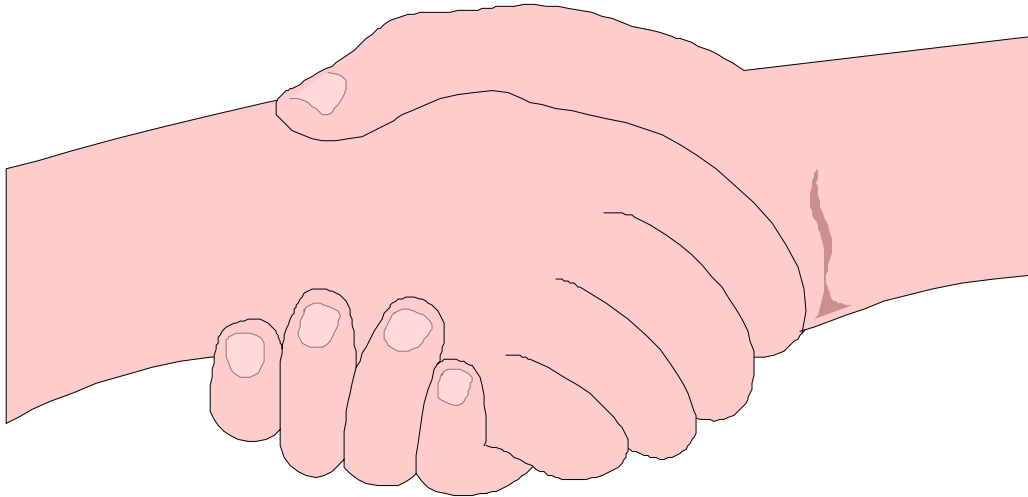


# ***REQUIREMENT FOR CONSENT***

Last revised: 8/16/2011



***"The ideal tyranny is that which is ignorantly self-administered by its victims. The most perfect slaves are, therefore, those which blissfully and unawaredly enslave themselves."  
[Dresden James]***

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# 1 The essence of sovereignty: Consent

This memorandum of law will cover the requirement for consent as the foundation of our system of law and government. Why is this subject important? Because we assert that there are only two types of governments:

1. Government by consent: This type of government serves the people from below.

*But Jesus called them to Himself and said to them, “You know that those who are considered rulers over the Gentiles lord it over them, and their great ones exercise authority over them. Yet it shall not be so among you; but whoever desires to become great among you shall be your servant. “And whoever of you desires to be first shall be slave of all. For even the Son of Man did not come to be served, but to serve, and to give His life a ransom for many.””*  
[Matt. 10:42-45, Bible, NKJV]

2. Terrorist government: This type of government rules from above by force or fraud or both and always results in idolatry toward government. This type of government is described as “the Beast” in Rev. 19:19.

*Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, “Look, you are old, and your sons do not walk in your ways. Now make us a king to judge us like all the nations [and be OVER them]”.*

*But the thing displeased Samuel when they said, “Give us a king to judge us.” So Samuel prayed to the Lord. And the Lord said to Samuel, “Heed the voice of the people in all that they say to you; for they have rejected Me [God], that I should not reign over them.” According to all the works which they have done since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods [Kings, in this case]—so they are doing to you also [government becoming idolatry]. Now therefore, heed their voice. However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over them.”*

*So Samuel told all the words of the LORD to the people who asked him for a king. And he said, “This will be the behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your sheep. And you will be his servants. And you will cry out in that day because of your king whom you have chosen for yourselves, and the LORD will not hear you in that day.”*

*Nevertheless the people refused to obey the voice of Samuel; and they said, “No, but we will have a king over us, that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles.”*  
[1 Sam. 8:4-20, Bible, NKJV]

Consistent with the above, Funk and Wagnalls defines “terrorism” as follows:

**TER-ROR-ISM** noun 1 The act of terrorizing. 2 A system of government that seeks to rule by intimidation. 3 Violent and unlawful acts of violence committed in an organized attempt to overthrow a government.

[Original (pre-Orwellian) Definition of the Word "Terrorism"  
Funk and Wagnalls New Practical Standard Dictionary (1946)]

In the American republican form of government, the requirement for consent in all human interactions is the essence and the foundation of all of our sovereignty as human beings. Only by consenting to become “persons” or “individuals” from a statutory perspective can we be detached from that sovereignty. This requirement is also the foundation for our system of law, starting with the Declaration of Independence and going down from there:

*“That to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed.”*

## Requirement for Consent

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>  
Form 05.003, Rev. 8-16-2011

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EXHIBIT: \_\_\_\_\_

In a system of government where the Bill of Rights makes everyone into a sovereign, the only way your rights can be adversely affected is if you consent to lose them or contract them away in exchange for some “benefit”. Below is how Black’s Law Dictionary defines “consent”:

**“consent.** A concurrence of wills. Voluntarily yielding the will to the proposition of another; acquiescence or compliance therewith. Agreement; approval; permission; the act or result of coming into harmony or accord. Consent is an act of reason, accompanied with deliberation, the mind weighing as in a balance the good or evil on each side. It means voluntary agreement by a person in the possession and exercise of sufficient mental capacity to make an intelligent choice to do something proposed by another. It supposes a physical power to act, a moral power of acting, and a serious, determined, and free use of these powers. Consent is implied in every agreement. It is an act unclouded by fraud, duress, or sometimes even mistake.

Willingness in fact that an act or an invasion of an interest shall take place. Restatement, Second, Torts §10A.

As used in the law of rape "consent" means consent of the will, and submission under the influence of fear or terror cannot amount to real consent. There must be an exercise of intelligence based on knowledge of its significance and moral quality and there must be a choice between resistance and assent. And if a woman resists to the point where further resistance would be useless or until her resistance is overcome by force or violence, submission thereafter is not "consent".

See also Acquiescence; Age of consent; Assent; Connivance; Informed consent;" voluntary [Black's Law Dictionary, Sixth Edition, p. 305]

Consent, in fact, is what creates ALL law, whether public or private:

*"Consensus facit legem.  
Consent makes the law. A contract is a law between the parties, which can acquire force only by consent."*  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

Only the criminal laws can impose a universal obligation or “duty” equally upon everyone, and that duty is to refrain from injuring the equal rights of our sovereign “neighbor”. This, in fact, is a fulfillment of the second of two great commandments found in Matt. 22:36-40, which requires us to love our neighbor, because you don’t hurt people you love:

*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 law.**  
[Romans 13:9-10, Bible, NKJV]

*“Do not strive with [or try to regulate or control or enslave] a man without cause, **if he has done you no harm.**”*  
[Prov. 3:30, Bible, NKJV]

The above concepts were explained more extensively in the Great IRS Hoax, Form #11.302, Section 3.3, where the only legitimate purpose of enforceable law was described as the prevention of harm. All remaining laws other than criminal law are civil in nature and require individual consent in some form to be enforceable. That constructive consent occurs through one of the following three means:

1. Choosing a domicile within the territory of a government that is operating outside of natural law and natural right, and thereby becoming subject to injurious civil laws which undermine rather than protect your rights. See:  

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>
2. Engaging in a privileged or regulated franchise. Performing the activity implies constructive consent to the regulation of the activity. See:  

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

3. Signing a government form or application to contractually procure some privileged “benefit”, which manifests consent to be subject to the laws that implement the program and causes you to surrender some of your rights in return for a perceived benefit. See:

*The Government “Benefits” Scam*, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

The only lawful way that a human being can lose a constitutionally guaranteed right is therefore:

1. To contract away rights through voluntary, informed, written consent.

*“Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences.”*  
[Brady v. U.S., 397 U.S. 742 (1970)]

2. To engage in activities that injure the equal rights of others.
3. To acquiesce or tacitly consent to injurious behaviors of others that adversely affect our rights.

*“SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent”*  
[Black’s Law Dictionary, Fourth Edition, p. 1593]

*“Qui tacet consentire videtur. He who is silent appears to consent. Jenk. Cent. 32.”*  
[Bouvier’s Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

This could occur because:

- 3.1. We are not aware of what our rights are and therefore do not know that we have standing to sue for their violation.
- 3.2. The cost of litigation to defend our rights is higher than the injury we have suffered, and therefore not economically feasible.
- 3.3. We have been threatened by private employers and financial institutions to acquiesce or suffer either not being hired or being fired for not acquiescing.
- 3.4. We are under some form of financial distress which compels us to make compromises.

It is a maxim of law that you can only lose your rights or property through your voluntary consent:

*“Quod meum est sine me auferri non potest.*  
*What is mine cannot be taken away without my consent. Jenk. Cent. 251. Sed vide Eminent Domain.*

*Id quod nostrum est, sine facto nostro ad alium transferi non potest.*  
*What belongs to us cannot be transferred to another without our consent. Dig. 50, 17, 11. But this must be understood with this qualification, that the government may take property for public use, paying the owner its value. The title to property may also be acquired, with the consent of the owner, by a judgment of a competent tribunal.”*  
[Bouvier’s Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

It is also a maxim of law that you cannot be compelled to surrender your rights and that anything you consent to under the influence of duress is not law and creates no obligation on your part:

*“Invito beneficium non datur.*  
*No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent.*

*Non videtur consensum retinuisse si quis ex praescripto minantis aliquid immutavit.*  
*He does not appear to have retained his consent, if he have changed anything through the means of a party threatening. Bacon’s Max. Reg. 33.”*  
[Bouvier’s Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

Furthermore, those who have consented voluntarily, even if misinformed or uninformed at the time of the consent, have no standing in court to sue for an injury:

*"Volunti non fit injuria.*

*He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.*

*Consensus tollit errorem.*

*Consent removes or obviates a mistake. Co. Litt. 126.*

*Melius est omnia mala pati quam malo concentire.*

*It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

*Nemo videtur fraudare eos qui sciunt, et consentiunt.*

*One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145."*

*[Bouvier's Maxims of Law, 1856;*

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

The government's whole purpose for existence, in fact, is to respect and protect the requirement for consent in all human interactions by preventing coercion, force, or unlawful duress of every kind. It cannot fulfill this requirement if it can impose any kind of "duty" upon the American public beyond that of preventing or abstaining from harmful behaviors that injure the equal rights of others. Thomas Jefferson explained it best when he said on this subject:

*"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."*

*[President Thomas Jefferson, concluding his first inaugural address, March 4, 1801]*

Governments protect private rights and the requirement for consent in all human interactions by the following means:

1. Protecting people's right to contract by preventing anyone from being compelled to enter into or terminate any contractual relationship. See Article 1, Section 10 of the United States Constitution, which prohibits any state from impairing the obligation of contracts. Implicit in the phrase "impairing contracts" is any of the following:
  - 1.1. FORCING you to contract with anyone else, including the government.
  - 1.2. FORCING you to acquire or retain any status under an existing OTHER contract or franchise. Such statuses include "citizen", "resident", "taxpayer", "spouse", "driver", etc.
  - 1.3. FORCING you to accept or assume the duties associated with the contract or franchise.
2. Ensuring that government does not compel people to convert their "private property" to "public use". In other words, to prevent people from being compelled to engage in a privileged, excise taxable activity called a "trade or business" or a "public office". This usually happens when the government compels you to obtain or use an identifying number in corresponding with you. The regulations at 20 CFR §422.103(d) say that the number belongs to the government and not you. It is public property and it is illegal to use public property for a private use. Therefore, whatever you attach the number to becomes "private property donated to a public use" to procure the benefits of a government franchise that destroys all of your constitutional rights:

*"Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be that by reason of this interest the state may fix the price at which the butcher must sell his meat, or the vendor of boots and shoes his goods? 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 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)]*

For details on this SCAM, see:

[Socialism: The New American Civil Religion](http://sedm.org/Forms/FormIndex.htm), Form #05.016

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

3. Making sure that the court system and legal profession are accessible and affordable to all, so that even those that cannot afford an attorney can still defend their rights. This ensures "equal protection" to all, which is the foundation of all free governments:

**"No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government."**  
[Gulf, C. & S. F. R. Co. v. Ellis, [165 U.S. 150](#) (1897) ]

4. Educating people in public schools and universities about their rights and how to defend them without the need of a licensed, censored "officer of the court" called an "attorney". All such attorneys have a conflict of interest and allegiance that will inevitably lead to eventual destruction of the rights of the public at large:

*"His [the attorney's] first duty is to the courts and the public, not to the client, and whenever the duties to his client conflict with those he owes as an officer of the court in the administration of justice, the former must yield to the latter."*  
[Corpus Juris Secundum (C.J.S.), Volume 7, Attorney & Client, Section 4]

5. Preventing unlawful duress by private employers and financial institutions that might compel people to participate in "social insurance" if they do not voluntarily consent to. This means:
- 5.1. Prosecuting companies that threaten to fire, won't hire, or sanction workers who do not want to fill out a W-4 and instead hand them the more correct W-8BEN form.
  - 5.2. Prosecuting companies who compel the use of Social Security Numbers under 42 U.S.C. §408(a) and state identity theft statutes.
  - 5.3. Prosecuting companies that file false information returns against workers who are not lawfully engaged in a public office within the U.S. government.
- We might add that an absolute refusal by the Dept. of Justice to do all of the above things is the main reason that most people participate UNLAWFULLY in the tax system to begin with. This omission constitutes a criminal conspiracy against rights, makes them an accessory after the fact to deprivation of rights, and makes them guilty of misprision of felony.
6. Helping those who cannot afford to help themselves, meaning to help the most underprivileged members of society to defend themselves from coercion and oppression by the most wealthy and influential members.

*"Cursed is the one who perverts the justice due the stranger, the fatherless, and widow." "And all the people shall say, "Amen!"*  
[Deut. 27:19, Bible, NKJV]

*"The LORD watches over the strangers; He relieves the fatherless and widow; But the way of the wicked He turns upside down."*  
[Psalm 146:9, Bible, NKJV]  
*"Defend the fatherless, Plead for the widow."*  
[Isaiah 1:17, Bible, NKJV]

*"For if you thoroughly amend your ways and your doings, if you thoroughly execute judgment between a man and his neighbor, if you do not oppress the stranger, the fatherless, and the widow, and do not shed innocent blood in this place, or walk after other gods to your hurt, then I will cause you to dwell in this place, in the land that I gave to your fathers forever and ever."*  
[Jer. 7:5-7, Bible, NKJV]

*Thus says the LORD: "Execute judgment and righteousness, and deliver the plundered out of the hand of the oppressor. Do no wrong and do no violence to the stranger, the fatherless, or the widow, nor shed innocent blood in this place."*  
[Jer. 22:3, Bible, NKJV]

*"Do not oppress the widow or the fatherless, The alien or the poor. Let none of you plan evil in his heart Against his brother."*  
[Zech. 7:10, Bible, NKJV]

In effecting the above goals of protecting "private rights", governments who are following God's biblical mandate for GOOD government must pass laws to regulate the "public conduct" of its own "public employees" and agents. Most federal law, in fact, is law exclusively for government and not for private persons, and is enacted specifically to prevent federal employees from adversely affecting private rights.

**"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**

1 *States v. Guest*, [383 U.S. 745](#) (1966), their treatment of Congress' §5 power as corrective or preventive, not  
2 *definitional, has not been questioned.*  
3 [*City of Boerne v. Flores*, [Archbishop of San Antonio](#), [521 U.S. 507](#) (1997)]

4 What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your *private*  
5 *life*. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control *every*  
6 *aspect* of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call "social  
7 engineering". Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of  
8 reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle  
9 A of the Internal Revenue Code, which would "appear" to regulate the private conduct of *all* individuals in states of the  
10 Union, in fact only applies to federal instrumentalities such as "public offices" in the official conduct of their duties while  
11 present in the District of Columbia, which [4 U.S.C. §72](#) makes the "seat of government". The I.R.C. therefore essentially  
12 amounts to a part of the job responsibility and the "employment contract" of "public employees". This was also confirmed  
13 by the House of Representatives, who said that only those who take an oath of "public office" are subject to the  
14 requirements of the personal income tax. See:

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

16 Unfortunately, what your corrupted politicians have done is abuse their authority to write law to:

- 17 1. Write private law for federal employees and officials that imposes a tax obligation.
- 18 2. Obfuscate the terms and definitions in the law to:
  - 19 2.1. Make it appear that said law applies universally to everyone, including those in the states of the Union, when in  
20 fact it does not.
  - 21 2.2. Compel the courts and the IRS to mis-interpret and mis-enforce the I.R.C., by for instance, making judges into  
22 "taxpayers" who have a financial conflict of interest whenever they hear a tax case.
- 23 3. Gag franchise judges from exposing the FRAUD by prohibiting them from entering declaratory judgments in the case  
24 of "taxes" per the Declaratory Judgments Act, 28 U.S.C. §2201(a). This act can only apply to statutory franchisees  
25 called "taxpayers", but judges illegally apply it to NONTAXPAYERS as a way to undermine and destroy the  
26 protection of private rights. It is a TORT when they do this.
- 27 4. Invoke sovereign immunity to protect those in government who willfully violate the rights of others by exceeding their  
28 lawful authority, and thereby become a mafia protection racket for wrongdoers in violation of [18 U.S.C. §1951](#). This  
29 tactic has the effect of making the District of Columbia into the District of Criminals and a haven for financial terrorists  
30 who exploit the legal ignorance and conflict of interest of their coworkers and tax professionals to enrich themselves.
- 31 5. Mislead and confuse private employers in states of the Union into volunteering to become federal instrumentalities,  
32 agents, and "public officers" in the process of implementing this private law that doesn't apply to them. See:  
33 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

34 The Bible warned us this was going to happen, when it said:

35 **"Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather**  
36 **together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and**  
37 **my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own**  
38 **wickedness; the Lord our God shall cut them off.**  
39 [Psalm 94:20-23, Bible, NKJV]

40 Who else but corrupted lawmakers and public servants could "devise evil by law"? In this white paper, we will therefore:

- 41 1. Provide extensive evidentiary support which conclusively proves the above assertions beyond a shadow of a doubt.
- 42 2. Try to provide to you some tools and techniques to enforce the requirement for consent in all interactions you have  
43 with the government.
- 44 3. Show you how to discern exactly WHO a particular law is written for, so that you can prove it isn't you and instead is  
45 only federal instrumentalities, agents, and "public officers".
- 46 4. Teach you to discern the difference between "public law" that applies EQUALLY to all and "private law" that only  
47 applies to those who individually consent.
- 48 5. Teach you how to discern what form the "constructive consent" must take in the process of agreeing to be subject to  
49 the provisions of a "private law", and how public employees very deviously hide the requirement for consent to fool  
50 you into believing that a private law is a "public law" that you can't question or opt out of.

6. Show you how public servant legislators twist the law to change its purpose of protecting the public to protecting the public servants and the plunder they engage in. For more information on this, see:

The Law, Frederick Bastiat  
<http://famguardian.org/Publications/TheLaw/TheLaw.htm>

## 2 The Meaning of “Justice”

The essence of the meaning of “justice” in fact, is the right to be “let alone”:

PAULSEN, *ETHICS* (Thilly's translation), chap. 9.

**“Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the lives and interests of others, and, as far as possible, hinders such interference on the part of others. This virtue springs from the individual's respect for his fellows as ends in themselves and as his co equals. The different spheres of interests may be roughly classified as follows: body and life; the family, or the extended individual life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally freedom, or the possibility of fashioning one's life as an end in itself. The law defends these different spheres, thus giving rise to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To violate the rights, to interfere with the interests of others, is injustice. All injustice is ultimately directed against the life of the neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the individual's own life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong yourself, and permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and protect the right.”**

[Readings on the History and System of the Common Law, Second Edition, 1925, Roscoe Pound, p. 2]

The U.S. Supreme Court stated the above slightly differently:

*“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)]

The Bible also states the foundation of justice by saying:

*“Do not strive with [or try to regulate or control or enslave] a man without cause, **if he has done you no harm.**”*

[Prov. 3:30, Bible, NKJV]

And finally, Thomas Jefferson agreed with the above by defining “justice” as follows in his First Inaugural Address:

*“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]

Therefore, the word “injustice” means interference with the equal rights of others absent their consent and which constitutes an injury NOT as any law defines it, but as the PERSON who is injured defines it. Under this conception of “justice”, anything done with your consent cannot be classified as “injustice” or an injury.

But the minute that anyone does any of the following without your consent:

1. Interferes with or penalizes the exercise of any constitutional right.
2. Treats you unequally.
3. Procures your consent to anything by any method you did not authorize. For instance, they PRESUME you consented rather than procure your consent in writing, even though you told them that the ONLY method by which you can or will consent is IN WRITING.

- 1 4. Compels you to contract with them or makes you a party to a contract or franchise that you do not expressly consent to.
- 2 5. Calls anything voluntary while REFUSING to defend your right NOT to volunteer.
- 3 6. Imputes or assumes any kind of fiduciary duty on your part towards anyone else absent written consent.
- 4 7. Enforces civil laws of any jurisdiction that you are not domiciled within and therefore protected by.
- 5 8. Demands any kind of property without rendering its equivalent in value.
- 6 9. Forces any status upon you such as “taxpayer”, “citizen”, “resident”, “spouse”, “driver”, etc.
- 7 10. Enforces any obligation associated with any status upon you, such as franchisee, public officer, etc.
- 8 11. As a government to:
  - 9 11.1. Refuses to recognize or protect private rights.
  - 10 11.2. Insists that ALL your property is public property that the government has title to and you are a transferee or
  - 11 trustee over.
  - 12 11.3. Refuses to offer a status on government forms of “not subject but not exempt” or “other”, and thus compels you
  - 13 to choose a status that is within their jurisdiction as a public officer.
- 14 12. Converts private property to a public use, public office, or public purpose without your consent, INCLUDING through
- 15 the process of taxation. Yes, “taxes” are involuntary for “taxpayers”, but only AFTER you VOLUNTEER to become a
- 16 statutory “taxpayer” by signing up for a government franchise, and AFTER they protect your right to NOT participate
- 17 or volunteer. Otherwise, we are really dealing with what the U.S. Supreme Court calls “robbery in the name of
- 18 taxation”.
- 19 13. Abuses its taxation power to redistribute wealth between private individuals:

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

24 Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or

25 property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed

26 by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.

27 [[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]

28 . then an act of terrorism, theft, and possibly even slavery or involuntary servitude has occurred, all of which are torts

29 cognizable under the common law.

30 The way that governments ensure that they are not the object of civil injustice and are “let alone” is by enforcing the

31 requirement that whenever anyone wants to sue them, they must produce consent to be sued published as a positive law

32 statute. This is called “sovereign immunity”:

33 A state’s freedom from litigation was established as a constitutional right through the Eleventh Amendment.  
34 The inherent nature of sovereignty prevents actions against a state by its own citizens without its consent.  
35 [491 U.S. 39] In *Atascadero*, 473 U.S. at 242, we identified this principle as an essential element of the  
36 constitutional checks and balances:

37 The “constitutionally mandated balance of power” between the States and the Federal Government was adopted

38 by the Framers to ensure the protection of “our fundamental liberties.” [Garcia v. San Antonio Metropolitan

39 Transit Authority, 469 U.S. 528, 572 (Powell, J., dissenting)]. By guaranteeing the sovereign immunity of the

40 States against suit in federal court, the Eleventh Amendment serves to maintain this balance.

41 [[Great Northern Ins. Co. v. Read, 322 U.S. 47, 51 \(1944\)](#)]

42 Likewise, all the authority possessed by both the state and federal governments is delegated by We The People to them.

43 The people cannot delegate an authority collectively that they individually do not ALSO possess.

44 “The question is not what power the federal government ought to have, but what powers, in fact, have been

45 given by the people... The federal union is a government of delegated powers. It has only such as are

46 expressly conferred upon it, and such as are reasonably to be implied from those granted. In this respect, we

47 differ radically from nations where all legislative power, without restriction or limitation, is vested in a

48 parliament or other legislative body subject to no restriction except the discretion of its members.” (Congress)

49 [[U.S. v. William M. Butler, 297 U.S. 1 \(1936\)](#)]

50 Both the Constitution and the Declaration of Independence require that “all men are created equal” and that all “persons”,

51 including governments, are treated equally IN EVERY RESPECT. That means that no creation of men, including a

52 government, can have any more authority than a single man. All “persons”, whether human or artificial are, in fact

EQUAL in every respect, with the possible exception that artificial entities are not protected by the Bill of Rights. This is covered further in:

Requirement for Equal Protection and Equal Treatment, Form #05.033  
<http://sedm.org/Forms/FormIndex.htm>

No government can or should therefore have or be able to enforce any more authority than a single man. This means that if the government claims “sovereign immunity” and insists that it cannot be sued without its express written consent, then the government, in turn, when it is enforcing any civil liability against ANY American, has the EQUAL burden to produce evidence of THEIR consent IN WRITING to be sued. That consent must, in turn, be given by a person domiciled in a place OTHER than that protected by the Constitution, because the Declaration of Independence says the rights of people in states of the Union are “unalienable”, which means they CANNOT be sold, bargained away, or transferred by ANY process, including a franchise or contract.

*“We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, -“  
[Declaration of Independence]*

*“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”  
[Black’s Law Dictionary, Fourth Edition, p. 1693]*

Therefore, the only people who can lawfully “alienate” any Constitutional right in relation to a real, de jure government by exercising their right to contract, are those **NOT** protected by the Constitution and who therefore are either domiciled on federal territory or situated abroad, which also is not protected by the Constitution.

Any attempt to treat any government as having more power, authority, or rights than a single man, in fact, constitutes idolatry. The source of all government power in America is The Sovereign People as individuals, who are human beings and are also called “natural persons”. Any power that did not come from this “natural” source is, therefore “supernatural”, and all religions are based on the worship of such “supernatural beings” or “superior beings”.

***“Religion. Man’s relation to Divinity, to reverence, worship, obedience, and submission to mandates and precepts of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence of superior beings exercising power over human beings by volition, imposing rules of conduct, with future rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship due him as source of all being and principle of all government of things. Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663.”**  
[Black’s Law Dictionary, Sixth Edition, p. 1292]*

By “worship”, we really mean “obedience” to the dictates of the supernatural or superior being.

***“worship 1. chiefly Brit: a person of importance—used as a title for various officials (as magistrates and some mayors) 2: reverence [obedience] offered a divine being or supernatural power; also: an act of expressing such reverence 3: a form of religious practice with its creed and ritual 4: extravagant respect or admiration for or devotion to an object of esteem <~ the dollar>.”**  
[Webster’s Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 1361]*

In these respects, both law and religion are twin sisters, because the object of BOTH is “obedience” and “submission” to a “sovereign” of one kind or another. Those in such “submission” are called “subjects” in the legal field. The only difference between REAL religion and state worship is WHICH sovereign: God or man:

*“Obedientia est legis essentia.  
**Obedience is the essence of the law.** 11 Co. 100.”  
[Bouvier’s Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

A quick way to determine whether you are engaging in idolatry is to look at whether the authority being exercised by a so-called “government” has a “natural” source, meaning whether any human being who is not IN the government can lawfully exercise such authority. If they cannot, you are dealing with a state-sponsored religion and a de facto government rather than a REAL, de jure government. The nature of that de facto government is described in:

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

### **3 Consent from a religious perspective**

#### **3.1 God only relates to People who consent through covenants<sup>1</sup>**

God is a gentleman. He only relates to His people by consensually contracting with them. These contracts are called “covenants” in the Bible. Contracts are civil agreements. Covenants are religious agreements. And contracts...by definition...always have conditions that are binding on **both** parties

The entire Bible, in fact, describes the eternal covenant between God and His followers. It tells the history of all the consequences of both obeying and disobeying that covenant. The disobedience began when Eve ate the fruit and thereby violated the covenant. See Genesis 3. The consequence of that disobedience was separation from God by being kicked out of the Garden.

There are four elements to all covenants or contracts:

1. Mutual exchange of lawful benefits.
2. Explicit conditions of performance binding on both parties.
3. Both parties act freely without duress.
4. There is a penalty clause for failing to fulfill the conditions of the contract.

The fundamental element in the religious contract with God is the exchange of benefits. When benefits are offered and accepted ...obligations are incurred and a contract goes live and online (so to speak).

The covenant with God puts our relationship to God on a sound rational basis...as opposed to only a mystical basis. We cannot merely believe or pray to be in God’s good graces...under the covenant we know God’s will...**we know what we have to do.**

And we know what the penalty will be if we don’t fulfill the conditions of the contract. Failing to live up to the conditions of our contract with God is sin. And it activates the penalty clause. When God applies the penalty for breaking our contract with him...he is not acting without mercy. He **must** apply the penalty clause because...**Both** parties must act and fulfill the agreed upon conditions of the contract.

Even God must act according to his covenant promises. Read Psalm 44...not as a prayer...because it is not a prayer...it is a covenant story. And in that psalm the Israelites...politely but firmly...inform God that he has always been quick to fulfill his covenant promises...but now he is slow to perform under the contract...even though the Israelites are holding to their part of the agreement. They ask God why he is asleep...then they demand that he awake and arise and do as he promised.

Look at some of the early covenants God made with His people in the Bible:

1. Adam and Eve in the Garden of Eden.
2. Story of Noah and the flood.
3. Father Abraham.
4. Moses and the Ten Commandments.

You see all of the elements that define a contract in these covenants.

<sup>1</sup> Adapted from *“Is The Covenant With God Unconditional Love?”*, Boundaries for Effective Ministry, <http://www.boundaries-for-effective-ministry.org/the-covenant.html>.

1 Those who hold fast to the idea that God loves them unconditionally do not know the Scriptures. When the rich man asks  
2 Jesus how to obtain eternal life (Mt 19:16ff) Jesus tells him to keep the Commandments. The Commandments are the  
3 covenant conditions for getting to heaven and eternal life.

4 The Mosaic covenant between God and his people underlies the salvation promised in The New Testament. This point is  
5 made elaborately in the gospel of John...

- 6 1. If you love me you will keep my commandments (Jn 14:15)...
- 7 2. Whoever has my commandments and observes them is the one who loves me (Jn 14:21)...
- 8 3. Whoever does not love me does not keep my words (Jn 14:24)

9 No one can read those words and hold that there are no conditions on the loving relationship between God and his people.  
10 And the loving part of the contract...the covenant relationship...is that God binds himself to perform as agreed. We can  
11 trust him.

12 If people's contracts with God are in default none of their good works will save them (Mt 7:21ff). God has promised.  
13 So...those in ministry who help form and direct the spiritual lives of the people always need to ask:

14 *"Do you keep the Commandments?"*

15 Because the very definition of ministry is acting to bring **both minister and people closer to God.**

16 Attributing unconditional love to God is a Christian heresy because it prevents us from believing ourselves accountable and  
17 liable to penalty for disobeying the terms of the covenant between God and his people. Any attempt to separate Christians  
18 from the penalties called for under the covenant:

- 19 1. Turns Jesus essentially into a liability insurance salesman from the wrath of God.
- 20 2. Turns Christianity into a fire insurance program from the fires of hell.
- 21 3. Turns tithes into liability insurance premiums.

22 *But Peter said to him, "Your money perish with you, because you thought that the gift of God could be*  
23 *purchased with money! You have neither part nor portion in this matter, for your heart is not right in the*  
24 *sight of God. Repent therefore of this your wickedness, and pray God if perhaps the thought of your heart*  
25 *may be forgiven you. For I see that you are poisoned by bitterness and bound by iniquity."*

26 *Then Simon answered and said, "Pray to the Lord for me, that none of the things which you have spoken may*  
27 *come upon me."*  
28 *[Acts 8:18-24, Bible, NKJV]*

- 29 4. Turns the church into a place of business, which is the ONLY thing Jesus ever got angry about. See Matt 21:12-17.

30 *Then Jesus went into the temple of God and drove out all those who bought and sold in the temple, and*  
31 *overturned the tables of the money changers and the seats of those who sold doves. And He said to them, "It is*  
32 *written, 'My house shall be called a house of prayer,' but you have made it a 'den of thieves.'"*  
33 *[Matt. 21:12-13, Bible, NKJV]*

34 The above type of corruption was instituted originally by the Catholic Church, which during the dark ages offered  
35 "indulgences", which were advanced permission to sin and be forgiven offered for a generous fee to the church. Here is  
36 how one prominent biblical scholar describes this corruption and commercialization of Christianity, which he calls  
37 paganism:

38 *What such revivalism and pietism espouses is a limited liability universe in God's name. It is thus atheism under*  
39 *the banner of Christ. It claims freedom from God's sovereignty and denies predestination. It denies the law, and*  
40 *it denies the validity of the curses and blessings of the law. Such a religion is interested only in what it can get*  
41 *out of God: hence, "grace" is affirmed, and "love," but not the law, nor God's sovereign power and decree. But*  
42 *smorgasbord religion is only humanism, because it affirms the right of man to pick and choose what he wants;*  
43 *as the ultimate arbiter of his fate, man is made captain of his soul, with an assist from God. Pietism thus offers*  
44 *limited liability religion, not Biblical faith.*

45 *According to Heer, the medieval mystic Eckhart gave to the soul a "sovereign majesty together with God. The*  
46 *next step was taken by the disciple, Johannes of Star Alley, who asked if the word of the soul was not as mighty*

as the word of the Heavenly Father."<sup>2</sup> In such a faith, the new sovereign is man, and unlimited liability is in process of being transferred to God.

In terms of the Biblical doctrine of God, absolutely no liabilities are involved in the person and work of the Godhead. God's eternal decree and sovereign power totally govern and circumscribe all reality, which is His creation. Because man is a creature, man faces unlimited liability; his sins have temporal and eternal consequences, and he cannot at any point escape God. Van Til has summed up the matter powerfully:

"The main point is that if man could look anywhere and not be confronted with the revelation of God then he could not sin in the Biblical sense of the term. Sin is the breaking of the law of God. God confronts man everywhere. He cannot in the nature of the case confront man anywhere if he does not confront him everywhere. God is one; the law is one. If man could press one button on the radio of his experience and not hear the voice of God then he would always press that button and not the others. But man cannot even press the button of his own self-consciousness without hearing the requirement of God."<sup>3</sup>

But man wants to reverse this situation. Let God be liable, if He fails to deliver at man's request. Let man declare that his own experience pronounces himself to be saved, and then he can continue his homosexuality or work in a house of prostitution, all without liability. Having pronounced the magic formula, "I accept Jesus Christ as my personal lord and savior," man then transfers almost all the liability to Christ and can sin without at most more than a very limited liability. Christ cannot be accepted if His sovereignty, His law, and His word are denied. To deny the law is to accept a works religion, because it means denying God's sovereignty and assuming man's existence in independence of God's total law and government. In a world where God functions only to remove the liability of hell, and no law governs man, man works his own way through life by his own conscience. Man is saved, in such a world, by his own work of faith, of accepting Christ, not by Christ's sovereign acceptance of him. Christ said, "Ye have not chosen me, but I have chosen you" ([John 15:16](#)). The pietist insists that he has chosen Christ; it is his work, not Christ's. Christ, in such a faith, serves as an insurance agent, as a guarantee against liabilities, not as sovereign lord. This is paganism in Christ's name.

In paganism, the worshipper was not in existence. **Man did not worship the pagan deities, nor did services of worship occur. The temple was open every day as a place of business. The pagan entered the temple and bought the protection of a god by a gift or offering. If the god failed him, he thereafter sought the services of another. The pagan's quest was for an insurance, for limited liability and unlimited blessings, and, as the sovereign believer, he shopped around for the god who offered the most. Pagan religion was thus a transaction, and, as in all business transactions, no certainty was involved. The gods could not always deliver, but man's hope was that, somehow, his liabilities would be limited.**

The "witness" of pietism, with its "victorious living," is to a like limited liability religion. A common "witness" is, "Praise the Lord, since I accepted Christ, all my troubles are over and ended." The witness of Job in his suffering was, "Though he slay me, yet will I trust him" ([Job 13:15](#)). St. Paul recited the long and fearful account of his sufferings after accepting Christ: in prison, beaten, shipwrecked, stoned, betrayed, "in hunger and thirst,...in cold and nakedness" ([II Cor. 11:23-27](#)). Paul's was not a religion of limited liability nor of deliverance from all troubles because of his faith.

**The world is a battlefield, and there are casualties and wounds in battle, but the battle is the Lord's and its end is victory. To attempt an escape from the battle is to flee from the liabilities of warfare against sinful men for battle with an angry God. To face the battle is to suffer the penalties of man's wrath and the blessings of God's grace and law.**  
[*The Institutes of Biblical Law*, Rousas John Rushdoony, 1973, pp. 664-669]

If you would like to learn more about the fascinating subject of this section, please see:

The Unlimited Liability Universe

<http://www.famguardian.org/Subjects/Spirituality/Articles/UnlimitedLiabilityUniverse.htm>

## **3.2 God forbids believers to contract away rights to government or civil rulers<sup>4</sup>**

Here is the First Commandment from Exodus 20:1-6:

*1.I, the Lord, am your God, who [acted and] brought you out of the land of Egypt, that place of slavery.  
[Therefore...]*

<sup>2</sup> Friedrich Heer, *The Intellectual History of Europe*, p. 179.

<sup>3</sup> Cornelius Van Til, *A Letter on Common Grace* (Philadelphia: Presbyterian and Reformed Publishing Company, 1955), p. 40 f.

<sup>4</sup> Adapted from "[First Commandment: Thou Shalt Not Choose Slavery to Earthly Government](http://www.boundaries-for-effective-ministry.org/first-commandment.html)", Boundaries for Effective Ministry, <http://www.boundaries-for-effective-ministry.org/first-commandment.html>.

1 2.You shall not have other gods besides me.

2 God makes it clear that the state gods of Pharaoh could not release them from slavery. Though Pharaoh was obstinate in  
3 keeping the Israelites in slavery...he could not prevent the God of Israel from delivering them.

4 Then God claimed the allegiance that the Israelites formerly had for the Pharaoh. Allegiance is a covenant between a  
5 people and their protector. From now on God would be the only protector of the Israelites.

6 These are the elements of the First Commandment. And it's easy enough to recite. However to understand the  
7 Commandment, there are four things to take note of so that you can grasp what obligations you incur under this, the first  
8 condition of God's covenant with humanity.

9 The First Commandment is First because:

- 10 1. In any contract, with God or with humanity, from time immemorial to the present day, the parties to the contract must  
11 be clearly identified.
- 12 2. And God identifies himself as the one God who can act in the world, the one not made of stone, or wood or any other  
13 inert substance. He is the God who acted and brought his chosen people out of slavery (which they did not always think  
14 was a good idea [Ex 16:2, 17:3]).
- 15 3. That means they must not choose slavery ever again though they were inclined to (Ex 16:2).
- 16 4. God makes clear that loving him is not pious sentimentality played out amid hymns and incense...**but love is actively**  
17 **keeping the Commandments**. He reiterates this in Matthew. 19:17ff and John 14:15,21,23,24.

18 That means that we today cannot choose slavery, it is prohibited by the First Commandment. Slavery means to be unable  
19 to choose (makes sense!) and follow God's law when man's law conflicts with it.

20 For example, if a police officer pulls you over for doing 100 mph in a 35 mph zone...you cannot say "Sorry officer, I only  
21 obey God's law and he doesn't have speed limits". Speed limits do not offend God's law.

22 But, if you are the Christian administrator of a Christian hospital...and you have subjected the institution to man's law...and  
23 man's law requires your medical staff to perform partial birth abortions...then as a slave to man's law you have a conflict  
24 with God's law...Thou shalt not murder...and as a slave you have no choice. To choose slavery, a condition where you can  
25 only do what your master dictates, is to repudiate and reject the Lord God...who proves over and over that he will provide  
26 for us (Mt 6:25ff).

27 The Lord says to Moses...

28 *"I have heard the complaints of the children of Israel. Speak to them, saying, 'At twilight you shall eat meat,*  
29 *and in the morning you shall be filled with bread. And you shall know that I am the LORD your God.'"*  
30 *[Exodus 16:12, Bible, NKJV]*

31 Only the living God could even make such a promise...and deliver on it. Inert carved idols cannot. To believe that stones,  
32 bones, religious talismans and such like contain living power over what happens to you is simply magical thinking...pagan  
33 mysticism. The serpent convinced Eve in the Garden of Eden (Gn 3:4) that a piece of fruit had the power to make her like  
34 God!! Go figure. To believe inert objects have divine power to benefit you is an idea God rejects at once in the First  
35 Commandment...Thou shalt not have strange gods before me.

36 Only the living God can create and give you benefits. And he always wants something in return...

37 *"Keep my Commandments".*

38 Like the Israelites, who yearned to go back to Egypt and enjoy the known benefits of the Pharaoh.. we often want the  
39 source of our benefits and sustenance to be based on the mostly empty political promises of earthly government...founded  
40 in Marx's ten commandments and often called Christian socialism.

41 God's ministers, the ones he chooses and relies upon to bring his people safely home, enslave themselves to being agents of  
42 the state by preaching the 'commandments' of an earthly master and promising not to preach God's Commandments, the  
43 first of which is you shall not repudiate the Lord without punishment by returning to slavery under earthly 'Pharaohs'

Christian ministers make this promise to earthly government by consenting to silence themselves about God's law when...for example...they sign the 501c3 application and seek and consent to be governed by earthly masters. And the earthly government warns them that they need not apply for government restrictions on their ability to preach God's law. Or by presiding at marriage ceremonies as licensed agents of the state and not as agents of God (you cannot be both...you cannot serve God and mammon).

That's how those who volunteer to show allegiance to human-made law...when it conflicts with God's law...violate God's First Commandment prohibition against returning to 'Egypt' and embracing slavery.

Understood correctly, the First Commandment is to reject slavery. And the reason is because "I am, the Lord your God who brought you out of slavery". God cannot bring you out of slavery and then authorize you to choose it. That would be a contradiction and contradictions are never true...they are always false. And God...the source of truth...cannot be false.

And there is a good reason why the first thing God does for his people is to bring them out of slavery. You cannot contract with anyone who...like a slave...cannot give their free consent. And even God must have our consent to govern us because he created us to be free and have choice so that we could even choose sin...as did Adam and Eve in the Garden of Eden.

God sought the Israelites consent to be His people. The Lord said to Moses

*"I will now rain down bread from heaven for you. Each day the people are to go out and gather their daily portion [and no more!]; thus will I test them, to see whether they follow my instructions or not."*

The Israelites were only to take what they needed and not display a lack of trust by storing up more food than their daily portion. God tested their faith to see if they believed he would continue to provide for them. Jesus reiterates this in Matthew's gospel (Matt. 6:25ff). But...disliking the hardships...and fearing that God could not be trusted...on their way to a land of freedom... and yearning to renew their indentured servant relationship to Pharaoh...the Israelites were free to withhold their consent and to reject God.

Isn't it unbelievable that the Israelites... moved outside their comfort zone by God's rescuing them from slavery...would complain like this...

*Why did you bring us out of Egypt? Did we not tell you this in Egypt, when we said, 'Leave us alone. Let us serve the Egyptians'? Far better for us to be the slaves of the Egyptians than to die in the desert."  
[Ex 14:11-12]*

So what might prevent you from obeying the First Commandment. What and who (including yourself) might you be a slave to that requires you to displace God's law with man's law or your own law based solely on your feelings? Or what inert objects do you believe to have beneficial or evil power over you? Certain crystals prescribed by "new wave" religions? In what ways do you promulgate human law even when it contradicts God's law.

And isn't it a wonderful law when someone says to you "You shall NOT be a slave"?

### **3.3 The Main difference between God and Satan is How they Procure your Consent and Cooperation**

The method by which consent is procured characterizes the main distinction, in fact, between the nature of God and the nature of Satan.

1. God always procures your consent voluntarily and with full disclosure.
  - 1.1. He motivates people primarily through love.
  - 1.2. He gave you a whole book full of his Truth, His Covenants, and His promises and described in excruciating detail everything that happened both to those who accepted his covenant voluntarily and those who didn't.
  - 1.3. He wants to talk to you constantly through prayer.
  - 1.4. He manifests Himself continually through the Holy Spirit, which is what most people call our conscience.
  - 1.5. Everywhere we go, the Truth of the laws found in His Holy book are demonstrated to us in everything that happens.
  - 1.6. He doesn't force you to do anything, but instead lets experience teach you what is right and wrong continually.

2. Satan always procures your consent through force, fraud, and deceit and without full disclosure.
  - 2.1. He motivates people primarily through fear.
  - 2.2. He exploits, magnifies, and propagates the human weaknesses that are the source of all of his power, including fear, ignorance, and presumption. He intends to make you a prisoner of your own sin and weakness. John 8:34-35.
  - 2.3. He is called the father of lies. [John 8:44](#)
  - 2.4. He is called the deceiver. [Rev. 12:9](#), [John 8:44](#).
  - 2.5. Everything he does produces alienation and separation from God and promotes sin.
  - 2.6. He acts out of pride and covetousness.
  - 2.7. He seeks to destroy God and everything that was created in God's image, which means all of human kind and the entire earth.

The key to being a mature Christian is to be able to discern the subtle differences between God and Satan in procuring our consent, cooperation, and allegiance and to recognize these forces at work in all the people we interact with, and especially those in government. We are the sheep and our God is the good Shepherd. If we are to avoid harm, we must recognize our shepherd and follow Him, but avoid Satan, who is a stranger, a thief, and a destroyer. To God, Satan is a "sheep poacher". The parable of the Good Shepherd tells this story clearly in [John 10:1-11](#):

*"Most assuredly, I say to you, he who does not enter the sheepfold by the door, but climbs up some other way, the same is a thief and a robber. But he who enters by the door is the shepherd of the sheep. To him the doorkeeper opens, and the sheep hear his voice; and he calls his own sheep by name and leads them out. And when he brings out his own sheep he goes before them; and the sheep follow him, for they know his voice."*  
*Jesus used this illustration, but they did not understand the things which He spoke to them.*

*Then Jesus said to them again, "Most assuredly, I say to you, I am the door of the sheep. All who enter came before Me are thieves and robbers, but the sheep did not hear them. I am the door. If anyone enters by Me he will be saved, and will go in and out and find pasture. The thief does not come except to steal, and kill, and to destroy. I have come that they may have life, and that they may have it more abundantly. I am the good shepherd. The good shepherd gives His life for the sheep."*

If Jesus came today, would you as His sheep know His voice and recognize Him as your Shepherd? Would you be able to distinguish Him from the Antichrist? [1 John 2:18](#) and [2 John 1:7](#) warn us that there will be many false prophets and antichrists. Have you studied God's word and put on the Armor of God ([Eph 6:11-17](#)) so that you will be able to discern these false prophets and teachers and recognize your Shepherd? The table below will hopefully help you with that process of discernment and judgment. If you as a Christian are unwilling or unable to exercise that level of judgment because you have been taught a false standard of not judging, then may God help your soul because there is no hope for you where you are going:

*"The lips of the righteous nourish many, but fools die for lack of judgment."*  
*[Prov. 10:21, Bible, NKJV]*

*"Judge not according to appearance, but judge righteous judgment."*  
*[Jesus speaking in John 7:24, Bible, NKJV]*

**Table 1: Comparison of God with Satan**

#	God/Jesus/Holy Spirit	Satan
1	<b>Manifestation of:</b>	<b>Manifestation of:</b>
1.1	Christ ( <a href="#">Matt. 1:18-25</a> )	Antichrist ( <a href="#">1 John 2:18,22</a> , <a href="#">1 John 4:7</a> , <a href="#">2 John 1:7</a> )
1.2	Church ( <a href="#">Rev. 19:7-8</a> , <a href="#">Eph. 5:22-25</a> )	Babel/Babylon/State ( <a href="#">Gen 10:8-10</a> , <a href="#">Rev. 17</a> , <a href="#">Dan. 4:28-33</a> )
1.3	Church is bride of Christ ( <a href="#">Eph. 5:22-24</a> )	Sinful city is Harlot of Satan ( <a href="#">Rev. 17:1-6</a> )
1.4	The grace and love of God ( <a href="#">Rom. 6:14</a> , <a href="#">1 John 4:7</a> , <a href="#">Rom. 7:6</a> )	The law of man ( <a href="#">Rom. 7:1-2</a> , <a href="#">Heb. 10:1</a> )
1.5	Faith in God ( <a href="#">John 6:29</a> )	Confidence in men/"princes"/government (see <a href="#">Psalm 118:8-9</a> , <a href="#">Rev. 18:7</a> )
1.6	Worship God ( <a href="#">Exodus 20:1-11</a> )	Worship Baal/false god ( <a href="#">1 Kings 18:20-21</a> )
1.7	Obedience ( <a href="#">Deu. 12:28</a> , <a href="#">Acts 5:29</a> )	Rebellion ( <a href="#">Gen. 3:4-5</a> )

#	God/Jesus/Holy Spirit	Satan
1.8	Communion with God and each other ( <a href="#">Heb. 11:10</a> , <a href="#">Heb. 10:25</a> )	Isolation ( <a href="#">Prov. 18:1</a> , <a href="#">Rev. 18:7</a> )
1.9	Righteousness ( <a href="#">John 5:30</a> )	Sin ( <a href="#">John 8:44</a> ) Prostitution ( <a href="#">Prov. 6:24-29</a> , Hosea 4:11) Lying ( <a href="#">Exodus 20:16</a> ) Fornication ( <a href="#">Eph. 5:5</a> , <a href="#">1 Cor. 6:18</a> ) Adultery ( <a href="#">Exodus 20:14</a> ) Homosexuality ( <a href="#">Lev. 18:22</a> , <a href="#">1 Cor. 6:18</a> ) Pride ( <a href="#">Prov. 6:16-17</a> , <a href="#">Prov. 8:13</a> ) Envy/covetousness ( <a href="#">Exodus 20:17</a> ) Stealing ( <a href="#">Exodus 20:15</a> ) Disdain for correction ( <a href="#">Prov. 10:7</a> , <a href="#">13:18</a> , <a href="#">29:1</a> ) Conspiracy ( <a href="#">Prov. 6:18</a> ) Murder ( <a href="#">Exodus 20:13</a> ) Divorce ( <a href="#">Mal. 2:16</a> , <a href="#">Mark 10:2-9</a> )
2	<b>Names of:</b>	<b>Names of:</b>
2.1	Son Of Man ( <a href="#">Dan. 7:13</a> , <a href="#">Matt. 8:20</a> , <a href="#">Matt. 19:28</a> , <a href="#">Matt. 20:18</a> )	Lucifer ( <a href="#">Is. 14:12</a> )
2.2	Jesus Christ ( <a href="#">Rom. 1:3</a> )	dragon, serpent of old ( <a href="#">Rev. 20:2</a> )
2.3	Elohim	the wicked one ( <a href="#">Eph. 6:16</a> )
2.4	Yahweh	god of this age ( <a href="#">2 Cor. 4:4</a> )
2.5	Prince of Peace ( <a href="#">Isa. 9:6</a> )	prince of this world ( <a href="#">John 12:31</a> , <a href="#">14:30</a> )
2.6	Prince of Life ( <a href="#">Acts 3:15</a> )	prince of power ( <a href="#">Eph. 2:2</a> )
2.7	prince of the kings of the earth ( <a href="#">Rev. 1:5</a> )	devil ( <a href="#">Jas. 4:7</a> , <a href="#">Rev. 12:9</a> )
2.8	Savior ( <a href="#">1 Tim. 4:10</a> )	anointed cherub ( <a href="#">Eze. 28:14</a> )
2.9	Beloved ( <a href="#">Eph. 1:6</a> )	Beast ( <a href="#">Rev. 19:19-21</a> )
3	<b>Designs of, to:</b>	<b>Designs of, to:</b>
3.1	Be God/creator of all things ( <a href="#">Gen. 1</a> )	Be like God/imitator ( <a href="#">Isaiah 14:14</a> )
3.2	Do God's work ( <a href="#">Luke 2:49</a> , <a href="#">John 6:38</a> ) Destroy Satan's work ( <a href="#">Heb. 2:14</a> , <a href="#">1 John 3:8</a> )	Undo God's work ( <a href="#">Mark 4:15</a> )
3.3	Help ( <a href="#">Heb. 13:6</a> )	Slander ( <a href="#">Job 1:9-11</a> )
3.4	Draw people to God ( <a href="#">John 6:44</a> )	Make people turn away from God ( <a href="#">Job 2:4-5</a> )
3.5	Give eternal life ( <a href="#">John 10:10,28</a> )	Murder ( <a href="#">John 8:44</a> )
3.6	Secure God's worship among men ( <a href="#">Exodus 20:1-11</a> )	Secure mankind's worship ( <a href="#">Luke 4:6-8</a> )
3.7	Emancipate and give us liberty ( <a href="#">Gal. 5:1</a> )	Enslave ( <a href="#">John 8:34</a> )
3.8	Watchful and sober ( <a href="#">1 Thess. 5:6</a> )	Works in the night while people are asleep to sow tares and strife ( <a href="#">Matt. 13:24-32</a> )
3.9	Judge righteously ( <a href="#">John 5:30</a> )	Instigate evil ( <a href="#">John 13:2,27</a> )
4	<b>Character of:</b>	<b>Character of:</b>
4.1	Sovereign, omnipotent ( <a href="#">Rev. 19:6</a> , Jer. 32:17,27)	A being created by God ( <a href="#">Eze. 28:12-19</a> , <a href="#">Isaiah 14:12-21</a> )
4.2	Unselfish ( <a href="#">Phil. 2:3-4</a> ) Servant ( <a href="#">Matt. 20:25-28</a> )	Selfish ( <a href="#">Gen. 3:4-5</a> )
4.3	Humble ( <a href="#">Phil 2:8</a> ) Meek ( <a href="#">1 Pet. 3:4</a> , <a href="#">Matt. 5:5</a> )	Proud, vain, covetous ( <a href="#">Gen. 4:3-4</a> , <a href="#">Isaiah 14:13-15</a> )
4.4	Brings life ( <a href="#">John 3:16</a> , <a href="#">John 10:10</a> )	Murderer ( <a href="#">John 8:44</a> )
4.5	Just and true ( <a href="#">Rev. 15:3</a> )	Deceiver ( <a href="#">Rev. 12:9</a> , <a href="#">John 8:44</a> )
4.6	Source of all truth ( <a href="#">John 14:6</a> )	Father of lies ( <a href="#">John 8:44</a> )
4.7	Defender ( <a href="#">Ps. 59:1</a> ); Shephard ( <a href="#">Gen. 49:24</a> ) Advocate ( <a href="#">1 John 2:1</a> )	Adversary ( <a href="#">1 Pet. 5:8</a> ) Tempter ( <a href="#">Matt. 4:3</a> , <a href="#">1 Thess. 3:5</a> )
4.8	Righteous ( <a href="#">Ps. 145:17</a> ; <a href="#">1 John 3:29</a> )	sinner ( <a href="#">1 John 3:4-10</a> )
4.9	Wise ( <a href="#">Acts 15:18</a> )	Vain ( <a href="#">Isaiah 14:13</a> )

#	God/Jesus/Holy Spirit	Satan
4.10	Obedient to God ( <a href="#">John 8:28-29</a> ) Obedient unto death ( <a href="#">Phil. 2:8</a> )	Disobedient toward God ( <a href="#">Gen 3:4-5</a> , <a href="#">Eph. 2:2</a> )
4.11	Light ( <a href="#">Gen. 1:4</a> , <a href="#">1 John 1:5</a> , <a href="#">John 8:12</a> )	darkness ( <a href="#">Luke 11:34</a> , <a href="#">Acts 26:18</a> ) lost ( <a href="#">John 17:12</a> )
4.12	Peaceful ( <a href="#">Rom. 14:19-20</a> , <a href="#">James 3:18</a> )	Contentious ( <a href="#">Prov. 18:6</a> )
4.13	Righteous judge ( <a href="#">2 Tim. 4:8</a> )	Self-righteous ( <a href="#">Prov. 12:15</a> )
4.14	Brief, terse ( <a href="#">Matt. 5:37</a> )	Wordy ( <a href="#">Eccl. 10:12-14</a> )
4.15	Forgiving ( <a href="#">Ex. 34:7</a> )	Wrathful ( <a href="#">Eph. 2:3</a> )
4.16	Loving ( <a href="#">John 3:16</a> ; <a href="#">1 John 4:21</a> )	Hating ( <a href="#">1 John 2:9-11</a> )
4.17	Pure in heart ( <a href="#">Matt. 5:8</a> )	Originally perfect in his ways ( <a href="#">Eze. 28:15</a> ) Corrupted by affluence ( <a href="#">Eze. 28:16</a> )
4.18	Full of <i>Godly</i> wisdom ( <a href="#">Prov. 2:1-9</a> )	Full of <i>worldly</i> wisdom but pride and vanity corrupted his wisdom ( <a href="#">Eze. 28:12,17</a> )
4.19	Faithful ( <a href="#">Heb. 10:23</a> )	Unfaithful/harlot ( <a href="#">Rev. 17</a> )
5	<b>Methods:</b>	<b>Methods:</b>
5.1	Invisible ( <a href="#">John 1:18</a> )	Disguises himself ( <a href="#">2 Cor. 11:13-14</a> )
5.2	Not the author of doubt ( <a href="#">1 Cor. 14:33</a> ) Made known ( <a href="#">Ps. 103:7</a> )	Insinuates doubt ( <a href="#">Gen. 3:1</a> )
5.3	Perfect ( <a href="#">Ps. 18:30</a> )	Misuses scripture ( <a href="#">Matt. 4:5-6</a> )
5.4	Uses love ( <a href="#">1 John 4:8, 16</a> )	Uses schemes ( <a href="#">2 Cor. 2:11</a> )
5.5	Healer ( <a href="#">Ex. 15:26</a> )	Afflicts believers ( <a href="#">Luke 13:16</a> )
6	<b>Executes judgment:</b>	<b>Judgment upon:</b>
6.1	Executes great white throne judgment ( <a href="#">Rev. 20:11-15</a> )	Bound ( <a href="#">Mark 3:27</a> )
6.2	Captures and destroys Satan ( <a href="#">Rev. 19:20-21</a> )	Cast out ( <a href="#">John 12:31</a> )
6.3	Judges living and dead ( <a href="#">Acts 10:42</a> )	Judged ( <a href="#">John 16:11</a> )
6.4		Bruised ( <a href="#">Rom. 16:20</a> )
6.5		Assigned to hell ( <a href="#">Matt. 25:41</a> )

## 4 The true meaning of “voluntary”

Next, we will analyze what “voluntary” really means. Black’s Law Dictionary deceptively defines the word “voluntary” as follows:

*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]

Remember, lawyers licensed by a corrupted government with a conflict of interest wrote the above and the goal they had was to keep you from seeing the real truth so they could perpetuate their livelihood and prestige. They tip-toed around the real issue by using “free choice” and “free will”, without explaining from where these two things originate. This is what we call “legal peek-aboo”. The result is that they told you everything about the word “voluntary” *except* the most important thing, which is the relationship of the word to “consent”. You can throw out all that lawyer double-speak crap above and replace the definition with the following, which is very simple and easy to comprehend and which speaks the complete truth:

*“voluntary.* Proceeding of one’s own initiative from consent derived **without** duress, force, or fraud being applied. Proceeding with the informed and full knowledge and participation of the person or entity against whom any possibly adverse consequences or liabilities may result, and which the consenting party wills and wishes to happen.”

### Requirement for Consent

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EXHIBIT: \_\_\_\_\_

The reason duress cannot exist in order for a law or contract to be enforceable is that any contract or commitment made in the presence of duress is void or voidable, according to the American Jurisprudence (Am.Jur) Legal Encyclopedia:

*"An agreement [consensual contract] 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>5</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>6</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>7</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>8</sup>"*  
[American Jurisprudence 2d, Duress, §21]

All governments are established EXCLUSIVELY for the protection of PRIVATE rights. The first step in protecting private rights, in turn, is to prevent them from being converted into public rights and public property without the consent of the owner. Therefore, anyone in government who calls anything voluntary is committing FRAUD if they refuse to protect your right to NOT volunteer by:

1. Readily recognizing that those who do NOT consent exist. For instance, recognizing and protecting the fact that:
  - 1.1. Not everyone is a "driver" under the vehicle code, and it is OK to travel WITHOUT a "license" or permission from the government if you are not using the roadways to conduct business activity.
  - 1.2. "nontaxpayers" or "persons other than statutory taxpayers" exist.
  - 1.3. You are encouraged and allowed to get married WITHOUT a state license and write your own marriage contract. The family code is a franchise and a contract. Since you have a right NOT to contract, then you have a right to write your own marriage contract that excludes ANY participation by the government or any right by the government to write the terms of the marriage contract.
2. Prosecuting those who engage in any of the following activities that injure non-consenting parties:
  - 2.1. Institute duress against people who are compelled to misrepresent their status on a government form as a precondition of doing business. Banks and employers do this all the time and it is CRIMINAL.
  - 2.2. PRESUME that you are a consenting party and franchisee, such as a "taxpayer", "driver", "spouse", etc. We call this "theft by presumption", because such a presumption associates you with the obligations of a status you do not have because you didn't consent to have it.
3. Providing forms and checkboxes on existing forms that recognize those who don't consent or volunteer, such as a "nontaxpayer" or "nonresident non-individual" block on tax withholding forms.
4. Providing a block on their forms that says "Not subject but not statutorily 'exempt'". An "exempt" person is, after all, someone who is otherwise subject but is given a special exclusion for a given situation. One can be "not subject" without being statutorily "exempt".
5. Providing forms and remedies for those who are either nonresidents or those who have been subjected to duress to misrepresent their status as being a franchisee such as a "taxpayer".
6. Providing a REAL, common law, non-franchise court, where those who are not party to the franchise can go to get a remedy that is just as convenient and inexpensive as that provided to franchisees. Example: U.S. Tax Court Rule 13(a) says that only franchisees called statutory "taxpayers" can petition the court, and yet there is not equally convenient remedy for NONTAXPAYERS and judges in district court harass, threaten and penalize those who are "nontaxpayer".
7. Dismissing all cases filed in franchise courts such as U.S. Tax Court by "nontaxpayers" and stopping all collection activity against those who are not statutory franchisees called "taxpayers". Otherwise, the practical effect is that the party petitioning the court is electing him or herself into a public office and engaging in the criminal activity of impersonating a public officer franchisee called a "taxpayer" in violation of 18 U.S.C. §912.

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

<sup>6</sup> Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); 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 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

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

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

1 It is a maxim of law that gross negligence is equivalent to FRAUD. If they CALL something “voluntary” and yet refuse to  
2 ENFORCE all the above, it is gross negligence and therefore fraud under the common law:

3 *Lata culpa dolo aequiparatur.*

4 *Gross negligence is equal to fraud.*

5 [*Bouvier's Maxims of Law*, 1856;

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

7 A failure to implement all of the above by those who call themselves “government” is also a violation of the requirement  
8 for “equal protection of the law” that is the foundation of the United States Constitution. Any organization that calls itself a  
9 “government” and that does NOT provide ALL the remedies indicated above is a de facto government that is engaging in  
10 “selective enforcement” to benefit itself personally and financially and has a criminal conflict of financial interest. Here is  
11 how the U.S. Supreme Court describes such a de facto government:

12 *"It must be conceded that there are [PRIVATE] rights [and property] in every free government beyond the*  
13 *control of the State [or any judge or jury]. **A government which recognized no such rights, which held the***  
14 ***lives, liberty and property of its citizens, subject at all times to the disposition and unlimited control of even***  
15 ***the most democratic depository of power, is after all a despotism.** It is true that it is a despotism of the many--*  
16 *of the majority, if you choose to call it so--but it is not the less a despotism."*

17 [*Loan Assoc. v. Topeka*, [87 U.S. \(20 Wall.\) 655](#), 665 (1874)]

18 The de facto government described above that REFUSES to do the MAIN job it was created to do of protecting PRIVATE  
19 rights is extensively described in:

*De Facto Government Scam*, Form #05.043

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

20 The Declaration of Independence says that all just powers of government derive from the “consent” of the governed, which  
21 implies that anything not consensual is unjust. “Consent” is the real issue, not “free will”. When a government lawyer is  
22 prosecuting a rape perpetrator, he doesn’t talk about whether the woman “volunteered” to have sex by failing to fight her  
23 attacker. Instead, he talks about whether she “consented”.

24 **“As used in the law of rape ‘consent’ means consent of the**  
25 **will, and submission under the influence of fear or terror**  
26 **cannot amount to real consent.**

27 *There must be an exercise of intelligence based on*  
28 *knowledge of its significance and moral quality and there must be a [free, uncoerced] choice between*  
29 *resistance and assent. And if a woman resists to the point where further resistance would be useless or until*  
30 *her resistance is overcome by force or violence, submission thereafter is not ‘consent’.*

[*Black’s Law Dictionary*, Sixth Edition, p. 305, emphasis added]

31 Somehow, these same federal prosecutors, when THEY become the “financial rapists” of the citizenry, suddenly magically  
32 and mysteriously “forget” about the requirement for the same kind of “consent” in the context of taxes on the labor of a  
33 human being. Like the all too frequent political scandals that haunt American politics, they develop “selective amnesia”  
34 about the fact that slavery and involuntary servitude were outlawed by the Thirteenth Amendment, and that taxes on labor  
35 are slavery. For no explicable or apparent reason that they are willing to admit, they mysteriously replace the forbidden  
36 “consent” word with a nebulous “voluntary compliance” so there is just enough “cognitive dissonance” to keep the jury in  
37 fear and doubt so they can be easily manipulated to do the government’s illegal lynching of a fellow citizen. Who better  
38 than a lawyer would use language to disguise the criminal nature of their acts? Apparently, financial rape is OK as long as  
39 the government is doing the raping and as long as government lawyers are careful to use “politically correct” words to  
40 describe the rape like “voluntary compliance”. Do women being raped “voluntarily comply” with their rapists at the point  
41 they quit fighting? We think not, and the same thing could be said of those who do not wish to participate in a corrupted  
42 and unconstitutionally administered tax system under protest.

43 In a free country such as we have in America, consent is mandatory in every human interaction. The basis for protecting  
44 rights within such an environment is the free exercise of our power to contract. All law in a society populated by  
45 Sovereigns is based on our right to contract. If we are entering into a consensual relationship with another party where risk  
46 may be involved, we can write a contract or agreement to define the benefits and liabilities resulting from that relationship  
47 and use the court system to ensure adherence to the contract.

**Contract.** An agreement between two or more [sovereign] persons which creates an obligation to do or not to do a particular thing. As defined in Restatement, Second, Contracts §3: "A contract is a promise or a set of promises for the breach of which the law gives a remedy, or the performance of which the law in some way recognizes as a duty." A legal relationships consisting of the rights and duties of the contracting parties; a promise or set of promises constituting an agreement between the parties that gives each a legal duty to the other and also the right to seek a remedy for the breach of those duties. Its essentials are competent parties, subject matter, a legal consideration, mutuality of agreement, and mutuality of consideration. *Lamoureaux v. Burrillville Racing Ass'n*, 91 R.I. 94, 161 A.2d. 213, 215.

Under U.C.C., term refers to total legal obligation which results from parties' agreement as affected by the Code. Section 1-201(11). As to sales, "contract" and "agreement" are limited to those relating to present or future sales of goods, and "contract for sale" includes both a present sale of goods and a contract to sell goods at a future time. U.C.C. §2-106(a).

The writing which contains the agreement of parties with the terms and conditions, and which serves as a proof of the obligation  
[Black's Law Dictionary, Sixth Edition, p. 322]

Our personal rights and our ability to protect them through our power to contract is the essence of our sovereignty and our rightful ownership over our life, liberty, and property. There are several ways in which we use our power to contract as a means of protection:

1. The U.S. Constitution and our state constitutions are all contracts between us and our public servants. Every public servant must swear an oath to uphold and defend this contract. Willful violation of this Contract is called "Treason" and is punishable by death. These contracts, in fact, are the ones responsible for the creation of all federal and state governments. See section 4.4.3 of the Great IRS Hoax, Form #11.302, where Lysander Spooner analyzed the nature of the Constitution as a contract.
2. Marriage licenses are a contract between us, the state, AND our partner. There are THREE, not TWO parties to this contract. In that sense, getting a marriage license makes us into a polygamist. Signing this contract makes us subject to the Family Code in our state. We cannot be subject to these codes any other way, because Common Law Marriage is not recognized in most states.
3. Employment agreements are contracts between us and our prospective employer.
4. Trust deeds on property are contracts between the buyer, the finance company, and the county government.
5. Citizenship is contract between you and the government. The only party to the contract who can revoke the contract is you, and NOT your government. This is described in section 4.11.10 and following of the free Great IRS Hoax, Form #11.302.

In the Bible, contracts are called "covenants" or "promises" or "commandments". In law, contracts are called "compacts":

**"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]

In the context of government, the Great IRS Hoax, Form #11.302 section 4.3.1 shows that our government is a "government by compact", which is to say that the Constitution is a contract between us, who are the Masters, and our public servants, who are our servants and agents:

"In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly acquired by force or fraud, or both...In America, however the case is widely different. **Our government is founded upon compact [consent expressed in a written contract called a Constitution or in positive law]. Sovereignty was, and is, in the people [as individuals: that's you!].**"  
[Glass v. The Sloop Betsey, 3 (U.S.) Dall 6]

The Supreme Court agreed that all laws in any civil society are based on collective consent of the Sovereign within any community when it said:

"Undoubtedly no single nation can change the law of the sea. That law is of universal obligation, and no statute of one or two nations can create obligations for the world. **Like all the laws of nations, it rests upon the common consent of civilized communities.**"

The legal profession has been trying to escape revealing the Master/Servant fiduciary relationship established by the contract and trust indenture called our Constitution by removing such important words as “public servant” from the legal dictionary, but the relationship still exists. Ever wonder what happened to that word? Greedy lawyer tyrants and the politicians who license and oppress them don’t want you knowing who is in charge or acting like a the Master that you are.

The Constitution governs our horizontal relationship with our fellow man, which the Bible calls our “neighbor”. Likewise, the Bible governs our vertical relationship with our Creator and it is the origin of all our earthly rights. Our rights are Divine rights direct from God Himself. The Declaration of Independence says so. We as believers in God are bound by the contract or covenant called the Bible to obey our Master and Maker, who is God. This makes us into His temporary fiduciaries and servants and ambassadors while we are here on earth.

*“I am your servant; give me discernment that I may understand your [God’s] testimonies [laws].”  
[Psalm 119:125, Bible, NKJV]*

*“In Your [God’s] mercy cut off my enemies, and destroy all those who afflict my soul; for I am Your servant.”  
[Psalm 143:12, Bible, NKJV]*

If we violate our treaty or contract with God by violating His laws found in the Bible and thereby injure our neighbor or fellow American, then we must be stripped by God Himself of our stewardship and most of the benefits and blessings of the contract that created it by using the “police powers” we delegated to our public servants. One of the greatest benefits and rewards of respecting and keeping our contract and covenant with God, of course, is personal sovereignty, liberty, and the right to rule and direct the activities of our public servants:

*“Now the Lord is the Spirit; and where the Spirit of the Lord is, there is liberty.”  
[2 Cor. 3:17, Bible, NKJV]*

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

The reason we must be divested of our sovereignty as a criminal member of society is that we can’t be allowed to direct the activities of a government using our political rights unless we continually demonstrate mature love and concern for our fellow man, because the purpose of government is to protect and not harm our neighbor. Unless we know how to govern ourselves and protect and love our neighbor and not harm him, then we certainly can’t lead or teach our public servants to do it! If we violate the very purpose of government with our own personal actions in hurting others, we simply can’t and shouldn’t be allowed to direct those who would keep us from being injured by such activities because doing so would be a conflict of interest.

It shouldn’t come as a surprise that there are limits on our right and power to contract within a republican system of government. These limits apply not only to our private contracts with other sovereign entities, but also to our ability to delegate authority to the governments we created through the written contract called the U.S. Constitution. The Supreme Court said the following about these limits in respect to our ability to write “law” that can be enforced against society generally:

*“In *Calder v. Bull*, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority [from GOD!], and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. ‘It is against all reason and justice,’ he added, ‘for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political*

heresy altogether inadmissible in all free republican governments.' 3 Dall. 388."  
[Sinking Fund Cases, 99 U.S. 700 (1878) ]

In the quote below, the Supreme Court has also held that that no man can be compelled to participate in any government welfare or social benefit program.

*"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 which a man has honestly acquired he retains full control of, subject to these limitations:*

[1] 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;  
[2] second, that if he devotes it to a public use, he gives to the public a right to control that use; and  
[3] 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)]

Notice the Supreme Court held:

"he shall not use it [his property or labor or income] to his neighbor's injury, and that does not mean that he must [or can be required by the government] use it for his neighbor's benefit".

Since over 56% of all federal expenditures go to pay for social benefit programs (see section 1.12 earlier), then it also stands to reason that no one can be compelled to participate in the federal income tax that funds those programs. The secret the government uses to part a fool and his money through the fraudulent administration of the tax laws is item (2) in the quote above, whereby the lies of the IRS cause us to unwittingly donate our private property to a "public use" and give the government free control over it. This is what happens when we inadvertently connect our labor or assets to a "public office" or a "trade or business" by:

1. Filing information returns (IRS Forms W-2-1042-S, 1098, 1099) on ourselves which are FALSE in most cases.
2. Using government property, the Social Security Number or Taxpayer Identification Number, in connection with our otherwise private labor.
3. Refusing to correct or remedy those who file false returns in our name in violation of 26 U.S.C. §7434 and 26 U.S.C. §7206. The prosecution rests its case, your Honor.
4. Filling out the wrong tax form such as the W-4 and thereby fraudulently misrepresenting oneself as a statutory government "employee" per 26 U.S.C. §3401(c) .

## **5 The power to define the significance of your OWN words is the ORIGIN of your right to contract**

The status that you voluntarily associate with yourself under a specific compact or written law is the method by which you exercise the unalienable right to contract and associate. The First Amendment guarantees us a right of freedom from compelled association and, by implication, freedom from being connected with any statutory status that implies either legal or political association with any specific government:

*Just as there is freedom to speak, to associate, and to believe, so also there is freedom not to speak, associate, or believe "The right to speak and the right to refrain from speaking [on a government tax return, and in violation of the [Fifth Amendment](#) when coerced, for instance] are complementary components of the broader concept of 'individual freedom of mind.'" [Wooley v. Maynard, \[430 U.S. 703\] \(1977\)](#). Freedom of conscience dictates that no individual may be forced to espouse ideological causes with which he disagrees:*

*"[A]t the heart of the [First Amendment](#) is the notion that the individual should be free to believe as he will, and that in a free society one's beliefs should be shaped by his mind and by his conscience rather than coerced by the State [through illegal enforcement of the revenue laws]." [Aboud v. Detroit Board of Education \[431 U.S. 209\] \(1977\)](#)*

*Freedom from compelled association is a vital component of freedom of expression. Indeed, freedom from compelled association illustrates the significance of the liberty or personal autonomy model of the [First Amendment](#). As a general constitutional principle, it is for the individual and not for the state to choose one's associations and to define the persona which he holds out to the world.*

Likewise, the U.S. Constitution at Article 1, Section 10 implicitly grants us a right to be free from being forced to contract with or enter into a franchise with any government. This implies that once again, you cannot lawfully be compelled to assume any specific status or obligation associated with any status under any government civil law.

Independent of these views, there are many considerations which lead to the conclusion that the power to impair contracts, by direct action to that end, does not exist with the general government. In the first place, one of the objects of the Constitution, expressed in its preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was justly said by the late Chief Justice, in *Hepburn v. Griswold*, to inference or conjecture. As he observes, at the time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of compact were established between the people of the original States and the people of the Territory, for the purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty, upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in the just preservation of rights and property, 'no law ought ever to be made, or have force in the said Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and without fraud previously formed.' The same provision, adds the Chief Justice, found more condensed expression in the prohibition upon the States against impairing the obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though the prohibition is not applied in terms to the government of the United States, he expressed the opinion, speaking for himself and the majority of the court at the time, that it was clear 'that those who framed and those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body of legislation, and that the justice which the Constitution was ordained to establish was not thought by them to be compatible with legislation of an opposite tendency.' 8 Wall. 623. [99 U.S. 700, 765] Similar views are found expressed in the opinions of other judges of this court. In *Calder v. Bull*, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private contracts of citizens; a law that made a man judge in his own case; and a law that took the property from A. and gave it to B. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private contract, or the right of private property. To maintain that a Federal or State legislature possesses such powers if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall. 388.

In *Ogden v. Saunders*, which was before this court in 1827, Mr. Justice Thompson, referring to the clauses of the Constitution prohibiting the State from passing a bill of attainder, an ex post facto law, or a law impairing the obligation of contracts, said: 'Neither provision can strictly be considered as introducing any new principle, but only for greater security and safety to incorporate into this charter provisions admitted by all to be among the first principles of our government. No State court would, I presume, sanction and enforce an ex post facto law, if no such prohibition was contained in the Constitution of the United States; so, neither would retrospective laws, taking away vested rights, be enforced. Such laws are repugnant to those fundamental principles upon which every just system of laws is founded.'

In the *Federalist*, Mr. Madison declared that laws impairing the obligation of contracts were contrary to the first principles of the social compact and to every principle of sound legislation; and in the *Dartmouth College Case* Mr. Webster contended that acts, which were there held to impair the obligation of contracts, were not the exercise of a power properly legislative, [99 U.S. 700, 766] as their object and effect was to take away vested rights. 'To justify the taking away of vested rights,' he said, 'there must be a forfeiture, to adjudge upon and declare which is the proper province of the judiciary.' Surely the Constitution would have failed to establish justice had it allowed the exercise of such a dangerous power to the Congress of the United States.

In the second place, legislation impairing the obligation of contracts impinges upon the provision of the Constitution which declares that no one shall be deprived of his property without due process of law; and that means by law in its regular course of administration through the courts of justice. Contracts are property, and a large portion of the wealth of the country exists in that form. Whatever impairs their value diminishes, therefore, the property of the owner; and if that be effected by direct legislative action operating upon the contract, forbidding its enforcement or transfer, or otherwise restricting its use, the owner is as much deprived of his property without due process of law as if the contract were impounded, or the value it represents were in terms wholly or partially confiscated. [Sinking Fund Cases, 99 U.S. 700 (1878)]

Examples of statutory franchise statutes we cannot be compelled to accept or assume the obligations of absent consent include:

1. “taxpayer” or “employer” under the Internal Revenue Code Subtitle A “trade or business” franchise.
2. “spouse” under the family code of your state.
3. “driver” under the vehicle code of your state.
4. “citizen” or “resident” under the civil statutory law of your state.

Because we have an unalienable right of freedom from compelled association under the First Amendment and a right NOT to be compelled to contract with any government, then it stands to reason that NO ONE can either associate a status with you that you do not expressly consent to or impose the obligations of any legal status upon you without your express consent in some form. The minute they either threaten you to declare any status on a government form you don’t consent to or instigate any kind of coercion or intimidation in connecting you with a specific statutory civil status is the minute that they are:

1. Tampering with a witness in criminal violation of 18 U.S.C. §1512, because all government forms signed under penalty of perjury constitute the testimony of a witness.
2. Violating constitutional rights, if they are acting as an officer of any government such as a statutory “withholding agent” under 26 U.S.C. §7701(a)(16).
3. Engaging in a constitutional tort.
4. Compelling you to contract.
5. Engaging in identity theft, by using your identity for commercial purposes without your express consent.

When people exercise their sovereign right to contract, they usually reduce their agreement to a writing signed by the parties to the agreement. The presence of their signature on the contract constitutes “prima facie evidence” of their consent.

*“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, 28 N.E.2d. 596, 599, 22 O.O. 110. See also Presumption” [Black’s Law Dictionary, Sixth Edition, p. 1189]*

Every contract usually includes a “Definitions” section at the beginning identifying the meaning of every important “term” used in the agreement itself so as to associate the parties with a specific status and standing, and to leave no room for doubt or misunderstanding about the significance of the rights conveyed by the contract or agreement. Contracts that do not include such a definitions section:

1. Increase the likelihood of litigation caused by misunderstandings about the meaning of the contract.
2. Are more difficult and costly to enforce in court because they encourage unnecessary litigation.
3. Are more likely to be dismissed by judges because the contract itself is effectively “void for vagueness”.
4. Convey undue discretion to the fact finders during litigation, whether it be the judge or the jury.
5. Encourage corrupt government officials with a conflict of interest to abuse their discretion to benefit either themselves personally or the agency they work for.
6. Turn a society of law into a society of men. Anything that conveys discretion to any man to interpret meaning or significance turns disputes into “political” rather than “legal” questions.
7. “Politicize the court” and violate the separation of powers doctrine by encouraging judges and courts to act in a political capacity rather than a legal capacity. Only the executive and legislative branches can lawfully act in a political capacity. Everything courts do must be expressly spelled out in the law itself.

The parties who create the contract, in turn, are the only ones who can lawfully define the meaning of all “terms” in the contract. This fact is exhaustively established in the following memorandum of law:

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

Any attempt by third parties in the government to define, expand the definitions, or re-define terms used in a contract between private parties that they are not also a party to, in fact constitutes:

1. A corrupt interference with your Constitutional right to contract.
2. Involuntary servitude in violation of the Thirteenth Amendment prohibition against involuntary servitude if the consequence of the definition or re-definition:
  - 2.1. Associates a duty to anyone in the government with either party.

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### **Requirement for Consent**

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EXHIBIT: \_\_\_\_\_

2.2. Associates a status under a government franchise with either party. All government rights attach to a status under a franchise, such as “taxpayer”, “spouse”, “driver”, etc.

3. Theft and a violation of the Fifth Amendment takings clause, if the “taker” of property or rights to property works for the government. Remember: All rights are property and anyone who claims any right against you that did not originate from your express consent in effect is STEALING from you and is a thief.

It is therefore of extreme importance that every contract or agreement between two private parties who want to avoid government interference with their right to contract MUST:

1. Carefully define every term used in the contract.
2. Define all terms in the contract as NOT being associated with any status or meaning under federal or state statutory law. Nearly all statutory civil law, in fact, is law that can and does regulate the conduct of ONLY officers of the government and not private human beings. See:

*Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

3. Define any agency exercised on behalf of either party to EXCLUDE agency on behalf of any government as a public officer or franchisee.
4. Define the LOCATION of the transaction as being outside of federal territory in a place protected by the Constitution. This means the transaction must be outside the statutory “United States” as defined in 26 U.S.C. §7701(a)(9) and (a)(10).
5. Define the laws and jurisdictions under which disputes are resolved to EXCLUDE statutory law and mandate common law and equity.
6. Associate both parties to the contract as private human beings and not public offices or franchisees under statutory law.

Implementing the above guidance when you contract has the practical effect of:

1. Contracting the government OUT of your life and the relationship you have with the other parties to the contract.
2. Removing any and all discretion from government judges, prosecutors, and bureaucrats.
3. Avoiding being connected with any and every government franchise, public right, or “benefit” and thereby not subject to income taxation.

Even after implementing the guidance in this section, some corrupt judges have been known to try to stick the government camel’s nose inside the tent of your life by unlawfully expanding the definition of words through the abuse of the words “includes” and “including”. This tactic is described below:

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

When they try to use word games to STEAL from you and ENSLAVE you to law that pertains only to government actors, the optimal response is to:

1. Respond to their interference with a criminal complaint or charge of slavery and theft. Attach the complaint to the pleadings of the proceeding to ensure that it ends up in the records of the proceeding.
2. Indicate that the parties to the litigation are under duress, and that ALL the consequences of the duress become the responsibility of those instituting the duress, and not the parties to the contract.
3. Identify the judge’s abuse of discretion as beyond his delegated authority and therefore the act of a PRIVATE person not acting as an officer of the government or officer of the court.
4. Identify the judge’s abuse of discretion as “purposeful availment” of commerce within YOUR sphere of PRIVATE property interest, consent to, and an “appearance” in your own franchise court and franchise contract. Then invoke the terms of your own franchise and make yourself into the franchise judge in TWO legal actions being conducted simultaneously in the records of the court. This tactic is employed in the following MANDATORY attachment to all pleadings filed in any federal court against any government or government actor:

*Federal Pleading/Motion/Petition Attachment*, Litigation Tool #01.002  
<http://sedm.org/Litigation/LitIndex.htm>

The only hope that anyone can have of ever winning against any enemy is to invoke the same weapons in your defense that they employ in their offense, and to insist that you have the right to do so under the constitutional requirement for equal protection and equal treatment as described in:

*Requirement for Equal Protection and Equal Treatment*, Form #05.033  
<http://sedm.org/Forms/FormIndex.htm>

## 6 “Consent” v. “Agreement”

The relationship between “consent” and “agreement” is very important and will be treated in depth within this section. These two words are NOT synonymous. Consent is always an agreement and concurrence of the wills between two or more parties. Consent actively seeks the proposed thing to happen. Not all agreements, however, are a concurrence of wills. An agreement entered into in the presence of duress is an example where consent is lacking. Understanding this concept becomes very important in a legal context in cases involving government enforcement actions such as willful failure to file a tax return.

It would be a contradiction to say that you could consent under duress. No one wills something they are forced into accepting. It would be a contradiction to say that you could consent to fraud. There can be no concurrence of wills when one party is agreeing to something different than is represented (e.g. words of art). Fraud and duress may produce agreement, but they can never produce consent. And the Declaration of Independence requires your **consent** when the government acts.

Agreements also are not “law” in a classical sense, which is why they are classified instead as “compacts” and private law.

*Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong."*

[ . . . ]

*It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding from us, law is a command directed to us.** The language of a compact is, "I will, or will not, do this"; that of a law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all.** Upon these accounts law is defined to be "a rule."*

[*Readings on the History and System of the Common Law, Second Edition, 1925, Roscoe Pound, p. 4*]

That is why the Internal Revenue Code Subtitles A through C are not “law” in a classical sense, for instance, but technically are a franchise, and all franchises are compacts, contracts, or agreements of one sort or another.

**"It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and that it does in fact constitute a contract when the requisite element of a consideration is present."**<sup>9</sup> Conversely, a franchise granted without consideration is not a contract binding upon the state, franchisee, or pseudo-franchisee.<sup>10</sup> “

[*American Jurisprudence 2d, Volume 36, Franchises, §6: As a Contract*]

Not all agreements can truthfully be characterized as legal evidence of consent. Agreements can take the following forms, some of which are evidence of consent, and some of which are not:

<sup>9</sup> *Larson v. South Dakota*, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196; *Grand Trunk Western R. Co. v. South Bend*, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; *Blair v. Chicago*, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; *Arkansas-Missouri Power Co. v. Brown*, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; *Chicago General R. Co. v. Chicago*, 176 Ill. 253, 52 N.E. 880; *Louisville v. Louisville Home Tel. Co.*, 149 Ky. 234, 148 S.W. 13; *State ex rel. Kansas City v. East Fifth Street R. Co.*, 140 Mo. 539, 41 S.W. 955; *Baker v. Montana Petroleum Co.*, 99 Mont 465, 44 P.2d. 735; *Re Board of Fire Comrs.* 27 N.J. 192, 142 A.2d. 85; *Chrysler Light & P. Co. v. Belfield*, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; *Franklin County v. Public Utilities Com.*, 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; *State ex rel. Daniel v. Broad River Power Co.* 157 S.C. 1, 153 S.E. 537; *Rutland Electric Light Co. v. Marble City Electric Light Co.* 65 Vt. 377, 26 A. 635; *Virginia-Western Power Co. v. Commonwealth*, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds *Victoria v. Victoria Ice, Light & Power Co.* 134 Va 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds *Richmond v. Virginia Ry. & Power Co.*, 141 Va. 69, 126 S.E. 353.

<sup>10</sup> *Pennsylvania R. Co. v. Bowers*, 124 Pa. 183, 16 A. 836.

1. Express consent:
  - 1.1. Vocal agreement. This is called a “parole contract”.
  - 1.2. In writing. For instance, a written contract.
2. Implied consent:
  - 2.1. A specific action evidencing consent under the terms of the transaction proposed.
  - 2.2. Inaction or silence when enforcement of the thing proposed is attempted against the person against whom it was proposed.

For example, consider a stick up. Someone approaches you in a dark alley with a gun, and says:

*“This be a fuckin’ stickup. Gimme everything in your wallet or I’m gonna shoot you.”*

You hand them the wallet and they walk away with it. Has there been a concurrence of wills? You agreed because you handed them the wallet, and that action might be construed as evidence of “implied consent” described above. However, you were under duress and were in fear. As we proved earlier, anything done in the presence of such fear or terror cannot truthfully be characterized as a “meeting of the minds”.

**“As used in the law of rape ‘consent’ means consent of the will, and submission under the influence of fear or terror cannot amount to real consent.** *There must be an exercise of intelligence based on knowledge of its significance and moral quality and there must be a [free, uncoerced] choice between resistance and assent. And if a woman resists to the point where further resistance would be useless or until her resistance is overcome by force or violence, submission thereafter is not ‘consent’.*”  
[Black’s Law Dictionary, Sixth Edition, p. 305, emphasis added]

Why is there no meeting of the minds? Because:

1. You didn’t WILL or wish that the transaction should happen.
2. As soon as the criminal leaves the scene, you are going to call the police and have him arrested for a crime. A crime, after all, is anything done to you that injures you and which was accomplished without your consent.

Here is yet one more example that helps illustrate the difference between “consent” and “agreement”. If you fill out a government form that proposes a commercial transaction with the government and connects the applicant to a federal “benefit” or franchise, but:

1. You are compelled under duress by some third party bank or financial institution to fill out and submit a government form such as a tax withholding form. The duress originates from the fact that the form is submitted under penalty of perjury, and the company demanding it threatens to either not hire you, to fire you, or to not do business (DISCRIMINATE under the color of law, no less) if you don’t fill out a SPECIFIC form and put a SPECIFIC thing on the form. Hence, they are instituting the crime of tampering with a federal witness in violation of 18 U.S.C. §1512, as well as conspiracy to commit perjury, perjury, and subornation of perjury in violation of 18 U.S.C. §§1001, 1542, and 1621.
2. You know that the form is the WRONG form and that filling it out will constitute fraud and perjury.
3. You write on the form or on an attachment to it that you were under duress to fill it out and that it is FALSE, and that the institutor of the duress is the responsible party for why it is false, because they are actively interfering with filling it out with correct information or with using a DIFFERENT and MORE CORRECT form that accurately describes your status.
4. In self defense, you attach to the compelled form a list of definitions for what the words on the form mean, all of which are the complete opposite of those found in the Internal Revenue Code and which place you, your property, and your domicile outside of the statutory but not constitutional “United States” and outside of federal jurisdiction.
5. You submit a criminal complaint to the requesting that the IRS prosecute the institutor of the duress for conspiracy to defraud the United States in violation of 18 U.S.C. §287, impersonating a public officer in violation of 18 U.S.C. §912.
6. The IRS deliberately engages in “selective enforcement” by refusing to prosecute the institutor of the duress so that they can fill their pockets with STOLEN plunder.

. . .Then could the withholding forms you submit be counted as an “agreement”? For instance, 26 CFR §31.3401(a)-3(a) and 26 CFR §31.3402(p) identify the IRS Form W-4 as an “agreement”, but if you know you are not the statutory federal

“employee” described in the upper left corner of the form and also in 26 U.S.C. §3401(d) and 5 U.S.C. §2105, isn’t the agreement the product of “error” and thus, the consent VOID based on the above analysis? Therefore, all alleged “taxes” resulting from the coerced exchange in fact are THEFT and not “taxes” as legally defined? Isn’t the only difference between theft and a “donation” the consent of the original owner? Incidentally a form that you can use to attach to tax withholding paperwork that in fact does all the above, and which is MANDATORY in the case of all members in handling their tax withholding, is the following form on our website:

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

The filing of a tax return, for instance, under the fear of reprisal cannot therefore truthfully be characterized as “voluntary compliance”. Compliance is enforced through the authority of law. That which is voluntary CANNOT lawfully be enforced. Which is it? This phrase is in fact an oxymoron, a contradiction, and cognitive dissonance. Aristotle said that all such contradictions can never lead to truth. We might also add they can never lead to justice.

Implicit in the exercise of one’s right to contract is the right to prescribe:

1. WHAT FORM consent must take before it becomes legal evidence of agreement.
2. What constitutes sufficient consideration so as to make the resulting contract or agreement enforceable.
3. The meaning of silence or acquiescence. For instance, the person giving consent has a right to declare that silence or acquiescence SHALL NOT constitute “agreement”, or evidence of consent, and that the only form that agreement may take is a written, signed, notarized contract.

So long as reasonable notice is given to the offeror of the contract or agreement in advance of the transaction proposed, the notice given then prescribes and limits the form that the agreement must take to make it legal evidence of consent. For instance, during the civil war, the United States government enacted a law prescribing what form that contracts with the government must take by stating that all contracts MUST be in writing and that parole contracts were forbidden. This enactment was discussed at length in *Clark v. United States*, 95 U.S. 539 (1877), which held on the subject the following in response to Congress’ enactment:

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

Based on the concept of equal rights and equal protections, if the government can prescribe what form its contracts must take, then we as the source of all of their delegated power must also have the SAME EQUAL right.

The legal definition of “consent” also establishes under what circumstances an agreement becomes INSUFFICIENT evidence of consent. Paragraph 9 is the paragraph to pay attention to:

*CONSENT. An agreement to something proposed, and differs from assent. (q.v.) Wolff, Ins. Nat. part 1, SSSS 27-30; Pard. Dr. Com. part 2, tit. 1, n. 1, 38 to 178. Consent supposes, 1. a physical power to act; 2. a moral power of acting; 3. a serious, determined, and free use of these powers. Fonb. Eq. B; 1, c. 2, s. 1; Grot. de Jure Belli et Pacis, lib. 2, c. 11, s. 6.*

**2. Consent is either express or implied. Express, when it is given viva voce, or in writing; implied, when it is manifested by signs, actions, or facts, or by inaction or silence, which raise a presumption that the consent has been given.**

*3. - 1. When a legacy is given with a condition annexed to the bequest, requiring the consent of executors to the marriage of the legatee, and under such consent being given, a mutual attachment has been suffered to grow up, it would be rather late to state terms and conditions on which a marriage between the parties should take place; 2 Ves. & Beames, 234; Ambl. 264; 2 Freem. 201; unless such consent was obtained by deceit or fraud. 1 Eden, 6; 1 Phillim. 200; 12 Ves. 19.*

*4. - 2. Such a condition does not apply to a second marriage. 3 Bro. C. C. 145; 3 Ves. 239.*

*5. - 3. If the consent has been substantially given, though not modo et forma, the legatee will be held duly entitled to the legacy. 1 Sim. & Stu. 172; 1 Meriv. 187; 2 Atk. 265.*

6. - 4. When trustees under a marriage settlement are empowered to sell "with the consent of the husband and, wife," a sale made by the trustees without the distinct consent of the wife, cannot be a due execution of their power. 10 Ves. 378.

7. - 5. Where a power of sale requires that the sale should be with the consent of certain specified individuals, the fact of such consent having been given, ought to be evinced in the manner pointed out by the creator of the power, or such power will not be considered as properly executed. 10 Ves. 308. Vide, generally, 2 Supp. to Ves. jr. 161, 165, 169; Ayliffe's Pand. 117; 1 Rob. Leg. 345, 539.

8. - 6. Courts of equity have established the rule, that when the true owner of property stands by, and knowingly suffers a stranger to sell the same as his own, without objection, this will be such implied consent as to render the sale valid against the true owner. Story on Ag. Sec. 91 Story on Eq. Jur. Sec. 385 to 390. And courts of law, unless restrained by technical formalities, act upon the principles of justice; as, for example, when a man permitted, without objection, the sale of his goods under an execution against another person. 6 Adolph. & El 11. 469 9 Barn. & Cr. 586; 3 Barn. & Adolph. 318, note.

9. The consent which is implied in every agreement is excluded, 1. By error in the essentials of the contract; is, if Paul, in the city of Philadelphia, buy the horse of Peter, which is in Boston, and promise to pay one hundred dollars for him, the horse at the time of the sale, unknown to either party, being dead. This decision is founded on the rule that he who consents through error does not consent at all; non consentiunt qui errant. Dig. 2, 1, 15; Dig. lib. 1, tit. ult. 1. 116, Sec. 2. 2. Consent is excluded by duress of the party making the agreement. 3. Consent is never given so as to bind the parties, when it is obtained by fraud. 4. It cannot be given by a person who has no understanding, as an idiot, nor by one who, though possessed of understanding, is not in law capable of making a contract, as a feme covert. See Bouv. Inst. Index, h.t. [Bouvier's Law Dictionary, Fourth Edition, 1848]

Therefore, an "agreement", whatever form it takes, is NOT evidence of consent under the following enumerated circumstances:

1. By error in the essentials of the contract. This decision is founded on the rule that he who consents through error does not consent at all; non consentiunt qui errant. Dig. 2, 1, 15; Dig. lib. 1, tit. ult. 1. 116, Sec. 2.
2. In the presence of duress against the party making the agreement.
3. In the presence of fraud against either party.
4. If given by a person who has no understanding, as an idiot, nor by one who, though possessed of understanding, is not in law capable of making a contract, as a feme covert. See Bouv. Inst. Index, h.t.

If you look at later versions of law dictionaries, and especially Black's Law dictionaries, the above elements that render an agreement invalid are much less clearly explained and the word "acquiescence" is added to the definition of "consent" to create an opportunity for judicial and government abuses that are so prevalent today surrounding the requirement for consent. The definition of consent from Black's Law Dictionary, Sixth Edition proves this. Note the underlined and highlighted text:

consent. "A concurrence of wills. Voluntarily yielding the will to the proposition of another; acquiescence or compliance therewith. Agreement; approval; permission; the act or result of coming into harmony or accord. Consent is an act of reason, accompanied with deliberation, the mind weighing as in a balance the good or evil on each side. It means voluntary agreement by a person in the possession and exercise of sufficient mental capacity to make an intelligent choice to do something proposed by another. It supposes a physical power to act, a moral power of acting, and a serious, determined, and free use of these powers. Consent is implied in every agreement. It is an act unclouded by fraud, duress, or sometimes even mistake.

Willingness in fact that an act or an invasion of an interest shall take place. Restatement, Second, Torts §10A.

As used in the law of rape "consent" means consent of the will, and submission under the influence of fear or terror cannot amount to real consent. There must be an exercise of intelligence based on knowledge of its significance and moral quality and there must be a choice between resistance and assent. And if a woman resists to the point where further resistance would be useless or until her resistance is overcome by force or violence, submission thereafter is not "consent".

See also Acquiescence; Age of consent; Assent; Connivance; Informed consent;" voluntary [Black's Law Dictionary, Sixth Edition, p. 305]

In the above definition, what constituted a whole paragraph in Bouvier's regarding what constitutes valid agreement is reduced to a single sentence. They also completely eliminated the requirement that the person consenting does not have complete understanding of the thing agreed to, even though it STILL applies:

*"It is an act unclouded by fraud, duress, or sometimes even mistake."*

The above form of censorship leaves dishonest judges and government prosecutors way too much "wiggle room" to abuse the rights of the people they are supposed to be protecting, and is no doubt deliberate.

A closely related subject to that of "consent" is the concept of "willfulness" in the context of tax crimes. Every tax crime has willfulness as a prerequisite. An act or omission to act committed "willfully" is one which one knew he or she had an obligation to do under an existing law they were in fact subject to but which they deliberately and defiantly refused to do.

1. Definition of "willful" from Black's Law Dictionary:

*willful.* Proceeding from a conscious motion of the will; voluntary; knowingly deliberate. Intending the result which actually comes to pass; designed; intentional; purposeful; not accidental or involuntary.

*Premeditated; malicious; done with evil intent, or with a bad motive or purpose, or with indifference to the natural consequence; unlawful; without legal justification.*

*An act or omission is "willfully" done, if done voluntarily and intentionally and with the specific intent to do something the law forbids, or with the specific intent to fail to do something the law requires to be done; that is to say, with bad purpose either to disobey or to disregard the law. It is a word of many meanings, with its construction often influenced to its context. Screws v. United States, 325 U.S. 91, 101, 65 S.Ct. 1031, 1035, 89 L.Ed. 1495.*

*A willful act may be described as one done intentionally, knowingly, and purposely, without justifiable excuse, as distinguished from an act done carelessly, thoughtlessly, heedlessly, or inadvertently. A willful act differs essentially from a negligent act. The one is positive and the other negative. [Black's Law Dictionary, Sixth Edition, p. 1599]*

2. U.S. Supreme Court definition of "willful":

*"The Court, in fact, has recognized that the word "willfully" in these statutes generally connotes a voluntary, intentional violation of a known legal duty. It has formulated the requirement of willfulness as "bad faith or evil intent," Murdock, 290 U.S., at 398, or "evil motive and want of justification in view of all the financial circumstances of the taxpayer," Spies, 317 U.S., at 498, or knowledge that the taxpayer "should have reported more income than he did," Sansone, 380 U.S., at 353. See James v. United States, 366 U.S. 213, 221 (1961); McCarthy v. United States, 394 U.S. 459, 471 (1969).*

*This longstanding interpretation of the purpose of the recurring word "willfully" promotes coherence in the group of tax crimes. In our complex tax system, uncertainty often arises even among taxpayers who earnestly wish to follow the law. The Court has said, "It is not the purpose of the law to penalize frank difference of opinion or innocent errors made despite the [412 U.S. 346, 361] exercise of reasonable care." Spies, 317 U.S., at 496. Degrees of negligence give rise in the tax system to civil penalties. The requirement of an offense committed "willfully" is not met, therefore, if a taxpayer has relied in good faith on a prior decision of this Court. James v. United States, 366 U.S., at 221-222. Cf. Lambert v. California, 355 U.S. 255 (1957). The Court's consistent interpretation of the word "willfully" to require an element of mens rea implements the pervasive intent of Congress to construct penalties that separate the purposeful tax violator from the well-meaning, but easily confused, mass of taxpayers.*

*Until Congress speaks otherwise, we therefore shall continue to require, in both tax felonies and tax misdemeanors that must be done "willfully," the bad purpose or evil motive described in Murdock, supra. We hold, consequently, that the word "willfully" has the same meaning in 7207 that it has in 7206(1). Since the only issue in dispute in this case centered on willfulness, it follows that a conviction of the misdemeanor would clearly support a conviction for the felony. 9 Under these circumstances a lesser-included-offense instruction was not required or proper, for in the federal system it is not the function of the jury to set the penalty. Berra v. United States, 351 U.S., at 134-135. [412 U.S. 346, 362]" [United States v. Bishop, 412 U.S. 346 (1973), Emphasis added]*

The above definitions of "willful" recognize the limitations upon what constitutes evidence of consent and therefore "agreement", as described earlier:

1. Your belief cannot be the product of error. This recognizes the element in the definition of "consent" in which it said that evidence of consent is invalid if it is the product of error. An example of an "innocent error" would be misinterpreting a "word of art".

The Court has said, "It is not the purpose of the law to penalize frank difference of opinion or innocent errors made despite the [412 U.S. 346, 361] exercise of reasonable care." Spies, 317 U.S., at 496. Degrees of negligence give rise in the tax system to civil penalties.  
[United States v. Bishop, 412 U.S. 346 (1973), Emphasis added]

2. You must have a legal status to which the SPECIFIC duty in question attaches and be aware that you have that status. For instance, the U.S. Supreme Court above refers only to "taxpayers", meaning that you must be a "taxpayer" and declare yourself a "taxpayer" and act like a "taxpayer" before you can actually BE a "taxpayer" and therefore in fact THE SUBJECT of the duty defined in the "trade or business" franchise agreement codified in I.R.C. Subtitle A. In other words, you must consent to be party to the franchise before the franchise agreement can be enforced against you.
3. You must KNOW you have a legal duty. This is equivalent to the requirement in the definition of "consent" which states that consent given by a person who has no understanding is NOT valid.
4. You must have SOMETHING which constitutes legally admissible evidence upon which to base the belief that you have that duty. This is consistent with the legal definition of consent, in which duress cannot be present. Any authority the government claims to impose a "duty" upon you must be based on legally admissible evidence, and if it is not, then your belief about the duty is based on duress. For instance, the Internal Revenue Code is identified in 1 U.S.C. §204 as "prima facie evidence", meaning a PRESUMPTION and not REAL evidence. Statutory presumptions, according to the U.S. Supreme Court, DO NOT constitute legal evidence of ANYTHING. All presumption that causes an injury or deprivation of constitutional rights, unless consensual, is unconstitutional and a tort, as exhaustively and described in:

<p><u>Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction</u>, Form #05.017 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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Defenses commonly used by defendants in federal court against the criminal charge of "willful failure to file" a tax return under 26 U.S.C. §7203 focus primarily upon the authority and quality of the evidence upon which a person relied in making the determination that they DID NOT have the duty prescribed or the status to which the duty attaches. Below is a list of some of the defenses:

1. Defendants argue that they cannot understand the law and that they have tried to read it.
2. Defendants argue that they sought professional advice, relied on the professional advice, and therefore rationally concluded that they had no duty.
3. Defendant's cite cases from the U.S. Supreme Court establishing the basis for the fact that they don't have the status to which the duty attaches.

Even in catholic sacramental theology one cannot commit a grievous (i.e. mortal) sin without full CONSENT of the will. Will, meaning a desire for something to actually happen, is a necessary component for consent. One commits an accident of manslaughter when they didn't know the gun was loaded, but they consent when they commit premeditated murder.

Based on all the above, we argue that it is simply not possible to willfully fail to file a tax return because:

1. The entire Internal Revenue Code is identified in 1 U.S.C. §204 as "prima facie evidence", which means that THE WHOLE THING is nothing but a big statutory presumption.
2. Statutory and judicial presumptions that prejudice or injure constitutional rights are unconstitutional, a violation of due process of law, and a tort, according to the U.S. Supreme Court.

*"It is apparent 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."*  
[*Bailey v. Alabama, 219 U.S. 219 (1911)*]

3. Organic law in the Declaration of Independence FORBIDS us to "alienate" our constitutional rights in relation to a real government by describing those rights as "inalienable", which in turn means that they cannot be sold, bargained away, or transferred by ANY process, including a commercial franchise offered by said government:

*"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*  
[*Black's Law Dictionary, Fourth Edition, p. 1693*]

The net result of this provision is that:

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### **Requirement for Consent**

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Form 05.003, Rev. 8-16-2011

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EXHIBIT: \_\_\_\_\_

- 3.1. WE HAVE NO AUTHORITY to contract away rights protected by the constitution in relation to a real, de jure government.
- 3.2. Even signing a government form giving away rights may not be construed as "agreement", because it is a product of error, and error renders consent VOID, according to the definitions earlier.
- 3.3. Those who contract with the government must be domiciled on the governments territory, and that federal territory may not be protected by the Constitution, so that they have no rights to "alien" and therefore the organic law is not violated in the process of contracting with the government. The way the government avoids this limitation is by deceiving people into falsely declaring themselves to be a statutory "U.S. citizen" domiciled on federal territory pursuant to 8 U.S.C. §1401.
4. The only thing that can turn a presumption into a fact is YOUR CONSENT prescribed ONLY in the manner that YOU and not THEY prescribe, since you are the party consenting. This is entirely consistent with the fact that the I.R.C. is a private law franchise and an excise that hinges on your consent to act as a public officer within the U.S. government on loan to the parties you are doing business with. Before a contract is signed, it is not law. After it is signed, it becomes legal evidence and "law".
5. Federal courts are FORBIDDEN by the Declaratory Judgments Act, 28 U.S.C. §2201(a), from declaring your status in the context of taxes. Hence, they cannot bestow the status of "taxpayer" against you without your consent. They also therefore cannot do indirectly what they cannot do directly, but ASSUMING you are one or CALLING you one. This is another way of saying that YOU are the "customer" of their protection racket, and the customer is ALWAYS right. YOU must volunteer for the public office in the U.S. government called "taxpayer" and if they don't protect your right not to volunteer, they are engaging in involuntary servitude in violation of the Thirteenth Amendment. You have an unalienable right to contract and to associate or disassociate, and the status YOU CHOOSE for yourself is how you exercise that right. Nearly all government law is, in fact, a civil franchise, and all franchises are contracts, including the Internal Revenue Code Subtitles A and C. This is further proven in the following:

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

Consent requires mutual willfulness between parties. Now by using the word willful, the federal government lays the foundation for considering whether you could willfully fail to file, willfully fail to perform a known, and consented to, legal duty (they beg the question by introducing earlier tax returns as evidence of consent, but it's only evidence of agreement obtained by fraud and duress). You would have had to give willful consent (not mere agreement which can be made under fraud and duress) to be a filer in the first place. You would have consented to being a taxpayer, you would have had a concurrence of wills on that point.

But, you can never give your consent under fraudulent representations or under duress...even if you're happy to agree to pay "your fair share." The best you could do, because of the fraud involved, would be to agree without consent. Just as a man might agree to turn over his wallet to an assailant with a knife, the duress prevents consent. There is no concurrence of wills or meeting of minds.

Now, when you sign under penalty of perjury, a form which contains words of art, words that do not have an agreed upon meaning between the presenter of the form, the IRS, and the signer of the form, the alleged taxpayer, can you give your consent, an act of your will, on that form? Can two wills concur, two minds meet, when the terms are made up of words that lead to different understanding?

If the 'legal duty' to file a tax return used words that had two opposite meanings, one a common law meaning and the other a legal definition that contradicted the common law meaning, and the legal meaning was not stated as such, could one ever willfully sign such a tax return, give their consent to a "Known" legal duty?

If there was no consent in the first place to a known legal duty, could you withdraw that consent by WILLFULLY failing to file a document inherently deceptive, such as a 1040 form? You would not have offended against a concurrence of wills because the IRS understands one thing by its words and the alleged taxpayer another. There was no concurrence of wills, no meeting of minds. So you couldn't have "failed" and willfully failed, to carry out a consented to legal duty. Since there was no willful consent, because of fraudulent words of art and duress, the fear of IRS penalties and reprisal, there cannot be willful non-consent, or withdrawal of consent, to file.

The government's willful failure to file charge appears to have no meaning whatsoever, not even a meaning defined by words of art.

If you never consented to file, because the IRS made it impossible to consent by introducing elements of fraud, per words of art, and duress by threats of penalty, they cannot maintain that you violated that consent and thereby created a cause of action.

The average American doesn't understand four important facts about the requirement for consent:

1. They don't know their consent is always required by the government per the Declaration of Independence.
2. They don't know that the government almost always gets their **agreement** but not their **consent** as required.
3. They don't see the relationship between signing government forms and consent or agreement. They don't understand that the government acting through its forms elicits their agreement to whatever the government is proposing. They don't understand that this process directly relates to applying to register to vote, casting a ballot, applying for social security, assessing oneself for donations of "income" on the 1040 form, etc.
4. They don't know that they can actually withhold their consent from government proposals and demands, either with a simple no, or by "agreeing" [not consenting] and signing government forms or cooperating with the government, the way one might cooperate with a mugger, "under duress."

Consent, a concurrence of wills, a meeting of minds, a desire on the part of both parties for something to happen, is necessary and lawfully required whether one is applying for a driver license, responding to a traffic violation, or refusing to convict at the prosecutor's behest in a criminal trial. In criminal trials, withholding consent from the legislature, the prosecutor and the court, is the foundation of jury nullification. That activity is described below:

Jury Nullification: Empowering the Jury as the Fourth Branch of Government, Form #09.010  
<http://sedm.org/Forms/FormIndex.htm>

So whether one is responding to a parking ticket, or reprimanding the legislature, prosecutor and court in the jury room, consent of the governed is first and foremost at the heart of responding to all government related activity.

The above is completely consistent with the following:

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

## **7 The Social Contract/Compact<sup>11</sup>**

In law, the words "compact" and "contract" are equivalent:

***"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]*

All civil societies are based on "compact" and therefore "contract". Here is how the U.S. Supreme Court describes this compact and therefore contract.

*"Yet, it is to be remembered, and that whether in its real origin, or in its artificial state, allegiance, as well as fealty, rests upon lands, and it is due to persons. Not so, with respect to Citizenship, which has arisen from the dissolution of the feudal system and is a substitute for allegiance, corresponding with the new order of things. **Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact [CONTRACT!]; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial tenure. Citizenship is the charter of equality; allegiance is a badge of inferiority. Citizenship is constitutional; allegiance is personal. Citizenship is freedom; allegiance is servitude. Citizenship is communicable; allegiance is repulsive. Citizenship may be relinquished; allegiance is perpetual. With such essential differences, the doctrine of allegiance is inapplicable to a system of citizenship; which it can neither serve to controul, nor to elucidate.** And yet, even among the nations, in which the law of allegiance is the most firmly established, the law most pertinaciously enforced, there are striking deviations that demonstrate the*

<sup>11</sup> Source: Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002; <http://sedm.org/Forms/FormIndex.htm>.

1 invincible power of truth, and the homage, which, under every modification of government, must be paid to the  
2 inherent rights of man.....**The doctrine is, that allegiance cannot be due to two sovereigns; and taking an oath**  
3 **of allegiance to a new, is the strongest evidence of withdrawing allegiance from a previous, sovereign...."**  
4 [Talbot v. Janson, 3 U.S. 133 (1795); From the syllabus but not the opinion; SOURCE:  
5 <http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/s>  
6 [upct/html/historics/USSC\\_CR\\_0003\\_0133\\_ZS.html](upct/html/historics/USSC_CR_0003_0133_ZS.html)]

7 Note the sentence: “**Citizenship is the effect of compact [CONTRACT!]**”. By calling yourself a “citizen”, you:

- 8 1. Identify yourself as a consenting party to the social compact/contract.
- 9 2. Make yourself subject to the civil laws that implement the contract.
- 10 3. Consent to be governed by the sovereignty executing that social contract.

11 Even the author of the Law Of Nations, which is the document upon which the USA Constitution was based by the  
12 founding fathers, acknowledged that all civilizations are based upon compact and contract, called this contract the "social  
13 compact", and said that when the government fails to be accountable for the protection sought, those being protected have a  
14 right to leave said society. Notice that the author, Vattel, refers to the parties to the social compact as "contracting parties".

15 *The Law of Nations, Book I: Of Nations Considered in Themselves*  
16 § 223. Cases in which a citizen has a right to quit his country.

17 *There are cases in which a citizen has an absolute right to renounce his country, and abandon it entirely — a*  
18 *right founded on reasons derived from the very nature of the **social compact**.*

19 *1. If the citizen cannot procure subsistence in his own country, it is undoubtedly lawful for him to seek it*  
20 *elsewhere. For, political or civil society being entered into only with a view of facilitating to each of its*  
21 *members the means of supporting himself, and of living in happiness and safety, it would be absurd to pretend*  
22 *that a member, whom it cannot furnish with such things as are most necessary, has not a right to leave it.*

23 *2. If the body of the society, or he who represents it, absolutely fail to discharge their obligations [of*  
24 *protection] towards a citizen, the latter may withdraw himself. For, if one of the contracting parties does not*  
25 *observe his engagements, the other is no longer bound to fulfil his; as the contract is reciprocal between the*  
26 *society and its members. It is on the same principle, also, that the society may expel a member who violates its*  
27 *laws.*

28 *3. If the major part of the nation, or the sovereign who represents it, attempt to enact laws relative to matters*  
29 *in which the social compact cannot oblige every citizen to submission, those who are averse to these laws*  
30 *have a right to quit the society, and go settle elsewhere. For instance, if the sovereign, or the greater part of*  
31 *the nation, will allow but one religion in the state, those who believe and profess another religion have a right*  
32 *to withdraw, and take with them their families and effects. For, they cannot be supposed to have subjected*  
33 *themselves to the authority of men, in affairs of conscience;<sup>3</sup> and if the society suffers and is weakened by their*  
34 *departure, the blame must be imputed to the intolerant party; for it is they who fail in their observance of the*  
35 *social compact — it is they who violate it, and force the others to a separation. We have elsewhere touched*  
36 *upon some other instances of this third case, — that of a popular state wishing to have a sovereign (§ 33), and*  
37 *that of an independent nation taking the resolution to submit to a foreign power (§ 195).*

38 [The Law of Nations, Book I, Section 223, Vattel; SOURCE:  
39 [http://famguardian.org/Publications/LawOfNations/vattel\\_01.htm#%20224.%20Emigrants](http://famguardian.org/Publications/LawOfNations/vattel_01.htm#%20224.%20Emigrants)]

40 The terms of the “social compact” at the heart of every civilized society are exhaustively described in the following classic  
41 book by Rousseau written just before the U.S. Constitution was written:

<p><i>The Social Contract or Principles of Political Right</i>, Jean Jacques Rousseau, 1762 HTML: <a href="http://famguardian.org/Publications/TheSocialContract-Rousseau/Rousseau%20Social%20Contract.htm">http://famguardian.org/Publications/TheSocialContract-Rousseau/Rousseau%20Social%20Contract.htm</a> PDF: <a href="http://famguardian.org/Publications/TheSocialContract-Rousseau/The_social_contract.pdf">http://famguardian.org/Publications/TheSocialContract-Rousseau/The_social_contract.pdf</a></p>
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42 Rousseau is also widely regarded as the father of socialism. In chapter 8 of the above book he even describes all  
43 governments as what he calls a “civil religion”. Here is the way Rousseau describes the “social compact” that forms the  
44 foundation of all societies:

45 *There is but one law which, from its nature, needs unanimous consent. This is the social compact; for civil*  
46 *association is the most voluntary of all acts. Every man being born free and his own master, no one, under any*  
47 *pretext whatsoever, can make any man subject without his consent. To decide that the son of a slave is born a*  
48 *slave is to decide that he is not born a man.*

**If then there are opponents when the social compact is made, their opposition does not invalidate the contract, but merely prevents them from being included in it. They are foreigners among citizens. When the State is instituted, residence constitutes consent; to dwell within its territory is to submit to the Sovereign.**<sup>12</sup>

**Apart from this primitive contract, the vote of the majority always binds all the rest.** This follows from the contract itself. But it is asked how a man can be both free and forced to conform to wills that are not his own. How are the opponents at once free and subject to laws they have not agreed to?

I retort that the question is wrongly put. **The citizen gives his consent to all the laws, including those which are passed in spite of his opposition, and even those which punish him when he dares to break any of them.** The constant will of all the members of the State is the general will; by virtue of it they are citizens and free<sup>13</sup>. When in the popular assembly a law is proposed, what the people is asked is not exactly whether it approves or rejects the proposal, but whether it is in conformity with the general will, which is their will. Each man, in giving his vote, states his opinion on that point; and the general will is found by counting votes. When therefore the opinion that is contrary to my own prevails, this proves neither more nor less than that I was mistaken, and that what I thought to be the general will was not so. If my particular opinion had carried the day I should have achieved the opposite of what was my will; and it is in that case that I should not have been free.

**This presupposes, indeed, that all the qualities of the general will still reside in the majority: when they cease to do so, whatever side a man may take, liberty is no longer possible.**

In my earlier demonstration of how particular wills are substituted for the general will in public deliberation, I have adequately pointed out the practicable methods of avoiding this abuse; and I shall have more to say of them later on. I have also given the principles for determining the proportional number of votes for declaring that will. A difference of one vote destroys equality; a single opponent destroys unanimity; but between equality and unanimity, there are several grades of unequal division, at each of which this proportion may be fixed in accordance with the condition and the needs of the body politic.

There are two general rules that may serve to regulate this relation. First, the more grave and important the questions discussed, the nearer should the opinion that is to prevail approach unanimity. Secondly, the more the matter in hand calls for speed, the smaller the prescribed difference in the numbers of votes may be allowed to become: where an instant decision has to be reached, a majority of one vote should be enough. The first of these two rules seems more in harmony with the laws, and the second with practical affairs. In any case, it is the combination of them that gives the best proportions for determining the majority necessary.

[The Social Contract or Principles of Political Right, Jean Jacques Rousseau, 1762, Book IV, Chapter 2]

Note how Rousseau describes those who are not party to the social contract as “foreigners”:

*“If then there are opponents when the social compact is made, their opposition does not invalidate the contract, but merely prevents them from being included in it. They are foreigners among citizens. When the State is instituted, residence constitutes consent; to dwell within its territory is to submit to the Sovereign.”*

We also clarify the following about Rousseau’s comments above:

1. Those who are parties to the social compact are called “citizens” if they were born in the country and “residents” if they were born in a foreign country, who together are called “inhabitants” or “domiciliaries”.
2. The “foreigner” he is talking about is a statutory “alien” and a “nonresident”.
3. When Rousseau says **“Apart from this primitive contract, the vote of the majority always binds all the rest.”**, what he means by “the rest” is “the rest of the inhabitants, citizens, or residents”, but NOT “nonresidents” or “transient foreigners”. This is implied by his other statement: **“If then there are opponents when the social compact is made, their opposition does not invalidate the contract, but merely prevents them from being included in it. They are foreigners among citizens.”**
4. Rousseau says that: **“When the State is instituted, residence constitutes consent; to dwell within its territory is to submit to the Sovereign.”** Here are some key points about this statement:
  - 4.1. What he means by “residence” is a political and voluntary act of association and consent, and NOT physical presence in a specific place.

<sup>12</sup> This should of course be understood as applying to a free State; for elsewhere family, goods, lack of a refuge, necessity, or violence may detain a man in a country against his will; and then his dwelling there no longer by itself implies his consent to the contract or to its violation.

<sup>13</sup> At Genoa, the word *Liberty* may be read over the front of the prisons and on the chains of the galley-slaves. This application of the device is good and just. It is indeed only malefactors of all estates who prevent the citizen from being free. In the country in which all such men were in the galleys, the most perfect liberty would be enjoyed.

4.2. Those who have made this choice of “residence” and thereby politically associated with and joined with a specific political “state” acquire the status under the social contract called “resident” or “citizens”. Those who have not associated are called “transient foreigners”, “strangers”, or “in transitu”.

4.3. The choice of “residence” is protected by the First Amendment right of association and freedom from compelled association.

5. All rights under the social contract attach to the statuses under the contract called “citizen”, “resident”, “inhabitant”, or “domiciliary”. In that sense, the contract behaves as a franchise or what we call a “protection franchise”. You are not protected by the franchise unless you procure a status under the franchise called “citizen” or “resident”.

6. In a legal sense, to say that one is “in the state” or “dwelling in the state” really means that a person has consented to the social contract and thereby become a “government contractor”. Your corrupt politicians have written this social contract in such a way that consenting to it makes you a public officer within the government, even though such a corruption of the de jure system is clearly beyond its legislative intent. See:

*De Facto Government Scam*, Form #05.043

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

7. It is a violation of due process of law, theft, slavery, and even identity theft to:

7.1. PRESUME that by virtue of physically occupying a specific place, that a person has consented to take up “residence” there and thereby consented to the social contract and the civil laws that implement it.

7.2. Interfere with one’s choice of political association and consent to the social compact by refusing to accept any piece of paper that declares one a “nonresident”.

7.3. Impose the status of “citizen” or “resident” against those who do not consent to the social contract.

7.4. Enforce any provision of the social contract against a non-consenting party.

7.5. Connect the status of “citizen” or “resident” with a public office in the government or use that unlawfully created office as method to impose any duty upon said party. Why? Because the Thirteenth Amendment forbids “involuntary servitude”.

If you are injured and take the party who injured you into a civil court, the judge, in fact, is really acting as a trustee of the social contract/compact in enforcing that contract between you and the other party. All governments in the USA, in fact, are “trustees”:

*“Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government, through the domain of jurisdiction merely Federal, to recognize to be property.*

*“And this principle follows from the structure of the respective Governments, State and Federal, and their reciprocal relations. **They are different agents and trustees of the people of the several States, appointed with different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions, are mutually obligatory.**”*  
[*Dred Scott v. Sandford*, 60 U.S. 393 (1856)]

Both parties to the lawsuit must be parties to the social contract and therefore “citizens” or “residents” within the jurisdiction you are civilly suing. If the defendant you are suing is NOT party to the social contract, they are called a “nonresident” who is therefore protected from being civilly sued by:

1. The “Foreign Sovereign Immunities Act”, codified at 28 U.S.C. Part IV, Chapter 97 starting at section 1602.
2. The “Minimum Contacts Doctrine” elucidated by the U.S. Supreme Court in *International Shoe Co. v. Washington*, 326 U.S. 310 (1945). This doctrine states that it is a violation of due process to bring a nonresident into a foreign court to be sued unless certain well defined standards are met. Here is how the federal courts describe this doctrine:

*In International Shoe Co. v. Washington, 326 U.S. 310 (1945), the Supreme Court held that a court may exercise personal jurisdiction over a defendant consistent with due process only if he or she has “certain minimum contacts” with the relevant forum “such that the maintenance of the suit does not offend traditional notions of fair play and substantial justice.” Id. at 316 (quoting *Milliken v. Meyer*, 311 U.S. 457, 463 (1940)). **Unless a defendant’s contacts with a forum are so substantial, continuous, and systematic that the defendant can be deemed to be “present” in that forum for all purposes, a forum may exercise only “specific” jurisdiction** - that is, jurisdiction based on the relationship between the defendant’s forum contacts and the plaintiff’s claim.*

[. . .]

*In this circuit, we analyze specific jurisdiction according to a three-prong test:*

(1) The non-resident defendant must purposefully direct his activities or consummate some transaction with the forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of conducting activities in the forum, thereby invoking the benefits and protections of its laws;

(2) the claim must be one which arises out of or relates to the defendant's forum-related activities; and

(3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.

*Schwarzenegger v. Fred Martin Motor Co.*, 374 F.3d. 797, 802 (9th Cir. 2004) (quoting *Lake v. Lake*, 817 F.2d. 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in shorthand fashion, as the "purposeful availment" prong. *Schwarzenegger*, 374 F.3d. at 802. Despite its label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some combination thereof.  
[*Yahoo! Inc. v. La. Ligue Contre Le Racisme Et L'Antisemitisme*, 433 F.3d. 1199 (9th Cir. 01/12/2006)]

Why does all this matter? Because what if you are a nonresident and the U.S. government wants to sue you for a tax liability? They can't take a nonresident (in relation to federal territory) and a "nontaxpayer" into a Federal District Court and must instead sue you in a state court under the above requirements. Even their own Internal Revenue Manual says so:

*Internal Revenue Manual*  
9.13.1.5 (09-17-2002)  
*Witnesses In Foreign Countries*

1. Nonresident aliens physically present in a foreign country cannot be compelled to appear as witnesses in a United States District Court since they are beyond jurisdiction of United States officials. Since the Constitution requires confrontation of adverse witnesses in criminal prosecutions, the testimony of such aliens may not be admissible until the witness appears at trial. However, certain testimony for the admissibility of documents may be obtained under 18 USC §3491 et seq. without a "personnel" appearance in the United States. Additionally, 28 USC §1783 et seq. provides limited powers to induce the appearance of United States citizens physically present in a foreign country.  
[SOURCE: <http://www.irs.gov/irm/part9/ch13s01.html>]

The other great thing about being a nonresident, is that the statute of limitations under civil law DO NOT apply to you and do not limit your rights or the protection of those rights.

1. If you invoke the common law rather than statutory law, you have an unlimited amount of time to sue a federal actor for a tort. All such statutes of limitations are franchises to which BOTH parties to the suit must be contractors under the social contract/compact in order to enforce.
2. If only one party is a "citizen" or a "resident" protected by the social contract, and the other party is protected by the Constitution but not the civil law implementing the social contract, then the Constitution trumps the civil law and becomes self executing under what is called a Bivens Action.

Why do we say these things? Because what you think of as civil law, in most cases, is really only a private law franchise for government officers and statutory "employees", as exhaustively proven in the following document:

*Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

Under the concepts in the above document, a "statute of limitations" is an example of a "privilege and immunity" afforded to ONLY government officers and statutory "employees" when the OTHER party they injure is also a government officer or employee in some capacity. If the injured party is not party to the social compact and franchise but is protected by the Constitution, then the statutes of limitations cannot be invoked under the franchise.

In the United States (the country), there are, in fact TWO "social contracts" or "social compacts", and each protects a different subset of the overall population.

*"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District*

of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these authorities was the law in question passed?"  
[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821)]

You can only be a party to ONE of these two social contracts/compacts at a time, because you can only have a domicile in ONE jurisdiction at a time. These two jurisdictions that Congress legislates for are:

1. The states of the Union under the requirements of the Constitution of the United States. In this capacity, it is called the "federal/general government".
2. The U.S. government, the District of Columbia, U.S. possessions and territories, and enclaves within the states. In this capacity, it is called the "national government". The authority for this jurisdiction derives from Article 1, Section 8, Clause 17 of the United States Constitution. All laws passed essentially amount to municipal laws for federal property, and in that capacity, Congress is not restrained by either the Constitution or the Bill of Rights. We call the collection of all federal territories, possessions, and enclaves within the states "the federal zone" throughout this document.

The "separation of powers doctrine" is what created these two separate and distinct social compacts and jurisdictions. Each has its own courts, unique types of "citizens", and laws. That doctrine is described in:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023  
<http://sedm.org/Forms/FormIndex.htm>

The U.S. Supreme Court has identified the maintenance of separation between these two distinct jurisdictions as THE MOST IMPORTANT FUNCTION OF ANY COURT. Are the courts satisfying their most important function, or have they bowed to political expediency by abusing deception and words of art to entrap and enslave you in what amounts to a criminal conspiracy against your constitutional rights? Have the courts become what amounts to a modern day Judas, who sold the truth for the twenty pieces of silver they could STEAL from you through illegal tax enforcement by abusing word games?

"The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this country substantially two national governments; one to be maintained under the Constitution, with all of its restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this court, a radical and mischievous [SATANIC] change in our system of government will result. We will, in that event, pass from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It will be an evil [SATANIC] day for American liberty if the theory of a government outside the supreme law of the land finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution."  
[Downes v. Bidwell, 182 U.S. 244 (1901)]

WHICH of the two social compacts are you party to? Your choice of domicile determines that. It CAN'T legally be both because you can only have a domicile in ONE place at a time. Furthermore, if you have been deceived by corrupt politicians and "words of art" into becoming a party to BOTH social compacts, you are serving TWO masters, which is forbidden by the Holy Bible:

"No one can serve two masters [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]."  
[Matt 6:24, Bible, NKJV. Written by a tax collector]

We might also add that franchises and the right to contract that they are based upon cannot lawfully be used to destroy the separation between these two distinct jurisdictions. Preserving that separation is, in fact, the heart and soul of the United States Constitution. That is why the U.S. Supreme Court held the following:

"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to trade with the Indians, and any other licenses necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is

warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize [e.g. LICENSE as part of a franchise] a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize [e.g. LICENSE] a trade or business within a State in order to tax it.  
[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

Notice the language “Congress cannot authorize [e.g. LICENSE] a trade or business within a State in order to tax it.”. All licensed activities are, in fact, franchises and excise taxes are what implement them and pay for them. The income tax itself, in fact, is such a franchise. See the following for exhaustive proof:

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

## 8 Domicile: You aren’t subject to civil law without your explicit voluntary consent

The purpose of establishing government is solely to provide “protection”. Those who wish to be protected by a specific government under the civil law must expressly consent to be protected by choosing a domicile within the civil jurisdiction of that specific government.

1. Those who have made such a choice and thereby become “customers” of the protection afforded by government are called by any of the following names under the civil laws of the jurisdiction they have nominated to protect them:
  - 1.1. “citizens”, if they were born somewhere within the country which the jurisdiction is a part.
  - 1.2. “residents” (aliens) if they were born within the country in which the jurisdiction is a part
  - 1.3. “inhabitants”, which encompasses both “citizens”, and “residents” but excludes foreigners
  - 1.4. “persons”.
  - 1.5. “individuals”.
2. Those who have not become “customers” or “protected persons” of a specific government are called by any of the following names within the civil laws of the jurisdiction they have refused to nominate as their protector and may NOT be called by any of the names in item 1 above:
  - 2.1. “nonresidents”
  - 2.2. “transient foreigners”
  - 2.3. “stateless persons”
  - 2.4. “in transitu”
  - 2.5. “transient”
  - 2.6. “sojourner”

In law, the process of choosing a domicile within the jurisdiction of a specific government is called “*animus manendi*”. That choice makes you a consenting party to the “civil contract”, “social compact”, and “private law” that attaches to and therefore protects all “inhabitants” and things physically situated on or within that specific territory, venue, and jurisdiction. In a sense then, your consent to a specific jurisdiction by your choice of domicile within that jurisdiction is what creates the “person”, “individual”, “citizen”, “resident”, or “inhabitant” which is the only proper subject of the civil laws passed by that government. In other words, choosing a domicile within a specific jurisdiction causes an implied waiver of sovereign immunity, because the courts admit that the term “person” does not refer to the “sovereign”:

“Since in common usage, the term person does not include the sovereign, statutes not employing the phrase are ordinarily construed to exclude it.”  
[United States v. Cooper Corporation, 312 U.S. 600 (1941)]

“Sovereignty itself is, of course, not subject to law for it is the author and source of law;”  
[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.”  
[Juilliard v. Greenman, 110 U.S. 421 (1884)]

### Requirement for Consent

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Form 05.003, Rev. 8-16-2011

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EXHIBIT: \_\_\_\_\_

Those who have become customers of government protection by choosing a domicile within a specific government then owe a duty to pay for the support of the protection they demand. The method of paying for said protection is called “taxes”. In earlier times this kind of sponsorship was called “tribute”.

Even for civil laws that are enacted with the consent of the majority of the governed as the previous section indicates, we must still explicitly and individually consent to be subject to them before they can be enforced against us.

*"When a change of government takes place, from a monarchical to a republican government, the old form is dissolved. Those who lived under it, and did not choose to become members of the new, had a right to refuse their allegiance to it, and to retire elsewhere. By being a part of the society subject to the old government, they had not entered into any engagement to become subject to any new form the majority might think proper to adopt. That the majority shall prevail is a rule posterior to the formation of government, and results from it. It is not a rule upon mankind in their natural state. There, every man is independent of all laws, except those prescribed by nature. He is not bound by any institutions formed by his fellowmen without his consent"*  
[Cruden v. Neale, 2 N.C., 2 S.E. 70 (1796)]

This requirement for the consent to the protection afforded by government is the foundation of our system of government, according to the Declaration of Independence: consent of the governed. The U.S. Supreme Court admitted this when it said:

*"The people of the United States resident within any State are subject to two governments: one State, and the other National; but there need be no conflict between the two. The powers which one possesses, the other does not. They are established for different purposes, and have separate jurisdictions. Together they make one whole, and furnish the people of the United States with a complete government, ample for the protection of all their rights at home and abroad. True, it may sometimes happen that a person is amenable to both jurisdictions for one and the same act. Thus, if a marshal of the United States is unlawfully resisted while executing the process of the courts within a State, and the resistance is accompanied by an assault on the officer, the sovereignty of the United States is violated by the resistance, and that of the State by the breach of peace, in the assault. So, too, if one passes counterfeited coin of the United States within a State, it may be an offence against the United States and the State: the United States, because it discredits the coin; and the State, because of the fraud upon him to whom it is passed. This does not, however, necessarily imply that the two governments possess powers in common, or bring them into conflict with each other. It is the natural consequence of a citizenship [92 U.S. 542, 551] which owes allegiance to two sovereignties, and claims protection from both.*

***The citizen cannot complain, because he has voluntarily submitted himself to such a form of government. He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each within its own jurisdiction.***

[United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]

How, then, did you “voluntarily submit” yourself to such a form of government and thereby contract with that government for “protection”? If people fully understood how they did this, many of them would probably immediately withdraw their consent and completely drop out of the corrupted, inefficient, and usurious system of government we have, now wouldn’t they? We have spent six long years researching this question, and our research shows that it wasn’t your citizenship as a “national” but not statutory “citizen” pursuant to 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 that made you subject to their civil laws. Well then, what was it?

***It was your voluntary choice of domicile!***

In fact, the “citizen” the Supreme Administrative Court is talking about above is a statutory “citizen” and not a constitutional “citizen”, and the only way you can become subject to statutory civil law is to have a domicile within the jurisdiction of the sovereign. Below is a legal definition of “domicile”:

*"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]

1 "This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the  
2 firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power  
3 is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or  
4 naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if  
5 he breaks them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in  
6 the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly  
7 all respects, his and their condition as to the duties and burdens of Government are undistinguishable."  
8 [Fong Yue Ting v. United States, 149 U.S. 698 (1893)]

9 Notice the phrase "civil laws" above and the term "claim to be protected". What they are describing is a contract to procure  
10 the protection of the government, from which a "claim" arises. Those who are not party to the domicile/protection contract  
11 have no such claim and are immune from the civil jurisdiction of the government. In fact, there are only three ways to  
12 become subject to the civil jurisdiction of a specific government. These ways are:

- 13 1. Choosing domicile within a specific jurisdiction.
- 14 2. Representing an entity that has a domicile within a specific jurisdiction even though not domiciled oneself in said  
15 jurisdiction. For instance, representing a federal corporation as a public officer of said corporation, even though  
16 domiciled outside the federal zone. The authority for this type of jurisdiction is, for instance, Federal Rule of Civil  
17 Procedure 17(b).
- 18 3. Engaging in commerce within the civil legislative jurisdiction of a specific government and thereby waiving sovereign  
19 immunity under:
  - 20 3.1. The Foreign Sovereign Immunities Act, 28 U.S.C. §1605.
  - 21 3.2. The Minimum Contacts Doctrine, which implements the Fourteenth Amendment. See International Shoe Co. v.  
22 Washington, 326 U.S. 310 (1945) .
  - 23 3.3. The Longarm Statutes of the state jurisdiction where you are physically situated at the time. For a list of such state  
24 statutes, see:

<p><u><a href="http://sedm.org/Litigation/LitIndex.htm">SEDM Jurisdictions Database, Litigation Tool #09.008</a></u> <u><a href="http://sedm.org/Litigation/LitIndex.htm">http://sedm.org/Litigation/LitIndex.htm</a></u></p>
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25 We allege that if the above rules are violated then the following consequences are inevitable:

- 26 1. A crime has been committed. That crime is identity theft against a nonresident party and it involves using a person's  
27 legal identity as a "person" for the commercial benefit of someone else without their express consent. Identity theft is  
28 a crime in every jurisdiction within the USA. The SEDM Jurisdictions Database, Litigation Tool #09.008 indicated  
29 above lists identity theft statutes for every jurisdiction in the USA.
- 30 2. If the entity disregarding the above rules claims to be a "government" then it is acting instead as a private corporation  
31 and must waive sovereign immunity and approach the other party to the dispute in EQUITY rather than law, and do so  
32 in OTHER than a franchise court. Franchise courts include U.S. District Court, U.S. Circuit Court, Tax Court, Traffic  
33 Court, and Family Court. Equity is impossible in a franchise court.

34 See also *Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) ("The United States does business on  
35 business terms") (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926));  
36 *Perry v. United States*, supra at 352 (1935) ("When the United States, with constitutional authority, makes  
37 contracts for franchises, it has rights and incurs responsibilities similar to those of individuals who are  
38 parties to such instruments. There is no difference . . . except that the United States cannot be sued without  
39 its consent") (citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) ("The United States, when  
40 they contract with their citizens, are controlled by the same laws that govern the citizen in that behalf");  
41 *Cooke v. United States*, 91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from  
42 its position of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern  
43 individuals there").

44 See *Jones*, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the  
45 government seem to commingle, a citizen or corporate body must by  
46 supposition be substituted in its place, and then the question be  
47 determined whether the action will lie against the supposed defendant");  
48 *O'Neill v. United States*, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, "[w]ere [the]  
49 contracts exclusively between private parties, the party hurt by such governing action could not claim  
50 compensation from the other party for the governing action"). The dissent ignores these statements (including  
51 the statement from *Jones*, from which case *Horowitz* drew its reasoning literally verbatim), when it says, post at  
52 931, that the sovereign acts cases do not emphasize the need to treat the government-as-contractor the same as  
53 a private party.

Below are some interesting facts about domicile that we have discovered through our extensive research on this subject:

1. Domicile is based on where you currently live or have lived in the past. You can't choose a domicile in a place that you have never physically been to.
2. Domicile is a voluntary choice that only you can make. It acts as the equivalent of a "protection contract" between you and the government. All such contracts require your voluntary "consent", which the above definition calls "intent". That "intent" expresses itself as "allegiance" to the people and the laws of the place where you maintain a domicile.

*"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)]

3. Domicile cannot be established without a coincidence of living or having lived in a place and voluntarily consenting to live there "permanently".
4. Domicile is a protected First Amendment choice of political association. Since the government may not lawfully interfere with your right of association, they cannot lawfully select a domicile for you or interfere with your choice of domicile.
5. Domicile is what is called the "seat" of your property. It is the "state" and the "government" you voluntarily nominate to protect your property and your rights. In effect, it is the "weapon" you voluntarily choose that will best protect your property and rights, not unlike the weapons that early cavemen crafted and voluntarily used to protect themselves and their property.
6. The government cannot lawfully coerce you to choose a domicile in a place. A government that coerced you into choosing a domicile in their jurisdiction is engaging in a "protection racket", which is highly illegal. A coerced domicile it is not a domicile of your choice and therefore lawfully confers no jurisdiction or rights upon the government:

*"Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond his control, he may be relieved of the consequences attendant on domicile at that place. In Roboz (USDC D.C. 1963) [Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved which precluded the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary (and lost domicile there) had they been able to. Since they had been precluded from leaving because of the political privations imposed by the very government they wanted to escape (the father was in prison there), the court would not hold them to have lost their property based on a domicile that circumstances beyond their control forced them to retain."*  
[Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]

7. Domicile is a method of lawfully delegating authority to a "sovereign" to protect you. That delegation of authority causes you to voluntarily surrender some of your rights to the government in exchange for "protection". That protection comes from the civil and criminal laws that the sovereign passes, because the purpose of all government and all law is "protection". The U.S. Supreme Court calls this delegation of authority "allegiance". To wit:

*"Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance."*  
[Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)]

8. All allegiance must be voluntary, which is why only consenting adults past the age of majority can have a legal domicile. The following facts confirm this conclusion:
  - 8.1. Minors cannot choose a domicile, but by law assume the domicile of their parents.
  - 8.2. Incompetent or insane persons assume the domicile of their caregivers.
9. It is perfectly lawful to have a domicile in a place OTHER than the place you currently live. Those who find themselves in this condition are called "transient foreigners", and the only laws they are subject to are the criminal laws in the place they are at.

*"Transient foreigner. One who visits the country, without the intention of remaining."*

10. There are many complicated rules of “presumption” about how to determine the domicile of an individual:

10.1. You can read these rules on the web at:

[Corpus Juris Secundum \(C.J.S.\), Volume 28, Domicile](http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf)  
<http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>

10.2. The reason that the above publication about domicile is so complicated and long, is that its main purpose is to disguise the voluntary, consensual nature of domicile or remove it entirely from the decisions of courts and governments so that simply being present on the king's land makes one into a “subject” of the king. This is not how a republican form of government works and we don't have a monarchy in this country that would allow this abusive approach to law to function.

*“Yet, it is to be remembered, and that whether in its real origin, or in its artificial state, allegiance, as well as fealty, rests upon lands, and it is due to persons. Not so, with respect to Citizenship, which has arisen from the dissolution of the feudal system and is a substitute for allegiance, corresponding with the new order of things. Allegiance and citizenship, differ, indeed, in almost every characteristic. Citizenship is the effect of compact [CONTRACT!]; allegiance is the offspring of power and necessity. Citizenship is a political tie; allegiance is a territorial tenure. Citizenship is the charter of equality; allegiance is a badge of inferiority. Citizenship is constitutional; allegiance is personal. Citizenship is freedom; allegiance is servitude. Citizenship is communicable; allegiance is repulsive. Citizenship may be relinquished; allegiance is perpetual. With such essential differences, the doctrine of allegiance is inapplicable to a system of citizenship; which it can neither serve to controul, nor to elucidate. And yet, even among the nations, in which the law of allegiance is the most firmly established, the law most pertinaciously enforced, there are striking deviations that demonstrate the invincible power of truth, and the homage, which, under every modification of government, must be paid to the inherent rights of man.....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); From the syllabus but not the opinion; SOURCE: [http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/supt/html/historics/USSC\\_CR\\_0003\\_0133\\_ZS.html](http://www.law.cornell.edu/supct/search/display.html?terms=choice%20or%20conflict%20and%20law&url=/supt/html/historics/USSC_CR_0003_0133_ZS.html)]*

10.3. These rules of presumption relating to domicile may only lawfully act in the absence of express declaration of your domicile provided to the government in written form or when various sources of evidence conflict with each other about your choice of domicile.

*“This [government] right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration. Vatt. Law Nat. pp. 92, 93.” [Fong Yue Ting v. United States, 149 U.S. 698 (1893)]*

10.4. The purpose for these rules are basically to manufacture the “presumption” that courts can use to “ASSUME” or “PRESUME” that you consented to their jurisdiction, even if in fact you did not explicitly do so. All such prejudicial presumptions which might adversely affect your Constitutionally guaranteed rights are unconstitutional, according to the U.S. Supreme Court:

*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 Bed. 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] [Rutger Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]*

10.5. The purpose for these complicated rules of presumption is to avoid the real issue, which is whether you voluntarily consent to the civil jurisdiction of the government and the courts in an area, because they cannot proceed civilly without your express consent manifested as a voluntary choice of domicile. In most cases, if litigants knew that all they had to do to avoid the jurisdiction of the court was to not voluntarily select a domicile within the jurisdiction of the court, most people would become “transient foreigners” so the government could do nothing other than just “leave them alone”.

11. You can choose a domicile any place you want. The only requirement is that you must ensure that the government or sovereign who controls the place where you live has received “reasonable notice” of your choice of domicile and of their corresponding obligation to protect you.

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

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

Notice the phrase "This right of domicile. . . is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration."

12. The process of notifying the government that you have nominated them as your protector occurs based on how you fill out usually government and financial forms such as:

- 12.1. Driver's license applications. You cannot get a driver's license in most states without selecting a domicile in the place that you want the license from. See:

*Defending Your Right to Travel*, Form #06.010  
<http://sedm.org/Forms/FormIndex.htm>

- 12.2. Voter registration. You cannot register to vote without a domicile in the place you are voting.

- 12.3. Jury summons. You cannot serve as a jurist without a domicile in the jurisdiction you are serving in.

- 12.4. Financial forms. Any form that asks for your "residence", "permanent address", or "domicile".

- 12.5. Tax withholding forms.

13. If you want provide unambiguous legal notice to the state of your choice to disassociate with them and become a "transient foreigner" in the place where you live who is not subject to the civil laws, you can use the following free form:

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

We emphasize that there is no method OTHER than domicile available in which to **consent** to the civil laws of a specific place. None of the following conditions, for instance, may form a basis for a prima facie presumption that a specific human being consented to be civilly governed by a specific municipal government:

1. Simply being born and thereby becoming a statutory "national" (per 8 U.S.C. §1101(a)(21)) of a specific country is NOT an exercise of personal discretion or an express act of consent.
2. Simply living in a physical place WITHOUT choosing a domicile there is NOT an exercise of personal discretion or an express act of consent.

The subject of domicile is a complicated one. Consequently, we have written a separate memorandum of law on the subject if you would like to investigate this fascinating subject further:

*Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>

## **9 Consent is what creates the "person" or "individual" who is the only proper subject of government civil law**

Domicile mentioned in the previous section is an example of a "protection franchise". Nearly all civil statutory laws enacted by governments:

1. Pertain only to government instrumentalities such as public officers or statutory “employees” (which are also “public officers” per 5 U.S.C. §2105(a)).
2. Are all universally implemented as voluntary franchises. Examples of franchises are anything that requires a license, is called a license, or which conveys a “benefit” or “public right” of any kind, such as Social Security, Medicare, Unemployment insurance, etc. Social Security Numbers and Taxpayer Identification Numbers function as “de facto license numbers” for government franchises. See:

*About SSNs and TINs on Government Forms and Correspondence*, Form #05.012

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

3. Create a legal statutory status called “person”, “individual”, “employee”, “citizen”, and/or “taxpayer” and associate those who consent to the franchise with this VOLUNTARY status.
  - 3.1. Those who refer to themselves with this legal status are evidencing their consent to the franchise and also are exercising their political right of association protected by the First Amendment.
  - 3.2. Those who are referred to by others as having this status and who don’t rebut it are also presumed to consent to the terms of the franchise.
  - 3.3. Those who acquire or “procure” the status such “taxpayer” or “person” under the franchise contract exercise their First Amendment right to associate and their right to contract by associating their formerly PRIVATE property, including their birthname, with government property called the Social Security Number. 20 CFR §422.103(d) says the number belongs to the government and therefore is government property. It is illegal and theft to use public property for a private use or to benefit anyone other than its owner, which is the government. That is called theft. Hence, those possessing or using said number are presumed to consent to acting as “public officers” for the government in receipt, custody, and control of public property as trustees of the public trust. A “public officer”, after all, is legally defined as anyone in receipt or control of the property of the public, including said numbers or the Social Security card it is associated with. Notice the phrase “independent power to control the property of the public” within the legal definition of “public office” below:

*“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; Sheldadine 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]*

4. Cannot be enforced against those who don’t consent to the franchise agreement by submitting a signed application on a government form.

These facts spring from the reality that it is “repugnant to the constitution” to regulate private conduct WITH THE CIVIL LAW. By “private conduct” we mean anything *other* than public/governmental conduct:

*When one becomes a member of society, he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain. “A body politic,” as aptly defined in the preamble of the Constitution of Massachusetts, “is a social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good.” This does not confer power upon the whole people to control rights which are purely and exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure another. This is the very essence of government, and 125\*125 has found expression in the maxim sic utere tuo ut alienum non laedas. From this source come the police powers, which, as was said by Mr. Chief Justice Taney in the License Cases, 5 How. 583, “are nothing more or less than the powers of government inherent in every sovereignty, . . . that is to say, . . . the power to govern men and things.”*

*[Munn. v. Illinois, 94 U.S. 113 (1876),*

*SOURCE: [http://scholar.google.com/scholar\\_case?case=6419197193322400931](http://scholar.google.com/scholar_case?case=6419197193322400931)]*

*“The power to “legislate generally upon” life, liberty, and property [of PRIVATE citizens], 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)]

To regulate private conduct with the civil law would, in fact, not only be repugnant to the Constitution, but would violate the very purpose of the establishment of government, which is to protect PRIVATE rights, and would constitute involuntary servitude and slavery in violation of the Thirteenth Amendment. Remember also that the Thirteenth Amendment prevents slavery EVERYWHERE, including on federal territory. Therefore, even if they can kidnap your identity and transport it to the federal zone, they STILL need your consent to fill the public office called “taxpayer” that is the surety for their reckless expense of public monies to bribe you to vote for them<sup>14</sup>:

“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)]

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

In law, all franchises are considered contracts:

As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon valuable considerations, for purposes of individual advantage as well as public benefit,<sup>15</sup> and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris.<sup>16</sup>  
[*Am.Jur.2d, Franchises*, §4: Generally]

One thing that all government franchises have in common is that they are private civil law that can only acquire the “force of law” by your express or implied consent. They can’t be enforced against those who didn’t sign up for the franchise and thereby consent to procure the “benefit” of the franchise.

1. Before a human being consents to a franchise:
  - 1.1. They are PRIVATE and not public parties.
  - 1.2. Their rights to all their property are protected by the common law and NOT the statutory civil law.

<sup>14</sup> We also wish to emphasize that it is a CRIME to try to bribe anyone to procure a public office, meaning it is a CRIME to bribe an otherwise private party to assume a public office in the U.S. government, and to do so with public monies. See 18 U.S.C. §210. The IRS therefore has to commit a crime before it can convert a private human being outside its jurisdiction to waive sovereign immunity and misrepresent their status as a resident alien “taxpayer” if they started out as a “nonresident alien” NON-individual.

<sup>15</sup> *Georgia R. & Power Co. v. Atlanta*, 154 Ga. 731, 115 S.E. 263; *Lippencott v. Allander*, 27 Iowa 460; *State ex rel. Hutton v. Baton Rouge*, 217 La. 857, 47 So.2d. 665; *Tower v. Tower & S. Street R. Co.* 68 Minn 500, 71 N.W. 691.

<sup>16</sup> *Georgia R. & Power Co. v. Atlanta*, 154 Ga. 731, 115 S.E. 263; *Lippencott v. Allander*, 27 Iowa 460; *State ex rel. Hutton v. Baton Rouge*, 217 La. 857, 47 So.2d. 665; *Tower v. Tower & S. Street R. Co.* 68 Minn 500, 71 N.W. 691.

1.3. No government can regulate the use of their PRIVATE property.

1.4. They are not “persons”, “individuals”, or “citizens” under statutory civil law.

2. AFTER they have consented to the franchise:

2.1. They become “franchisees” and statutory “persons” under the franchise agreement. For example, within the Internal Revenue Code Subtitle A “trade or business” franchise agreement, franchisees are called: “taxpayers”, “persons”, and “individuals”.

2.2. Whatever formerly private property they had which becomes public property connected to the franchise is now subject to government control. The method of connecting private property to a public franchise in the case of income taxes consists in associating it with government property, which in this case is the Social Security Number. 20 CFR §422.103(d) says that the Social Security Number belongs NOT to the holder, but to the GOVERNMENT. It is a crime to mix public and private property together and that crime is called conversion. Therefore, when the two types of property are comingled, private property has to change character to public property. To wit, the phrase “donates it to a public use” as used below means to convert private property into public property by associated it with a PUBLIC number:

*“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 [e.g. SOCIAL SECURITY, Medicare, and every other public “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)]*

In recognition of how consent creates jurisdiction, look at what the Ninth Circuit Court of Appeals said on the subject of whether consenting to the jurisdiction of a court can give that court jurisdiction:

*Pacemaker argues that in the federal system a party may not consent to jurisdiction, so that the parties cannot waive their rights under Article III. The maxim that parties may not consent to the jurisdiction of federal courts is not applicable here. The rule is irrelevant because it applies only where the parties attempt to confer upon an Article III court a subject matter jurisdiction that Congress or the Constitution forbid. See, e.g., Jackson v. Ashton, 33 U.S. (8 Peters), 148, 148-49, 8 L.Ed. 898 (1834); Mansfield, Coldwater & Lake Michigan Railway Co. v. Swan, 111 U.S. 379, 28 L.Ed. 462, 4 S.Ct. 510 (1884). The limited jurisdiction of the federal courts and the need to respect the boundaries of federalism underlie the rule. In the instant case, however, the subject matter, patents, is exclusively one of federal law. The Supreme Court has explicitly held that Congress may “confer upon federal courts jurisdiction conditioned upon a defendant's consent.” Williams v. Austrian, 331 U.S. 642, 652, 91 L.Ed. 1718, 67 S.Ct. 1443 (1947); see Harris v. Avery Brundage Co., 305 U.S. 160, 83 L.Ed. 100, 59 S.Ct. 131 (1938). The litigant waiver in this case is similar to waiver of a defect in jurisdiction over the person, a waiver federal courts permit. Hoffman v. Blaski, 363 U.S. 335, 343, 4 L.Ed.2d. 1254, 80 S.Ct. 1084 (1960).*

*[Pacemaker Diagnostic Clinic of America Inc. v. Instrumedix Inc., 725 F.2d. 537 (9th Cir. 02/16/1984)]*

Now do you know why the government uses private banks and financial institutions to compel the use of their STINKING slave surveillance numbers?:

1. They want to produce legal evidence that you consented to become a statutory “taxpayer” and therefore cannot sue over their enforcement of the I.R.C.
2. They want to produce legal evidence that you consent to donate formerly private property to a public use, public purpose, and public office in order to procure the “benefits” of the “trade or business” and public officer franchise.
3. They want to make it “look” like you are purposefully availing yourself of commerce within the legislative jurisdiction of the national government, and thereby waiving sovereign immunity under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
4. They want to use privatized enforcement to compel you to donate your private property to the government without compensation, and leave you with no standing or recourse in court to avoid giving it away without compensation. Such a surrender might occur when they respond, usually ILLEGALLY, to an administrative Notice of Levy pursuant to 26 U.S.C. §6331(a), by surrendering your property rather than insisting that the IRS has to go to court like everyone else to recover civil liabilities.

Most people don't realize, however, that there is recourse. Essentially what these financial institutions and private employers are doing is STEALING for the government. While acting in the capacity of a statutory "withholding agent" (per 26 U.S.C. §7701(a)(16)), they are in fact "public officers" within the government and are subject to all the same constraints as the government. For instance, 12 U.S.C. §90 and 31 CFR §202.2 make these entities into agents and officers of the United States government who therefore must abide by all the same constitutional constraints that would otherwise pertain to government actors.

For further details on how franchises operate, please see:

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

Consistent with the above, all civil law is divided up into two classes:

1. **Statutory law:** Operates upon government officers, agents and instrumentalities only, who most freedom researchers would call your "straw man". This type of law is always implemented as a voluntary franchise which acquires the "force of law" only by your express consent, either implied or express. This is the only law that most lawyers learn in this day and age. The object of such laws in all cases is a "public office", which is the "res" against all legal proceedings relating to the office pertain. This public office and the officer who operates in a representative capacity as an officer of the "United States" federal corporation in filling the office are regulated by Federal Rule of Civil Procedure 17(b) and 17(d):

*"Res. Lat. The subject matter of a trust [the Social Security Trust or the "public trust"/"public office", in most cases] or will [or statutes/legislation]. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions [or CONSEQUENCES of choices and CONTRACTS/AGREEMENTS you make by procuring BENEFITS] of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.*

*Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggle's Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled "In re \_\_\_\_\_". [Black's Law Dictionary, Sixth Edition, pp. 1304-1306]*

2. **Common law.** Law for private parties only and not government officers, agents, or instrumentalities. It operates upon equity and is founded in the notion that all men and all creations of men (including governments and corporations) are equal. This implies that no creation of men can have any more rights or privileges than a single man. Few people in the legal profession learn the common law, but it is always available as an alternative to statutory law and can and should be invoked MOST of the time to defend your constitutional rights.

The basic principle we want to emphasize in this analysis is therefore that you must "assimilate" yourself into the for profit government corporation and become one of its "public officers" by signing up for a franchise before their civil statutes can acquire the "force of law" against you. The office created by the application for the franchise then becomes the subject of all legislation that can or does regulate the officer filling the office. That subject, in law, is called a "res". The statutes and regulations that implement the franchise are what we will call "administrative law" later in section 18, and this administrative law functions as the equivalent of an "employment agreement" for those volunteering into public employment.

An example illustrating the content of this section is in order to drive some important points home. If someone creates a contract and signs it and then sticks it on the table in front of you, it isn't "law" as far as you are concerned and you aren't the "person" defined in the agreement.

*"Consensus facit legem.  
Consent makes the law. A contract is a law between the parties, which can acquire force only by consent."*

## **Requirement for Consent**

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EXHIBIT: \_\_\_\_\_

Once you put pen to the paper and sign the contract or demonstrate behavior that evidences your express or implied consent to the contract, the contract becomes "law" between the parties. Before you signed the contract, it was simply a proposal. It acquires the "force of law" only AFTER you consent. This, in fact, is the method by which the Internal Revenue Code was "enacted". It is identified in 1 U.S.C. §204 as "prima facie evidence", which means PRESUMED to be evidence. Since:

1. All presumption against a private party protected by the Constitution is unconstitutional and unlawful,
2. You must be presumed INNOCENT until proven guilty, meaning a "nontaxpayer" until the GOVERNMENT, as moving party, proves you expressly consented to the franchise and thereby acquired the status of "taxpayer".

. . . then the franchise contract or agreement can't pertain to you as "prima facie evidence". It doesn't become REAL evidence of an obligation or liability on your part until you demonstrate your consent to be bound by it, for instance, by:

1. Using a Social Security Number or Taxpayer Identification Number. 26 CFR §301.6109-1 says that Taxpayer Identification numbers may only be used by those engaged in a "trade or business", which is statutorily defined as a "public office" in the U.S. government. PRIVATE parties CANNOT use numbers and must become public officers in order to use said numbers.
2. Filling out a form that describes the applicant as a "taxpayer", "employee", statutory "U.S. citizen" or "U.S. resident". The IRS Form W-4, for instance, identifies the applicant in the upper left corner as an "employee", NOT in a common law sense, but in a STATUTORY sense under the terms of the franchise that it implements.
3. Citing provisions of the franchise agreement in your defense. This is called "purposeful availment" by the courts and causes an implied surrender of sovereign immunity under 28 U.S.C. §1605(a)(2) that turns a nonresident into a resident alien.
4. Seeking commercial "benefits" under the franchise agreement codified in I.R.C. Subtitles A and C, such as:
  - 4.1. "trade or business" deductions under 26 U.S.C. §162.
  - 4.2. A graduated, reduced rate of tax in 26 U.S.C. §1. "Nonresident aliens" may not claim such "benefits" and pay a HIGHER flat 30% rate on earnings originating ONLY within the "United States", meaning the GOVERNMENT.
  - 4.3. "earned income credits" under 26 U.S.C. §32.

If you would like to know more about why all civil statutory law pertains almost exclusively to government and why government instrumentalities and officers are the only proper subject of them, please see:

*Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>

If you would like to see detailed proof of the existence of the public officer "straw man" who is the only proper subject of nearly all civil statutory law and how to avoid being "elected" into the office involuntarily, please see:

*Proof That There Is a "Straw Man"*, Form #05.042  
<http://sedm.org/Forms/FormIndex.htm>

## **10 The three methods for exercising our Constitutional right to contract**

Within the legal field, there are three distinct ways that we exercise our right to contract and thereby surrender a portion of our private rights or become the target of enforcement actions by the government:

1. Contract between two private parties: see Article 1, Section 10 of the Constitution. We can sign a contract or consent to a contract by our behavior, and thereby forfeit our rights in pursuit of the benefits or special privileges that result from availing ourselves of the contract.
2. Government "codes" or "statutes" which are not enacted positive law and which therefore are a voluntary private contract between you and the state. An example is marriage licenses and the family law codes in most states which implement them are in fact entirely voluntary. If you don't volunteer or consent to get a marriage license, then you aren't obligated to comply with the family code in most states, and especially those that do not recognize "common law marriage".

1 3. Enacted positive law. Law which the people directly or indirectly consented to because their elected representatives  
2 “enacted” it into positive law.

3 The above list is in order of priority. The first two are based on our private right to contract. The last one is based on our  
4 ability to contract collectively as a group called a “state” with the public servants who will enforce and protect our rights  
5 using the law/contract. The parties to the contract are our representatives and the public servants who will enforce the  
6 contract they enact called a “Public law”. In a society such as we have which is populated with sovereigns, our private  
7 power to contract supersedes enacted positive law and in some cases is also used as a substitute for positive law in cases  
8 where positive law cannot be enacted. No government, as we pointed out earlier in section 17.1, has the power to interfere  
9 with our private right to contract. Likewise, no state has the ability to interfere with the right of the federal government to  
10 contract with private people in the states to provide “social services” such as Medicare, Social Security, etc.

11 Below is a tabular summary that graphically depicts who the parties are to each of the above three types of contracts and  
12 what form the contract takes in each case. The purpose of each of the three types of contract is to protect and defend the  
13 rights of the parties:  
14

**Table 2: The three methods for exercising our right to contract**

#	Type of contract	Form of contract	Enforcer of contract	PARTIES TO THE CONTRACT		
				Two consenting parties	The government and individually consenting parties	The "state" and every person individually
1	Contract between two private parties	Private, notarized, recorded contract	Parties to contract and their counsel	X		
2	Government "code" that is not positive law	Government application for benefits	IRS, Social Security Administration		X	
3	Enacted positive law	Positive laws	Attorney General			X

The second option above is called a "franchise" in the legal field:

**FRANCHISE.** A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right. Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360. In England it is defined to be a royal privilege in the hands of a subject.

A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise from the king's grant, or be held by prescription, but today we understand a franchise to be some special privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general. State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised without legislative grant. To be a corporation is a franchise. The various powers conferred on corporations are franchises. The execution of a policy of insurance by an insurance company [e.g. Social Insurance/Socialist Security], and the issuing a bank note by an incorporated bank [such as a Federal Reserve NOTE], are franchises. People v. Utica Ins. Co., 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace the property acquired by the exercise of the franchise. Bridgeport v. New York & N. H. R. Co., 36 Conn. 255, 4 Arn.Rep. 63. Nor involve interest in land acquired by grantee. Whitbeck v. Funk, 140 Or. 70, 12 P.2d. 1019, 1020. In a popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage. etc. Pierce v. Emery, 32 N.H. 484; State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A. 1918E, 352.

*Elective Franchise.* The right of suffrage; the right or privilege of voting in public elections.

*Exclusive Franchise.* See Exclusive Privilege or Franchise.

*General and Special.* The charter of a corporation is its "general" franchise, while a "special" franchise consists in any rights granted by the public to use property for a public use but-with private profit. Lord v. Equitable Life Assur. Soc., 194 N.Y. 212, 81 N.E. 443, 22 L.R.A.,N.S., 420.

*Personal Franchise.* A franchise of corporate existence, or one which authorizes the formation and existence of a corporation, is sometimes called a "personal" franchise. as distinguished from a "property" franchise, which authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special privilege in its employment, as, for example, to construct and operate a railroad. See Sandham v. Nye, 9 Misc.ReP. 541, 30 N.Y.S. 552.

*Secondary Franchises.* The franchise of corporate existence being sometimes called the "primary" franchise of a corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may, receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls, collect fares, etc. State v. Topeka Water Co., 61 Kan. 547, 60 P. 337; Virginia Canon Toll Road Co. v. People, 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while the latter are certain rights and privileges conferred upon existing corporations. Gulf Refining Co. v. Cleveland Trust Co., 166 Miss. 759, 108 So. 158, 160.

Special Franchisee. See Secondary Franchises, *supra*.  
[Black's Law Dictionary, Fourth Edition, pp. 786-787]

If you would like an exhaustive analysis of franchises, the following excellent memorandum of law explains exactly how they work:

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

Franchises often operate as the equivalent of an “invisible adhesion contract” in the legal field:

**“Adhesion contract.** Standardized contract form offered to consumers of [government] goods and services on essentially “take it or leave it” basis without affording consumer realistic opportunity to bargain and under such conditions that consumer cannot obtain desired product or services except by acquiescing in form contract. Distinctive features of adhesion contract is that weaker party has no realistic choice as to its terms. *Cubic Corp. v. Marty*, 4 Dist., 185 C.A.3d. 438, 229 Cal.Rptr. 828, 833; *Standard Oil Co. of Calif. v. Perkins*, C.A.Or., 347 F.2d. 379, 383. Recognizing that these contracts are not the result of traditionally “bargained” contracts, the trend is to relieve parties from onerous conditions imposed by such contracts. However, not every such contract is unconscionable. *Lechmere Tire and Sales Co. v. Burwick*, 360 Mass. 718, 720, 721, 277 N.E.2d. 503.”  
[Black's Law Dictionary, Sixth Edition, p. 40]

Adhesion contracts have only come into vogue in the last century because of the corporatization of America and the monopolistic power that these large corporations have over the economy. If we didn't have such large, government sanctioned, corporate monopolies within specific segments of our economy, the sovereign People would have enough choice that they would never knowingly consent to an “adhesion contract” because they could entertain other competitive options. This concept of monopolistic coercion of the public also applies to the federal government. 28 U.S.C. §3002(15)(A) identifies the “United States” government as a “corporation”. It also happens to be the largest corporation in the world which has a virtual monopoly in certain market segments. It has abused this monopolistic power to coerce people into complying with what amounts to an “invisible adhesion contract” called the Infernal Revenue Code. What makes this particular contract “invisible” is the fact that our public servants positively refuse to help you or notify you of precisely what activity or action makes you a party to this private contract. They do this because they don't want anyone escaping their control so that everyone will be trapped in their usurping spider web of tyranny, lies, and deceit. Hence, we had to write this memorandum so you would understand all the nuances of this invisible contract and thus make an informed choice about whether you wish to be party to it. In response to publishing the terms of this “stealth contract” within our book, the government has repeatedly harassed, threatened, and persecuted us in an effort to keep the truth away from public view. Section 4.3.2 of the Great IRS Hoax, Form #11.302 reveals some of the many devious ways that dishonest and evil public servants attempt to conceal, avoid, or hide the requirement for consent in their interactions with the public. If you haven't read that section, then we recommend going back and doing so now before you proceed further.

On the subject of “invisible adhesion contracts”, you might want to visit the Family Guardian website and read a fascinating series of articles by George Mercier on the subject at:

Invisible Contracts, George Mercier, Form #11.107  
<http://sedm.org/Forms/FormIndex.htm>

Our public dis-servants often use the second option above, the “invisible adhesion contract”, quite deviously in order to pass statutes that “*appear*” to impose a mandatory obligation on their surface, but which in fact are not “law” and are entirely voluntary and only simply “directory” in nature:

**“Directory.** A provision in a statute, rule of procedure, or the like, which is a mere direction or instruction of no obligatory force, and involving no invalidating consequence for its disregard, as opposed to an imperative or mandatory provision, which must be followed. The general rule is that the prescriptions of a statute relating to the performance of a public duty are so far directory that, though neglect of them may be punishable, yet it does not affect the validity of the acts done under them, as in the case of statute requiring an officer to prepare and deliver a document to another officer on or before a certain day.”  
[Black's Law Dictionary, Sixth Edition, p. 460]

The second option above, by the way, is an extension of both our and the government's right to contract. The government writes the contract as a statute but doesn't enact it into positive law. This makes it simply a “proposal” that we can choose to accept or not to accept. The contract provides some benefit or “privilege” that people or the states want, which is usually

some form of protection or some entitlement to a financial benefit. An example would be welfare “benefits”. When a person or a state accept the benefit of the statute, then they must obey the REST of the contract, even if they did not explicitly consent in writing to the rest of the contract. In the case of receipt of federal welfare benefits, one requirement is that all states who want to receive the benefit MUST require those applying for driver’s licenses to provide a Slave Surveillance Number, for instance. This approach is simply a devious legal extension of The Golden Rule:

“He who owns the gold rules.”

In the case of our current federal government, by the way, the gold they are ruling with is stolen! It is loot! Here is how the Supreme Court describes it:

“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)]

“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”  
[Papasan v. Allain, 478 U.S. 265 (1986)]

In effect, a statute that is not positive law but which confers a government “privilege” or a “benefit”, becomes a “roach trap”. They set the trap by writing the statute that implements the benefit program, and those who walk into the legal trap must obey their new landlord to get out of the trap. This kind of trickery is called “privilege-induced slavery” in section 4.3.12 of the Great IRS Hoax, Form #11.302. We will simply refer to it as the “roach trap statutes” throughout the rest of this book. Do you want your public servants treating you like an insect because that is what you have become? The easiest way to avoid the “roach trap” is never to accept any government benefit. Those who are sovereign cannot be dependent in any respect and won’t walk into such a trap to begin with. Another way to avoid “roach trap statutes” is to qualify one’s consent when applying for the benefit by explicitly stating the terms under which one consents. If the receiving agency accepts your application, then they accepted the terms of your proposed new or replacement “contract”. This, by the way, is the vehicle we recommend for those who insist on filing “tax returns” with the government: making them into conditional self-assessments with tons of strings attached.

**IMPORTANT!:** Only those who are party to “roach trap” statutes and the “constructive contract” and “constructive trust” they describe should be using or citing anything from them! If you aren’t a “taxpayer”, and are not subject to the Internal Revenue Code, then don’t go citing anything from the I.R.C. in a federal or state court pleading or in correspondence with the government. The minute you claim any “privilege” or “benefit” from using or quoting any part of the Internal Revenue Code is the minute you portray yourself as “taxpayer”! WATCH OUT! The courts calls this “purposeful availment” and it is the main method for waiving your sovereign immunity. People who aren’t subject to federal law shouldn’t be benefiting from it in any way. The only exception to this rule are positive laws elsewhere in the U.S. Code such as Title 18, the Criminal Code, which applies to all crimes committed by federal employees or on federal property. The Great IRS Hoax, Form #11.302 covers this subject of not citing federal statutes to protect your rights in section 4.2.6 entitled “Why you shouldn’t cite federal statutes as authority for protecting your rights.

The U.S. Supreme Court has also agreed with the conclusions of this section, by declaring that the payment of taxes is “quasi-contractual”, which means that the Internal Revenue Code must be the 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;

1 and see Stockwell v. United States, 13 Wall. 531, 542; Meredith v. United States, 13 Pet. 486, 493. This was  
2 the rule established in the English courts before the Declaration of Independence. Attorney General v. Weeks,  
3 Bunbury's Exch. Rep. 223; Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225; Attorney General  
4 v. Hatton, Bunbury's Exch. Rep. [296 U.S. 268, 272] 262; Attorney General v. —, 2 Ans.Rep. 558; see  
5 Comyn's Digest (Title 'Dett,' A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77. "  
6 [Milwaukee v. White, 296 U.S. 268 (1935)]

7 Below is the meaning of "quasi-contract" from the above quote:

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

15 The weak point of roach trap laws and the point upon which we can attack and undermine them is that the benefit must  
16 indeed be a tangible, measurable benefit. Simply "perceiving" it as a benefit does not in fact make it into a benefit. The  
17 benefit also cannot derive from the absence of force, fraud, or illegal duress upon the person in receipt of the benefit.  
18 Compelled receipt of a benefit is nothing but slavery and involuntary servitude cleverly disguised as government  
19 "benevolence". Without some mutual tangible benefit voluntarily and freely accepted, which is called "consideration" in  
20 the legal field, a valid contract cannot be formed. Every valid legal contract must include an offer, acceptance, mutual  
21 consideration, and mutual informed consent. In the case of the Internal Revenue Code, it ought to be quite obvious that if  
22 payment is voluntary and consensual under Subtitle A, there is absolutely no tangible benefit whatsoever that can result  
23 from "volunteering" or "consenting" to become a federal serf as a person living in a state of the Union. The only people  
24 who could possibly "benefit" from this corrupt communistic and socialistic system, in fact, are parasites and thieves who  
25 intend from the beginning to draw more out of the government than they put in. God's law, however, tells us that no  
26 righteous government has any moral authority to be taxing and pillaging the successful members of society in order to  
27 subsidize and reward this kind of thievery, failure, and government dependency:

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

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

51 Furthermore, the U.S. Supreme Court has said several times that the government cannot manipulate Constitutional rights  
52 out of existence either directly or indirectly, which means they can't abuse their taxing powers or their power to contract in  
53 order to deceive people into bargaining away their Constitutional rights:

54 *"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*  
55 *by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.*  
56 *"Constitutional rights would be of little value if they could be indirectly denied," Smith v. Allwright, 321 U.S.*  
57 *649, 644, or manipulated out of existence," Gomillion v. Lightfoot, 364 U.S. 339, 345."*

When we signed our first tax return or W-4 form, which were knowingly false as far as our public dis-servants were concerned, the government didn't explicitly inform us as "nationals" and "nonresident aliens" who have rights that we would be giving away those rights by lying to the government in admitting that we are a "U.S. individual" in the upper left corner of the form. In fact, the government didn't even want you to know that you were consenting to anything by submitting the form. Did you ever notice, for instance, that the upper left corner of the IRS Form W-4 says "Employee's Withholding Allowance Certificate", and yet within the Treasury Regulations that the government knows you will probably never read in your lifetime, they instead call this same form a "Withholding Agreement"? Sneaky, huh?

**26 CFR Sec. 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 (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 Sections 31.3401(c)-1 and 31.3401(d)-1 for the definitions of "employee" and "employer".

Who is doing the agreeing here, anyway? IT'S YOU!! Your public servants don't want you to know that they need your consent to take your money. They want the process of giving consent to be "invisible" to you so that you are tricked into believing that participation in payroll withholding is mandatory. Your devious politicians and government lawyer "servants" have been playing tricks on you like this for decades, and most Americans have been blissfully unaware of these devious machinations until this book came out. Consequently then, it must be presumed in the context of the W-4 fraud documented above that we never provided sufficiently informed or voluntary consent, which the Supreme Court interprets to mean that we never made any choice or provided any "consent" at all:

*"Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences."*  
[Brady v. U.S., 397 U.S. at 749, 90 S.Ct. 1463 at 1469 (1970)]

Laws that are not "positive law" are described simply as "prima facie evidence of law" and may not be cited as admissible evidence in any criminal or civil trial. Prima facie evidence is rebuttable evidence that is actually a presumption rather than evidence:

1 U.S.C. §204: Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements

Sec. 204. - Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements

In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each

State, Territory, or insular possession of the United States -

(a) United States Code. -

The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together with the then current supplement, if any, establish prima facie [by presumption] the laws of the United States.

general and permanent in their nature, in force on the day preceding the commencement of the session following the last session the legislation of which is included: Provided, however, That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States.

Of the above three methods for exercising our right to contract, the Internal Revenue Code falls into the category of item 3 above: Legislation or statutes which is not enacted into positive law and which are therefore not “law”, and whose enforcement provisions are not published in the Federal Register. See the following for evidence of the missing enforcement regulations at:

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

Consequently, because the Internal Revenue Code

1. Is not “positive law”
2. Has no enforcement regulations provisions published in the Federal Register as required by 5 U.S.C. §553(a) and 44 U.S.C. §1505(a).

Then the I.R.C.:

1. Only becomes “law” against those who expressly consent to it and thereby become franchisees called “taxpayers” as defined in 26 U.S.C. §7701(a)(14).
2. Is private law or contract law. All franchises are contracts between the grantor and the grantee that activate upon mutual consent and the receipt of mutual consideration.
3. Can lawfully be enforced only against federal “public officers” and federal instrumentalities who are “effectively connected” to U.S. government income if it is enforced at all, and all those serving in this capacity had to consent to serve in that capacity at some point. The reason is because federal public officers basically must observe their employment contract, which includes the implied agreement to pay “kickbacks” to the federal government out of their pay called “income taxes”. These “kickbacks” are recorded and accounted for on a “return”, which is a return of the government’s property to its rightful owner.

For all persons other than federal statutory “employees” or “public officers” lawfully engaged in the “trade or business” franchise, the I.R.C. is nothing more than a voluntary contract which each individual must choose for himself or herself whether he or she individually wants the “benefits” of. Those who choose to avail themselves of the “benefits” of this constructive voluntary private “contract” reveal their consent and intent by declaring themselves to be federal “employees” on the W-4 or “employers” on an SS-4 form and submitting it directly to the IRS or indirectly, through their private, non-federal employer. When they elect to avail themselves of this contract, they will be treated by the government in every respect relating to “taxes” like any typical federal “employee”, “instrumentality”, or office, even if they in fact are not, even if they may not lawfully do so, and even if they deny having done so. Note, however, that in the vast majority of cases, those who submit the W-4 or SS-4 form had to LIE in order to avail themselves of the contract because there are 280+ million Americans but only about 2,000 elected or appointed federal “employees” who lawfully hold public office. Once they perjure themselves on the W-4 by claiming they are federal “employees” under penalty of perjury, now the government has them trapped because they have given the government court-admissible evidence that they are federal “employees”. If they then later claim they were deceived or tricked in filling out the form, the government can try to blackmail them by saying they committed perjury on the form. Checkmate!

Another way to challenge the “roach trap” in court is simply to show that statistically, the statute one is subject to does not “benefit”, but instead harms people and societies. Once you can prove that it isn’t a benefit but in fact a harm to the people, the government loses its ability to enforce its’ contract upon the recipient. The sole purpose of both law and government is to protect and not harm society. Government cannot exceed that boundary no matter what. The Supreme Court explained why this is as follows:

*“The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law involving the power to destroy.”*  
[Providence Bank v. Billings, 29 U.S. 514 (1830)]

1 The last point we want to make about “roach trap statutes” in relation to income taxation is that the Supreme Court has  
2 already held that their main benefit, which is the Social Security and Medicare benefits that go with the payment of income  
3 taxes, is NOT, and I repeat NOT, a contract.

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

8 Therefore, payment by the government of benefits is not contractual, it is discretionary according to the Supreme Court.  
9 Where there is no contract, there can be no breach of contract or harm to the benefit recipient. Therefore, payment to the  
10 government for these so-called “benefits” through income taxation cannot be contractual either. Equal protection of the  
11 laws guaranteed by Section 1 of the [Fourteenth Amendment](#) demands this. Not only that, but anyone who takes out  
12 anything more than exactly what they put in, is a THIEF! The Bible says that all such thieves MUST be forced to pay back  
13 DOUBLE what they stole to the victims of the theft:

14 “If a man [the government, in this case] delivers to his neighbor [a citizen, in this case] money or articles to  
15 keep, and it is stolen out of the man's house [our out of his paycheck], if the thief is found, he shall pay  
16 double. If the thief is not found, then the master of the house shall be brought to the judges to see whether he  
17 has put his hand into his neighbor's goods.”  
18 [[Exodus 22:7-8](#), Bible, NKJV]

19 The “victim” of the theft, in this case, are all the “nontaxpayers” who never wanted to participate in this bankrupt  
20 [humanistic/socialist](#) tax and welfare-state system to begin with. If people cannot lawfully be permitted to take out more  
21 than they put in because it would be theft, then why have the socialist program to begin with? All it will do is encourage  
22 those who receive the benefit to abuse their voting power to compel the government to STEAL from their fellow working  
23 citizens, in violation of 18 U.S.C. §597, which IS positive law, by the way.

## 24 **11 Invisible consent: The weapon of tyrants**

25 There are many situations in which we create at least the APPEARANCE of consenting and may not even realize it. Here  
26 are some legal definitions and maxims that demonstrate this process of invisible consent:

27 “SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence  
28 of consent”  
29 [Black's Law Dictionary, Fourth Edition, p. 1593]  
30  
31 “Qui tacet consentire videtur.  
32 He who is silent appears to consent. Jenk. Cent. 32.”  
33 [Bouvier's Maxims of Law, 1856;  
34 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

35 It is very important for us to understand how the process of procuring your consent works so that it can be reversed and  
36 used in your defense against tyrants in government who want to abuse their delegated authority to STEAL from you.

37 We established throughout this document that only consent in some form can produce a “law” within a Republican  
38 government populated by Sovereigns. This is also confirmed by the following maxim of law:

39 *Consensus facit legem.*  
40 *Consent makes the law. A contract [INCLUDING a “social compact”] is a law between the parties, which can*  
41 *acquire force only by consent.*  
42 [Bouvier's Maxims of Law, 1856;  
43 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

44 Where The People are Sovereign, the only way you can lose rights is to give them away by exercising your right to  
45 contract. The type of consent manifested determines the type of “law” that is produced by the act of consenting. *Collective*  
46 *consent produces “public law”. Individual consent produces “private law” or “special law”.* Section 17.1 earlier showed  
47 that within the realm of private law, the consent that produces the individual contractual obligation can be manifested or  
48 implied in several ways:

1. By a signed instrument that identifies itself as a contract or agreement. For instance, the W-4 is identified in Treasury Regulations [26 CFR 31.3401\(a\)-3\(a\)](#) as an “agreement”, which means a private contract between you and Uncle Sam to procure “social insurance”. The only people who are allowed to procure social insurance under the Internal Revenue Code are “employees”, so when you procure such insurance, you have to consent to be treated as a federal “employee”. Note, for instance, that 26 U.S.C. Subtitle C, Chapter 21, Subchapter A, which is the FICA program, is entitled “Tax on Employees”, which means you are a federal “employee” if you participate in the program. 5 U.S.C. §552a(a)(13), which is the Privacy Act, also identifies you as “federal personnel”. You become the equivalent of an uncompensated federal “employee” until you begin collecting retirement benefits.
2. By certain behavior which implicates a person as being associated with the contract. For instance:
  - 2.1. The only people with a legal obligation to file tax returns are those “subject to” and “liable for” something under the Internal Revenue Code. If you are a “nontaxpayer” and you file one of these, you implicitly imply yourself to be a “taxpayer”.
  - 2.2. The only people who litigate in family court are those who volunteered to be subject to the Family Code. The only people subject to the Family Code in most states are those who obtained a state marriage license. Many states that issue marriage licenses do not recognize common law marriage. This means you can only become subject to the Family Code and government control of your family by volunteering.
3. By applying for a license to engage in a privileged, regulated, or taxable activity. For instance:
  - 3.1. Applying for a business license implies intent to be subject to business taxation, because a Taxpayer Identification Number is asked for on the application and the application implies that failure to provide the number will result in the application not being granted.
  - 3.2. Applying for driver’s license implies that you are engaged in revenue-taxable commercial activities upon the public roadways and that you agree to pay taxes upon such activity. That is why you must supply a Socialist Security Number when you apply for a Driver’s License: so they can enforce the payment of taxes upon your commercial activities.

Of the above three methods of manifesting consent, the last two are not recognized as a voluntary process by the average American, but in fact they are. A government run by covetous tyrants will do everything that it can to make the process of consenting to something invisible or to make the activity look involuntary or unavoidable. Therefore, they will usually elect the last two of the above three methods to in effect force or compel people to become privileged, regulated, and taxable. In most cases, this process of compelled consent is illegal, but few Americans realize why it is illegal and therefore do not prosecute the abuse. Tyrannical governments make the process of procuring consent invisible by:

1. Making false presumptions about the status of a person based on their behavior. For instance:
  - 1.1. If you send in a tax return, then the IRS will “assume” that you must be a “taxpayer” who has income exceeding the exemption amount. Therefore, the penalty provisions of the I.R.C. apply to you. In fact, this is not true if the amount of gross income on the return is zero. You can’t be a taxpayer without taxable income. Without taxable income, regardless of whether you sent in a return or not, you can’t be subject to any other provision of the I.R.C.
  - 1.2. When the IRS sends you a collection notice and you don’t respond, then they will assume that you agree and basically “Default” you. In most cases, you don’t, but they in effect assume that you therefore “consent” to whatever determination they might make about you that results from your failure to respond.
  - 1.3. If your employer sent the IRS a Form W-2, then the I.R.S. will assume that you completed a W-4 and are subject to the I.R.C. contract. This is simply not true, and in fact, we show later in this chapter that those who never signed a W-4 should never have W-2’s filed on them and if they do have any such forms, the amount of “wages” must be zero.
  - 1.4. If you apply for a Social Security Number, then you must maintain a “domicile” in the federal zone. This also is untrue, because the SS-5 form and the SSA Program Operations Manual System (POMS) does not tell the whole truth about what a “U.S. citizen” is, and the fact that most Americans born in the states on nonfederal land are NOT “U.S. citizens” as defined under 8 U.S.C. §1401.
  - 1.5. If you receive an IRS Form 1099, then you must be engaged in a privileged activity called a “trade or business”. This also is untrue, as is explained in section 5.6.13 and following of the *Great IRS Hoax*, Form #11.302.
  - 1.6. If you send in an IRS Form 1040, then the IRS will assume that you have a domicile in the District of Columbia, even though you actually live elsewhere. According to IRS Publication 7130, the 1040 form may only be used by either citizens (statutory “U.S. citizens” under 8 U.S.C. §1401) or residents (aliens), both of whom have a domicile in the “United States”, which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia.
2. Not mentioning anything about “agreement” or “contract” on the form, but only in the regulations that usually only the agency will read. This is the case of the W-4 form. How many of you knew that the W-4 form was indeed a binding

1 legal contract? The regulations in turn can and do bind only government officers and agents and not private people.  
2 By hiding their secrets in the regulations that only regulate activities of government actors, indirectly they are  
3 admitting that the statute sought to be enforced only binds the government and not the general public.

4 3. Destroying or interfering with all other alternatives to what the government is offering so that you must accept the  
5 government's offer. For instance

6 3.1. Those who do not wish to get a state-issued marriage license may lawfully draft their own private contract and  
7 record it at the county recorder. The government's method for interfering with this process is to refuse to record  
8 anything at the recorder's office other than government-issued applications. In many cases, they will not allow  
9 parties to record private contracts, because it undermines their monopoly.

10 3.2. Those who do not wish to obtain a Taxpayer Identification Number are often refused in opening bank accounts as  
11 a matter of bank policy rather than as a requirement of law. This forces private individuals into becoming  
12 taxpayers subject to IRS supervision just in order to conduct their financial affairs.

13 3.3. Those who do not wish to pay property tax may elect to quitclaim their property to an unnamed third party and  
14 file the quitclaim with the county recorder. At that point, the government cannot enforce the payment of  
15 property taxes because it does not know who the property owner is. Some county governments interfere with this  
16 tactic by refusing to record such documents, even though this is perfectly legal and an extension of our protected  
17 right to contract. We have a right to keep our private contracts secret from the government if we wish, and to not  
18 have the government account for or track who owns our property if we choose.

19 4. Inviting you to attend a court hearing at "federal church", also called "district court:

20 4.1. The judge will use non-positive law franchise statute and PRESUME you are a party to it. For instance, he/she  
21 will PRESUME that you are a "taxpayer" unless you prove you are not. See 26 U.S.C. §7491. This is a prejudice  
22 to your constitutional rights and according to the Supreme Court, is a violation of due process. See:

23 <http://famguardian.org/TaxFreedom/CitesByTopic/Presumption-RPG-Federal.pdf>

24 4.2. If you show up and do not do any of the following, the judge will usually falsely PRESUME that you are subject  
25 to exclusive and general federal jurisdiction.

26 4.2.1. Appear by special rather than general appearance. A general appearance subjects you to the general  
27 rather than special jurisdiction of the court.

28 4.2.2. Do not challenge jurisdiction in your response. Jurisdiction is "assumed" if you do not challenge it.

29 4.2.3. Do not claim diversity jurisdiction under 28 U.S.C. §1332. Consequently, they will assume you are a  
30 domiciliary of the federal zone and that you are subject to the exclusive jurisdiction of the federal  
31 government.

32 4.3. The judge will falsely assume that you are subject to whatever code or title you quote in your pleading. You can't  
33 cite a code or statute that you aren't subject to.

34 4.4. The judge will falsely assume that you agree with everything you didn't explicitly disagree with in your response  
35 to the government's Complaint. This creates a tremendous burden of effort to deflect false government charges if  
36 the government's pleading is long.

37 Consequently, we must be very aware of the use of the above tactics in procuring or establishing evidence of our consent.  
38 We can give consent without even realizing it, if we are ignorant of the law and of legal process and especially the false  
39 presumptions which it employs. The key to preserving our God-given rights is to understand how these tactics of procuring  
40 "invisible consent" by false presumption operate and to openly and forcefully challenge their exercise on every occasion  
41 that they are employed.

42 As you can see from the previous discussion, understanding PRESUMPTIONS and the violations of due process of law  
43 they perpetuate is KEY to avoiding and preventing the government from invisibly acquiring your consent. The subject of  
44 presumptions is exhaustively covered in:

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

45 The subject of "invisible consent" is further discussed in the following resources on our website:

*Invisible Contracts*, Form #11.107  
<http://sedm.org/Forms/FormIndex.htm>

## 12 Comity

An important form of official “consent” is called “comity” in the legal field. Black’s Law Dictionary defines “comity” as follows:

*“comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of deference and good will. Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of “comity” is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689, 695. See also Full faith and credit clause.”*  
[Black’s Law Dictionary, Sixth Edition, p. 267]

Comity is the reason why countries and even sister states of the Union do the following for each other, even though no law requires them to:

1. Extradite criminals wanted in another country.
2. Provide military aid.
3. Accept immigrants or refugees from other countries.

Comity is usually used to describe the actions of states of the Union in relation to the federal government. Below is how the U.S. Supreme Court describes the sovereignty of the states, and the fact that it cannot compel states to do anything in relation to each other:

*“This court has declined to take jurisdiction of suits between states to compel the performance of obligations which, if the states had been independent nations, could not have been enforced judicially, but only through the political departments of their governments. Thus, in Kentucky v. Dennison, 24 How. 66, where the state of Kentucky, by her governor [127 U.S. 265, 289] applied to this court, in the exercise of its original jurisdiction, for a writ of mandamus to the governor of Ohio to compel him to surrender a fugitive from justice, this court, while holding that the case was a controversy between two states, decided that it had no authority to grant the writ.”*  
[State of Wisconsin v. Pelican Insurance Company, 127 U.S. 265 (1888)]

The U.S. Supreme Court also said that “comity” may not be employed to enlarge the powers of the federal government in relation to the states.

**Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional plan cannot be ratified by the “consent” of state officials. An analogy to the separation of powers among the branches of the Federal Government clarifies this point. The Constitution’s division of power among the three branches is violated where one branch invades the territory of another, whether or not the encroached-upon branch approves the encroachment.** In Buckley v. Valeo, 424 U.S. 1, 118 -137 (1976), for instance, the Court held that Congress had infringed the President’s appointment power, despite the fact that the President himself had manifested his consent to the statute that caused the infringement by signing it into law. See National League of Cities v. Usery, 426 U.S., at 842, n. 12. In INS v. Chadha, 462 U.S. 919, 944 -959 (1983), we held that the legislative veto violated the constitutional requirement that legislation be presented to the President, despite Presidents’ approval of hundreds of statutes containing a legislative veto provision. See id., at 944-945. The constitutional authority of Congress cannot be expanded by the “consent” of the governmental unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.

**State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both federal and state officials to view departures from the federal structure to be in their personal interests.** Most citizens recognize the need for radioactive waste disposal sites, but few want sites near their homes. As a result, while it would be well within the authority of either federal or state officials to choose where the disposal sites will be, it is likely to be in the political interest of each individual official to avoid being held accountable to the voters for the choice of location. If [505 U.S. 144, 183] a federal official is faced with the alternatives of choosing a location or directing the States to do it, the official may well prefer the latter, as a means of shifting responsibility for the eventual decision. If a state official is faced with the same set of alternatives - choosing a location or having Congress direct the choice of a location - the state official may also prefer the latter, as it may permit the avoidance of personal responsibility. The interests of public officials thus may not coincide with the Constitution’s intergovernmental allocation of authority. Where state officials purport to submit to the direction of Congress in this manner, federalism is hardly being advanced.”

[New York v. United States, 505 U.S. 144 (1992)]

A departure from the Constitutional plan for taxation therefore cannot be ratified by the acquiescence or “comity” of a state without violating the Constitution. Only We the People individually and personally can ratify such a departure. When they do this, their consent must be fully informed and procured completely absent duress. The only way we can ratify such a departure as a “state” or nation is therefore to amend the Constitution. We cannot write a “code”, such as the Internal Revenue Code, that circumvents the Constitution, breaks down the separation of powers, and does so through compulsion or enforcement. Consequently, we cannot lawfully:

1. Write a “private law”, command or allow our public servants to deceive the public by portraying it as a “public law”, and then empower an independent contractor, which is not an agency of the federal government, such as the IRS, to enforce it against those who do not consent individually to obey it absent duress.
2. Allow our state government to look the other way and acquiesce to abuses or usurpations by the federal government.

Below is how the U.S. Supreme Court describes how “comity” can affect the tax system, from a case where it was talking about Social Security. Notice they don’t mention anything about “consent” of the state, or where or how that consent is procured from the state or the individual who might be the subject of the tax. In that sense, they have violated the very purpose of the Constitution, which is to respect and protect the requirement for consent in every human interaction:

*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. 18 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 L.Ed. 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)]

The U.S. Supreme Court also agreed that one of the may consequences of the Social Security system was to break down the separation of powers between the states and the federal government and allow the feds to coerce and intimidate the states. This result alone ought be sufficient reason not to participate in the system:

"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.

[. . .]

By these various provisions of the act, the federal agencies are authorized to supervise and hamper the administrative powers of the state to a degree which not only does not comport with the dignity of a quasi sovereign state-a matter with which we are not judicially concerned-but which deny to it that supremacy and freedom from external interference in respect of its affairs which the Constitution contemplates-a matter of very definite judicial concern. I refer to some, though by no means all, of the cases in point.

In the License Cases, 5 How. 504, 588, Mr. Justice McLean said that the federal government was supreme within the scope of its delegated powers, and the state governments equally supreme in the exercise of the powers not delegated nor inhibited to them; that the states exercise their powers over everything connected with their social and internal condition; and that over these subjects the federal government had no power. 'They appertain to the State sovereignty as exclusively as powers exclusively delegated appertain to the general government.'

In Tarble's Case, 13 Wall. 397, Mr. Justice Field, after pointing out that the general government and the state are separate and distinct sovereignties, acting separately and independently of each other within their respective spheres, said that, except in one particular, they stood in the same independent relation to each other as they would if their authority embraced distinct territories. The one particular referred to is that of the supremacy of the authority of the United States in case of conflict between the two.

In Farrington v. Tennessee, 95 U.S. 679, 685, this court said, 'Yet every State has a sphere of action where the authority of the national government may not intrude. Within that domain the State is as if the union were not. Such are the checks and balances in our complicated but wise system of State and national polity.'

'The powers exclusively given to the federal government,' it was said in Worcester v. State of Georgia, 6 Pet. 515, 570, 'are limitations upon the state authorities. But [301 U.S. 548, 615] with the exception of these limitations, the states are supreme; and their sovereignty can be no more invaded by the action of the general government, than the action of the state governments can arrest or obstruct the course of the national power.'

The force of what has been said is not broken by an acceptance of the view that the state is not coerced by the federal law. The effect of the dual distribution of powers is completely to deny to the states whatever is granted exclusively to the nation, and, conversely, to deny to the nation whatever is reserved exclusively to the states. 'The determination of the Framers Convention and the ratifying conventions to preserve complete and unimpaired state self-government in all matters not committed to the general government is one of the plainest facts which emerges from the history of their deliberations. And adherence to that determination is

incumbent equally upon the federal government and the states. State powers can neither be appropriated on the one hand nor abdicated on the other.' Carter v. Carter Coal Co., supra, 298 U.S. 238 , at page 295, 56 S.Ct. 855, 866. The purpose of the Constitution in that regard does not admit of doubt or qualification; and it can be thwarted no more by voluntary surrender from within than by invasion from without.

Nor may the constitutional objection suggested be overcome by the expectation of public benefit resulting from the federal participation authorized by the act. Such expectation, if voiced in support of a proposed constitutional enactment, would be quite proper for the consideration of the legislative body. But, as we said in the Carter Case, supra, 298 U.S. 238 , at page 291, 56 S.Ct. 855, 864, 'nothing is more certain than that beneficent aims, however great or well directed, can never serve in lieu of constitutional power.' Moreover, everything which the act seeks to do for the relief of unemployment might have been accomplished, as is done by this same act for the relief of the misfortunes of old age, with- [301 U.S. 548, 616] out obliging the state to 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)]

## 13 Federalism

Federalism is the mechanism by which the sovereignty of the States and the People are preserved out of respect for the requirements of the Tenth Amendment to the United States Constitution, which states:

United States Constitution  
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.*

Federalism is advanced primarily but not exclusively through the following means:

1. Requirement for comity when acting extra-territorially. Whenever the federal government wishes to exercise extraterritorial jurisdiction within a state of the Union, which is a foreign state for the purposes of federal legislative jurisdiction, it must respect the requirement for "comity", which means that it must pursue the consent of the parties to the action.

"Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her laws affect and bind all property and persons residing within it. It may regulate the manner and circumstances under which property is held, and the condition, capacity, and state of all persons therein, and also the remedy and modes of administering justice. And it is equally true that no State or nation can affect or bind property out of its territory, or persons not residing [domiciled] within it. No State therefore can enact laws to operate beyond its own dominions, and if it attempts to do so, it may be lawfully refused obedience. Such laws can have no inherent authority extraterritorially. This is the necessary result of the independence of distinct and separate sovereignties."

"Now it follows from these principles that whatever force or effect the laws of one State or nation may have in the territories of another must depend solely upon the laws and municipal regulations of the latter, upon its own jurisprudence and polity, and upon its own express or tacit consent."  
[Dred Scott v. John F.A. Sanford, 60 U.S. 393 (1856)]

"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.'" Story on Conflict of Laws §23.  
[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

2. The separation of powers between the states and the federal government in order to preserve a “diffusion of sovereign power”. This means that a state may not delegate any of its powers conferred by the Constitution to the Federal Government, and likewise, that the federal government may not delegate any of its powers to any state of the Union:

*"To the contrary, the Constitution divides authority between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power." Coleman v. Thompson, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51, p. 323. (C. Rossiter ed. 1961).*

*Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the branches of the Federal Government clarifies this point. The Constitution's division of power among the three branches is violated where one branch invades the territory of another, whether or not the encroached-upon branch approves the encroachment.* In Buckley v. Valeo, 424 U.S. 1, 118 -137 (1976), for instance, the Court held that Congress had infringed the President's appointment power, despite the fact that the President himself had manifested his consent to the statute that caused the infringement by signing it into law. See National League of Cities v. Usery, 426 U.S., at 842, n. 12. In INS v. Chadha, 462 U.S. 919, 944 -959 (1983), we held that the legislative veto violated the constitutional requirement that legislation be presented to the President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See id., at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.

*State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both federal and state officials to view departures from the federal structure to be in their personal interests.* Most citizens recognize the need for radioactive waste disposal sites, but few want sites near their homes. As a result, while it would be well within the authority of either federal or state officials to choose where the disposal sites will be, it is likely to be in the political interest of each individual official to avoid being held accountable to the voters for the choice of location. If [505 U.S. 144, 183] a federal official is faced with the alternatives of choosing a location or directing the States to do it, the official may well prefer the latter, as a means of shifting responsibility for the eventual decision. If a state official is faced with the same set of alternatives - choosing a location or having Congress direct the choice of a location - the state official may also prefer the latter, as it may permit the avoidance of personal responsibility. The interests of public officials thus may not coincide with the Constitution's intergovernmental allocation of authority. Where state officials purport to submit to the direction of Congress in this manner, federalism is hardly being advanced. " [New York v. United States, 505 U.S. 144 (1992)]

3. Parties domiciled in states of the Union may not consent to the jurisdiction of the federal courts where no subject matter jurisdiction exists within the Constitution, because it would unlawfully enlarge the jurisdiction of the federal government beyond the clear boundaries enumerated in the Constitution of the United States.

*Pacemaker argues that in the federal system a party may not consent to jurisdiction, so that the parties cannot waive their rights under Article III. The maxim that parties may not consent to the jurisdiction of federal courts is not applicable here. The rule is irrelevant because it applies only where the parties attempt to confer upon an Article III court a subject matter jurisdiction that Congress or the Constitution forbid. See, e.g., Jackson v. Ashton, 33 U.S. (8 Peters), 148, 148-49, 8 L.Ed. 898 (1834); Mansfield, Coldwater & Lake Michigan Railway Co. v. Swan, 111 U.S. 379, 28 L.Ed. 462, 4 S.Ct. 510 (1884). The limited jurisdiction of the federal courts and the need to respect the boundaries of federalism underlie the rule. In the instant case, however, the subject matter, patents, is exclusively one of federal law. The Supreme Court has explicitly held that Congress may "confer upon federal courts jurisdiction conditioned upon a defendant's consent." Williams v. Austrian, 331 U.S. 642, 652, 91 L.Ed. 1718, 67 S.Ct. 1443 (1947); see Harris v. Avery Brundage Co., 305 U.S. 160, 83 L.Ed. 100, 59 S.Ct. 131 (1938). The litigant waiver in this case is similar to waiver of a defect in jurisdiction over the person, a waiver federal courts permit. Hoffman v. Blaski, 363 U.S. 335, 343, 4 L.Ed.2d. 1254, 80 S.Ct. 1084 (1960).* [Pacemaker Diagnostic Clinic of America Inc. v. Instromedix Inc., 725 F.2d. 537 (9th Cir. 02/16/1984)]

The best descriptions of federalism are found in presidential executive orders. Below is an example:

*Executive Order 12612--Federalism*

*Source: The provisions of Executive Order 12612 of Oct. 26, 1987, appear at 52 FR 41685, 3 CFR, 1987 Comp., p. 252, unless otherwise noted.*

By the authority vested in me as President by the Constitution and laws of the United States of America, and in order to restore the division of governmental responsibilities between the national government and the States that was intended by the Framers of the Constitution and to ensure that the principles of federalism established by the Framers guide the Executive departments and agencies in the formulation and implementation of policies, it is hereby ordered as follows:

*Section 1. Definitions. For purposes of this Order:*

- (a) "Policies that have federalism implications" refers to regulations, legislative comments or proposed legislation, and other policy statements or actions that have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government.
- (b) "State" or "States" refer to the States of the United States of America, individually or collectively, and, where relevant, to State governments, including units of local government and other political subdivisions established by the States.

*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.
  - (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.

*Sec. 3. Federalism Policymaking Criteria. In addition to the fundamental federalism principles set forth in section 2, Executive departments and agencies shall adhere, to the extent permitted by law, to the following criteria when formulating and implementing policies that have federalism implications:*

- (a) There should be strict adherence to constitutional principles. Executive departments and agencies should closely examine the constitutional and statutory authority supporting any Federal action that would limit the policymaking discretion of the States, and should carefully assess the necessity for such action. To the extent practicable, the States should be consulted before any such action is implemented. Executive Order No. 12372 ("Intergovernmental Review of Federal Programs") remains in effect for the programs and activities to which it is applicable.
- (b) Federal action limiting the policymaking discretion of the States should be taken only where constitutional authority for the action is clear and certain and the national activity is necessitated by the presence of a problem of national scope. For the purposes of this Order:
  - (1) It is important to recognize the distinction between problems of national scope (which may justify Federal action) and problems that are merely common to the States (which will not justify Federal action because individual States, acting individually or together, can effectively deal with them).
  - (2) Constitutional authority for Federal action is clear and certain only when authority for the action may be found in a specific provision of the Constitution, there is no provision in the Constitution prohibiting Federal action, and the action does not encroach upon authority reserved to the States.
- (c) With respect to national policies administered by the States, the national government should grant the States the maximum administrative discretion possible. Intrusive, Federal oversight of State administration is neither necessary nor desirable.
- (d) When undertaking to formulate and implement policies that have federalism implications, Executive departments and agencies shall:
  - (1) Encourage States to develop their own policies to achieve program objectives and to work with appropriate officials in other States.

- (2) Refrain, to the maximum extent possible, from establishing uniform, national standards for programs and, when possible, defer to the States to establish standards.
- (3) When national standards are required, consult with appropriate officials and organizations representing the States in developing those standards.

*Sec. 4. Special Requirements for Preemption.*

- (a) To the extent permitted by law, Executive departments and agencies shall construe, in regulations and otherwise, a Federal statute to preempt State law only when the statute contains an express preemption provision or there is some other firm and palpable evidence compelling the conclusion that the Congress intended preemption of State law, or when the exercise of State authority directly conflicts with the exercise of Federal authority under the Federal statute.
- (b) Where a Federal statute does not preempt State law (as addressed in subsection (a) of this section), Executive departments and agencies shall construe any authorization in the statute for the issuance of regulations as authorizing preemption of State law by rule-making only when the statute expressly authorizes issuance of preemptive regulations or there is some other firm and palpable evidence compelling the conclusion that the Congress intended to delegate to the department or agency the authority to issue regulations preempting State law.
- (c) Any regulatory preemption of State law shall be restricted to the minimum level necessary to achieve the objectives of the statute pursuant to which the regulations are promulgated.
- (d) As soon as an Executive department or agency foresees the possibility of a conflict between State law and Federally protected interests within its area of regulatory responsibility, the department or agency shall consult, to the extent practicable, with appropriate officials and organizations representing the States in an effort to avoid such a conflict.
- (e) When an Executive department or agency proposes to act through adjudication or rule-making to preempt State law, the department or agency shall provide all affected States notice and an opportunity for appropriate participation in the proceedings.

*Sec. 5. Special Requirements for Legislative Proposals. Executive departments and agencies shall not submit to the Congress legislation that would:*

- (a) Directly regulate the States in ways that would interfere with functions essential to the States' separate and independent existence or operate to directly displace the States' freedom to structure integral operations in areas of traditional governmental functions;
- (b) Attach to Federal grants conditions that are not directly related to the purpose of the grant; or
- (c) Preempt State law, unless preemption is consistent with the fundamental federalism principles set forth in section 2, and unless a clearly legitimate national purpose, consistent with the federalism policymaking criteria set forth in section 3, cannot otherwise be met.

*Sec. 6. Agency Implementation.*

- (a) The head of each Executive department and agency shall designate an official to be responsible for ensuring the implementation of this Order.
- (b) In addition to whatever other actions the designated official may take to ensure implementation of this Order, the designated official shall determine which proposed policies have sufficient federalism implications to warrant the preparation of a Federalism Assessment. With respect to each such policy for which an affirmative determination is made, a Federalism Assessment, as described in subsection (c) of this section, shall be prepared. The department or agency head shall consider any such Assessment in all decisions involved in promulgating and implementing the policy.
- (c) Each Federalism Assessment shall accompany any submission concerning the policy that is made to the Office of Management and Budget pursuant to Executive Order No. 12291 or OMB Circular No. A-19, and shall:
- (1) Contain the designated official's certification that the policy has been assessed in light of the principles, criteria, and requirements stated in sections 2 through 5 of this Order;
- (2) Identify any provision or element of the policy that is inconsistent with the principles, criteria, and requirements stated in sections 2 through 5 of this Order;
- (3) Identify the extent to which the policy imposes additional costs or burdens on the States, including the likely source of funding for the States and the ability of the States to fulfill the purposes of the policy; and
- (4) Identify the extent to which the policy would affect the States' ability to discharge traditional State governmental functions, or other aspects of State sovereignty.

*Sec. 7. Government-wide Federalism Coordination and Review.*

- (a) In implementing Executive Order Nos. 12291 and 12498 and OMB Circular No. A-19, the Office of Management and Budget, to the extent permitted by law and consistent with the provisions of those authorities, shall take action to ensure that the policies of the Executive departments and agencies are consistent with the principles, criteria, and requirements stated in sections 2 through 5 of this Order.
- (b) In submissions to the Office of Management and Budget pursuant to Executive Order No. 12291 and OMB Circular No. A-19, Executive departments and agencies shall identify proposed regulatory and statutory provisions that have significant federalism implications and shall address any substantial federalism concerns. Where the departments or agencies deem it appropriate, substantial federalism concerns should also be addressed in notices of proposed rule-making and messages transmitting legislative proposals to the Congress.

1                   Sec. 8. Judicial Review.

2                   This Order is intended only to improve the internal management of the Executive branch, and is not intended to  
3                   create any right or benefit, substantive or procedural, enforceable at law by a party against the United States,  
4                   its agencies, its officers, or any person.

5                   An example of the operation of Federalism to constrain the extraterritorial jurisdiction of the federal government in a  
6                   judicial setting is found in the U.S. Supreme Court ruling below. Note that the court is addressing a situation where  
7                   Congress is acting extraterritorially upon land within a state of the Union that is not within its exclusive or general  
8                   jurisdiction of the federal government:

9                   Respondents contend that Congress is without power, in view of the immunity doctrine, thus to subject a State to  
10                  suit. We disagree. Congress enacted the FELA in the exercise of its constitutional power to regulate [377 U.S.  
11                  191] interstate commerce. Second Employers' Liability Cases, 223 U.S. 1. While a State's immunity from suit  
12                  by a citizen without its consent has been said to be rooted in "the inherent nature of sovereignty," Great  
13                  Northern Life Ins. Co. v. Read, supra, 322 U.S. 47, 51,[9] the States surrendered a portion of their  
14                  sovereignty when they granted Congress the power to regulate commerce.

15                  This power, like all others vested in congress, is complete in itself, may be exercised to its  
16                  utmost extent, and acknowledges no limitations other than are prescribed in the constitution.  
17                  . . . If, as has always been understood, the sovereignty of congress, though limited to  
18                  specified objects is plenary as to those objects, the power over commerce with foreign  
19                  nations, and among the several States, is vested in congress as absolutely as it would be in  
20                  a single government, having in its constitution the same restrictions on the exercise of the  
21                  power as are found in the constitution of the United States.

22                  Gibbons v. Ogden, 9 Wheat. 1, 196-197. Thus, as the Court said in United States v. California, supra, 297 U.S.  
23                  at 184-185, a State's operation of a railroad in interstate commerce

24                  must be in subordination to the power to regulate interstate commerce, which has been  
25                  granted specifically to the national government. The sovereign power of the states is  
26                  necessarily diminished to the extent of the grants of power to the federal government in the  
27                  Constitution. . . . [T]here is no such limitation upon the plenary power to regulate commerce  
28                  [as there is upon the federal power to tax [377 U.S. 192] state instrumentalities]. The state  
29                  can no more deny the power if its exercise has been authorized by Congress than can an  
30                  individual.

31                  By empowering Congress to regulate commerce, then, the States necessarily surrendered any portion of their  
32                  sovereignty that would stand in the way of such regulation. Since imposition of the FELA right of action upon  
33                  interstate railroads is within the congressional regulatory power, it must follow that application of the Act to  
34                  such a railroad cannot be precluded by sovereign immunity.{10}

35                  Recognition of the congressional power to render a State suable under the FELA does not mean that the  
36                  immunity doctrine, as embodied in the Eleventh Amendment with respect to citizens of other States and as  
37                  extended to the State's own citizens by the Hans case, is here being overridden. It remains the law that a  
38                  State may not be sued by an individual without its consent. Our conclusion is simply that Alabama, when it  
39                  began operation of an interstate railroad approximately 20 years after enactment of the FELA, necessarily  
40                  consented to such suit as was authorized by that Act. By adopting and ratifying the Commerce Clause, the  
41                  States empowered Congress to create such a right of action against interstate railroads; by enacting the  
42                  FELA in the exercise of this power, Congress conditioned the right to operate a railroad in interstate  
43                  commerce upon amenability to suit in federal court as provided by the Act; by thereafter operating a railroad  
44                  in interstate commerce, Alabama must be taken to have accepted that condition and thus to have consented  
45                  to suit.

46                  [B]y engaging in interstate commerce by rail, [the State] has subjected itself to the  
47                  commerce power, and is liable for a violation of the . . . Act, as are other [377 U.S. 193]  
48                  carriers. . . .

49                  United States v. California, supra, 297 U.S. at 185; California v. Taylor, supra, 353 U.S. at 568. We thus agree  
50                  that

51                  [T]he State is liable upon the theory that, by engaging in interstate commerce by rail, it has  
52                  subjected itself to the commerce power of the federal government.

53                  \* \* \* \*

54                  It would be a strange situation indeed if the state could be held subject to the [Federal Safety Appliance Act]  
55                  and liable for a violation thereof, and yet could not be sued without its express consent. The state, by engaging

in interstate commerce, and thereby subjecting itself to the act, must be held to have waived any right it may have had arising out of the general rule that a sovereign state may not be sued without its consent.

*Maurice v. State*, supra, 43 Cal.App.2d at 275, 277, 110 P.2d. at 710-711. Accord, *Higginbotham v. Public Belt R. Comm'n*, supra, 192 La. 525, 550-551, 188 So. 395, 403; *Mathewes v. Port Utilities Comm'n*, supra.[11] [377 U.S. 194]

**Respondents deny that Alabama's operation of the railroad constituted consent to suit. They argue that it had no such effect under state law, and that the State did not intend to waive its immunity or know that such a waiver would result.** Reliance is placed on the Alabama Constitution of 1901, Art. I, Section 14 of which provides that "the State of Alabama shall never be made a defendant in any court of law or equity"; on state cases holding that neither the legislature nor a state officer has the power to waive the State's immunity;[12] and on cases in this Court to the effect that whether a State has waived its immunity depends upon its intention and is a question of state law [377 U.S. 195] only. *Chandler v. Dix*, 194 U.S. 590; *Palmer v. Ohio*, 248 U.S. 32; *Ford Motor Co. v. Department of Treasury*, 323 U.S. 459, 466-470. **We think those cases are inapposite to the present situation, where the waiver is asserted to arise from the State's commission of an act to which Congress, in the exercise of its constitutional power to regulate commerce, has attached the condition of amenability to suit.** More pertinent to such a situation is our decision in *Petty v. Tennessee-Missouri Bridge Comm'n*, supra. That was a suit against a bi-state authority created with the consent of Congress pursuant to the Compact Clause of the Constitution. We assumed arguendo that the suit must be considered as being against the States themselves, but held nevertheless that, by the terms of the compact and of a proviso that Congress had attached in approving it,[13] the States had waived any immunity they might otherwise have had. In reaching this conclusion, we rejected arguments, like the one made here, based on the proposition that neither [377 U.S. 196] of the States, under its own law, would have considered the language in the compact to constitute a waiver of its immunity. The question of waiver was, we held, one of federal law. It is true that this holding was based on the inclusion of the language in an interstate compact sanctioned by Congress under the Constitution. But **such compacts do not present the only instance in which the question whether a State has waived its immunity is one of federal law. This must be true whenever the waiver is asserted to arise from an act done by the State within the realm of congressional regulation; for the congressional power to condition such an act upon amenability to suit would be meaningless if the State, on the basis of its own law or intention, could conclusively deny the waiver and shake off the condition.** The broad principle of the *Petty* case is thus applicable here: where a State's consent to suit is alleged to arise from an act not wholly within its own sphere of authority, but within a sphere -- whether it be interstate compacts or interstate commerce -- subject to the constitutional power of the Federal Government, **the question whether the State's act constitutes the alleged consent is one of federal law. Here, as in Petty, the States by venturing into the congressional realm "assume the conditions that Congress under the Constitution attached."** 359 U.S. at 281-282. [*Parden v. Terminal R. Co.*, 377 U.S. 184 (1964)]

Note in the above case that extraterritorial jurisdiction was procured by the federal government within the exterior limits of a "foreign state", which was a state of the Union, by the commission of an act by the state in the context of its private business ventures, which act constituted interstate commerce. The state indicated that it did not consent to the jurisdiction of the federal government, but their consent was implied by the combination of the Constitution, which is a "contract" or "compact", as well as an act falling within the Constitution for which Congress was granted exclusive authority over the state by the state's own ratification of said "compact" as a member of the Union. In that sense, the Constitution creates the equivalent of an "implied contract" or "quasi contract" which can be used to regulate all activities covered by the contract extraterritorially, even among parties who were unaware of the implied contract and did not explicitly or individually consent. Below is a definition of "implied contract" from Black's Law Dictionary:

*CONTRACT.* [ . . . ] An implied contract is one not created or evidenced by the explicit agreement of the parties, but inferred by the law, as a matter of reason and justice from their acts or conduct, the circumstances surrounding the transaction making it a reasonable, or even a necessary, assumption that a contract existed between them by tacit understanding. *Miller's Appeal*, 100 Pa. 568, 45 Am.Rep. 394; *Landon v. Kansas City Gas Co.*, C.C.A.Kan., 10 F.2d. 263, 266; *Caldwell v. Missouri State Life Ins. Co.*, 230 S.W. 566, 568, 148 Ark. 474; *Cameron, to Use of Cameron, v. Eynon*, 332 Pa. 529, 3 A.2d. 423, 424; *American La. France Fire Engine Co., to Use of American La. France & Foamite Industries, v. Borough of Shenandoah*, C.C.A.Pa., 115 F.2d. 886, 867.

Implied contracts are sometimes subdivided into those "implied in fact" and those "implied in law," the former being covered by the definition just given, while the latter are obligations imposed upon a person by the law, not in pursuance of his intention and agreement, either expressed or implied, but even against his will and design, because the circumstances between the parties are such as to render it just that the one should have a right, and the other a corresponding liability, similar to those which would arise from a contract between them. This kind of obligation therefore rests on the principle that whatsoever it is certain a man ought to do that the law will suppose him to have promised to do. And hence it is said that, while the liability of a party to an express contract arises directly from the contract, it is just the reverse in the case of a contract "implied in law," the contract there being implied or arising from the liability. *Bliss v. Hoy*, 70 Vt. 534, 41 A. 1026; *Kellum v. Browning's Adm'r*. 231 Ky. 308. 21 S.W.2d. 459, 465. But obligations of this kind are not properly contracts at all, and should not be so denominated. **There can be no true contract without a mutual and concurrent intention**

of the parties. Such obligations are more properly described as "quasi contracts." *Union Life Ins. Co. v. Glasscock*, 270 Ky. 750, 110 S.W.2d. 681, 686, 114 A.L.R. 373.  
[*Black's Law Dictionary*, Fourth Edition, p. 395]

If you want to investigate the matter of federalism further, we highly recommend the following succinct summary from our Liberty University, Section #2.4:

*Cooperative Federalism*, Form #05.034  
<http://sedm.org/Forms/FormIndex.htm>

## 14 Sovereign Immunity

A subject closely related to both the requirement for consent and to federalism is the judicial doctrine known as "sovereign immunity". "Sovereign immunity" is the method for protecting the requirement of express consent on the part of the government before it can be civilly sued in either its own courts or in foreign courts. Before a government can be sued in its own courts, it has to expressly waive sovereignty immunity by statute and thereby CONSENT to be civilly sued. Those seeking to sue a government or government agent in court must expressly invoke the statute that waives sovereign immunity or their case will be dismissed for lack of standing under Federal Rule of Civil Procedure 12(b)(6).

### 14.1 Definition

Sovereignty implies autonomy and the right to be left alone by other sovereigns. States of the Union are sovereign in respect to the federal government and the people within them are sovereign in respect to their respective state governments. These principles are reflected in a judicial doctrine known as "sovereign immunity".

*The exemption of the United States from being impleaded without their consent is, as has often been affirmed by this court, as absolute as that of the crown of England or any other sovereign. In Cohens v. Virginia, 6 Wheat. 264, 411, Chief Justice MARSHALL said: 'The universally-received opinion is that [106 U.S. 196, 227] no suit can be commenced or prosecuted against the United States.' In Beers v. Arkansas, 20 How. 527, 529, Chief Justice TANEY said: 'It is an established principle of jurisprudence, in all civilized nations, that the sovereign cannot be sued in its own courts, or in any other, without its consent and permission; but it may, if it thinks proper, waive this privilege, and permit itself to be made a defendant in a suit by individuals, or by another state. And as this permission is altogether voluntary on the part of the sovereignty, it follows that it may prescribe the terms and conditions on which it consents to be sued, and the manner in which the suit shall be conducted, and may withdraw its consent whenever it may suppose that justice to the public requires it.' In the same spirit, Mr. Justice DAVIS, delivering the judgment of the court in Nichols v. U.S. 7 Wall. 122, 126, said: 'Every government has an inherent right to protect itself against suits, and if, in the liberality of legislation they are permitted, it is only on such terms and conditions as are prescribed by statute. The principle is fundamental, applies to every sovereign power, and, but for the protection which it affords, the government would be unable to perform the various duties for which it was created.' See, also, U.S. v. Clarke, 8 Pet. 436, 444; Cary v. Curtis, 3 How. 236, 245, 256; U.S. v. McLemore, 4 How. 286, 289; Hill v. U.S. 9 How. 386, 389; Recside v. Walker, 11 How. 272, 290; De Groot v. U.S. 5 Wall. 419, 431; U.S. v. Eckford, 6 Wall. 484, 488; The Siren, 7 Wall. 152, 154; The Davis, 10 Wall. 15, 20; U.S. v. O'Keefe, 11 Wall. 178; Case v. Terrell, 11 Wall. 199, 201; Carr v. U.S. 98 U.S. 433, 437; U.S. v. Thompson, 98 U.S. 486, 489; Railroad Co. v. Tennessee, 101 U.S. 337; Railroad Co. v. Alabama, 101 U.S. 832.  
[*U.S. v. Lee*, 106 U.S. 196 (1882)]*

Below is a definition of "sovereign immunity" from Black's Law Dictionary, Fifth Edition:

*Sovereign immunity.* Doctrine precludes litigant from asserting an otherwise meritorious cause of action against a sovereign or a party with sovereign attributes unless sovereign consents to suit. *Principe Compania Naviera, S. A. v. Board of Com'rs of Port of New Orleans, D.C.La.*, 333 F.Supp. 353, 355. Historically, the federal and state governments, and derivatively cities and towns, were immune from tort liability arising from activities which were governmental in nature. Most jurisdictions, however, have abandoned this doctrine in favor of permitting tort actions with certain limitations and restrictions. See *Federal Tort Claims Act*; *Governmental immunity*; *Tort Claims Acts*.  
[*Black's Law Dictionary*, Fifth Edition, p. 1252]

Notice the phrase above "unless the sovereign consents to the suit". The inherent legal presumption that all courts and governments must operate under is that all natural persons, artificial persons, "associations", "states" or "political groups":

1. Are inherently sovereign.

"The rights of sovereignty extend to all persons and things not privileged, that are within the territory. They extend to all strangers resident therein; not only to those who are naturalized, and to those who are domiciled therein, having taken up their abode with the intention of permanent residence, but also to those whose residence is transitory. All strangers are under the protection of the sovereign while they are within his territory and owe a temporary allegiance in return for that protection."  
[Carlisle v. United States, 83 U.S. 147, 154 (1873)]

2. Have a right to be "left alone" by the government and their neighbor:

"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)]

3. Can only surrender a portion of their sovereignty and the rights that inhere in that sovereignty through their explicit (in writing) or implicit (by their behavior) consent in some form.

*Quod meum est sine me auferri non potest.*  
What is mine cannot be taken away without my consent. Jenk. Cent. 251. Sed vide Eminent Domain.

*Id quod nostrum est, sine facto nostro ad alium transferi non potest.*  
What belongs to us cannot be transferred to another without our consent. Dig. 50, 17, 11. But this must be understood with this qualification, that the government may take property for public use, paying the owner its value. The title to property may also be acquired, with the consent of the owner, by a judgment of a competent tribunal.  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

4. Possess EQUAL sovereignty. The foundation of our Constitution is equal protection. No group of men or "state" or government can have any more rights than a single man, because all of their powers are delegated to them by the people they serve and were created to protect:

"But arbitrary selection can never be justified by calling it classification. The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S. Sup. Ct. 1064, 1071: 'When we consider the nature and the theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power.' The first official action of this nation declared the foundation of government in these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit of happiness.' While such declaration of principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence. No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government."  
[Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)]

In other words, everyone has a natural, inherent right of ownership over their own life, liberty, and property granted by the Creator which can only be taken away by their own consent. The Declaration of Independence recognizes this natural right, when it says:

"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed"  
[Declaration of Independence]

The purpose for the establishment of all governments is therefore to protect these natural, God-given rights or what the U.S. Supreme Court calls "liberty interests". Neither the Constitution, nor any enactment of Congress passed in furtherance of it

confers these rights, but simply recognizes and protects these natural, God-given rights. The U.S. Supreme Court admitted this when it said:

*"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. . ."*  
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

In law, all rights are identified as "property". This is confirmed by the definition of "property" in Black's Law Dictionary, which says that "It extends to every species of valuable right":

*"Property. That which is peculiar or proper to any person; that which **belongs exclusively to one. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government.** Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, ownership; **the unrestricted and exclusive right to a thing;** the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with it. That dominion or indefinite right of particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.*

*The word is also commonly used to denote everything which is the subject of ownership; corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal; everything that has an exchangeable value or which goes to make up wealth or estate. **It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong.** Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.*

[. . .]

***Property within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing, as right to possess, use and dispose of it. Cereghino v. State By and Through State Highway Commission, 230 Or. 439, 370 P.2d. 694, 697."***  
[Black's Law Dictionary, Sixth Edition, p. 1216]

Sovereign immunity can apply just as readily to governments as it can to individuals. A person who doesn't consent to any aspect of government civil jurisdiction and who has no legal "domicile" or "residence" within that government's jurisdiction is called a "foreign sovereign", and he or she or it is protected by the Foreign Sovereign Immunities Act found at 28 U.S.C. Part IV, Chapter 97:

Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97  
[http://assembler.law.cornell.edu/uscode/html/uscode28/usc\\_sup\\_01\\_28\\_10\\_IV\\_20\\_97.html](http://assembler.law.cornell.edu/uscode/html/uscode28/usc_sup_01_28_10_IV_20_97.html)

Courts are not reluctant at all to recognize the principle of sovereign immunity in the context of foreign governments whose existence they officially recognize. They must do this because if they don't, they won't get any cooperation from these governments, which they frequently need in dealing with international problems. However, they are frequently much less willing to recognize the equally inherent and divinely inspired sovereignty of natural persons or individuals because they don't want to interfere with their ability to con these people or entities into volunteering for their commercial insurance, license, franchise, and other scams described above. Earlier courts, however, were much more honorable and therefore willing to recognize this inherent sovereignty of natural persons. Below is one often quoted example used within the freedom community:

*"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 duty to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. 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 to the public so long as he does not trespass upon their rights."***  
[Hale v. Henkel, 201 U.S. 43, 74 (1906)]

## 14.2 How sovereign immunity relates to federalism

The notion of sovereign immunity also provides a way to explain how the principle of federalism works, as we described it in the previous section:

1. States of the Union qualify as “foreign states” and “foreign sovereigns” in relation to the federal government within the context of statutory but not constitutional law.
2. “Citizens” and municipalities within these “foreign states” and “foreign sovereigns” may be described as “instrumentalities of a foreign state”, by virtue of the fact that they directly administer the affairs of the foreign state they occupy as voters and jurists and “taxpayers”.

[TITLE 28](#) > [PART IV](#) > [CHAPTER 97](#) > § 1603  
[§ 1603. Definitions](#)

*For purposes of this chapter—*

- (a) A “foreign state”, except as used in section 1608 of this title, includes a political subdivision of a foreign state or an agency or instrumentality of a foreign state as defined in subsection (b).
- (b) An “agency or instrumentality of a foreign state” means any entity—
  - (1) which is a separate legal person, corporate or otherwise, and
  - (2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other ownership interest is owned by a foreign state or political subdivision thereof, and
  - (3) which is neither a citizen of a State of the United States as defined in section 1332 (c) and (d) of this title, nor created under the laws of any third country.

3. The Supreme Court recognized how “citizens” administer the government they created and continue to sustain with their tax dollars and as voters and jurists when they said:

*“The words ‘people of the United States’ and ‘citizens,’ are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the ‘sovereign people,’ and every citizen is one of this people, and a constituent member of this sovereignty. ...”*  
*[Boyd v. State of Nebraska, 143 U.S. 135 (1892)]*

4. When these “foreign states” and “foreign sovereigns” wish to cooperate in achieving a common goal, they may voluntarily band together and under the principles of “comity”, may enact laws prescribing and recognizing these international agreements:

*“comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of deference and good will. Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of “comity” is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689, 695. See also Full faith and credit clause.”*  
*[Black’s Law Dictionary, Sixth Edition, p. 267]*

5. Federalism simply describes the principle whereby:
  - 5.1. No one of these co-equal sovereign and foreign states may exercise legislative jurisdiction within the borders of a fellow foreign state.
  - 5.2. When jurisdiction is asserted within one of these states by the federal government, then explicit proof of consent must be produced in some form in order for the courts to enforce the legal rights or activities that it is regulating or administering. This is consistent with item [28 U.S.C. §1605\(b\)\(1\)](#) within the Foreign Sovereign Immunities Act, which says that states may surrender their sovereign immunity by their consent.
  - 5.3. The consent required to be demonstrated under the principles of federalism can be either explicit (in writing or by legislative enactment) or implicit (by their conduct). For example, when a foreign state of the Union engages in interstate commerce, it is “presumed” pursuant to Article 1, Section 8, Clause 3 of the constitution to have “consented” to the jurisdiction of the federal government to regulate said commerce and to obey all enactments of Congress which might lawfully regulate said commerce. Here is how the U.S. Supreme Court described this concept:

1           “Recognition of the congressional power to render a State suable under the FELA does not mean that the  
2           immunity doctrine, as embodied in the Eleventh Amendment with respect to citizens of other States and as  
3           extended to the State's own citizens by the Hans case, is here being overridden. It remains the law that a State  
4           may not be sued by an individual without its consent. Our conclusion is simply that Alabama, when it began  
5           operation of an interstate railroad approximately 20 years after enactment of the FELA, necessarily  
6           consented to such suit as was authorized by that Act. By adopting and ratifying the Commerce Clause, the  
7           States empowered Congress to create such a right of action against interstate railroads; by enacting the FELA  
8           in the exercise of this power, Congress conditioned the right to operate a railroad in interstate commerce upon  
9           amenability to suit in federal court as provided by the Act; by thereafter operating a railroad in interstate  
10          commerce, Alabama must be taken to have accepted that condition and thus to have consented to suit.”  
11          [*Parden v. Terminal R. Co.*, 377 U.S. 184 (1964)]

### 12   **14.3 Waivers of sovereign immunity**

13   Only either by one of the following mechanisms can the sovereign immunity of the state explicitly or implicitly waived,  
14   respectively:

- 15   1. By the express consent of the sovereign in statutory form or
- 16   2. By the state electing to engage in “private business concerns” in a foreign jurisdiction and thereby waiving sovereign  
17   immunity under the Foreign Sovereign Immunities Act, Chapter 97. The courts call this by any of the following  
18   names, all of which are a method of legally reaching out of state parties who are nonresident in relation to the forum.:  
19   2.1. Minimum Contacts Doctrine. See: *International Shoe Co. v. Washington*, 326 U.S. 310 (1945).  
20   2.2. Longarm Jurisdiction.  
21   2.3. “Purposeful availment”.

22   Below is a case highlighting the above principles:

23           When a State engages in ordinary commercial ventures, it acts like a private person, outside the area of its  
24           “core” responsibilities, and in a way unlikely to prove essential to the fulfillment of a basic governmental  
25           obligation. A Congress that decides to regulate those state commercial activities rather than to exempt the  
26           State likely believes that an exemption, by treating the State differently from identically situated private  
27           persons, would threaten the objectives of a federal regulatory program aimed primarily at private conduct.  
28           Compare, e.g., 12 U.S.C. §1841(b) (1994 ed., Supp. III) (exempting state companies from regulations covering  
29           federal bank holding companies); 15 U.S.C. §77c(a)(2) (exempting state-issued securities from federal  
30           securities laws); and 29 U.S.C §652(5) (exempting States from the definition of “employer[s]” subject to federal  
31           occupational safety and health laws), with 11 U.S.C. §106(a) (subjecting States to federal bankruptcy court  
32           judgments); 15 U.S.C. §1122(a) (subjecting States to suit for violation of Lanham Act); 17 U.S.C. §511(a)  
33           (subjecting States to suit for copyright infringement); 35 U.S.C. §271(h) (subjecting States to suit for patent  
34           infringement). And a Congress that includes the State not only within its substantive regulatory rules but also  
35           (expressly) within a related system of private remedies likely believes that a remedial exemption would similarly  
36           threaten that program. See *Florida Prepaid Postsecondary Ed. Expense Bd. v. College Savings Bank*, ante, at  
37           \_\_\_\_ (Stevens, J., dissenting). It thereby avoids an enforcement gap which, when allied with the pressures of a  
38           competitive marketplace, could place the State's regulated private competitors at a significant disadvantage.

39           These considerations make Congress' need to possess the power to condition entry into the market upon a  
40           waiver of sovereign immunity (as “necessary and proper” to the exercise of its commerce power) unusually  
41           strong, for to deny Congress that power would deny Congress the power effectively to regulate private conduct.  
42           Cf. *California v. Taylor*, 353 U.S. 553, 566 (1957). At the same time they make a State's need to exercise  
43           sovereign immunity unusually weak, for the State is unlikely to have to supply what private firms already  
44           supply, nor may it fairly demand special treatment, even to protect the public purse, when it does so. Neither  
45           can one easily imagine what the Constitution's founders would have thought about the assertion of sovereign  
46           immunity in this special context. These considerations, differing in kind or degree from those that would support  
47           a general congressional “abrogation” power, indicate that *Parden*'s holding is sound, irrespective of this  
48           Court's decisions in *Seminole Tribe of Fla. v. Florida*, 517 U.S. 44 (1996), and *Alden v. Maine*, ante, p. \_\_\_\_.  
49           [*College Savings Bank v. Florida Prepaid Postsecondary Education Expense*, 527 U.S. 666 (1999)]

50   Under the principles of sovereign immunity, it is internationally and universally recognized by every country and nation  
51   and court on earth that every nation or state or individual or group are entitled to sovereign immunity and may only  
52   surrender a portion of that sovereignty or natural right over their property by committing one or more acts within a list of  
53   specific qualifying acts. Any one of these acts then constitute the equivalent of “constructive or implicit consent” to the  
54   jurisdiction of the courts within that forum or state. These qualifying acts include any of the following, which are a  
55   summary of those identified in the Foreign Sovereign Immunities Act above:

- 56   1. Being a statutory “citizen” or “domiciliary” of the Forum or State in question. See 28 U.S.C. §1603(b)(3).

An "agency or instrumentality of a foreign state" means any entity—which is neither a citizen of a State of the United States as defined in section [1332](#) (c) and (d) of this title, nor created under the laws of any third country. [[28 U.S.C. §1603\(b\)\(3\)](#)]

2. Foreign state has waived its immunity either explicitly or by implication, notwithstanding any withdrawal of the waiver which the foreign state may purport to effect except in accordance with the terms of the waiver. See [28 U.S.C. §1605\(b\)\(1\)](#).
3. Commercial Activity within the Forum or State. See [28 U.S.C. §1605\(b\)\(2\)](#).
  - 3.1. Action based upon a commercial activity carried on in the Forum or State by the foreign state; or
  - 3.2. Upon an act performed in the Forum or State in connection with a commercial activity of the foreign state elsewhere; or upon an act outside the territory of the Forum or State in connection with a commercial activity of the foreign state elsewhere and that act causes a direct effect in the Forum or State .
4. Rights to property taken in violation of international law. See [28 U.S.C. §1605\(b\)\(3\)](#).
  - 4.1. Rights in property taken in violation of international law are in issue and that property or any property exchanged for such property is present in the Forum or State in connection with a commercial activity carried on in the Forum or State by the foreign state; or
  - 4.2. That property or any property exchanged for such property is owned or operated by an agency or instrumentality of the foreign state and that agency or instrumentality is engaged in a commercial activity in the Forum or State.
5. Rights in property in the Forum or State acquired by succession or gift or rights in immovable property situated in the Forum or State are in issue. See [28 U.S.C. §1605\(b\)\(4\)](#).
6. Money damages for official acts of officials of foreign state which cause injury, death, damage, loss of property in the Forum or State. Not otherwise encompassed in paragraph 3 above in which money damages are sought against a foreign state for personal injury or death, or damage to or loss of property, occurring in the Forum or State and caused by the tortious act or omission of that foreign state or of any official or employee of that foreign state while acting within the scope of his office or employment. See [28 U.S.C. §1605\(b\)\(4\)](#). Except this paragraph shall not apply to:
  - 6.1. any claim based upon the exercise or performance or the failure to exercise or perform a discretionary function regardless of whether the discretion be abused, or
  - 6.2. any claim arising out of malicious prosecution, abuse of process, libel, slander, misrepresentation, deceit, or interference with contract rights;
7. Contracts between private party and foreign state: See [28 U.S.C. §1605\(b\)\(6\)](#). Action is brought, either to enforce an agreement made by the foreign state with or for the benefit of a private party to submit to arbitration all or any differences which have arisen or which may arise between the parties with respect to a defined legal relationship, whether contractual or not, concerning a subject matter capable of settlement by arbitration under the laws of the Forum or State, or to confirm an award made pursuant to such an agreement to arbitrate, if.
  - 7.1. The arbitration takes place or is intended to take place in the Forum or State,
  - 7.2. The agreement or award is or may be governed by a treaty or other international agreement in force for the Forum or State calling for the recognition and enforcement of arbitral awards,
  - 7.3. The underlying claim, save for the agreement to arbitrate, could have been brought in a Forum or State court under this section or section [1607](#), or (D) paragraph (1) of this subsection is otherwise applicable; or
8. Money damages for acts of terrorism by foreign state: Not otherwise covered by paragraph 3 in which money damages are sought against a foreign state for personal injury or death that was caused by an act of torture, extrajudicial killing, aircraft sabotage, hostage taking, or the provision of material support or resources (as defined in section [2339A](#) of title [18](#)) for such an act if such act or provision of material support is engaged in by an official, employee, or agent of such foreign state while acting within the scope of his or her office, employment, or agency. See [28 U.S.C. §1605\(b\)\(7\)](#). Except that the court shall decline to hear a claim under this paragraph:
  - 8.1. if the foreign state was not designated as a state sponsor of terrorism under section 6(j) of the Export Administration Act of 1979 ([50 App. U.S.C. §2405 \(j\)](#)) or section 620A of the Foreign Assistance Act of 1961 ([22 U.S.C. §2371](#)) at the time the act occurred, unless later so designated as a result of such act or the act is related to Case Number 1:00CV03110(EGS) in the Forum or State District Court for the District of Columbia; and
  - 8.2. even if the foreign state is or was so designated, if—
    - 8.2.1. the act occurred in the foreign state against which the claim has been brought and the claimant has not afforded the foreign state a reasonable opportunity to arbitrate the claim in accordance with accepted international rules of arbitration; or
    - 8.2.2. neither the claimant nor the victim was a national of the Forum or State (as that term is defined in section 101(a)(22) of the Immigration and Nationality Act) when the act upon which the claim is based occurred.

From the above list, two items are abused by your public servants more frequently than any others in order to unwittingly destroy your sovereignty, your inherent sovereign immunity, and to unlawfully expand their jurisdiction beyond the clear limits described by the United States Constitution:

1. Item 1: How they or you describe your citizenship and domicile. The federal government abuses their authority to write laws and print forms by writing them in such a vague way that they appear to create a presumption that you are a statutory “citizen” with a legal domicile within their jurisdiction. They do this by:

1.1. Only offering you one option to describe your citizenship on their forms, which is a “U.S. citizen”. This creates a presumption that you are a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#) who is domiciled within their exclusive jurisdiction. Since they don’t offer you the option to declare yourself a state citizen or state national, then most people wrongfully presume that there is no such thing or that they are not one, even though they are. See:

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

1.2. Using citizenship terms on their forms which are not described in any federal statute, such as “U.S. citizen”. This term is nowhere used in Title 8 of the U.S. Code. The only similar term is “citizen and national of the United States”, which is defined in [8 U.S.C. §1401](#).

1.3. Deliberately confusing “domicile” with “nationality” so as to make them appear EQUIVALENT, even though they emphatically are NOT.

1.4. Deliberately confusing CONSTITUTIONAL citizens with STATUTORY citizens. These two groups are mutually exclusive and non-overlapping.

1.5. Deliberately confusing POLITICAL status under the constitution with CIVIL status under statutory law. These two things are mutually exclusive and NOT equivalent.

2. Item 3: The government connects you to commerce within their legislative jurisdiction. They do this by:

2.1. Presuming that you are connected to commerce by virtue of using a Social Security Number or Taxpayer Identification Number.

2.2. Presuming that you CONSENSUALLY used the number, even though in most cases, its use was COMPELLED or the product of some form of duress on the part of one or more parties to a specific commercial transaction. Without presuming consent, they cannot enforce the franchise statutes against you.

2.3. Terrorizing and threatening banks and financial institutions to unlawfully coerce their customers to provide a Social Security Number or Taxpayer Identification Number in criminal violation of [42 U.S.C. §408](#). Any financial account that has a federally issued number associated with it is presumed to be private properly donated to a public use in order to procure a privilege from the government, whether it be a tax deduction associated with a “trade or business” (public office) as described in [26 U.S.C. §162](#), or “social insurance” in the case of Socialist Security.

2.4. Making false, prejudicial, and unconstitutional presumptions about the meaning of the term “United States”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia in the context of Subtitle A of the Internal Revenue Code and nowhere expanded to include any area within the exclusive jurisdiction of a state of the Union. See:

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

Why are the above methods of waiving sovereign immunity and the rights of sovereignty associated with them nearly universally recognized by every country, court, and nation on earth? Because:

1. These rights come from God, and God is universally recognized by people and cultures all over the world.
2. Everyone deserves, needs, and wants as much authority, autonomy, and control over their own life and property as they can get, consistent with the equal rights of others. In other words, they have a right of being self-governing. Of this subject, one of our most revered Presidents, Teddy Roosevelt, said:

*“We of this mighty western Republic have to grapple with the dangers that spring from popular self-government tried on a scale incomparably vaster than ever before in the history of mankind, and from an abounding material prosperity greater also than anything which the world has hitherto seen.*

*As regards the first set of dangers, it behooves us to remember that men can never escape being governed. Either they must govern themselves or they must submit to being governed by others. If from lawlessness or fickleness, from folly or self-indulgence, they refuse to govern themselves then most assuredly in the end they will have to be governed from the outside. They can prevent the need of government from without only by showing they possess the power of government from within. A sovereign cannot make excuses for his failures; a*

sovereign must accept the responsibility for the exercise of power that inheres in him; and where, as is true in our Republic, the people are sovereign, then the people must show a sober understanding and a sane and steadfast purpose if they are to preserve that orderly liberty upon which as a foundation every republic must rest.”  
[President Theodore Roosevelt; Opening of the Jamestown Exposition; Norfolk, VA, April 26, 1907]

3. You cannot deserve or have a “right” to what you are not willing to give in equal measure to others. This is the essence of what Christians call “The Golden Rule”, which Jesus Himself revealed as follows:

“Therefore, whatever you want men to do to you, do also to them, for this is the Law and the Prophets.”  
[Matt. 7:12, Bible, NKJV]

Everyone understands the concept of “explicit consent”, because everyone understands the idea of exercising your right to contract in order to exchange some of your rights to obtain something you deem valuable. Usually, explicit consent requires a written contract of some kind in order to be enforceable against an otherwise “foreign sovereign”. The part of the consent equation that most people have trouble with is the idea of “implied consent”.

*“Implied consent. That manifested by signs, actions, or facts, or by inaction or silence, which raise a presumption that the consent has been given. For example, when a corporation does business in a state it impliedly consents to be subject to the jurisdiction of that state's courts in the event of tortious conduct, even though it is not incorporated in that state. Most every state has a statute implying the consent of one who drives upon its highways to submit to some type of scientific test or tests measuring the alcoholic content of the driver's blood. In addition to implying consent, these statutes usually provide that if the result of the test shows that the alcohol content exceeds a specified percentage, then a rebuttable presumption of intoxication arises.”*  
[Black's Law Dictionary, Fifth Edition, pp. 276-277]

#### **14.4 Why PEOPLE can invoke sovereign immunity against governments or government actors**

People have sovereign immunity just like governments. The Courts have repeatedly affirmed that all the powers of government are delegated from the people and therefore, they can possess no power that the people themselves AS INDIVIDUALS do not ALSO possess. This section contains evidence you can use to prove this as a fact in court:

1. In the United States, ALL sovereignty resides not in the government, but in the people.

“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.”  
[Juilliard v. Greenman, 110 U.S. 421 (1884): ]

“In the United States, sovereignty resides in the people...the Congress cannot invoke sovereign power of the People to override their will as thus declared.”  
[Perry v. U.S., 294 U.S. 330 (1935)]

2. All powers of the federal and state governments derive from and are delegated by We the People through our state and federal constitutions.

“Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign powers are delegated to...the government, sovereignty itself remains with the people.”  
[Yick Wo v. Hopkins, 118 U.S. 356 (1886): ]

“Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal Government, through the domain of jurisdiction merely Federal, to recognize to be property.

“And this principle follows from the structure of the respective Governments, State and Federal, and their reciprocal relations. They are different agents and trustees of the people of the several States, appointed with different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions, are mutually obligatory.”  
[Dred Scott v. Sandford, 60 U.S. 393 (1856)]

3. Every species of legislative power and authority that the government possesses is therefore explicitly delegated to it by We the People. This concept is called “enumerated powers” by the courts.

4. The People cannot delegate an authority that they themselves do not inherently possess.

*“Derivativa potestas non potest esse major primitive.<sup>17</sup>  
The power which is derived cannot be greater than that from which it is derived.”  
[Bouvier’s Law Dictionary Unabridged, 8<sup>th</sup> Edition, pg. 2131]*

*“Quod per me non possum, nec per alium..<sup>18</sup>  
What I cannot do in person, I cannot do through the agency of another.”  
[Bouvier’s Law Dictionary Unabridged, 8<sup>th</sup> Edition, pg. 2159]*

5. The method by which people voluntarily delegate their authority is by choosing a domicile within the state or government and thereby nominating a “protector” who now has a legal right to enforce the payment of “tribute” or “protection money” in order to sustain the protection that was asked for.
6. Those who have not nominated a protector by voluntarily choosing a domicile within the state thereby reserve ALL their natural rights.
7. Since governments inherently possess “sovereign immunity”, then We the People must also possess that authority, because the government cannot have any authority that the people did not, but their Constitution and their choice of domicile, delegate to it.
8. The foundation of the Constitution is the notion of equal protection of the law, whereby all are equal under the law. This concept is documented, for instance, in section 1 of the Fourteenth Amendment. This notion carries with it the requirement that every “person” has equal rights under the law:
  - 8.1. The only way that rights can be “unequal” within any given population is for you to consensually give up some of them, for instance, by procuring some government “privilege”.
  - 8.2. If the government is treating you differently than someone else, by, for instance, making you pay more money for the same service that someone else is paying for, then it is engaging in unequal protection. Therefore, it is safe to conclude that this service has nothing to do with protection and is a private, for-profit government business not authorized by the Constitution.

If you would like to learn more about the above summation, we enthusiastically endorse the following excellent FREE electronic book which exhaustively and constitutionally analyzes all of these concepts:

[Treatise on Government](http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf), Joel Tiffany  
<http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>

## 14.5 How PEOPLE waive sovereign immunity in relation to governments

Understanding the concepts in the previous section is the key to unlocking what many freedom lovers instinctively regard as “the fraud of the income tax”. Most freedom lovers understand that the federal government has no territorial jurisdiction within states of the Union, but they simply do not understand where the lawful authority of federal courts derives to treat them as either “residents” as defined in 26 U.S.C. §7701(b)(1)(A) or “U.S. persons” as defined in 26 U.S.C. §7701(a)(30). The key to unraveling this puzzle is to understand that the courts are silently “presuming” that at some time in the past, you voluntarily availed yourself of a commercial federal “privilege” and thereby waived your sovereign immunity under 28 U.S.C. §1605(a)(2). An example of how this waiver occurred is by signing up for the Social Security program on an SS-5 form. When you signed up for that program:

1. You made a decision to conduct “commerce” within the legislative jurisdiction of the sovereign.
2. Pursuant to 28 U.S.C. §1605(a)(2), you surrendered or “waived” sovereign immunity.
3. Your status changed from that of a “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B) to a “resident alien” as defined in 26 U.S.C. §7701(b)(1)(A).
4. You became a legal “resident” who is “present” within the forum. A “resident” is a “res”, which is a legal thing, which is “identified” within the forum. You in essence “procured” a legal identity within the forum that the forum recognizes in the courts, even though you may never have been physically present or domiciled in the federal zone.
5. You made a decision to act in a representative capacity as a “public official” engaged in a “trade or business”. This person is a “trustee” of a Social Security Trust that is domiciled in the District of Columbia. Pursuant to Federal Rule

<sup>17</sup> Wing. Max. 36: Pinch. Law, b. 1. c. 3, p. 11.

<sup>18</sup> 4 Co. 24 b: 11 id. 87 a.

of Civil Procedure 17(b), 26 U.S.C. §7701(a)(39), and 26 U.S.C. §7408(d), your effective domicile under the terms of the Social Security Franchise Agreement as an “agent” acting in a representative capacity for the “trust” that it creates then becomes the District of Columbia, regardless of where you physically reside.

6. You consented to the jurisdiction of the federal courts to supervise and administer the benefit for all.
7. You implicitly agreed to waive all rights that might otherwise have been injured in complying with the obligations arising out of the program:

*“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)]

*“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”*  
[Papasan v. Allain, 478 U.S. 265 (1986)]

Use of a Social Security Number, in most cases, is all the evidence that the courts will usually need in order to conclude that you “voluntarily consent” to participate in the program. Consequently, either using an SSN or TIN or allowing others to use one against you without objecting constitutes what the courts would say is “prima facie evidence of consent” to be bound by the Social Security Act as well as all the provisions of the Internal Revenue Code, Subtitle A. These two “codes” form the essence of a “federal employment agreement” or “contract”, which all who receive government benefits become bound by. In essence, failure to deny evidence of consent creates a presumption of consent. This process is described in the legal field by the following names and you can also find it in [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), which says that a failure to deny constitutes an admission for the purposes of meeting the burden of proving a fact:

1. Implied consent.
2. Constructive consent.
3. Tacit procuration.

*“Procuration.. Agency; proxy; the act of constituting another one's attorney in fact. The act by which one person gives power to another to act in his place, as he could do himself. Action under a power of attorney or other constitution of agency. Indorsing a bill or note "by procuration" is doing it as proxy for another or by his authority. The use of the word procuration (usually, per procuratione, or abbreviated to per proc. or p. p.) on a promissory note by an agent is notice that the agent has but a limited authority to sign.*

*An express procuration is one made by the express consent of the parties. An implied or tacit procuration takes place when an individual sees another managing his affairs and does not interfere to prevent it. Procurations are also divided into those which contain absolute power, or a general authority, and those which give only a limited power. Also, the act or offence of procuring women for lewd purposes. See also Proctor.”*  
[Black's Law Dictionary, Fifth Edition, pp. 1086-1087]

Notice the above phrase “act or offense of procuring women for lewd purposes”. This describes basically the act of hiring a WHORE, and that is EXACTLY what you become if condone or allow the government do this to you, folks! This fact explains EXACTLY who Babylon the Great Harlot is as described in the Bible Book of Revelation. Babylon the Great Harlot is a symbol or metaphor for all those who are willing to trade their virtue, allegiance, or control over their property or liberty over to a government in exchange for a life of pleasure, ignorance, luxury, and irresponsibility. She is fornicating with “The Beast”, which is described in Revelation 19:19 as “the kings of the earth”, who today are our modern corrupted political rulers.

4. Retraxis by tacit procuration. This is where you withdraw your standing to claim rights in any matter as Plaintiff.

*“Retraxit. Lat. He has withdrawn. A retraxit is a voluntary renunciation by plaintiff in open court of his suit and cause thereof, and by it plaintiff forever loses his action. Virginia Concrete Co. v. Board of Sup'rs of Fairfax County, 197 Va. 821, 91 S.E.2d. 415, 419. It is equivalent to a verdict and judgment on the merits of the case and bars another suit for the same cause between the same parties. Datta v. Staab, 343 P.2d. 977, 982, 173 C.A.2d 613. Under rules practice, this is accomplished by a voluntary dismissal. Fed.R.Civi1 P. 41(a).”*  
[Black's Law Dictionary, Fifth Edition, pp. 1183-1185]

The courts won't document and will vociferously avoid explaining or justifying these prejudicial presumptions about the use of government identifying numbers because if they did, then you would understand where their jurisdiction derives and

1 withdraw yourself from it and destroy the only source of their jurisdiction. The courts also know that all “presumption” is a  
2 violation of due process that is unconstitutional if it undermines your Constitutional rights so they will never call it what it  
3 is because it will destroy most of their authority and importance. This is exhaustively explained in the following pamphlet:

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

4 Therefore, the above is just something you have to know and practical experience has taught us that this is the truth. If you  
5 would like to learn more about how the above process is used to lawfully deceive and enslave the legally ignorant and  
6 unsuspecting American “sheep” public at large, read the following fascinating and very enlightening document:

*Resignation of Compelled Social Security Trustee*, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>

## 7 **14.6 How corrupt governments illegally procure “implied consent” of People to waive their** 8 **sovereign immunity**

9 According to the courts, the waivers of sovereign immunity by the U.S. government cannot lawfully be procured through  
10 “implied consent” and must be EXPLICITLY stated in writing. Hence, the SAME standard applies to PEOPLE by  
11 implication, under the concept of equal protection and equal treatment that is the foundation of the United States  
12 Constitution.

13 *In analyzing whether Congress has waived the immunity of the United States, we must construe waivers strictly*  
14 *in favor of the sovereign, see [McMahon v. United States](#), 342 U. S. 25, 27 (1951), and not enlarge the waiver "*  
15 *'beyond what the language requires,' "* [Ruckelshaus v. Sierra Club](#), 463 U. S. 680, 685-686 (1983), *quoting*  
16 [Eastern Transportation Co. v. United States](#), 272 U. S. 675, 686 (1927). *The no-interest rule provides an added*  
17 *gloss of strictness upon these usual rules.*

18 *"[T]here can be no consent by implication or by use of ambiguous language. Nor can an intent on the part of*  
19 *the framers of a statute or contract to permit the recovery of interest suffice where the intent is not translated*  
20 *into affirmative statutory or contractual terms. The consent necessary to waive the traditional immunity must be*  
21 *express, and it must be strictly construed."* [United States v. N. Y. Rayon Importing Co.](#), 329 U. S., at 659.  
22 *[Library of Congress v. Shaw, 478 U.S. 310 (1986)]*

23 The Declaration of Independence affirms that the rights of PEOPLE are unalienable in relation to a real government.  
24 Hence, they are INCAPABLE of waiving sovereign immunity in relation to a real de jure government:

25 *"We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator***  
26 ***with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to*  
27 *secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the*  
28 *governed, -"*  
29 *[Declaration of Independence]*

30 *"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*  
31 *[Black's Law Dictionary, Fourth Edition, p. 1693]*

32 Nevertheless, what Jesus called the “money changers” have taken over the civil temple called “government” and have  
33 turned the purpose of their creation on its head by making a profitable business out of ALIENATING rights that are  
34 supposed to be UNALIENABLE. Obviously, the FIRST step in protecting PRIVATE rights is to ensure that they are not  
35 converted into PUBLIC rights or government property without the EXPRESS, WRITTEN, FULLY INFORMED  
36 CONSENT of the original owner. This section describes some of the mechanisms by which they breach their fiduciary  
37 duty to protect PRIVATE rights using stealthful mechanisms such as “implied consent”.

38 Below are some examples of “implied consent” to waive sovereign immunity, to help illustrate how corrupted governments  
39 try to evade the above requirement often without the knowledge of the party IMPLIEDLY consenting, in some cases.

- 40 1. When a person in the course of business affairs or a nation in the presence of a treaty with another nation willingly  
41 tolerates a breach of contract or treaty, they give their silent consent to the violation and thereby surrender any rights  
42 which might have been encroached thereby.

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### ***Requirement for Consent***

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>  
Form 05.003, Rev. 8-16-2011

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EXHIBIT: \_\_\_\_\_

Supposing this not to be a tax for inspection purposes, has Congress consented to its being laid? It is certain that Congress has not expressly consented. But is express consent necessary? There is nothing in the Constitution which says so. There is nothing in the practice of men, or in the Municipal Law of men, or in the practice of nations, or the Law of nations that says so. Silence gives consent, is the rule of business life. A tender of bank bills is as good as one of coin, unless the bills are objected to. To stand by, in silence, and see another sell your property, binds you. These are mere instances of the use of the maxim in the Municipal Law. In the Law of Nations, it is equally potent. Silent acquiescence in the breach of a treaty binds a Nation. (Vattel, ch. 16, sec. 199, book 1. See book 2, sec. 142, et seq. as to usucaption and prescription, and sec. 208 as to ratification.

Express consent, then, not being necessary, is there any thing from which consent may be implied? There is length of time. The Ordinance was passed the 24th of January, 1842, and has been in operation ever since. If Congress had been opposed to the Ordinance, it had but to speak, to be obeyed. It spoke not-it has never spoken: therefore, it has not been opposed to the Ordinance, but has been consenting to it.

4. Say, however, that Congress has not consented to the Ordinance, then the most that can be maintained is, that the Ordinance stands subject to "the revision and control of Congress." It stands a Law-a something susceptible of revision and control-not a something unsuspceptible of revision and control as a void thing would be.  
[Padelford, Fay & Co. v. Mayor and Aldermen of City of Savannah, 14 Ga. 438, WL 1492, (1854)]

2. When a person drives in state, he consents to a blood-alcohol test if required by a police officer who has some probable cause to believe that he is intoxicated.
3. When a person commits a crime (violation of a criminal or penal code) on the territory of a foreign state and thereby injures the equal rights of fellow sovereigns, they are deemed implicitly consent to a surrender of their own rights. They do not need a domicile or residence on the territory of the sovereign in order to become subject to the criminal laws of that sovereign. This is because every nation, state, or foreign sovereign has an inherent and natural right of self-defense. Implicit in this right is the God-given authority to use whatever force is necessary to prevent an injury to their person, property, or liberty from the malicious or harmful acts of others.
4. When a man sticks his pecker in a hole, he is presumed by voluntarily engaging in such an act to consent to all the obligations arising out of such a "privilege". This includes implied consent to pay all child support obligations that might accrue in the future by virtue of such an act. Marriage licenses are the state's vain attempt to protect the owner of the hole from being injured by either irresponsible visitors or their poor discretion in choosing or allowing visitors, and not a whole lot more. In this context, as in nearly all other contexts, the government offers a privilege or "license" which essentially amounts to a form of "liability insurance". You can only benefit from the insurance program by voluntarily "signing up" when you make application to procure the license.
5. When a person avails themselves of a benefit or "privilege" offered by the government, they implicitly consent to be bound by all the obligations arising out of it.

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.

Below are some examples of "benefits" that might fit this description, all of which amount to the equivalent of private insurance offered by what amounts to a for profit, government-owned corporation :

- 5.1. Social Security.
- 5.2. Medicare.
- 5.3. Unemployment insurance.
- 5.4. Federal employment. Anyone who exercises their right to contract in order to procure federal employment implicitly agrees to be bound by all of Title 5 of the United States Code.
- 5.5. Registering a vehicle. You are not required to register your vehicle in a state. Most people do it to provide added protection of their ownership over the vehicle. When they procure this privilege, they also confer upon the state the right to require those who drive the vehicle to use a license. A vehicle that is not so registered, and especially by a non-domiciled person, can lawfully be driven by such a person without the need for a driver's license.
- 5.6. Professional licenses. A "license" is legally defined as permission by the state to do that which is otherwise illegal. A professional licenses is simply an official recognition of a person's professional status. It is illegal to claim the benefits of that recognition unless you possess the license. The government has moral and legal

authority to prevent you only from engaging in criminal and harmful behaviors, not ALL behaviors. Therefore, the only thing they can lawfully “license” are potentially harmful activities, such as manufacturing or selling alcohol, drugs, medical equipment, or toxic substances. Any other type of license, such as an attorney license, is a voluntary privilege that they cannot prosecute you for refusing to engage in.

5.7. Driver’s licenses. All states can only issue or require driver’s licenses of those domiciled in federal areas or territory within the exterior limit of the state. They cannot otherwise regulate the free exercise of a right. Since federal territory or federal areas are the only place where these legal rights do NOT exist, then this is the only place they can lawfully regulate the right to travel.

5.8. Statutory marriage. Most states have outlawed common law marriage. Consequently, the only way you can become subject to the family code in your state is to voluntarily procure a government license to marry.

When a foreign state explicitly (in writing) or implicitly (through their conduct) consents to the jurisdiction of a sister Forum or State, they are deemed to be “present” within that state legally, but not necessarily physically. Here is how the Ninth Circuit Court of Federal Appeals describes this concept:

*In International Shoe Co. v. Washington, 326 U.S. 310 (1945), the Supreme Court held that a court may exercise personal jurisdiction over a defendant consistent with due process only if he or she has "certain minimum contacts" with the relevant forum "such that the maintenance of the suit does not offend 'traditional notions of fair play and substantial justice.' " Id. at 316 (quoting Milliken v. Meyer, 311 U.S. 457, 463 (1940)). Unless a defendant's contacts with a forum are so substantial, continuous, and systematic that the defendant can be deemed to be "present" in that forum for all purposes, a forum may exercise only "specific" jurisdiction - that is, jurisdiction based on the relationship between the defendant's forum contacts and the plaintiff's claim.*

[ . . . ]

*In this circuit, we analyze specific jurisdiction according to a three-prong test:*

- (1) *The non-resident defendant must purposefully direct his activities or consummate some transaction with the forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of conducting activities in the forum, thereby invoking the benefits and protections of its laws;*
- (2) *the claim must be one which arises out of or relates to the defendant's forum-related activities; and*
- (3) *the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.*

*Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting Lake v. Lake, 817 F.2d. 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in shorthand fashion, as the "purposeful availment" prong. Schwarzenegger, 374 F.3d. at 802. Despite its label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some combination thereof.*

*[Yahoo! Inc. v. La. Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 (9th Cir. 01/12/2006)]*

## 15 Franchises: Consenting to these will destroy ALL your other rights

Government franchises are the main method used by covetous public servants to destroy your PRIVATE rights and/or convert your private rights to public rights against your will, undermine your sovereignty, and destroy equal protection by making themselves superior to you. However, they cannot injure you without your consent to participate, which you should not give. The following subsections describe the basic aspects of franchises that you need to know about.

The courts call "franchises" by various pseudonyms to disguise the nature of the inferior relation to the government of "franchisees", such as "public right" or "privilege". Franchises include:

1. All federal and state income taxes. See:

*The “Trade or Business” Scam*, Form #05.001

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

2. Domicile in the forum state, which causes one to end up being one of the following:
  - 2.1. Statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 if a domestic national.
  - 2.2. Statutory "Permanent resident" pursuant to 26 U.S.C. §7701(b)(1)(A) if a foreign national.
3. Becoming a notary public. This makes the applicant into a "public official" commissioned by the state government.

Introduction  
§1.1 Generally

*A notary public (sometimes called a notary) is a public official appointed under authority of law with power, among other things, to administer oaths, certify affidavits, take acknowledgments, take depositions, perpetuate testimony, and protect negotiable instruments. Notaries are not appointed under federal law; they are appointed under the authority of the various states, districts, territories, as in the case of the Virgin Islands, and the commonwealth, in the case of Puerto Rico. The statutes, which define the powers and duties of a notary public, frequently grant the notary the authority to do all acts justified by commercial usage and the "law merchant".*

[Anderson's Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3]

4. Becoming a registered "voter" rather than an "elector".
5. Serving as a jurist. [18 U.S.C. §201](#)(a)(1) says that all persons serving as federal jurists are "public officials".
6. [I.R.C. §501](#)(c)(3) status for churches. Churches that register under this program become government "trustees" and "public officials" that are part of the government. Is THIS what you call "separation of church and state"? See:

*Taxation of Churches and ChurchGoers*, Family Guardian Website, Spirituality Page, Section 8  
<http://famguardian.org/Subjects/Spirituality/spirituality.htm>

7. All licensed activities, such as:

- 7.1. Attorney licenses. All attorneys are "officers of the court" and the courts in turn are part of the government. See:

*Why You Don't Want to Hire an Attorney*

<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/Corruption/WhyYouDontWantAnAtty/WhyYouDon'tWantAnAttorney.htm>

- 7.2. Marriage licenses. See:

*Sovereign Christian Marriage*, Form #06.009

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

- 7.3. Driver's licenses. See:

*Defending Your Right to Travel*, Form #06.010

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

- 7.4. Professional licenses.

- 7.5. Fishing licenses.

8. All government "benefits", including, but not limited to:

- 8.1. Social Security benefits. See:

*Resignation of Compelled Social Security Trustee*, Form #06.002

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

- 8.2. Medicare.

- 8.3. Medicaid.

9. FDIC insurance of banks. [31 CFR §202.2](#) says all FDIC insured banks are "agents" of the federal government and therefore "public officers".

10. Participation of banks in the federal Reserve System. [12 U.S.C. §90](#) makes all "national banks" that are part of the Federal Reserve System into "agents of the government".

11. Patents.

12. Copyrights.

The U.S. Supreme Court acknowledged that private conduct is beyond the reach of the government and that certain harmful, and therefore regulated activities may require the actors to be "public officers" when it held the following.

*"One great object of the Constitution is to permit citizens to structure their private relations as they choose subject only to the constraints of statutory or decisional law."* [500 U.S. 614, 620]

*To implement these principles, courts must consider from time to time where the governmental sphere [e.g. "public purpose" and "public office"] ends and the private sphere begins. Although the conduct of private parties lies beyond the Constitution's scope in most instances, governmental authority may dominate an activity to such an extent that its participants must be deemed to act with the authority of the government and, as a result, be subject to constitutional constraints. This is the jurisprudence of state action, which explores the "essential dichotomy" between the private sphere and the public sphere, with all its attendant constitutional obligations. Moose Lodge, supra, at 172."*

[...]

*Given that the statutory authorization for the challenges exercised in this case is clear, the remainder of our state action analysis centers around the second part of the Lugar test, whether a private litigant, in all fairness,*

must be deemed a government actor in the use of peremptory challenges. Although we have recognized that this aspect of the analysis is often a fact-bound inquiry, see *Lugar, supra*, 457 U.S. at 939, our cases disclose certain principles of general application. *Our precedents establish that, in determining whether a particular action or course of conduct is governmental in character, it is relevant to examine the following:*

[1] *the extent to which the actor relies on governmental assistance and benefits, see Tulsa Professional Collection Services, Inc. v. Pope, 485 U.S. 478 (1988); Burton v. Wilmington Parking Authority, 365 U.S. 715 (1961);*

[2] *whether the actor is performing a traditional governmental function, see Terry v. Adams, 345 U.S. 461 (1953); Marsh v. Alabama, 326 U.S. 501 (1946); cf. San Francisco Arts & Athletics, Inc. v. United States Olympic Committee, 483 U.S. 522, 544-545 (1987);*

[3] *and whether the injury caused is aggravated in a unique way by the incidents of governmental authority, see Shelley v. Kraemer, 334 U.S. 1 (1948).*

Based on our application of these three principles to the circumstances here, we hold that the exercise of peremptory challenges by the defendant in the District Court was pursuant to a course of state action. [*Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991)*]

Note that the "statutory or decisional law" they are referring to above are ONLY.

1. Criminal law.
2. Franchises that you consensually engage in using your right to contract.

For an explanation of why this is, see:

<p><i>Why Statutory Civil Law is Law for Government and Not Private Persons</i>, Form #05.037 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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If you want an exhaustive analysis of how franchises such as the I.R.C. Subtitles A through C operate, please see the following:

<p><i>Government Instituted Slavery Using Franchises</i>, Form #05.030 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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## 15.1 Summary of the effects of franchises

Nearly every type of government-issued "benefit", license, or "[privilege](#)" you could possibly procure requires the participant to be a "[public officer](#)", "public official", "[fiduciary](#)", "alien", "[resident](#)", "[transferee](#)", or "trustee" of the government of one kind or another with a "residence" on federal [territory](#).

"All the powers of the government [[including ALL of its civil enforcement powers](#) against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals."  
[*Osborn v. Bank of U.S., 22 U.S. 738 (1824)*]

The application or license to procure the "[benefits](#)" of the franchise constitutes the contract mentioned above that creates the "RES" which is "IDENT-ified" within the government's legislative jurisdiction on federal territory. Hence "[RES-IDENT](#)"/"[resident](#)".

"Res. Lat. The subject matter of a trust [[the Social Security Trust](#) or the "public trust"/"public office", in most cases] or will [or legislation]. In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By "res," according to the modern civilians, is meant everything that may form an object of rights, in opposition to "persona," which is regarded as a subject of rights. "Res," therefore, in its general meaning, comprises actions [or CONSEQUENCES of choices and CONTRACTS/AGREEMENTS you make by procuring BENEFITS] of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.

*Res is everything that may form an object of rights and includes an object, subject-matter or status. In re Riggles Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22. The term is particularly applied to an object, subject-matter, or status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this character are said to be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled "In re \_\_\_\_\_". [Black's Law Dictionary, Sixth Edition, pp. 1304-1306]*

The "subject matter or status" they are talking about includes all privileged statuses such as "taxpayer", "benefit recipient", or statutory "U.S. citizen" (8 U.S.C. §1401), or statutory "U.S. resident (alien)" (26 U.S.C. §7701(b)(1)(A)). Even domicile is a type of franchise--a "protection franchise", to be precise. This "res-ident" is what most people in the freedom community would refer to as your "straw man". If a state-issued license or benefit is at issue, the territory that the privilege or franchise attaches to is federal territory that is usually in a federal area within the exterior limits of the state. This "res-ident" is what most people in the freedom community would refer to as your "straw man". If it is a state-issued license or benefit, that federal territory is usually in a federal area within the exterior limits of the state. The reason all licenses must presume federal territory is that licenses usually regulate the exercise of rights protected by the Constitution and the Bill of Rights portion of the Constitution does not apply on federal territory.

*"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain population that power was given them to organize a legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other privileges of the bill of rights." [Downes v. Bidwell, 182 U.S. 244 (1901)]*

Consent to the franchise contract is therefore what creates the statutory "person" and "individual", or "res-ident" who is the only proper subject of the franchise in the otherwise foreign jurisdiction. In fact, we refer to all statutory "residents" simply as "government contractors". Below is an example of how this identity theft and kidnapping occurs in fraudulently creating this "res-ident". The word of art "trade or business" is defined as "the functions of a public office" in 26 U.S.C. §7701(a)(26). When one indicates that they are engaged in the privileged "trade or business"/public office activity, they at that point are treated as and presumed to be "resident aliens" within the meaning of the Internal Revenue Code:

26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons. (4-1-04)

*A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized. [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]*

*"Consensus facit legem.  
Consent makes the law. A contract is a law between the parties, which can acquire force only by consent."  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

Applying for any kind of "privilege" or franchise from the government or engaging in the activity that constitutes the privilege therefore amounts to your constructive consent to be treated as a "resident alien" who is domiciled on federal

territory and who has no constitutional rights. The following articles and forms describe this straw man and provide tools to notify the government that you have disconnected yourself from this "straw man" who is the "public officer" that is the only proper or lawful subject of most federal legislation:

1. Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008
2. Proof That There Is a "Straw Man", Form #05.042  
<http://sedm.org/Forms/FormIndex.htm>
3. IRS Form 56: Notice Concerning Fiduciary Relationship, Form #04.204  
<http://sedm.org/Forms/FormIndex.htm>
4. Affidavit of Corporate Denial, Form #02.004  
<http://sedm.org/Forms/FormIndex.htm>

Participating in federal franchises has the following effects upon the legal status of various types of "persons" listed below. The right column describes the status of the "public officer" you represent while you are acting in that capacity. The right column is a judicial creation not found directly in the statutes and which results from the application of the Foreign Sovereign Immunities Act, 28 U.S.C. §1605. It does not describe your own private status. This "public officer" in the right column is the "straw man" that is the subject of nearly all federal legislation that could or does regulate your conduct. Without the existence of the straw man, the Thirteenth Amendment would make it illegal to enforce federal civil law against human beings because of the prohibition against involuntary servitude.

**Table 3: Effect of participating in franchises upon your status**

Entity type	Sovereign status within <u>federal law</u> WITHOUT franchises	Status in <u>federal law</u> AFTER accepting franchise
Human being born within and domiciled within a state of the Union	"Nonresident alien"	"Resident alien"
	Private man or woman	"Public officer" Trustee of the "public trust"
	<u>Constitutional</u> but not <u>statutory</u> "citizen" Non-citizen national (See <u>Why You Are a "national", "state national", and Constitutional but not Statutory Citizen</u> )	<u>Statutory</u> "U.S. citizen" pursuant to <u>8 U.S.C. §1401</u> because representing a federal corporation under <u>28 U.S.C. §3002(15)(A)</u> which is a "citizen" pursuant to <u>Fed.R.Civ.P. 17(b)</u> NOT a <u>constitutional</u> "citizen of the United States" pursuant to <u>Fourteenth Amendment</u>
	"Stateless person" "Transient foreigner"	<u>Inhabitant</u>
	Foreigner	Domestic person "U.S. person" ( <u>26 U.S.C. §7701(a)(30)</u> ) Domiciliary
State of the Union	"state" "foreign state"	Statutory "State" as defined in <u>4 U.S.C. §110(d)</u> (see <u>Federal Trade Zone Act, 1934, 19 U.S.C. 81a-81u</u> )
Trust	Foreigner Foreign estate ( <u>26 U.S.C. §7701(a)(31)</u> ) Nonstatutory trust	Domestic person "U.S. person" ( <u>26 U.S.C. §7701(a)(30)</u> ) Statutory trust
State corporation	Foreigner Foreign estate ( <u>26 U.S.C. §7701(a)(31)</u> )	Domestic person "U.S. person" ( <u>26 U.S.C. §7701(a)(30)</u> )
Federal corporation	Domestic person "U.S. person" "Person" (already privileged)	Domestic person "U.S. person" ( <u>26 U.S.C. §7701(a)(30)</u> ) "Person" (already privileged)

WARNING: Participating in ANY government franchise can leave you entirely without standing or remedy in any federal court! Essentially, by eating out of the government's hand, you are SCREWED, BLACK AND BLUED, and TATTOOED!

"These general rules are well settled:

#### Requirement for Consent

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Form 05.003, Rev. 8-16-2011

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EXHIBIT: \_\_\_\_\_

(1) That the United States, when it creates rights in individuals against itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation to provide a remedy through the courts. *United States ex rel. Dunlap v. Black*, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; *Ex parte Atocha*, 17 Wall. 439, 21 L.Ed. 696; *Gordon v. United States*, 7 Wall. 188, 195, 19 L.Ed. 35; *De Groot v. United States*, 5 Wall. 419, 431, 433, 18 L.Ed. 700; *Comegys v. Vasse*, 1 Pet. 193, 212, 7 L.Ed. 108.

(2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. *Wilder Manufacturing Co. v. Corn Products Co.*, 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas. 1916A, 118; *Arnson v. Murphy*, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; *Barnet v. National Bank*, 98 U.S. 555, 558, 25 L.Ed. 212; *Farmers' & Mechanics' National Bank v. Dearing*, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require us to hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly upon the construction of the act. See *Medbury v. United States*, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779; *Parish v. MacVeagh*, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; *McLean v. United States*, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; *United States v. Laughlin* (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919." [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919) ]

For a detailed exposition of why the above is true, see also [Allen v. Graham, 8 Ariz.App. 336, 446 P.2d. 240 \(Ariz.App. 1968\)](#). Signing up for government entitlements hands them essentially a blank check, because they, and not you, determine the cost for the service and how much you will pay for it beyond that point. This makes the public servant into your Master and beyond that point, you must lick the hands that feed you. Watch Out! NEVER, EVER take a hand-out from the government of ANY kind, or you'll end up being their CHEAP WHORE. The Bible calls this WHORE "Babylon the Great Harlot". Remember: Black's Law Dictionary defines "commerce", e.g. commerce with the GOVERNMENT, as "intercourse". Bend over!

**"Commerce. ...Intercourse [BEND OVER!]** 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]

Government franchises and licenses are the main method for destroying the sovereignty of the people pursuant to [28 U.S.C. §1603\(b\)\(3\)](#) and [28 U.S.C. §1605\(a\)\(2\)](#). They are also the MAIN method that our public servants abuse to escape the straight jacket chains of the constitution. Below is an admission by the U.S. Supreme Court of this fact in relation to Social Security:

"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) ]

For further details on how franchises destroy rights and undermine the constitutional requirement for equal protection, read the [Sovereignty Forms and Instructions Manual, Form #10.005, Sections 1.4 though 1.11](#).

## 15.2 Definition

Black's Law Dictionary defines a "franchise" as follows:

**FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right.** *Elliott v. City of Eugene*, 135 Or. 108, 294 P. 358, 360. In England it is defined to be a royal privilege in the hands of a subject.

A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise from the king's grant, or be held by prescription, but today we understand a franchise to be some special privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general. *State v. Fernandez*, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

**In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised without legislative grant. To be a corporation is a franchise.** The various powers conferred on corporations are franchises. The execution of a policy of insurance by an insurance company [e.g. **Social Insurance/Socialist Security**], and the issuing a bank note by an incorporated bank [such as a **Federal Reserve NOTE**], are franchises. *People v. Utica Ins. Co.*, 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace the property acquired by the exercise of the franchise. *Bridgeport v. New York & N. H. R. Co.*, 36 Conn. 255, 4 Am.Rep. 63. Nor involve interest in land acquired by grantee. *Whitbeck v. Funk*, 140 Or. 70, 12 P.2d. 1019, 1020. **In a popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage, etc. *Pierce v. Emery*, 32 N.H. 484; *State v. Black Diamond Co.*, 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A. 1918E, 352.**

*Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.*

*Exclusive Franchise. See Exclusive Privilege or Franchise.*

*General and Special. The charter of a corporation is its "general" franchise, while a "special" franchise consists in any rights granted by the public to use property for a public use but-with private profit. *Lord v. Equitable Life Assur. Soc.*, 194 N.Y. 212, 81 N.E. 443, 22 L.R.A.,N.S., 420.*

*Personal Franchise. A franchise of corporate existence, or one which authorizes the formation and existence of a corporation, is sometimes called a "personal" franchise. as distinguished from a "property" franchise, which authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special privilege in its employment, as, for example, to construct and operate a railroad. See *Sandham v. Nye*, 9 Misc.ReP. 541, 30 N.Y.S. 552.*

*Secondary Franchises. The franchise of corporate existence being sometimes called the "primary" franchise of a corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may, receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls, collect fares, etc. *State v. Topeka Water Co.*, 61 Kan. 547, 60 P. 337; *Virginia Canon Toll Road Co. v. People*, 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while the latter are certain rights and privileges conferred upon existing corporations. *Gulf Refining Co. v. Cleveland Trust Co.*, 166 Miss. 759, 108 So. 158, 160.*

*Special Franchisee. See Secondary Franchises, supra.*  
*[Black's Law Dictionary, Fourth Edition, pp. 786-787]*

The following are contemporary synonyms for the word "franchise". In earlier times at the founding of this country, franchises were called "patronage".

1. "public right".
2. "publici juris".
3. "privilege".
4. "excise taxable privilege".
5. "public office".
6. "Congressionally created right".
7. "trade or business" (see 26 U.S.C. §7701(a)(26) ).

All franchises are contracts between the grantor, which is the government, and the grantee, which is the private citizen:

*As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon valuable considerations, for purposes of individual advantage as well as public benefit,<sup>19</sup> and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris.<sup>20</sup>  
*[Am.Jur.2d, Franchises, §4: Generally]**

<sup>19</sup> *Georgia R. & Power Co. v. Atlanta*, 154 Ga. 731, 115 S.E. 263; *Lippencott v. Allander*, 27 Iowa 460; *State ex rel. Hutton v. Baton Rouge*, 217 La. 857, 47 So.2d. 665; *Tower v. Tower & S. Street R. Co.* 68 Minn 500, 71 N.W. 691.

<sup>20</sup> *Georgia R. & Power Co. v. Atlanta*, 154 Ga. 731, 115 S.E. 263; *Lippencott v. Allander*, 27 Iowa 460; *State ex rel. Hutton v. Baton Rouge*, 217 La. 857, 47 So.2d. 665; *Tower v. Tower & S. Street R. Co.* 68 Minn 500, 71 N.W. 691.

The term “publici juris” as used above is defined as follows:

*“Publici juris /pɪˈblɪsəɪ jʊrɪs/. Lat. Of public right. The word “public” in this sense means pertaining to the people, or affecting the community at large; that which concerns a multitude of people; and the word “right,” as so used, means a well-founded claim; an interest; concern; advantage; benefit. This term, as applied to a thing or right, means that it is open to or exercisable by all persons. It designates things which are owned by “the public;” that is, the entire state or community, and not by any private person. When a thing is common property, so that any one can make use of it who likes, it is said to be publici juris; as in the case of light, air, and public water.”*  
[Black’s Law Dictionary, Fifth Edition, p. 1106]

Franchises are therefore an outgrowth of your absolute right to contract and they require either implicit or explicit consent in order for the terms of the franchise agreement to be enforceable against you. They are public property. Based on the last definition, they ALWAYS result in a conversion of YOUR formerly private property to public property, a public use, a public purpose, and/or public office in the government, which is a polite way of saying that all those who participate must do all the following in order to participate:

1. Donate their PRIVATE property to the public in order to qualify for “benefits”.
2. Surrender their right to own private property.
3. Transform from a sovereign to a subject and a serf.
4. Transform from a de jure citizen to nothing more than a federal “employee” or public officer on official business.
5. Join a socialist collective.
6. Consent to transform a de jure government into a de facto private corporate monopoly that not only doesn’t protect private rights, but systematically destroys them and makes them illegal for all practical purposes.
7. Consent to allow your donations to the franchise to be illegally used to bribe other people to expand and perpetuate “the system” and Ponzi scheme.

### **15.3 Franchise operation in a simplified nutshell**

This section presents a simplified description of how franchises operate that is useful to the common man and as a conversation piece at social events.

To fully understand how franchises work, one must understand the nature of “property” from a legal perspective. Below is a definition:

*“Property. That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government. Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man’s courtesy.*

*The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one’s property rights by actionable wrong. Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.*

*Property embraces everything which is or may be the subject of ownership, whether a legal ownership. or whether beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752.*

*Property, within constitutional protection, denotes group of rights inhering in citizen’s relation to physical thing, as right to possess, use and dispose of it. Cereghino v. State By and Through State Highway Commission, 230 Or. 439, 370 P.2d. 694, 697.*

Goodwill is property, *Howell v. Bowden*, TexCiv. App., 368 S.W.2d. 842, &18; as is an insurance policy and rights incident thereto, including a right to the proceeds, *Harris v. Harris*, 83 N.M. 441,493 P.2d. 407, 408.

Criminal code. "Property" means anything of value. including real estate, tangible and intangible personal property, contract rights, choses-in-action and other interests in or claims to wealth, admission or transportation tickets, captured or domestic animals, food and drink, electric or other power. Model Penal Code. Q 223.0. See also Property of another, *infra*. Dusts. Under definition in Restatement, Second, Trusts, Q 2(c), it denotes interest in things and not the things themselves.  
[Black's Law Dictionary, Fifth Edition, p. 1095]

The idea of owning property carries with it the right to exclude all others from using said property and the right to control HOW the property is used by others in every particular. The right to control how people use your property is how franchises and trusts are created, in fact. One's right to control their property, who uses it, and how they use it is defensible in court by the owner as a matter of equity.

When one takes federal money, which is property, it always comes with regulatory strings attached. Well, they are not so much as "strings" but rather, they are massive - sized chain links, linking the federal benefit recipient to the U.S. Government in a way that always requires the surrender by the Citizen/benefit recipient, of some Right. Here is how a book on the common law describes the method by which distributing government property called "benefits" can be used to control the recipient:

How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by equity alone. But how can one person impose an obligation upon another? By giving property to the latter on the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of the donor could be at all accomplished, consistently with the entire ownership of the property passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the donee to a condition subsequent. The first of these the law does not permit; the second is entirely inadequate. Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or with notice) a personal obligation with respect to the property; and accordingly this is what equity does. It is in this way that all trusts are created, and all equitable charges made (i. e., equitable hypothecations or liens created) by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in which the trustee incurs a legal as well as an equitable obligation. In short, as property is the subject of every equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just explained.  
[Readings on the History and System of the Common Law, Second Edition, 1925, Roscoe Pound, p. 543]

The U.S. Supreme Court describes the above process as follows:

"When Sir Matthew Hale, and the sages of the law in his day, spoke of property as affected by a public interest, and ceasing from that cause to be juris privati solely, that is, ceasing to be held merely in private right, they referred to

[1] property dedicated [DONATED] by the owner to public uses, or

[2] to property the use of which was granted by the government [e.g. Social Security Card], or

[3] in connection with which special privileges were conferred [licenses].

Unless the property was thus dedicated [by one of the above three mechanisms], or some right bestowed by the government was held with the property, either by specific grant or by prescription of so long a time as to imply a grant originally, the property was not affected by any public interest so as to be taken out of the category of property held in private right."

[*Munn v. Illinois*, 94 U.S. 113, 139-140 (1876)]

The "title of the donee" that Roscoe Pound is referring to above, in the case of government franchises, for instance, is "taxpayer" and or "citizen". The following maxims of law implement the above principle of equity:

*Cujus est commodum ejus debet esse incommodum.*  
*He who receives the benefit should also bear the disadvantage.*

*Que sentit commodum, sentire debet et onus.*

1 He who derives a benefit from a thing, ought to feel the disadvantages attending it. 2 Bouv. Inst. n. 1433.  
2 [Bouvier's Maxims of Law, 1856;  
3 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

4 The principle that borrowing someone else's property makes the borrower the servant of the lender is also biblical in origin.  
5 Keep in mind that the thing borrowed need NOT be "money" and can be ANY KIND OF PROPERTY, from a legal  
6 perspective:

7 "The rich rules over the poor,  
8 And the borrower is servant to the lender."  
9 [Prov. 22:7, Bible, NKJV]

10 What kind of government property can be given to you that might impose an obligation upon you as the "donee"? How  
11 about any of the following, all of which are treated as GOVERNMENT property and not PRIVATE property. Receipt or  
12 use of any of the following types of property creates a prima facie presumption that you are a public officer "donee"  
13 exercising agency on behalf of the government, which agency is the other half of the mutual "consideration" involved in the  
14 implied contract regulating the use of the property:

- 15 1. Any kind of "status" you claim to which legal rights attach under a franchise. Remember: All "rights" are property"! These types of rights are called "public rights" by the courts. This includes:
  - 16 1.1. "taxpayer" (I.R.C. "trade or business" franchise).
  - 17 1.2. "citizen" or "resident" (civil law protection franchise).
  - 18 1.3. "driver" (vehicle code of your state).
  - 19 1.4. "spouse" (family code of your state, which is a voluntary franchise).
- 20 2. A Social Security Card. 20 CFR §422.103(d) says the card and the number belong to the U.S. government.
- 21 3. A "Taxpayer Identification Number" (TIN) issued under the authority of 26 U.S.C. §6109. All "taxpayers" are public  
22 officers in the U.S. government. Per 26 CFR §301.6109-1, use of the number provides prima facie evidence that the  
23 user is engaged in official government business called a "trade or business", which is defined in 26 U.S.C.  
24 §7701(a)(26) as "the functions of a public office" (in the U.S. and not state government).
- 25 4. Any kind of license. Most licenses say on the back or in the statutes regulating them that they are property of the  
26 government and must be returned upon request. This includes:
  - 27 4.1. Driver's licenses.
  - 28 4.2. Contracting licenses.
- 29 5. A USA Passport. The passport indicates on page 6, note 2 that it is property of the U.S. government and must be  
30 returned upon request. So does 22 CFR §51.7.
- 31 6. Any kind of government ID, including state Resident ID cards. Nearly all such ID say they belong to the government.  
32 This includes Common Access Cards (CACs) used in the U.S. military.
- 33 7. A vehicle license plate. Attaching it to the car makes a portion of the vehicle public property.
- 34 8. Stock in a public corporation. All stock holders in corporations are regarded by the courts as GOVERNMENT  
35 CONTRACTORS!  
36

37 "The court held that the first company's charter was a contract between it and the state, within the protection of  
38 the constitution of the United States, and that the charter to the last company was therefore null and void., Mr.  
39 Justice DAVIS, delivering the opinion of the court, said that, if anything was settled by an unbroken chain of  
40 decisions in the federal courts, it was that an act of incorporation was a contract between the state and the  
41 stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, would  
42 shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that  
43 respect which has always been felt for the judicial department of the government.'"  
44 [New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]

45 Once they hand you government property essentially as a "bribe", you consent to be treated as a de facto "public officer" in  
46 the government. A "public officer" is, after all, legally defined as someone who is in charge of the property of the public.  
47 Receipt and temporary custody of the valuable property of the public therefore constitutes your "employment  
48 consideration" to act as a public officer!:

49 "Public office. The right, authority, and duty created and conferred by law, by which for a given period, either  
50 fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of  
51 the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56,  
52 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the  
53 sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v.  
54 State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Sheldadine 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]

Ultimately, however, what your corrupted public servants are doing is both criminal and illegal. None of the franchises they administer expressly authorize the creation of any new public offices in the government, but rather add benefits to EXISTING public offices. If they abuse public funds and programs to bribe otherwise PRIVATE people to accept the duties of a public office, the U.S. Code says this is a serious crime:

[TITLE 18 > PART I > CHAPTER 11 > § 210](#)  
[§ 210. Offer to procure appointive public office](#)

Whoever pays or offers or promises any money or thing of value, to any person, firm, or corporation in consideration of the use or promise to use any influence to procure any appointive office or place under the United States for any person, shall be fined under this title or imprisoned not more than one year, or both.

[TITLE 18 > PART I > CHAPTER 11 > § 211](#)  
[§ 211. Acceptance or solicitation to obtain appointive public office](#)

Whoever solicits or receives, either as a political contribution, or for personal emolument, any money or thing of value, in consideration of the promise of support or use of influence in obtaining for any person any appointive office or place under the United States, shall be fined under this title or imprisoned not more than one year, or both.

Whoever solicits or receives any thing of value in consideration of aiding a person to obtain employment under the United States either by referring his name to an executive department or agency of the United States or by requiring the payment of a fee because such person has secured such employment shall be fined under this title, or imprisoned not more than one year, or both. This section shall not apply to such services rendered by an employment agency pursuant to the written request of an executive department or agency of the United States.

If you collude with your criminal public servants in this FRAUD by accepting the bribe and carry on the charade of pretending to be a public officer, you too become a criminal who is impersonating a public officer. You also become hated in God's eyes because you are simultaneously trying to serve two masters, meaning God and Caesar:

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

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

"No one 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 [unrighteous gain or any other false god]."<sup>21</sup>  
[Jesus in Matt. 6:24, Bible, NKJV]

Everything they give you will always be a LOAN rather than a GIFT. Everything they give you will always have legal strings attached that make the property they give you into a Trojan Horse designed to destroy and enslave you. The proverb "Beware of Greeks bearing gifts." definitely applies to everything the government does. Please keep these critical facts in mind as you try and decide whether you want you and your family to give the corrupted U.S. Government the right to intrude into your personal health care. Also keep in mind that under the concept of equal protection, you can use the SAME tactic to entrap and prejudice the government and defend yourself from this tactic.

<sup>21</sup>The New King James Version. 1996, c1982 . Thomas Nelson: Nashville

Here is this principle of equity in action, as espoused by the U.S. Supreme Court in *Fullilove v. Klotznick*, 448 U.S. 448, at 474 (1990). What the U.S. Supreme Court is describing is the basic principle for how franchises operate and how they are used to snare you. In a 6-3 decision that dealt with the 10% minority set-aside issue, the Court held the following:

*"...Congress has frequently employed the Spending Power to further broad policy objectives... by conditioning receipt of federal moneys upon compliance by the recipient... with federal statutory and administrative directives. This Court has repeatedly upheld... against constitutional challenge... the use of this technique to induce governments and private parties to cooperate voluntarily with federal policy."*  
[*Fullilove v. Klotznick*, 448 U.S. 448, at 474 (1990)]

When those who are unknowingly party to a franchise challenge the constitutionality or violation of due process resulting from the enforcement of the franchise provisions against them, here is how the U.S. Supreme Court has historically responded:

"We can hardly find a denial of due process in these circumstances, particularly since it is even doubtful that appellee's burdens under the program outweigh his benefits. It is hardly lack of due process for the Government to regulate that which it subsidizes."  
[*Wickard v. Filburn*, 317 U.S. 111, 63 S.Ct. 82 (1942)]

The key to the effect of the conveyance of property is the NATURE of the funds or property conveyed by the government. If it was property of the government at the time it was conveyed, then it is a subsidy and conveys rights to the government. If, on the other hand, the property was someone else's property temporarily loaned to the government under a franchise of the REAL owner, it ceases to be a subsidy and cannot convey any rights to the government under ITS franchise, because the government is not the rightful owner of the property. That is why everything that members of the Ministry convey to the government is identified legally not as a gift, but a LOAN, on the following form. Section 6 establishes what we call an "anti-franchise franchise" which reverses the relationship between the parties and makes all those who receive monies from the sender into officers and servants of the sender under franchise contract:

<p><i>Tax Form Attachment</i>, Form #04.201 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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If you want to win at this game, you have to use all the same weapons and tactics as your enemy and INSIST vociferously on complete equality of treatment and rights as the Constitution mandates. You can't do that until you have identified and fully understand how all of the weapons function.

Here is yet more proof of why those who accept government benefits cannot assert their constitutional rights as a defense to challenge the statutes that regulate the benefit. The language below comes from the Brandeis rules for the U.S. Supreme Court:

*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, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis, etc., Co., v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351."*  
[*Ashwander v. Tennessee Valley Authority*, 297 U.S. 288, 56 S.Ct. 466 (1936)]

What the court is saying in the above statute is that those who accept federal benefits HAVE NO CONSTITUTIONAL RIGHTS and have voluntarily surrendered ALL such rights!

Here is how franchises enslave and entrap you:

1. Congress borrows money in your name (like they were using your credit card) from the private Federal Reserve Bank. You and your descendants must pay this money back at interest.

*"I sincerely believe ... that banking establishments are more dangerous than standing armies, and that the principle of spending money to be paid by posterity under the name of funding is but swindling futurity on a large scale."*  
[*Thomas Jefferson to John Taylor*, 1816]

2. Congress wants to further its broad policy objectives (like making America a socialist state under a "unitary executive"...or invading another country for its natural resources.)

- 1 3. So Congress offers private people and state and foreign governments BRIBES using the money borrowed/STOLEN in  
2 #1. above...On condition that those private people and state and foreign governments cooperate "VOLUNTARILY"  
3 with federal policy.  
4 4. Federal policy is whatever federal judges and other bureaucrats say it is.  
5 5. Among the "federal policy" you must comply with is for them to be able to lawfully and administratively take from  
6 you ANY amount of money they want to fund their program. This is done through false information return reporting,  
7 IRS administrative levies that would otherwise be a constitutional tort, etc. if you had not consented to them in  
8 advance.  
9 6. In short, once you accept the bribe, you change from being the BOSS of your public servants into their  
10 "employee"/officer and cheap whore. They turn the relationship upside down with trickery and words of art.  
11 7. If you create your own franchise (we call it an anti-franchise franchise) and call EVERYTHING you pay them a  
12 privilege and use their own game rules against them, they will hypocritically and unlawfully apply different rules  
13 against themselves than they apply to you, in violation of the requirement for equal protection. If they are going to  
14 defend the above method of acquiring rights, they have to defend your EQUAL right to play the same rules with them  
15 and prohibit themselves from abusing sovereign immunity to make the game rules unequal. They call what you give to  
16 them a non-refundable gift in 31 U.S.C. §321(d), and yet everything they give to you is a mere temporary loan that  
17 makes you their voluntary, uncompensated public officer. HYPOCRITES!

18 Notice the word "voluntarily" in Fullilove v. Klotznick above. The federal government cannot coerce a state citizen not  
19 domiciled on federal land and not taking money from King Congress. The only way the federal government can make you  
20 a subject of itself and rule over you, and tax you, is by your CONSENT in taking federal "benefits" (bribes... to entice you  
21 to agree to its jurisdiction – The Declaration of Independence requires the federal government to get your consent in order  
22 to exercise its powers).

23 Parents tell their children:

24 *"As long as you live in my house...you play by my rules."*

25 The federal government says, and the Supreme Court agrees:

26 *"As long as you take money from me...you play by my rules (e.g. compulsory health care...compulsory flu*  
27 *injections...compulsory education for your children in government schools...federal income tax...etc.,) not by*  
28 *constitutional rules."*

29 Now...:

- 30 1. Are you a free self-determining citizen of your state...or are you a subject of the federal government?  
31 2. Did you sign the social security APPLICATION (giving your consent) for your newborn children to be subjects of  
32 federal bureaucrats and tyrants?

33 We use the term "state citizen" in the same sense that the reader understands it.

34 If you are a subject of the federal government, and have made your children subjects of the federal government by writing  
35 them off as privileged tax deductions on a federal tax return, the Supreme Court has held over and over that you cannot  
36 bring constitutional challenges against the federal government in federal court. Federal judges will dismiss you... and  
37 rightly so... for "lack of standing".

38 *"These general rules are well settled:*

39 *(1) That the United States, when it creates rights in individuals against itself [a "public right", which is a*  
40 *euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation to*  
41 *provide a remedy through the courts. United States ex rel. Dunlap v. Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed.*  
42 *354; Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696; Gordon v. United States, 7 Wall. 188, 195, 19 L.Ed. 35; De*  
43 *Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700; Comegys v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108.*

44 *(2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. Wilder*  
45 *Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas.*  
46 *1916A, 118; Arnson v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; Barnet v. National Bank, 98 U.S.*  
47 *555, 558, 25 L.Ed. 212; Farmers' & Mechanics' National Bank v. Dearing, 91 U.S. 29, 35, 23 L.Ed. 196. Still*  
48 *the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require us to*

1 hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of  
2 the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly  
3 upon the construction of the act. See *Medbury v. United States*, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed.  
4 779; *Parish v. MacVeagh*, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; *McLean v. United States*, 226 U.S. 374,  
5 33 Sup.Ct. 122, 57 L.Ed. 260; *United States v. Laughlin* (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696,  
6 decided April 14, 1919."  
7 [*U.S. v. Babcock*, 250 U.S. 328, 39 S.Ct. 464 (1919)]

8 Since the Constitution offers no remedy to statutory "subjects" and serfs of the federal government when Rights [which  
9 state citizens have surrendered for a bribe] are violated, what is it they actually celebrate on the 4th of July by waving those  
10 federal flags made in COMMUNIST China? Hmmm...

11 What is really going on is that there is an invisible war being waged against your constitutional rights by people who are  
12 supposed to be serving and protecting you, but who have stealthily and invisibly transformed from protectors into  
13 predators. As a result of these stealthful transformations, Americans are largely unaware that they are a conquered people.  
14 The conquerors are statutory but not constitutional aliens from a legislatively foreign land called the District of Columbia,  
15 who bribed you to put on chains and go not into a physical cage, but a LEGAL cage called a franchise. This is the same  
16 thing that Jacob did to Esau, his brother, in the Bible: Persuaded him to give up his freedom and inheritance for a stinking  
17 bowl of pottage. Here is the way the Bible dictionary describes it, wherein "taxes" used to be called "tribute" in biblical  
18 times:

19 "TRIBUTE. Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a  
20 common feature of international relationships in the biblical world. The tributary could be either a hostile state  
21 or an ally. Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the man-  
22 power. The aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to  
23 increase the conqueror's own revenues and to acquire commodities in short supply in his own country. As an  
24 instrument of administration it was one of the simplest ever devised: the subjugated country could be made  
25 responsible for the payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an  
26 expedition would then be sent to deal with the recalcitrant. This was probably the reason for the attack  
27 recorded in Gn. 14.  
28 [New Bible Dictionary. Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962;  
29 InterVarsity Press: Downers Grove]

30 Your devious conquerors are doing and will continue to do EVERYTHING in their power to keep you in their legal cage as  
31 their SATANIC SEX SLAVE, PRISONER, and WHORE. This is the same whore that the Bible refers to as "Babylon the  
32 Great Harlot" in the Book of Revelation. By "sex", we mean commerce between you and a corrupted de facto government  
33 that loves money more than it loves YOUR freedom. Black's Law defines "commerce", in fact, as "intercourse" and  
34 therefore "sex" in a figurative sense:

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

40 Here are the things your covetous conquerors have done and will continue to do to compel you, AT GUNPOINT, to bend  
41 over and be a good little whore, or be slapped silly with what the Constitution calls a "bill of attainder" for rattling your  
42 legal cage:

- 43 1. They will willfully lie to you in their publications with judicial impunity about what the law requires. See:  
44 

Reasonable Belief About Income Tax Liability, Form #05.007  
<http://sedm.org/Forms/FormIndex.htm>
- 45 2. They will tempt you with socialist bribes called "benefits". See:  
46 

The Government "Benefits" Scam, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>
- 47 3. They will rig their forms so that it is impossible to truthfully declare your status, leaving as the only options available  
48 statuses that connect you to consent to their franchises.
- 49 4. If you already ate the bait and signed up, they will falsely tell you that you aren't allowed to quit, meaning that you are  
50 a slave FOR LIFE.
5. They will hide the forms and procedures that can be used to quit the franchise by removing them from their website,  
but still making them available to people who specifically ask.

- 1 6. They will make false, prejudicial, and self –serving presumptions or determinations about your status that they are not  
2 allowed to do until AFTER you expressly consent to give them that authority IN WRITING and they will do so in  
3 violation of due process of law. See:

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

- 4 7. They will deceive you with “words of art”. See:

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

- 5 8. They will publish false propaganda encouraging third parties to file knowingly false and fraudulent reports about your  
6 status such as information returns that constitute prima facie evidence of consent to participate in government  
7 franchises. Such reports include IRS Forms W-2, 1042-S, 1098, and 1099. See:

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

- 8 9. They will willfully refuse or omit to prosecute the filers of false information returns, thus compelling you to unlawfully  
9 and criminally impersonate a public officer who is compelled to fill a position as a franchisee. It is called theft by  
10 omission and it is also a criminal conspiracy against your constitutional rights. Both OMISSIONS and  
11 COMMISSIONS that cause injury to you are CRIMES. They might even protect criminals filing these false reports  
12 INSTEAD of the victims.

- 13 10. They will disestablish all constitutional courts that could serve as a remedy against such abuses and replace them with  
14 statutory franchise courts that can’t recognize or even rule on Constitutional issues or rights. See:

*What Happened to Justice?*, Form #06.012  
<http://sedm.org/Forms/FormIndex.htm>

- 15 11. They will use “selective enforcement” of the tax laws as a way to silence and punish those who expose their  
16 monumental scam. They don’t need to torture you physically. All they have to do is destroy your ability to survive  
17 commercially, and it is as good as putting you in jail and subjecting you to physical torture.  
18 12. They will remove the subject of law from the curricula in public schools, so that they can do all the above things  
19 without you even realizing it is happening so that you don’t become alarmed as they tighten the bars of your cage.

- 20 Welcome to the Matrix, Neo! Agent Smith with the IRS is waiting for you in the next room. See:

The REAL Matrix  
[http://famguardian1.org/Media/The\\_REAL\\_Matrix.wmv](http://famguardian1.org/Media/The_REAL_Matrix.wmv)

## 21 **15.4 Where franchises may lawfully be enforced**

22 The important thing to remember about franchises is that Congress is FORBIDDEN from creating franchises within states  
23 of the Union. Why? Because:

- 24 1. The Declaration of Independence, which is organic law, says our constitutional rights are “unalienable”.  
25 2. An “unalienable right” is one that you AREN’T ALLOWED BY LAW to consent to give away in relation to a real, de  
26 jure government! Such a right cannot lawfully be sold, bargained away, or transferred through any commercial  
27 process, INCLUDING A FRANCHISE. Hence, even if we consent, the forfeiture of such rights is unconstitutional,  
28 unauthorized, and a violation of the fiduciary duty to the public officer we surrender them to.

29 “Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”  
30 [Black’s Law Dictionary, Fourth Edition, p. 1693]

- 31 3. The only place you can lawfully give up constitutional rights is where they physically do not exist, which is among  
32 those domiciled on AND physically present on federal territory not part of any state of the Union.

33 “Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and  
34 uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase  
35 or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every  
36 state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the  
37 definition of Webster, ‘a government in which the supreme power resides in the whole body of the people,  
38 and is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of  
39 the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana,  
40 Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of  
41 government bearing a much greater analogy to a British Crown colony than a republican state of America,  
42 and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by

### **Requirement for Consent**

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1 the President. It was not until they had attained a certain population that power was given them to organize a  
2 legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the  
3 Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over  
4 them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the  
5 privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."  
6 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

- 7 4. All governments are created exclusively to protect PRIVATE RIGHTS. The way you protect them is to LEAVE  
8 THEM ALONE and not burden their exercise in any way. A lawful de jure government cannot and does not protect  
9 your rights by making a business out of destroying, regulating, and taxing their exercise, implement the business as a  
10 franchise, and hide the nature of what they are doing as a franchise and an excise. This would cause and has caused the  
11 money changers to take over the charitable public trust and "civic temple" and make it into a warehouse in violation  
12 of the Constitutional trust indenture. This kind of money changing in fact, is the very reason that Jesus flipped tables  
13 over in the temple out of anger: Turning the bride of Christ and God's minister for justice into a WHORE. The nuns  
14 are now pimped out and the church is open for business for all the statutory "taxpayer" Johns who walk in.

15 The above explains why:

- 16 1. The geographical definitions within every franchise we have seen, including the Income Tax, Social Security, etc.,  
17 limit themselves to federal territory exclusively and include no part of any state of the Union.  
18 2. The Unconstitutional Conditions Doctrine of the U.S. Supreme Court, limits what you can consent to in the context of  
19 franchises.  
20 3. The U.S. Supreme Court held the following about licenses enforced in areas protected by the Constitution, keeping in  
21 mind that licensing implements franchises:

22 ". . . the acceptance of a license, in whatever form, will not impose upon the licensee an obligation to respect or  
23 to comply with any provisions of the statute . . . that are repugnant to the Constitution of the United States."  
24 [Power Mfg. Co. v. Saunders, 274 U.S. 490 (1927)]

## 25 **15.5 How franchises are stealthily introduced and propagated by a corrupted government** 26 **within jurisdictions outside their territory**

27 The states of the Union are foreign and alien and sovereign in respect to the national government. Maintaining that  
28 separation of legislative powers, in fact, is one of the main purposes of the United States Constitution:

29 "We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S.  
30 Const., Art. I, § 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal  
31 government are few and defined. Those which are to remain in the State governments are numerous and  
32 indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally mandated division  
33 of authority "was adopted by the Framers to ensure protection of our fundamental liberties." Gregory v.  
34 Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and  
35 independence of the coordinate branches of the Federal Government serves to prevent the accumulation of  
36 excessive power in any one branch, a healthy balance of power between the States and the Federal  
37 Government will reduce the risk of tyranny and abuse from either front." Ibid.  
38 [U.S. v. Lopez, [514 U.S. 549](#) (1995)]

39 In order to break down this separation of powers and enact law that regulates the conduct of nonresident and alien parties  
40 domiciled in a legislatively foreign state such as a state of the Union, the national government has to use contracts and  
41 franchises to unlawfully reach outside of federal territory. It is a maxim of law that debt and contract know no place,  
42 meaning that they can be enforced anywhere.

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

44 Locus contractus regit actum.

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

46 [Bouvier's Maxims of Law, 1856;

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

48 Those who are in a state of the Union, in order to acquire a "commercial existence", identity, or right in a foreign  
49 jurisdiction such as the federal zone are mandatorily required to become privileged. Here is an explanation of this  
50 phenomenon by the U.S. Supreme Court. Note that legislatively foreign and alien inhabitants of states of the Union must

be treated as possessing an “implied license” to do business in a foreign jurisdiction, which in this case is the national government, and therefore become privileged “resident aliens”:

*The reasons for not allowing to other aliens exemption 'from the jurisdiction of the country in which they are found' were stated as follows: 'When private individuals of one nation [states of the Unions are “nations” under the law of nations] spread themselves through another as business or caprice may direct, mingling indiscriminately with the inhabitants of that other, or when merchant vessels enter for the purposes of trade, it would be obviously inconvenient and dangerous to society, and would subject the laws to continual infraction, and the government to degradation, if such individuals or merchants did not owe temporary and local allegiance, and were not amenable to the jurisdiction of the country.' Nor can the foreign sovereign have any motive for wishing such exemption. His subjects thus passing into foreign countries are not employed by him, nor are they engaged in national pursuits. Consequently, there are powerful motives for not exempting persons of this description from the jurisdiction of the country in which they are found, and no one motive for requiring it. **The implied license, therefore, under which they enter, can never be construed to grant such exemption.**' 7 Cranch, 144.*

*In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its own consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its territorial jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering its territory with its permission, and of their foreign ministers and public ships of war; and that **the implied license, under which private individuals of another nation enter the territory and mingle indiscriminately with its inhabitants, for purposes of business or pleasure, can never be construed to grant to them an exemption from the jurisdiction of the country in which they are found.** See, also, Carlisle v. U.S. (1872) 16 Wall. 147, 155; Radich v. Hutchins (1877) 95 U.S. 210; Wildenhuss' Case (1887) 120 U.S. 1, 7 Sup. Ct. 385; Chae Chan Ping v. U.S. (1889) 130 U.S. 581, 603, 604, 9 Sup. Ct. 623. [United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]*

The above is another way of expressing the operation of the Foreign Sovereign Immunities Act (FSIA), 28 U.S.C. Chapter 97, in which 28 U.S.C. §1605 identifies the criteria by which foreign sovereigns such as states of the Union, and the inhabitants within them “waive sovereignty immunity” and become subject to the jurisdiction of otherwise foreign law. Those mechanisms imply that when one “purposefully avails” himself of commerce in a foreign jurisdiction, they are to be deemed “resident aliens” within that otherwise foreign jurisdiction, but only for the purposes of THAT specific transaction and not generally.

[TITLE 28 > PART IV > CHAPTER 97 > § 1605](#)

[§ 1605. General exceptions to the jurisdictional immunity of a foreign state](#)

(a) 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;

The key is the phrase “purposeful availment”. If you did not consent to do business in the forum, and instead had your money stolen by an ignorant payroll clerk or financial institution and sent to the corrupt United States, then that government:

1. Becomes the custodian over STOLEN money.
2. Becomes a “bailee” and “transferee” in temporary possession of property rightfully belonging to the party who was the subject of unlawful withholding and/or reporting.
3. Is required to return the funds, even if no law or even the franchise agreement itself authorizes the return of funds. Hence, a statutory “tax return” available ONLY to statutory franchisees called “taxpayers” need not be filled out and a NON-statutory claim should suffice.

*“A claim against the United States is a right to demand money from the United States.”<sup>22</sup> Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent.<sup>23</sup> **The***

<sup>22</sup> United States ex rel. Angarica v Bayard, 127 U.S. 251, 32 L.Ed. 159, 8 S.Ct. 1156, 4 A.F.T.R. 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).

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>24</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.<sup>25</sup>  
[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]

4. May be sued in state court under a REPLEVIN action without invoking the franchise contract because the party whose funds were stolen did not consent to be a franchisee and therefore never “purposefully availed” themselves of the franchise or the commercial consequences of the franchise.

Here is how the above process of recovering funds unlawfully taken against a nonresident party as described in the FSIA:

TITLE 28 > PART IV > CHAPTER 97 > § 1605  
§ 1605. General exceptions to the jurisdictional immunity of a foreign state

(a) A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in any case—

(3) in which rights in property taken in violation of international law are in issue and that property or any property exchanged for such property is present in the United States in connection with a commercial activity carried on in the United States by the foreign state; or that property or any property exchanged for such property is owned or operated by an agency or instrumentality of the foreign state and that agency or instrumentality is engaged in a commercial activity in the United States;

Below is the sequence of events that creates implied consent to the franchise, creates the legal “person”, “individual”, and “resident”, transports your identity to federal territory, places it within the jurisdiction of a federal FRANCHISE court, and creates what the courts call a “federal question” to be heard ONLY in a federal court. In other words, the franchise agreement dictates choice of law that kidnaps your identity and moves it outside the protections of state law and the constitution and onto federal territory.

1. Through deceit, fraud, and adhesion contracts within financial account applications and employment withholding paperwork, you are illegally coerced or to apply to receive and become a custodian of government property. The legal definition of “public office” confirms that a public officer is, in fact, someone who manages public property. The property you receive is the Social Security Card, Social Security Number, and the Taxpayer Identification Number. These numbers act as the equivalent of de facto license numbers giving permission from the state for you to engage in “the functions of a public office”. IRS Regulations at 26 CFR §301.6109-1 confirm that the use of the number is ONLY mandatory in the case of those engaging in a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.

<sup>23</sup> Blagge v Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

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

<sup>25</sup> Bull v United States, 295 US 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 USTC ¶ 9346, 15 AFTR 1069; United States v State Bank, 96 US 30, 96 Otto 30, 24 L.Ed. 647.

1           “**Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either  
2 fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of  
3 the sovereign functions of government for the benefit of the public. *Walker v. Rich*, 79 Cal.App. 139, 249 P. 56,  
4 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the  
5 sovereign power, either great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v.*  
6 *State*, 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v.*  
7 *City of Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46 Ariz.  
8 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient  
9 authority, but for such time as de- notes duration and continuance, with Independent power to control the  
10 property of the public, or with public functions to be exercised in the supposed interest of the people, the  
11 service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position  
12 so created is a public office. *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.  
13 [Black’s Law Dictionary, Fourth Edition, p. 1235]

- 14 2. The USE of said public property and de facto license and the number that goes with it constitutes “prima facie implied  
15 consent” to engage in the franchise and accept all of its terms and conditions. Hence, your implied consent makes you  
16 into a PRESUMED, DE FACTO public officer and transferee managing federal property. Any commercial transaction  
17 you connect the de facto license number to constitutes consent to donate the FRUITS of the transaction to a public  
18 purpose in order to receive the benefits of a government franchise.
- 19 3. Implied consent to the franchise contract creates “agency” on the part of the applicant. All contracts create agency,  
20 which as a bare minimum consists of delivering the “consideration” called for under the contract. The courts and the  
21 government illegally treat this agency as a public office as described in 26 U.S.C. §7701(a)(26). They do this  
22 unlawfully, because NO WHERE in the I.R.C. are the creation of any new public offices in the government authorized  
23 by the use of any tax form or any identifying number. The “consideration” they define by fiat as consisting of  
24 obedience to the laws and dictates of a legislatively foreign jurisdiction.
- 25 4. Third parties are LIED TO by the IRS into producing FALSE legal evidence that connects PRIVATE people with a  
26 public office. For instance, IRS FALSELY tells everyone that:  
27 4.1. Every payment IN A LEGISLATIVELY FOREIGN JURISDICTION AND OUTSIDE THEIR TERRITORY  
28 must be reported using information returns such as IRS Forms W-2, 1042-S, 1098, and 1099.  
29 4.2. The reports MUST contain Taxpayer Identification Numbers, Employer Identification Numbers, and Social  
30 Security Numbers, all of which are ONLY mandatory in the case of those lawfully occupying a public office in  
31 ONLY the District of Columbia and not elsewhere pursuant to 4 U.S.C. §72.  
32 This has the practical effect of “electing” third parties into a public office without their consent, and in most cases  
33 ALSO without even their knowledge. Since they aren’t aware how the SCAM works, they never bother to rebut the  
34 FALSE evidence and hence, are compelled to act as a de facto public officer in criminal violation of 18 U.S.C. §912  
35 and to satisfy all the obligations of the office WITHOUT any real compensation. See:
- 36 Correcting Erroneous Information Returns, Form #04.001  
37 <http://sedm.org/Forms/FormIndex.htm>
- 38 5. The public office (the “trade or business”) that is fraudulently created using your implied consent means that you:  
39 5.1. Are acting in a representative capacity on behalf of a federal corporation, which in this case is the national  
40 government.  
39 5.2. Are a statutory “U.S. citizen”, because the United States federal corporation you represent is a statutory but not  
40 constitutional citizen.

41           “A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was  
42 created, and of that state or country only.”  
43 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886]

- 44 6. Federal Rule of Civil Procedure 17(b) is used to transport your identity to the District of Columbia, because that is  
45 where “U.S. Inc.” is domiciled and located, who is the REAL party in interest for those acting in a representative  
46 capacity.

47 IV. PARTIES > Rule 17.  
48 Rule 17. Parties Plaintiff and Defendant; Capacity

49 (b) Capacity to Sue or be Sued.

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

51 (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;  
52 (2) for a corporation[the “United States”, in this case, or its officers on official duty representing the  
53 corporation], by the law under which it was organized [laws of the District of Columbia]; 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.  
[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

7. The franchise contract is then used to transport your identity against your will to the Domicile of "U.S. Inc." in the District of Columbia. For example, 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) are used to transport your identity to the District of Columbia under the I.R.C. The "citizen or resident" they are talking about is the PUBLIC OFFICE, and NOT the human being and OFFICER filling the office.

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

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

(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

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)  
[§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions](#)

(d) Citizens and residents outside the United States

If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district, such citizen or resident shall be treated for purposes of this section as residing in the District of Columbia.

## 15.6 How private parties abuse franchises to compel you to contract with the government

Since all franchises are contracts or agreements that acquire the force of law ONLY by your express or implied consent, then any of the following activities represent an attempt to contract with the government grantor of the franchise:

1. Using a government form available only to franchisees.
2. Invoking or claiming any status within a government franchise. Such statuses include the following statutory statuses:
  - 2.1. "U.S. citizen", "U.S. resident", "U.S. person", or "taxpayer" (under the Internal Revenue Code).
  - 2.2. "Employee" under 26 U.S.C. §3401(c) .
  - 2.3. "Employer" under 26 U.S.C. §3401(d) .
  - 2.4. "Spouse" (under the family code of your state).
  - 2.5. "Driver" (under the vehicle code of your state).
  - 2.6. "Buyer" or "Seller" (under the FIRPTA provisions of the I.R.C., as described in Income Taxation of Real Estate Sales, Form #05.028).
3. Invoking or claiming any right or privilege within a government franchise. For instance:
  - 3.1. Receiving or being eligible to receive Social Security Benefits.
  - 3.2. Invoking a graduated and thereby REDUCED rather than fixed rate of tax under 26 U.S.C. §1.
  - 3.3. Invoking Earned income Credits under 26 U.S.C. §32.
  - 3.4. Invoking "trade or business" deductions available ONLY to those lawfully engaged in a public office within the U.S. and not State government under 26 U.S.C. §162.

As a risk reduction strategy, the legal departments of most companies will insist that all the people they deal with AGREE or CONSENT to be in a privileged state by insisting that they meet one of the above criteria. This is their technique essentially of:

1. Producing evidence to defend themselves from damages they cause to their clients by their ILLEGAL honoring of a levy or lien against a “nontaxpayer”.
2. Producing evidence that you CONSENTED to be privileged, and therefore do not have standing in court to claim an injury against them.
3. Preventing themselves from becoming the target for IRS enforcement because they might be misconstrued as violating provisions within the I.R.C. “trade or business” franchise agreement.

Keenly aware of the above, private companies such as escrow companies, financial services companies, businesses, and employers typically will tacitly compel you to contract with the government using the following means:

1. Invoking statutory franchise statuses on their application forms for service or the contracts (real estate sales contracts, for instance) that are the output of their services.
2. Saying they won’t do business with you or provide the service you contract with them for unless:
  - 2.1. You invoke a statutory franchise status.
  - 2.2. You agree not to remove references to statutory statuses on their forms or output of their services.
  - 2.3. Submit knowingly FALSE withholding forms that misrepresent your status as a statutory “individual”, “nonresident alien individual”, or “taxpayer”.
3. Secretly filing reports that connect you franchise statuses without your knowledge, as retribution for insisting that they NOT misrepresent your status in their records. Such reports include
  - 3.1. Currency Transaction Report (CTR), Form 8300. See:

*Demand for Verified Evidence of “Trade or Business” Activity: Currency Transaction Report*, Form #04.008  
<http://sedm.org/Forms/FormIndex.htm>
  - 3.2. Suspicious Activity Report (SAR) filed with the FINCEN of the Dept. of Treasury.

As an example of the above, here is a provision that an real estate escrow company put within a sales contract that FORCES the Seller to be subject to FIRPTA who would not otherwise be, as a precondition of the sale. Any astute reader will ensure that such provisions are NOT in THEIR land sale contract. This is an example of PRIVATE PARTIES compelling you into a privileged state and therefore destroying your constitutional rights.

**Figure 1: FIRPTA provision within land sale contract**

3i. 130. **IRS and FIRPTA Reporting:** Seller agrees to comply with IRS reporting requirements. If applicable, Seller agrees to complete, sign, 131. and deliver to Escrow Company a certificate indicating whether Seller is a foreign person or a non-resident alien pursuant to the 132. Foreign Investment in Real Property Tax Act (“FIRPTA”). Buyer and Seller acknowledge that if the Seller is a foreign person, the 133. Buyer must withhold a tax equal to 10% of the purchase price, unless an exemption applies.

The following defensive strategies should be pointed out in response to such CRIMINAL tactics by escrow companies:

1. FIRPTA only pertains to “United States” properties, which are properties physically located in a territory or possession in which the United States government has outright or equity ownership of the entire property or a portion thereof. This is covered in Forms #04.214, and 05.028.
2. An exclusively PRIVATE party who is not managing PUBLIC property does not have any status under the I.R.C. All “individuals” within the Internal Revenue Code are public officers or instrumentalities within the U.S. government.
3. By including the above provision within a land sale contract against an otherwise exclusively PRIVATE party who is not a public officer “taxpayer”, they are acting as the equivalent of employment recruiters for the national government, and doing so ILLEGALLY and in violation of 18 U.S.C. §§912, 201, 208, and 210.
4. One cannot, by exercising their right to contract with an otherwise PRIVATE party, LAWFULLY do any of the following without criminally impersonating a public officer within the U.S. Government:
  - 4.1. Invoke any franchise status, including “individual”, “nonresident alien INDIVIDUAL”, “taxpayer”, “person”, etc.
  - 4.2. Invoke any privilege, payment, or “benefit” within a franchise. It is ILLEGAL for the government to pay “benefits” to exclusively PRIVATE parties or to abuse their taxing power to redistribute wealth or “benefits” among otherwise PRIVATE parties.

5. An exclusively PRIVATE party not acting as a public officer within the U.S. government at the time of executing the above transaction would be committing perjury under penalty of perjury to sign any form that connects them to any franchise status, benefit, or eligibility for benefit in violation of [18 U.S.C. §1542](#), [18 U.S.C. §1001](#), and [18 U.S.C. §1621](#) if the document or any of its attachment requires a perjury statement.
6. All attempts by third parties you do business with that encourage you to put knowingly false statements on the application for their services of the output of their services constitute a conspiracy to commit perjury.
7. It is VERY important to define ALL terms on all forms you fill out as being OTHER than the terms used in any state or federal law. The contract provisions above, for instance, did not precisely define all terms, thus delegating UNDUE DISCRETION to both the clerk receiving the form or the judge or jury viewing the form in future legal proceeding to define the term in a way that needlessly benefits the government at your expense. The following form prevents such abuse of language in the context of taxation and is an excellent and highly recommended way to prevent such abuses:

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

8. All forms signed under penalty of perjury become testimony of a witness. It is a crime in violation of 18 U.S.C. §1512 and state law to tamper with, advise, or threaten such a witness to change or alter their testimony, and especially to change it to something that they KNOW is false. That means they can't threaten you, withhold service from you, or punish you in any way because they don't like what you put on their forms, or don't like the attachments you mandate to their forms.
9. To protect oneself from such stealthful attempts by third parties to recruit you into a public office in the government, you should ensure that the crimes and misrepresentations described herein are thoroughly and completely documented IN WRITING in the administrative record of the party who attempted it AND in your own records, and that such documentation is served upon them with the following form providing proof that you formally did so. This will produce the evidence you will later need to prosecute the perpetrator of these injuries. They will try to avoid this by talking with you on the phone or in person, but you should hang up the phone and tell them you want their responses and ALL communications IN WRITING signed by a specific person in the company so that they CANNOT avoid producing evidence admissible in court of their own wrongdoing:

[Certificate/Proof/Affidavit of Service](#), Form #01.002  
<http://sedm.org/Forms/FormIndex.htm>

The greatest irony of all is that governments are CREATED to PROTECT your right to PRIVATELY CONTRACT, and yet every opportunity where you could invoke their authority to protect the exercise of that right turns into an opportunity to FORCE you to contract with THEM. They in effect through deceptive "words of art" attempt to INSERT themselves as parties INTO EVERY contract, and then use that relationship to STEAL FROM, and ENSLAVE both parties to the contract to themselves and extract AS MUCH wealth from the transaction as they want without contributing ANYTHING to the transaction that either party regards as having any value at all. That's TOTALLY EVIL. The right to contract, if it is a right at all, certainly includes the right to contract the government OUT of the relationship between the parties. Here is how the U.S. Supreme Court describes the right of the federal government to INTERFERE with rather than PROTECT your PRIVATE right to contract:

Independent of these views, there are many considerations which lead to the conclusion that the power to impair contracts, by direct action to that end, does not exist with the general government. In the first place, one of the objects of the Constitution, expressed in its preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was justly said by the late Chief Justice, in *Hepburn v. Griswold*, to inference or conjecture. As he observes, at the time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of compact were established between the people of the original States and the people of the Territory, for the purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty, upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in the just preservation of rights and property, 'no law ought ever to be made, or have force in the said Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and without fraud previously formed.' The same provision, adds the Chief Justice, found more condensed expression in the prohibition upon the States against impairing the obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though the prohibition is not applied in terms to the government of the United States, he expressed the opinion, speaking for himself and the majority of the court at the time, that it was clear 'that those who framed and those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body of legislation, and that the justice which the Constitution was ordained to establish was not thought by them to be compatible with legislation of an opposite tendency.' 8 Wall. 623. [99 U.S. 700, 765] Similar views are found expressed in the opinions of other judges of this court. In *Calder v. Bull*, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private contracts of citizens; a law that made a man judge in his

own case; and a law that took the property from A. and gave it to B. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private contract, or the right of private property. To maintain that a Federal or State legislature possesses such powers if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall. 388.

In *Ogden v. Saunders*, which was before this court in 1827, Mr. Justice Thompson, referring to the clauses of the Constitution prohibiting the State from passing a bill of attainder, an ex post facto law, or a law impairing the obligation of contracts, said: 'Neither provision can strictly be considered as introducing any new principle, but only for greater security and safety to incorporate into this charter provisions admitted by all to be among the first principles of our government. No State court would, I presume, sanction and enforce an ex post facto law, if no such prohibition was contained in the Constitution of the United States; so, neither would retrospective laws, taking away vested rights, be enforced. Such laws are repugnant to those fundamental principles upon which every just system of laws is founded.'

In the *Federalist*, Mr. Madison declared that laws impairing the obligation of contracts were contrary to the first principles of the social compact and to every principle of sound legislation; and in the *Dartmouth College Case* Mr. Webster contended that acts, which were there held to impair the obligation of contracts, were not the exercise of a power properly legislative, [99 U.S. 700, 766] as their object and effect was to take away vested rights. 'To justify the taking away of vested rights,' he said, 'there must be a forfeiture, to adjudge upon and declare which is the proper province of the judiciary.' Surely the Constitution would have failed to establish justice had it allowed the exercise of such a dangerous power to the Congress of the United States.

In the second place, legislation impairing the obligation of contracts impinges upon the provision of the Constitution which declares that no one shall be deprived of his property without due process of law; and that means by law in its regular course of administration through the courts of justice. Contracts are property, and a large portion of the wealth of the country exists in that form. Whatever impairs their value diminishes, therefore, the property of the owner; and if that be effected by direct legislative action operating upon the contract, forbidding its enforcement or transfer, or otherwise restricting its use, the owner is as much deprived of his property without due process of law as if the contract were impounded, or the value it represents were in terms wholly or partially confiscated.

[*Sinking Fund Cases*, 99 U.S. 700 (1878) ]

## **15.7 How franchises are lawfully abused as snares by corrupt rulers to trap and enslave the innocent and the ignorant and Undermine the Constitutional separation of powers**

Franchises are the method of choice in a free society by which the innocent, the sinful, or the ignorant are cunningly snared, abused and enslaved to the whims of civil rulers LAWFULLY.

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

Since participation is at least theoretically consensual and contractual, then no one who participates can claim an injury cognizable in a real, Article III court under the common law:

*Voluntati non fit injuria.*

He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

*Consensus tollit errorem.*

Consent removes or obviates a mistake. Co. Litt. 126.

*Melius est omnia mala pati quam malo consentire.*

It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

*Nemo videtur fraudare eos qui sciunt, et consentiunt.*

One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.

[Bouvier's Maxims of Law, 1856;

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

1 Everything the government gives you or promises you, and which is commonly called a “benefit” is, in fact, a snare used to  
2 entice you into servitude to them because everything they give you will always have strings attached. The snare is not  
3 physical, but legal and contractual. The mechanism of the snare works as follows:

4 *Catching Wild Pigs*

5 *A chemistry professor in a large college had some exchange students in the class. One day while the class was*  
6 *in the lab the Professor noticed one young man (exchange student) who kept rubbing his back, and stretching as*  
7 *if his back hurt.*

8 *The professor asked the young man what was the matter. The student told him he had a bullet lodged in his*  
9 *back. He had been shot while fighting communists in his native country who were trying to overthrow his*  
10 *country's government and install a new communist government.*

11 *In the midst of his story he looked at the professor and asked a strange question. He asked, 'Do you know how*  
12 *to catch wild pigs?'*

13 *The professor thought it was a joke and asked for the punch line. The young man said this was no joke. 'You*  
14 *catch wild pigs by finding a suitable place in the woods and putting corn on the ground. The pigs find it and*  
15 *begin to come every day to eat the free corn. When they are used to coming every day, you put a fence down one*  
16 *side of the place where they are used to coming. When they get used to the fence, they begin to eat the corn*  
17 *again and you put up another side of the fence. They get used to that and start to eat again. You continue until*  
18 *you have all four sides of the fence up with a gate in the last side. The pigs, who are used to the free corn, start*  
19 *to come through the gate to eat, you slam the gate on them and catch the whole herd.*

20 *Suddenly the wild pigs have lost their freedom. They run around and around inside the fence, but they are*  
21 *caught. Soon they go back to eating the free corn. They are so used to it that they have forgotten how to forage*  
22 *in the woods for themselves, so they accept their captivity.*

23 *The young man then told the professor that is exactly what he sees happening to America. The government*  
24 *keeps pushing us toward socialism and keeps spreading the free corn out in the form of programs such as*  
25 *supplemental income, tax credit for unearned income, tobacco subsidies, dairy subsidies, payments not to plant*  
26 *crops (CRP), welfare, medicine, drugs, etc.. While we continually lose our freedoms -- just a little at a time.*

27 *One should always remember: There is no such thing as a free lunch! Also, a politician will never provide a*  
28 *service for you cheaper than you can do it yourself.*

29 *Also, if you see that all of this wonderful government 'help' is a problem confronting the future of democracy in*  
30 *America, you might want to send this on to your friends. If you think the free ride is essential to your way of life*  
31 *then you will probably delete this email, but God help you when the gate slams shut!*

32 *Keep your eyes on the newly elected politicians who are about to slam the gate on America.*

33 Those who want to trap animals lay out “bait” and rig the door of the trap to slam shut when the animal grabs the bait.  
34 People can be trapped just as easily as animals and it happens all the time. For the government, this “bait” is called  
35 “benefits”. You “grab” or consume this bait by filling out an “application” such as a Social Security Form SS-5, or IRS  
36 Forms W-7 or W-9. The courts call this process of grabbing the bait and waiving your sovereign immunity “purposeful  
37 availment”.<sup>26</sup> Beyond the point of taking the bait, you become a public officer in the government corporation. Hence, the

<sup>26</sup> See, for instance, [Yahoo! Inc. v. La. Ligue Contre Le Racisme Et L'Antisemitisme](#), 433 F.3d. 1199 (9th Cir. 01/12/2006), in which the court held the following, which is entirely consistent with the Foreign Sovereign Immunities Act, 28 U.S.C. §1605 et seq:

*In this circuit, we analyze specific jurisdiction according to a three-prong test:*

*(1) The non-resident defendant must purposefully direct his activities or consummate some transaction with the forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of conducting activities in the forum, thereby invoking the benefits and protections of its laws;*

*(2) the claim must be one which arises out of or relates to the defendant's forum-related activities; and*

*(3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.*

*Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting Lake v. Lake, 817 F.2d. 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in*

“cage”, from a legal perspective, is a corporation and the animal in the cage is a public officer. Why? Because the government can’t lawfully pay public funds to private people. Therefore, you must be assimilated into the government corporation as a public officer and a public “person” in order to lawfully receive the payment or “benefit” and in effect, become one of them.

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)]

Why must they assimilate you into the federal corporation called “government” as a public officer rather than just a private worker or simply a human being? Because the only human beings they can lawfully impose duties upon are those who consent to do so by contract and all franchises are contracts between the government grantor and the formerly private person. Otherwise, the Thirteenth Amendment prohibits “involuntary servitude”. It doesn’t prohibit **VOLUNTARY SERVITUDE**.

Like every type of animal trap, the cage or trap is chained to the ground and destroys the mobility, liberty, sovereignty, and freedom of those who eat or who are even eligible to eat the “bait”. That cage, in legal contemplation, is portable and can be moved wherever the owner deems proper for their malicious purposes. By examining 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and §7408(d), we see that both the cage and the headquarters of Babylon the Great Harlot federal corporation called the “United States” is the District of Columbia, or what Mark Twain calls “The District of Criminals”. Therefore you are chained to the District of Criminals because you are representing an office in the District of Columbia. The chain or cage:

1. Attaches to you at the point you consent by filling out the application for the “benefit”. Even if you were threatened and intimidated to fill out the form and thereby render it void, the government will look the other way by deliberately omitting to prosecute the source of the duress because doing so would stop the legal plunder.
2. Consists of the franchise contract that obligates you, the trapped animal, into economic and political servitude to the whims of bureaucrats in the government. This is your half of the “consideration” that forms the contract.
3. Attaches you to a legal “status” such as that of a statutory “taxpayer” (26 U.S.C. §7701(a)(14)), “citizen” (8 U.S.C. §1401), “benefit recipient”, or “federal personnel” (see 5 U.S.C. §552a(a)(12)). Only those who have this “status” can be the object of enforcement of the franchise contract. This status can ONLY be procured through your consent, as demonstrated in the following:

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

shorthand fashion, as the “purposeful availment” prong. *Schwarzenegger*, 374 F.3d. at 802. Despite its label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some combination thereof.

We have typically treated “purposeful availment” somewhat differently in tort and contract cases. In tort cases, we typically inquire whether a defendant “purposefully direct[s] his activities” at the forum state, applying an “effects” test that focuses on the forum in which the defendant’s actions were felt, whether or not the actions themselves occurred within the forum. See *Schwarzenegger*, 374 F.3d. at 803 (citing *Calder v. Jones*, 465 U.S. 783, 789-90 (1984)). By contrast, in contract cases, we typically inquire whether a defendant “purposefully avails itself of the privilege of conducting activities” or “consummate[s] [a] transaction” in the forum, focusing on activities such as delivering goods or executing a contract. See *Schwarzenegger*, 374 F.3d. at 802. However, this case is neither a tort nor a contract case. Rather, it is a case in which Yahoo! argues, based on the First Amendment, that the French court’s interim orders are unenforceable by an American court.

1 The following document proves that the “bait” or “benefit” they snare you with, like the bait in real animal traps, was  
2 actually worth NOTHING from a legal standpoint because it created no real “right” to anything cognizable in a court of  
3 law:

*The Government “Benefits” Scam*, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

4 None of these concepts ought to be new or unfamiliar to Christians who regularly read the word of God. The very first city  
5 described in the Bible, which was Babylon, was established by a man name Nimrod who was described as a “mighty  
6 hunter”. What he hunted were MEN, and he did so by establishing cities full of “benefits” to lure them into the city from  
7 out of their agrarian primitive dwellings. To wit:

8 *Cush begot Nimrod; he began to be a mighty one on the earth. <sup>9</sup> He was a mighty hunter before the LORD;*  
9 *therefore it is said, “Like Nimrod the mighty hunter before the LORD.”<sup>10</sup> And the beginning of his kingdom*  
10 *was Babel, Erech, Accad, and Calneh, in the land of Shinar. <sup>11</sup> From that land he went to Assyria and built*  
11 *Nineveh, Rehoboth Ir, Calah, <sup>12</sup> and Resen between Nineveh and Calah (that is the principal city).*  
12 *[Gen. 10:8-12, Bible, NKJV]*

13 You can learn the story of Nimrod by listening to the following sermon on our website:

SEDM Sermons Page, Section 4.1: Statism  
<http://sedm.org/Sermons/Sermons.htm>

14 The following video very powerfully proves that all present nations and countries are, in fact, simply “people farms” for  
15 “government livestock”, where YOU are the livestock!:

The REAL Matrix  
[http://famguardian.org/Media/The\\_REAL\\_Matrix.wmv](http://famguardian.org/Media/The_REAL_Matrix.wmv)

16 The Bible also speaks directly, through the prophet Jeremiah, about those “who devise evil by law” as a way to trap and  
17 enslave men. The “snares” they are referring to, at least in the area of government and the legal field, are franchises. The  
18 phrase “fearing the Lord” is defined in Proverbs 8:13 as hating, and by implication punishing and preventing violation of  
19 God’s laws such as those described here:

20 *“ Let us now fear the LORD our God,*  
21 *Who gives rain, both the former and the latter, in its season.*  
22 *He reserves for us the appointed weeks of the harvest.”*  
23 *Your iniquities have turned these things away, [filling out government forms for “benefits”]*  
24 *And your sins have withheld good from you.*  
25 *‘ For among My people are found wicked men [the District of Criminals, who are foreigners posing as*  
26 *protectors];*  
27 *They lie in wait as one who sets snares;*  
28 *They set a trap;*  
29 *They catch men.*  
30 *As a cage is full of birds,*  
31 *So their houses are full of deceit. [in their usurious “codes” that are not law, but contracts]*  
32 *Therefore they have become great and grown rich. [by stealing and spending TRILLIONS of dollars from those*  
33 *who were unjustly compelled to participate in government franchises]*  
34 *They have grown fat, they are sleek;*  
35 *Yes, they surpass the deeds of the wicked;*  
36 *They do not plead the cause, [who pleads such a cause?: LAWYERS!]*  
37 *The cause of the fatherless; [or the “nontaxpayer”]*  
38 *Yet they prosper,*  
39 *And the right of the needy [or the “nontaxpayer”] they do not defend.*  
40 *Shall I not punish them for these things?” says the LORD.*  
41  
42 *‘ Shall I not avenge Myself on such a nation as this?’*  
43 *“ An astonishing and horrible thing*  
44 *Has been committed in the land;*  
45 *The prophets [pastors in 501c3 “privileged” churches] prophesy falsely,*  
46 *And the priests [judges, who preside over a civil religion of socialism that worships the “state”] rule by their*  
47 *own power;*  
48 *And My people love to have it so.*  
49 *But what will you do in the end?”*

It is interesting to note that our most revered founding fathers understood these concepts and warned against engaging in contracts or alliances, and by implication “franchises”, with any government, when they said:

*“My ardent desire is, and my aim has been...to comply strictly with all our engagements foreign and domestic; but to keep the United States free from political connections with every other Country. To see that they may be independent of all, and under the influence of none. In a word, I want an American character, that the powers of Europe may be convinced we act for ourselves and not for others [as “public officers”]; this, in my judgment, is the only way to be respected abroad and happy at home.”*  
[George Washington, (letter to Patrick Henry, 9 October 1775);  
Reference: The Writings of George Washington, Fitzpatrick, ed., vol. 34 (335)]

*“About to enter, fellow citizens, on the exercise of duties which comprehend everything dear and valuable to you, it is proper that you should understand what I deem the essential principles of our government, and consequently those which ought to shape its administration. I will compress them within the narrowest compass they will bear, stating the general principle, but not all its limitations. Equal and exact justice to all men, of whatever state or persuasion, religious or political; **peace, commerce, and honest friendship with all nations – entangling alliances [contracts, treaties, franchises] with none;**”*  
[Thomas Jefferson, First Inaugural Address, March 4, 1801]

The Bible also disdains contracts, covenants, and franchises with those who are not believers and especially with foreign governments:

*“Take heed to yourself, lest you make a covenant or mutual agreement [contract, franchise agreement] with the inhabitants of the land to which you go, lest it become a snare in the midst of you.”*  
[Exodus 34:12, Bible, Amplified version]

Franchises are the main method by which malicious public servants in the government have systematically and surreptitiously:

1. Corrupted the original purpose of the charitable public trust called “government” and usurped it in order to:
  - 1.1. Unconstitutionally expand their power and influence.
  - 1.2. Increase the pecuniary benefits of those serving the government.
  - 1.3. Deprive most Americans of equal protection that is the foundation of the United States Constitution.
2. Exceeded their territorial jurisdiction very deliberately put there for the protection of private rights.

*Debitum et contractus non sunt nullius loci.*  
*Debt and contract [franchise agreement, in this case] are of no particular place.*

*Locus contractus regit actum.*  
*The place of the contract [franchise agreement, in this case] governs the act.*

[Bouvier’s Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

3. Destroyed the separation of powers between the states and the federal government put there by the founding fathers for the protection of our liberties. Franchises are abused to pay bribes to state officials to disregard and invade the rights of those under their care and protection by condoning the illegal enforcement of federal statutory civil law and within their borders. See:

<i>Government Conspiracy to Destroy the Separation of Powers</i> , Form #05.023 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
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4. Enforced federal statutory law directly against persons domiciled outside their territorial jurisdiction in states of the Union who do not work for the government and avoided the requirement to publish implementing enforcement regulations in the Federal Register. See:

<i>Federal Enforcement Authority Within States of the Union</i> , Form #05.032 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
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5. Introduced and expanded communism and socialism within America and inducted Americans unwittingly into the service of these causes:

[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 de facto 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

For further details, see:

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

6. Created the “administrative state”, whereby federal agencies are empowered to directly and unconstitutionally supervise the activities of otherwise private citizens and enforce federal statutory law against them. This sort of intrusion is repugnant to the Constitution:

“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) ]

7. Caused a destruction of sovereign immunity and rights of persons domiciled in states of the Union that brings them under the control of the foreign law system that makes up the U.S. Code. See 28 U.S.C. §1605.

“If men, through fear, fraud, or mistake, should in terms renounce or give up any natural right, the eternal law of reason and the grand end of society would absolutely vacate such renunciation. The right to freedom being a gift of ALMIGHTY GOD, it is not in the power of man to alienate this gift and voluntarily become a slave.”  
[Samuel Adams, 1772]

8. Invaded the exclusive sovereignty of families and churches over charitable causes. Only churches and families can lawfully engage in charitable causes. The U.S. Supreme Court has said that the government may not use its power to tax to compel anyone to subsidize “benefits”, whether charitable or not, to the public at large:

“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 [e.g. SOCIAL SECURITY, Medicare, and every other public “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.”

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)]

**WARNING:** Participating in ANY government franchise can leave you entirely without standing or remedy in any federal court! Essentially, by eating out of the government's hand, you are SCREWED, BLACK AND BLUED, and TATTOOED!

"These general rules are well settled: (1) That the United States, when it creates rights in individuals against itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation to provide a remedy through the courts. [United States ex rel. Dunlap v. Black](#), 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; [Ex parte Atocha](#), 17 Wall. 439, 21 L.Ed. 696; [Gordon v. United States](#), 7 Wall. 188, 195, 19 L.Ed. 35; [De Groot v. United States](#), 5 Wall. 419, 431, 433, 18 L.Ed. 700; [Comegys v. Vasse](#), 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. [Wilder Manufacturing Co. v. Corn Products Co.](#), 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas. 1916A, 118; [Arnson v. Murphy](#), 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; [Barnet v. National Bank](#), 98 U.S. 555, 558, 25 L.Ed. 212; [Farmers' & Mechanics' National Bank v. Dearing](#), 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require us to hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly upon the construction of the act. See [Medbury v. United States](#), 173 U.S. 492, 198, 19 Sup. Ct. 503, 43 L.Ed. 779; [Parish v. MacVeagh](#), 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; [McLean v. United States](#), 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; [United States v. Laughlin](#) (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919.: [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)]

For a detailed exposition of why the above is true, see also [Allen v. Graham](#), 8 Ariz.App. 336, 446 P.2d. 240 (Ariz.App. 1968). Signing up for government entitlements hands them essentially a blank check, because they, and not you, determine the cost for the service and how much you will pay for it beyond that point. This makes the public servant into your Master and beyond that point, you must lick the hands that feed you. Watch Out! NEVER, EVER take a hand-out from the government of ANY kind, or you'll end up being their CHEAP WHORE. The Bible calls this WHORE "Babylon the Great Harlot". Remember: Black's Law Dictionary defines "commerce", e.g. commerce with the GOVERNMENT, as "intercourse". Bend over!

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]

Government franchises and licenses are the main method for destroying the sovereignty of the people pursuant to [28 U.S.C. §1603\(b\)\(3\)](#) and [28 U.S.C. §1605\(a\)\(2\)](#). They are also the MAIN method that our public servants abuse to escape the straight jacket limits of the constitution. Below is an admission by the U.S. Supreme Court of this fact in relation to Social Security:

"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."

For further details on how franchises destroy rights and undermine the constitutional requirement for equal protection, read the [Sovereignty Forms and Instructions Manual, Form #10.005, Form #10.005 Sections 1.4 though 1.11.](#)

Those who exercise their right to contract in procuring a franchise become “residents” of the forum or jurisdiction where the other party to the franchise agreement resides or where the agreement itself specifies. In the context of the Internal Revenue Code, Subtitle A “trade or business” franchise agreement, the agreement itself, in [26 U.S.C. §§7701\(a\)\(39\) and 7408\(d\)](#), specifies where the parties to the agreement MUST litigate all disputes. That place is the District of Columbia for all persons who have no domicile in the District of Columbia because they are either domiciled in a foreign country or a state of the Union.

## 16 Consenting to the jurisdiction of Court

The process of consenting to the jurisdiction of a court is called an “appearance”:

**appearance.** *A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The **voluntary submission** to a court's jurisdiction.*

*In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his behalf. See e.g., Fed.R.Crim.P. 43.*

*An appearance may be either **general** or **special**; the former is a simple and unqualified or unrestricted submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court. Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376. [Black's Law Dictionary, Sixth Edition, p. 97]*

Those who do not consent to the jurisdiction of a specific court:

1. Cannot enter an “appearance” in the court and must insist on the record that they do not consent and are not making an “appearance”.
2. May ONLY challenge jurisdiction of the court and do so by what is called “special visitation”.
3. If they are the respondent or defendant, must place the burden of proof upon the Plaintiff or Petitioner to prove WITH EVIDENCE on the record of the proceeding that the court HAS jurisdiction to hear the case.

Another very important consideration is that jurisdiction over the parties cannot be conferred ONLY with the mutual consent of the parties:

### U.S. Code Annotated, Article III-The Judiciary:

UNITED STATES CODE ANNOTATED  
CONSTITUTION OF THE UNITED STATES  
ARTICLE III--THE JUDICIARY  
Current through P.L. 106-73, approved 10-19-1999  
Section 2, Clause 1. Jurisdiction of Courts

Consent of the parties cannot confer subject matter jurisdiction on federal court, nor can party ever waive its right to challenge the subject matter jurisdiction of the court. *United Indus. Workers, Service, Transp., Professional Government of North America of Seafarers' Intern. Union of North America, Atlantic, Gulf, Lakes and Inland Waters Dist. AFL-CIO, (Local No. 16) on Behalf of Bouton v. Government of Virgin Islands, C.A.3 (Virgin Islands) 1993, 987 F.2d. 162.*

Federal jurisdiction cannot be conferred upon court by consent of parties, nor may its absence be waived. *Commonwealth Land Title Ins. Co. v. U.S., D.Conn.1991, 759 F.Supp. 87.*

United States district court has only limited jurisdiction, depending upon either the existence of a federal question or diverse citizenship of the parties, and where such elements of jurisdiction are wanting district court cannot proceed, even with the consent of the parties. Wolkstein v. Port of New York Authority, D.C.N.J.1959, 178 F.Supp. 209.

Parties may not by stipulation invoke judicial power of United States in litigation which does not present actual "case or controversy." *Sosna v. Iowa*, U.S.Iowa 1975, 95 S.Ct. 553, 419 U.S. 393, 42 L.Ed.2d. 532; *Memphis Light, Gas and Water Division v. Craft*, Tenn.1978, 98 S.Ct. 1554, 436 U.S. 1, 56 L.Ed.2d. 30.

Parties may not confer jurisdiction either upon the Supreme Court of the United States or a United States District Court by stipulation. California v. LaRue, U.S.Cal.1972, 93 S.Ct. 390, 409 U.S. 109, 34 L.Ed.2d. 342, rehearing denied 93 S.Ct. 1351, 410 U.S. 948, 35 L.Ed.2d. 615.

Parties may not by stipulation invoke judicial power of the United States in litigation which does not present an actual case or controversy. *Citizens Concerned for Separation of Church and State v. City and County of Denver*, C.A.10 (Colo.) 1980, 628 F.2d. 1289, certiorari denied 101 S.Ct. 3114, 452 U.S. 963, 69 L.Ed.2d. 975.

Federal courts are not bound by factual stipulations that impact on their jurisdiction; hence, courts are not bound by stipulations on which existence of a "case or controversy" might turn. *Occidental of Umm al Qaywayn, Inc. v. A Certain Cargo of Petroleum Laden Aboard Tanker Dauntless Colocotronis*, C.A.5 (La.) 1978, 577 F.2d. 1196, certiorari denied 99 S.Ct. 2857, 442 U.S. 928, 61 L.Ed.2d. 296.

Parties cannot invoke jurisdiction of federal court by stipulating to jurisdictional requirement of standing. Vannatta v. Keisling, D.Or.1995, 899 F.Supp. 488, affirmed 151 F.3d 1215, certiorari denied 119 S.Ct. 870, 142 L.Ed.2d. 771.

Before a court can have jurisdiction over a suit, it must be proven on the record with evidence to have:

1. The Plaintiff must satisfy all the elements of "standing" to sue. Those elements are:
  - 1.1. Injury: There must be an injury against your rights or property as the Plaintiff. The injury in fact is concrete and particularized and is actual or imminent, not conjectural or hypothetical.
    - 1.1.1. The actual or threatened injury required by art. III may exist solely by virtue of statutes creating legal rights, the invasion of which creates standing. U.S.C.A.Const. art. 3, § 1 et seq. Warth v. Seldin, 95 S.Ct. 2197 (U.S.N.Y.,1975)
    - 1.1.2. Injury includes "an invasion of a legally protected interest". Arizonans for Official English v. Arizona, 117 S.Ct. 1055 (U.S.Ariz.,1997)
    - 1.1.3. Ordinarily, litigant must assert his own legal rights and interests, and cannot rest his claim to relief on legal rights or interests of third parties, even when the very same allegedly illegal act that affects litigant also affects third party. U.S. Dept. of Labor v. Triplett, 110 S.Ct. 1428 (U.S.W.Va. 1990)
    - 1.1.4. Economic injury is not the only kind of injury that can support a plaintiff's constitutional standing to bring suit. Village of Arlington Heights v. Metropolitan Housing Development Corp., 97 S.Ct. 555 (U.S.Ill.,1977)
  - 1.2. Causation. The injury must be fairly traceable to the challenged action of the defendant.
  - 1.3. Redressability. It is likely, as opposed to merely speculative, that the injury will be redressed by a favorable decision by the court. U.S.C.A. Const. Art. 3, § 2, cl. 1.
    - 1.3.1. Redress or remedy may be specified in a statute.
    - 1.3.2. Redress or remedy may be specified in a contract or franchise that binds the parties to the suit.
    - 1.3.3. If no statute authorizing redress can be identified, authority to grant redress may be demonstrated by identifying a prior similar case in which redress was afforded by the court.
2. In personam jurisdiction over both parties. This is established by one or more of the following:
  - 2.1. Service of summons upon the party WITHIN the district the court services. OR
  - 2.2. A voluntary "appearance" within that court.

"The plaintiff in error insists that the Pennsylvania court had no jurisdiction to proceed against it; consequently the judgment it rendered was void for the want of the due process of law required by the 14th Amendment. If the defendant had no such actual, legal notice of the Pennsylvania suit as would bring it into court, or if it did not voluntarily appear therein by an authorized representative, then the Pennsylvania court was without jurisdiction, and the conclusion just stated would follow, even if the judgment would be deemed conclusive in the courts of that commonwealth.  
[Old Wayne Mut. Life Assn v. McDonough, 204 U.S. 8 (1907)]

3. One of the following two types of jurisdiction:

3.1. Territorial jurisdiction in cases in which the common law is invoked. The injury or damaged property must have been physically located within the territory serviced by the court.

"Legislation is presumptively territorial and confined to limits over which the law-making power has jurisdiction. American Banana Company v. United Fruit Co., 213 U.S. 347, 357, 29 S.Sup.Ct. 511, 16 Ann. Cas. 1047. "  
[Sandberg v. McDonald, 248 U.S. 185 (1918)]

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]

"In Foley Bros. v. Filardo,<sup>12</sup> we had occasion to refer to the 'canon of construction which teaches that legislation of Congress, unless a contrary intent appears, is meant to apply only within the territorial jurisdiction of the United States \* \* \*.' That presumption, far from being overcome here, is doubly fortified by the language of this statute and the legislative purpose underlying it. "  
[U.S. v. Spelar, 338 U.S. 217 at 222 (1949)]

3.2. Subject matter jurisdiction over the subject of the suit granted by statute. For instance, if the court is a federal court and the matter involves state domiciled parties not present on federal territory, a "federal question" must be involved which attaches to federal property of some kind, such as federal territory, federal franchises, diversity of citizenship, or domiciliaries of the federal zone.

If the above elements are lacking, the court cannot proceed, even WITH the mutual consent or stipulation of the parties to the suit.

Rule 12(h)(3) of the Federal Rules of Civil Procedure provides that 'whenever it appears by suggestion of the parties or otherwise that the court lacks jurisdiction of the subject matter, the court shall dismiss the action.' A court lacking jurisdiction cannot render judgment but must dismiss the cause at any stage of the proceedings in which it becomes apparent that jurisdiction is lacking. Bradbury v. Dennis, 310 F.2d. 73 (10th Cir. 1962), cert. denied, 372 U.S. 928, 83 S.Ct. 874, 9 L.Ed.2d. 733 (1963). The party invoking the jurisdiction of the court has the duty to establish that federal jurisdiction does exist, Wilshire Oil Co. of Texas v. Riffe, 409 F.2d. 1277 (10th Cir. 1969), but, since the courts of the United States are courts of limited jurisdiction, there is a presumption against its existence. City of Lawton, Okla. v. Chapman, 257 F.2d. 601 (10th Cir. 1958). Thus, the party invoking the federal court's jurisdiction bears the burden of proof. Becker v. Angle, 165 F.2d. 140 (10th cir. 1947).

If the parties do not raise the question of lack of jurisdiction, it is the duty of the federal court to determine the matter sua sponte. Atlas Life Insurance Co. v. W. I. Southern Inc., 306 U.S. 563, 59 S.Ct. 657, 83 L.Ed. 987 (1939); Continental Mining and Milling Co. v. Migliaccio, 16 F.R.D. 217 (D.C. Utah 1954). Therefore, lack of jurisdiction cannot be waived and jurisdiction cannot be conferred upon a federal court by consent, inaction or stipulation. California v. LaRue, 409 U.S. 109, 93 S.Ct. 390, 34 L.Ed.2d. 342 (1972); Natta v. Hogan, 392 F.2d. 686 (10th Cir. 1968); Reconstruction Finance Corp. v. Riverview State Bank, 217 F.2d. 455 (10th Cir. 1955).

[Basso v. Utah Power and Light Company, 495 F.2d. 906 (1974)]

To reiterate the elements needed to challenge jurisdiction, Federal Rule of Civil Procedure 12(b) provides the escape clause from federal prosecution for the Citizens of the 50 states:

Federal Rules of Civil Procedure  
Rule 12. Defenses and Objections

(b) "...the following defenses may at the option of the pleader be made by motion:

(1) lack of jurisdiction over the subject matter.

(2) lack of jurisdiction over the person.

...A motion making any of these defenses shall be made **before pleading**..

(h)(3) "Whenever it appears by suggestion of the parties or otherwise that the court lacks jurisdiction of the subject matter, the court shall **dismiss** the action."

Below is an example where the Ninth Circuit court of federal appeals recognized a case where they had jurisdiction in which consent of the parties was involved but jurisdiction was challenged:

"Pacemaker argues that in the federal system a party may not consent to jurisdiction, so that the parties cannot waive their rights under Article III. The maxim that parties may not consent to the jurisdiction of federal courts is not applicable here. The rule is irrelevant because it applies only where the parties attempt to confer upon an Article III court a subject matter jurisdiction that Congress or the Constitution forbid. See, e.g., Jackson v. Ashton, 33 U.S. (8 Peters), 148, 148-49, 8 L.Ed. 898 (1834); Mansfield, Coldwater & Lake Michigan Railway Co. v. Swan, 111 U.S. 379, 28 L.Ed. 462, 4 S.Ct. 510 (1884). The limited jurisdiction of the federal courts and the need to respect the boundaries of federalism underlie the rule. In the instant case, however, the subject matter, patents, is exclusively one of federal law. The Supreme Court has explicitly held that Congress may "confer upon federal courts jurisdiction conditioned upon a defendant's consent." Williams v. Austrian, 331 U.S. 642, 652, 91 L.Ed. 1718, 67 S.Ct. 1443 (1947); see Harris v. Avery Brundage Co., 305 U.S. 160, 83 L.Ed. 100, 59 S.Ct. 131 (1938). The litigant waiver in this case is similar to waiver of a defect in jurisdiction over the person, a waiver federal courts permit. Hoffman v. Blaski, 363 U.S. 335, 343, 4 L.Ed.2d. 1254, 80 S.Ct. 1084 (1960)."

[Pacemaker Diagnostic Clinic of America Inc. v. Instromedix Inc., 725 F.2d. 537 (9th Cir. 02/16/1984)]

The three cases cited above where defendants may consent involved:

1. Bankruptcy in which the case was brought in federal bankruptcy court RATHER than state court and the defendant consented for the federal bankruptcy court instead of the state court to hear the case. None of the cases involved a subject matter NOT expressly granted by Congressional statute to the specific court in question.
2. Patent enforcement which is exclusively granted to federal and not state courts.

An example of situation in which your consent is expressly required is when you litigate in federal court and the judge delegates management of the case to a magistrate judge. 28 U.S.C. §636 requires that BOTH litigants must consent for the magistrate to preside before his orders are enforceable. A statement on the record of the case by a specific litigant that he/she/it does NOT consent to the magistrate renders the orders of the magistrate MOOT and without the "force of law".

A SPECIFIC and important example where federal courts may NOT hear a case because they have no subject matter or in personam jurisdiction and the case is NOT a "federal question" is a civil or criminal tax enforcement case brought in federal court against a state domiciled PRIVATE party who was the victim of false information returns and was otherwise a nontaxpayer NOT subject to the Internal Revenue Code. For such a case:

1. The court is PROHIBITED by 28 U.S.C. §2201(a) from declaring the victim of the false information return to be a statutory "taxpayer" subject to the I.R.C.
2. The court CANNOT do INDIRECTLY what they cannot do DIRECTLY by PRESUMING that the defendant is a statutory "Taxpayer".
3. If the case is a criminal case, the defendant would have to commit the crime of IMPERSONATING A PUBLIC OFFICER in violation of 18 U.S.C. §912 to even enter a plea.
4. The defendant, even if he/she WAS served with a summons within the exterior limits of the federal judicial district, was not WITHIN federal territory if he was on state land. Therefore he/she was NOT within the FEDERAL district and hence, the court had no in personam jurisdiction over the defendant.
5. If the court does not impose and invoke the Foreign Sovereign Immunities Act (28 U.S.C. Chapter 97) and EXPRESSLY identify at least ONE provision within 28 U.S.C. §1605 that the defendant satisfies, they are causing the defendant to criminally impersonate a statutory "U.S. citizen" (per 8 U.S.C. §1401, 26 U.S.C. §3121(e), and 26 CFR §1.1-1(c)) in violation of 18 U.S.C. §911.

Lastly, we wish to emphasize an important point about the meaning of an "appearance". An "appearance" is when you consent to the jurisdiction of a specific court. The problem with making an "appearance" is that it functions as the legal

equivalent of a “blank check” for the judge to do WHATEVER THE HELL HE WANTS, and usually at your expense rather than the government’s expense. Behind the idea of consent to anything is:

1. Choice NOT to consent and no adverse consequences for FAILURE to consent.
2. The ability to specify a SUBSET of the things that are being offered that one consents to and no more.
3. Advance knowledge of EXACTLY what they are consenting to and what SPECIFICALLY they are getting as a “benefit” in exchange for what they are consenting to.

But in the case of a the de facto government “protection racket” called civil “court”:

1. They are enforcing the equivalent of a contract between the parties called the “social compact”.
2. They do NOT protect your right to NOT consent to the compact.
3. If they enforce the civil provisions of the social compact against you without your consent because you REFUSE to make an “appearance”, they are, in effect, compelling you to contract with them under the social compact. This is truly ironic because governments are created to PROTECT your right to both CONTRACT and NOT CONTRACT, and yet the only means they have to protect that right is to FORCE you to contract with THEM.
4. They will not respect or protect your right of CHOICE. For instance, they will not allow you to INDIVIDUALLY QUALIFY SPECIFIC aspects of the exercise of their jurisdiction that you DO NOT consent to and therefore that they CANNOT exercise.

The foundation of our system of jurisprudence is equality of ALL persons under the law, and yet, the government can’t even acquire STATUTORY jurisdiction without making you UNEQUAL and a statutory franchisee, usually WITHOUT your lawful consent. For instance, when you want to sue them civilly, the government MUST expressly waive its sovereign immunity by:

1. Expressly consenting to be sued by statute.
2. Expressly specifying in a statute every aspect of how and where they may be sued and for what.

And yet, de facto government REFUSES its constitutional duty to allow you, who are supposed to be EQUAL to every other legal person under the law INCLUDING “government”, the SAME sovereign immunity. For instance, they will NOT permit YOU to EXPRESSLY DEFINE the manner in which you waive YOUR sovereign immunity within the court you are making an “appearance” within. Instead, the only choice they give you is to write a blank check that lets the judge do whatever the HELL he wants and then demand that you BEND OVER in front of him every time the judge gets a hard on in front of you. This is:

1. Religious idolatry, where the judge had supernatural powers that no human being is permitted to have.
2. Total hypocrisy.
3. A complete denial of equal protection and equal treatment that is the foundation of our system of jurisprudence. See:  
[Requirement for Equal Protection and Equal Treatment](http://sedm.org/Forms/FormIndex.htm), Form #05.033  
<http://sedm.org/Forms/FormIndex.htm>

Hence, there is no such thing as a “voluntary appearance” or “voluntary consent” to the jurisdiction of a specific court. Instead, the court behaves as a franchise and the government behaves as a “parens patriae” pagan deity that has supernatural powers. In effect, all courts amount to the establishment of a state sponsored religion in violation of the First Amendment in which:

1. The object of worship is the collective majority within a democracy and COMMERCIAL BENEFITS rather than the INDIVIDUAL and his/her INALIENABLE rights.
2. Franchise contract behaves as the equivalent of a state sponsored bible.
3. “Worship” is the equivalent of obeying the franchise contract and admitting one is a privileged franchisee such as a statutory “taxpayer”, “driver”, “U.S. citizen”, “U.S. person”, etc.
4. The judge is the priest.
5. The court is a church building.
6. The altar is the judge’s bench.
7. The “well” in the courtroom and the door into the well is the method by which you consent to the worship service and join the church.
8. “Worship services” are hearings in court.

### ***Requirement for Consent***

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EXHIBIT: \_\_\_\_\_

9. When worship services are held, human sacrifices are made and YOU and your otherwise PRIVATE PROPERTY are the human being sacrificed.
10. Licensed attorneys are the “deacons” who conduct the worship services.
11. The deacons are “ordained” by the chief priests in the state sponsored church called the “Supreme Court”, which is really the church headquarters.
12. Those who attempt to preserve and protect their absolute equality in relation to the government running the court by any of the following means are maliciously penalized, harassed, sanctioned, and discriminated against:
  - 12.1. Invoking the common law and equity rather than statute law. Recall that all civil statutory law is law for government and not private persons. See:

*Why Statutory Civil Law is Law for Government and Not Private Persons*, Form #05.037  
<http://sedm.org/Forms/FormIndex.htm>
  - 12.2. Challenging the jurisdiction of the court to hear the case because they are not lawfully participating in a government franchise and do not and cannot consent to participate.
13. Those who refuse to JOIN the church by either NOT participating in government franchises and/or NOT making an “appearance” are subjected to the equivalent of commercial genocide. They are deprived of the ability to function commercially by not being issued ID and not being able to petition the CHURCH court.

Below is an example where the U.S. Supreme Court identified itself and all courts as a “benefit” and therefore a franchise:

Chief Justice Marshall had long before observed in *Rose v. Himely*, 4 Cranch, 241, 269, 2 L.Ed. 608, 617, that, upon principle, the operation of every judgment must depend on the power of the court to render that judgment. In *Williamson v. Berry*, 8 How. 495, 540, 12 L.Ed. 1170, 1189, it was said to be well settled that the jurisdiction of any court exercising authority over a subject 'may be inquired into in every other court when the proceedings in the former are relied upon and brought before the latter by a party claiming the benefit [franchise] of such proceedings,' and that the rule prevails whether the decree or judgment has been given in a court of admiralty, chancery, ecclesiastical court, or court of common law, or whether the point ruled has arisen under the laws of nations, the practice in chancery, or the municipal laws of states. In his Commentaries on the Constitution, Story, 1313, referring to *Mills v. Duryee*, 7 Cranch, 481, 484, 3 L.Ed. 411, 413, and to the constitutional requirement as to the faith and credit to be given to the records and judicial proceedings of a state, said: "But this does not prevent an inquiry into the jurisdiction of the court in which the original judgment was given, to pronounce it; or the right of the state itself to exercise authority over the person or the subject-matter. The Con- [204 U.S. 8, 17] stitution did not mean to confer [upon the states] a new power or jurisdiction, but simply to regulate the effect of the acknowledged jurisdiction over persons and things within the territory."  
[*Old Wayne Mut. Life Assn v. McDonough*, 204 U.S. 8 (1907)]

## 17 “Public Law” or “Private Law”?

The most important subject to study in the legal field is how to distinguish what is “law” FOR YOU PERSONALLY and what is not. This is a subject that is not taught in law schools, because lawyers and politicians want you to believe that everything they enact into law imposes an immediate obligation upon you, which is simply not true in the vast majority of cases. Many laws, in fact, are simply “directory in nature”, meaning that you have an option to obey them but they cannot be lawfully enforced if you don’t.

“**Directory.** A provision in a statute, rule of procedure, or the like, which is a mere direction or instruction of no obligatory force, and involving no invalidating consequence for its disregard, as opposed to an imperative or mandatory provision, which must be followed. The general rule is that the prescriptions of a statute relating to the performance of a public duty are so far directory that, though neglect of them may be punishable, yet it does not affect the validity of the acts done under them, as in the case of statute requiring an officer to prepare and deliver a document to another officer on or before a certain day.”  
[*Black’s Law Dictionary*, Sixth Edition, p. 460]

This section and the following subsections will therefore concern themselves with teaching the reader how discern between legislation which imposes an affirmative obligation and liability, and that which is merely “directory in nature” and of no obligatory force IN YOUR SPECIFIC CASE. We will prove that the origin of all civil law in America is informed, voluntary consent and that where there is no consent, there is no enforceable enforceable civil legal right to anything. This is a very important subject, because it will help you to modify your behavior with the goal of freeing you from obeying many legal enactments of your servant government which:

1. Are not in fact “law” in your specific case.

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### Requirement for Consent

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2. Are simply “directory in nature” and of no obligatory force.
3. Are “special law” or “private law” that apply only to a particular group of persons and things that you are not a part of.
4. Are “private law” disguised as “public law” to deceive you into obedience.
5. Apply only to government employees or public offices and not to the general public as a whole.

By helping you to discern what is “obligatory” and what is “directory”, we don’t mean to suggest any of the following:

1. That the Internal Revenue Code or the Social Security Act are not “law”. They absolutely are for those domiciled on federal territory who have consented to occupy and lawfully occupy a public office in the federal and not state government and thereby become franchisees called “taxpayers” as defined in 26 U.S.C. §7701(a)(14) .
2. That there are no “persons” subject to them.
3. That Subtitle A of the I.R.C. doesn’t apply to anyone. Rather, the group of persons who are subject to it is far more limited than most people realize.
4. That statutory “taxpayers” as defined in 26 U.S.C. §7701(a)(14) are not subject to the Internal Revenue Code.
5. That there are no statutory “taxpayers”.

In covering this important subject, we will learn to distinguish between “public law” and “private law”, and we will demonstrate their relationship to “positive law”. We will also hopefully give you the words and tools to argue these issues in a court of law so that you avoid many of the legal traps, or what the U.S. Supreme Court calls “springes”, that many freedom lovers commonly fall into.

## 17.1 Public v. Private law

As the Great IRS Hoax, Form #11.302 says in sections 3.3 and 4.3.3, the purpose of law, like the purpose of government, is to protect us from harming each other, in fulfillment of the second great commandment to love our neighbor found in the Bible in Matt. 22:39. The only means by which law can afford that protection is to:

1. Prohibit and punish harmful behaviors.
2. Leave men otherwise free to regulate and fully control their own lives.

Thomas Jefferson agreed with the above conclusions 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]

In the above sense, law is a negative concept: It prevents harm but has no moral authority to promote or mandate any other type of behavior, including the public good. The very basis of the government’s police powers, in fact, is only to prevent harm but not to compel any other behavior. Since the Constitution in the Fourteenth Amendment, Section 1 mandates “equal protection of the laws” to everyone, then all laws dealing with such protection must be “public” and affect everyone equally in society:

“Public law. A general classification of law, consisting generally of constitutional, administrative, criminal, and international law, concerned with the organization of the state, the relations between the state and the people who compose it, the responsibilities of public officers to the state, to each other, and to private persons, and the relations of states to one another. An act which relates to the public as a whole. It may be (1) general (applying to all persons within the jurisdiction), (2) local (applying to a geographical area), or (3) special (relating to an organization which is charged with a public interest).

*That portion of law that defines rights and duties with either the operation of government, or the relationships between the government and the individuals, associations, and corporations.*

*That branch or department of law which is concerned with the state in its political or sovereign capacity, including constitutional and administrative law, and with the definition, regulation, and enforcement of rights in cases where the state is regarded as the subject of the right or object of the duty, --including criminal law and criminal procedure, --and the law of the state, considered in its quasi private personality, i.e., as capable of holding or exercising rights, or acquiring and dealing with property, in the character of an individual. That portion of law which is concerned with political conditions; that is to say, with the powers, rights, duties,*

capacities, and incapacities which are peculiar to political superiors, supreme and subordinate. In one sense, a designation given to international law, as distinguished from the laws of a particular nation or state. In another sense, a law or statute that applies to the people generally of the nation or state adopting or enacting it, is denominated a public law, as contradistinguished from a private law, affecting an individual or a small number of persons.

See also General law. Compare Private bill; Private law; Special law.”  
[Black’s Law Dictionary, Sixth Edition, p. 1230]

In a Republican form of government, passage of all public laws requires the explicit consent of the governed. That consent is provided through our elected representatives and is provided collectively rather than individually. Any measure passed by a legislature which:

1. Does not limit itself to prohibiting and punishing harmful behaviors.
2. Does not apply to everyone equally (equal protection of the laws).
3. Was passed without the consent of the governed.

. . . is therefore voluntary and cannot be called a “Public law”. Any law that does not confine itself strictly to public protection and which is enforced through the police powers of the state is classified as “Private Law”, “Special Law”, “Administrative Law”, or “Civil Law”. The only way that such measures can adversely affect our rights or become enforceable against anyone is by the exercise of our private right to contract. We must consent individually to anything that does not demonstrably prevent harm. Anything that we privately consent to and which affects only those who consent is called “private law”.

“Private law. That portion of the law which defines, regulates, enforces, and administers relationships among individuals, associations, and corporations. As used in contradistinction to public law, the term means all that part of the law which is administered between citizen and citizen, or which is concerned with the definition, regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare Public Law.”  
[Black’s Law Dictionary, Sixth Edition, p. 1196]

Since the foundation of this country, the U.S. Congress has had two sections of laws they pass in the Statutes at Large: Public Law and Private Law. Every year, the Statutes at Large are published in two volumes: Public Law and Private Law. In many cases, a bill they pass will identify itself as “public law” and be published in the volume labeled “Public law” when in fact it has provisions that are actually “private law”. Then they will obfuscate the definitions or not include definitions, called “words of art”, so as to fool you into thinking that what is actually a private law is a public law. In effect, they will procure your consent through constructive fraud and deceit using the very words of the law itself.

“Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; the Lord our God shall cut them off.”  
[Psalm 94:20-23, Bible, NKJV]

**Question:** Who else but wicked lawmakers could the Bible be referring to in the above scripture? Now do you know why the book of Revelation refers to the “kings of the earth” as “the Beast” in Rev. 19:19?

We’ll now provide an enlightening table comparing “public law” and “private law” as a way to summarize what we have learned so far:

1 **Table 4: Public v. Private/Special law**

#	Characteristic	Public law	Private/Special law
1	<b>Consent provided</b>	Collectively	Individually
2	<b>Party consenting</b>	Elected representatives	Individuals
3	<b>Your consent provided</b>	Indirectly	Directly
4	<b>Consent procured through</b>	Offer of enhanced protection/security	Offer of special “privilege” or benefits, which are usually financial in nature
5	<b>Consent manifested by you through</b>	Voting for your elected representatives	Signing the contract Engaging in certain regulated, or licensed activities. E.g.: Contractor’s License, Business License, Marriage License, etc.
6	<b>When consent procured through fraud or duress or absent constitutional authority or fully informed consent, law is called</b>	“Decree under legislative form” (see <i>Loan Assoc. v. Topeka</i> , 87 U.S. 655 (1974)) Unconstitutional act Tyranny	Adhesion contract Usury Extortion Racketeering
7	<b>Tyranny and dishonesty in government manifested by</b>	Confusing Public law with private law Obfuscating law using “words of art”	Refusing to identify the privileged activities Making “excise taxes” on privileges appear like unavoidable “direct taxes” Making that which is a “code” and not positive law to appear as though it is
8	<b>Proposed version that has not yet been ratified is called</b>	“Bill”	Offer Proposal Bid
9	<b>Ratified/enacted version called</b>	“Statute” “Legislation” “Enactment” “Positive law”	“Contract” “Code”
10	<b>Law affects</b>	Everyone equally within the territorial jurisdiction of the government (equal protection)	Only parties who provided consent
11	<b>Those subject to the law are called</b>	“Subject to” “Liable”	“Liable”
12	<b>Limits upon content of law?</b>	Limited by Constitution	Limited only by what parties will agree/consent to
13	<b>Enforceability of enacted/ratified version</b>	Requires implementing regulations published in the federal register	May be enforced by statute and without implementing regulations
14	<b>Territorial enforcement authority</b>	Limited to territorial jurisdiction of enacting government	Can be enforced only in federal court if Federal government is party. Can be enforced only in state court if state government is a party. This is a result of the Separation of Powers Doctrine.
15	<b>Examples of language within such a law</b>	“All persons...” “Every person...” “All individuals...”	“A person...” “An individual...” “A person subject to...”

2 Now let’s apply what we have learned in this section to a famous example: The Ten Commandments. We will  
 3 demonstrate for you how to deduce the nature of each commandment as being either “public law” or “private law”. The  
 4 rules are simple:

#### Requirement for Consent

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EXHIBIT: \_\_\_\_\_

1. Everything that says “thou shalt NOT” or uses the word “no” and carries with it a punishment is a “public law”.
2. Everything that says “thou shalt” is a “private law” that is essentially a voluntary contract. It has no punishment for disobedience but usually has a blessing for obedience.

To start off, we will list each of the Ten Commandments, from Exodus 20:3-17, NKJV:

1. "You shall have no other gods before Me.
2. "You shall not make for yourself a carved image-- any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; <sup>5</sup>you shall not bow down to them nor serve them. For I, the LORD your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, <sup>6</sup>but showing mercy to thousands, to those who love Me and keep My commandments.
3. "You shall not take the name of the LORD your God in vain, for the LORD will not hold him guiltless who takes His name in vain.
4. "Remember the Sabbath day, to keep it holy. Six days you shall labor and do all your work, but the seventh day is the Sabbath of the LORD your God. In it you shall do no work: you, nor your son, nor your daughter, nor your male servant, nor your female servant, nor your cattle, nor your stranger who is within your gates. For in six days the LORD made the heavens and the earth, the sea, and all that is in them, and rested the seventh day. Therefore the LORD blessed the Sabbath day and hallowed it.
5. "Honor your father and your mother, that your days may be long upon the land which the LORD your God is giving you.
6. "You shall not murder.
7. "You shall not commit adultery.
8. "You shall not steal.
9. "You shall not bear false witness against your neighbor.
10. "You shall not covet your neighbor's house; you shall not covet your neighbor's wife, nor his male servant, nor his female servant, nor his ox, nor his donkey, nor anything that is your neighbor's."

Now some statistics on the above commandments based on our analysis in this section:

1. Commandments 1,2,3,6,7,8,9,10 are “public law”. They are things you cannot do and which apply equally to everyone. Disobeying these laws will harm either ourself or our neighbor, will offend God, and carry with them punishments for disobedience.
2. Commandments 4 and 5 are “private law”, and apply only to those who consent. Blessings flow from obeying them but no punishment is given for disobeying them anywhere in the Bible. Below is an example of the blessings of obedience to this “private law”:

*"Honor your father and your mother, that your days may be long upon the land which the LORD your God is giving you"*  
[Exodus 20:12, Bible, NKJV].

*"Honor your father and your mother, as the LORD your God has commanded you, that your days may be long, and that it may be well with you in the land which the LORD your God is giving you."*  
[Deut. 5:16, Bible, NKJV]

3. The first four commandments deal with our vertical relationship with God, our Creator, in satisfaction of the first Great Commandment to love our God found in Matt. 22:37.
4. The last six commandments deal with our horizontal, earthly relationship with our neighbor, in satisfaction of the second of two Great Commandments to love our neighbor found in Matt. 22:39.

How do we turn a “private law” into a “public law”? Let’s use the fifth commandment above to “honor your father and mother”. Below is a restatement of that “private law” that makes it a “public law”. A harmful behavior of “cursing” is being given the punishment of death:

*"He who curses father or mother, let him be put to death."*  
[Exodus 21:17, Bible, NKJV]

The other interesting thing to observe about our deceitful public servants is that if they want to trick you into complying with law that they know you are not subject to, then they will:

1. Want to label everything they pass, including “private law”, as “public law”.
- Mix and confuse private law with public law and make the two indistinguishable. For instance, when they propose a bill, they will call it a “public law” and then load it down with a bunch of pork barrel “private law” provisions.
- Make it so confusing and difficult to distinguish what is public law from what is private law, that people will just give up and be forced to assume falsely that everything is “public law”. The result is the equivalent of “government idolatry”: Assuming authority that does not lawfully exist.
- Call those who figure out their ruse and call them on it “frivolous” so that they don’t have to take responsibility for KNOWING that they are deceiving and injuring the public rather than protecting them as the Constitution requires.

One last important concept needs to be explained about how to distinguish Public Law or Private law. When reading a statute or code, if the law uses such phrases as “All persons..” or “Everyone..” or “All individuals..”, then it applies equally to everyone and therefore is most likely a “public law”. If the code uses such phrases as “An individual...” instead of “All individuals..”, then it is probably a private or special law that only applies to those who consent to it. The only element necessary in addition to such language in order to make such a section of code into “law” is the consent of the governed, which means the section of code must be formally enacted by the sovereigns within that system of government. If it was never enacted through such consent of the governed, then it can’t be described as “law”, except possibly to those specific individuals who, through either an explicit signed written agreement or their conduct, express their consent to be bound by it.

## 17.2 Positive Law

There are only two types of governments: government by consent (contract) or terrorist government. All governments that operate by force or fraud rather than consent are terrorist governments. The [Declaration of Independence](#) says that all just powers of the United States government derive from the consent of the governed.

*“That to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed.”  
[Declaration of Independence]*

Absent individual, explicit, and voluntary consent for everything that government does in this country, a civil law may not be enforced and may not adversely affect our Constitutional rights to life, liberty or property. In a Republic of free and sovereign People who have unalienable constitutional rights, any government that disregards the requirement for consent is essentially acting unjustly and involving itself in organized crime, extortion, and terrorism. A law which is enforceable because the people either individually or collectively consented explicitly to it is called positive law:

*“**Positive law.** Law actually and specifically enacted or adopted [consented to] by proper authority for the government of an organized jural society. See also Legislation.”  
[Black’s Law Dictionary, Sixth Edition, p. 1162]*

“Proper authority” above is the people’s elected representatives, because all power in this country derives from We The People.

*“In the United States, sovereignty resides in the people...the Congress cannot invoke sovereign power of the People to override their will as thus declared.”  
[Perry v. U.S., 294 U.S. 330 (1935)]*

*“Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign powers are delegated to...the government, sovereignty itself remains with the people.”  
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

*“The words ‘people of the United States’ and ‘citizens,’ are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the ‘sovereign people,’ and every citizen is one of this people, and a constituent member of this sovereignty. ...”  
[Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]*

There is only one exception to the above rule, which is that a person who commits a crime that injures the rights of a fellow sovereign thereby surrenders his own rights because he has broken his covenant with God to “love his neighbor” (see Gal 5:14), which is one of only two great commandments in the Bible (see Matt. 22:39, Bible). Such an exception as this, however, does not at all apply to so-called “crimes” within the Internal Revenue Code, because no one’s “rights” are

adversely impacted by those who refuse to pay such government “extortion under the color of law”. If you choose not to consent to become a “taxpayer”, you may cause other “taxpayers” to lose “privileges” (government socialist handouts) by refusing to participate, but other “taxpayers” don’t lose any of their constitutional rights if you refuse to subsidize the evil and socialism that is embodied in the Internal Revenue Code. In fact, the “crimes” listed in 26 U.S.C. §§7201 to 7217 are not “tax crimes” for the average American, because:

1. Those who are “nontaxpayers” are not subject to it. We’ll cover this further later.
2. There is no statute which creates a liability and there is no evidence of consent to abide by it. Therefore, it is not law for those who have not consented in some way, who therefore become “nontaxpayers”. See:

*Your Rights as a Nontaxpayer*, Form #08.008  
<http://sedm.org/Forms/FormIndex.htm>

3. Subtitle A of the Internal Revenue does not describe a “tax” as legally defined by the Supreme Court, because revenues collected are being paid to private people who are not federal “employees” or a “public purpose”. See:

*Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>

When federal courts choose to illegally enforce the criminal provisions of the Internal Revenue Code, which is not positive law, against those in states of the Union who are not in fact and in deed “public officers” engaged in a “trade or business” within the United States government, they are prosecuting people for what is called “malum prohibitum acts”. They are also involved in treason against the Constitution if they acquiesce to or aid in the prosecution of private parties who are not in fact federal “employees”, who live in states of the Union and outside of federal territorial jurisdiction.

*“Malum prohibitum. A wrong prohibited; a thing which is wrong because prohibited; an act which is not inherently immoral, but becomes so because its commission is expressly forbidden by positive law; an act involving an illegality resulting from positive law. Compare Malum in se. “ [Black’s Law Dictionary, Sixth Edition, p. 960]*

Treason, by the way, is punishable by death under 18 U.S.C. §2381. See section 5.1.2 of the *Great IRS Hoax*, Form #11.302 book for a complete explanation of this concept. They are committing treason because they are not enforcing a “tax” as legally defined. “Taxes” can ONLY go to support public employees on official business and cannot constitutionally be used for any other purpose:

*“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 [e.g. “law”]. 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.” [Loan Association v. Topeka, 20 Wall. 655 (1874)]*

The legislation passed by Congress in pursuance of the authority delegated to it by the Constitution of the United States (which is “positive law”) is organized by subject in the 50 titles of the U.S. Code. Each title of the U.S. Code covers a different subject area. For instance, Title 26 covers Internal Revenue: that is, revenue gathered within the territorial jurisdiction of the federal government, which is limited to the territories and possessions of the United States and the District of Columbia, collectively called the “federal zone” throughout this book.

Within the U.S. Code, certain titles are enacted into “positive law” while others are not. Those that are not enacted into positive law may safely be regarded as “private law”. Those that are should be regarded as “public law”. 1 U.S.C. §204 lists which Titles are positive law and which are not. Only those titles that are enacted into positive law have the potential to become binding generally upon all legal “persons” within the territorial jurisdiction of the federal government. However, before this can happen, an agency of the federal government within the Executive Branch must choose to step forward under the leadership of the President of the United States and voluntarily consent to take responsibility for executing the statute by writing implementing regulations giving the statutes force and effect, and publishing those enforcement regulations in the Federal Register for public review and comment. Below is a definition of the Federal Register from Black’s Law Dictionary:

*“Federal Register. The Federal Register, published daily, is the medium for making available to the public Federal agency regulations and other legal documents of the executive branch. These documents cover a wide*

1 range of Government activities. An important function of the Federal Register is that it includes proposed  
2 changes (rules, regulations, standards, etc.) of governmental agencies. Each proposed change published  
3 carries an invitation for any citizen or group to participate in the consideration of the proposed regulation  
4 through the submission of written data, views, or arguments, and sometimes by oral presentations. Such  
5 regulations and rules as finally approved appear therefore in the Code of Federal Regulations.”  
6 [Black’s Law Dictionary, Fifth Edition, p. 551]

7 The above description explains that the Federal Register also serves as the means by which notice is given to the general  
8 public that laws by Congress can and will be enforced by rules and regulations that may adversely affect their rights. “Due  
9 notice” to all of the affected parties is considered an essential and fundamental element of Constitutional “due process”.  
10 Here is how the U.S. Supreme Court describes it:

11 “An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality  
12 is notice reasonably calculated, under the circumstances, to apprise interested [and affected] parties of the  
13 pendency of the action and afford them an opportunity to present their objections.”  
14 [Mullane v. Central Hanover Bank & Trust Co., 339 U.S. 306, 314 (1950)]

15 These regulations are then subsequently published in the Code of Regulations (hereafter C.F.R.) after they are published in  
16 the Federal Register. The C.F.R. then becomes the means by which Federal Government employees are informed of the  
17 limits of their conduct when implementing the laws they are authorized and required to enforce under the authority of the  
18 Constitution. The public record built during the public review process then becomes the means by which the courts enforce  
19 the regulations against the public, because it helps establish legislative intent of both the agency and the public.

20 [44 U.S.C. §1505](#)(a) (which is positive law) requires that every document or order which has “general applicability and legal  
21 effect” to all persons must be printed in the Federal Register. In other words, if the statute and the regulations that  
22 implement it haven’t been published in the Federal Register, then the statute is unenforceable against the general public.  
23 This means that all positive laws, including both the statutes and the regulations that implement them, must appear in the  
24 Federal Register before one can reasonably conclude that the general public has been properly placed on notice about a law  
25 according to which they must control their conduct.

26 [TITLE 44 > CHAPTER 15 > Sec. 1505.](#)  
27 [Sec. 1505. - Documents to be published in Federal Register](#)

28 (a) Proclamations and Executive Orders; Documents Having General Applicability and Legal Effect;  
29 Documents Required To Be Published by Congress.

30 There shall be published in the Federal Register -

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

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

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

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

39 If a positive law statute was passed by the Legislative branch for which no agency in the Executive Branch ever claimed  
40 responsibility and for which no implementing regulations were ever published in the Federal Register, that statute would be  
41 a “dead law” that effectively is unenforceable against anything but federal employees, the military, and federal benefit  
42 recipients. Note that paragraph (a)(1) in the above statute says no implementing regulations are required in the context of  
43 federal officers, agents, or employees.

44 “...the Act’s civil and criminal penalties attach only upon violation of the regulation promulgated by the  
45 Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone...The  
46 Government urges that since only those who violate these regulations [not the Code] may incur civil or  
47 criminal penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad  
48 authorizing language of the statute, which are to be tested against the standards of the Fourth Amendment; and  
49 that when so tested they are valid.”  
50 [[Calif. Bankers Assoc. v. Shultz](#), 416 U.S. 21, 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494]

An example of such “dead laws” are the campaign finance reforms passed during the early 2000’s by Congress. They are not enforced. Does that surprise you? There is one important exception to these general rules for positive law, and that exception is that any act of Congress that affects only federal employees in the Executive branch acting only in their official capacity need not be published in the Federal Register and need not have implementing regulations in order to be enforceable. This exception is found in 44 U.S.C. §1505(a)(1), which we showed above. This same exception also appears a second time in [5 U.S.C. §553\(a\)\(2\)](#):

*TITLE 5--GOVERNMENT ORGANIZATION AND EMPLOYEES  
PART I--THE AGENCIES GENERALLY  
CHAPTER 5--ADMINISTRATIVE PROCEDURE  
SUBCHAPTER II--ADMINISTRATIVE PROCEDURE  
[Sec. 553. Rule making](#)*

*(a) This section applies, according to the provisions thereof,  
except to the extent that there is involved--  
(1) a military or foreign affairs function of the United States;  
or  
(2) a matter relating to agency management or personnel or to  
public property, loans, grants, benefits, or contracts.*

Some say that while the Internal Revenue Code may not be “positive law”, there ARE or at least MAY BE sections within it that ARE positive law. They will look at the legislative notes on a section of the code and find the Congressional Acts that it references and conclude that because the Act that the section was based on was a positive law and because it was passed AFTER the Internal Revenue Code was repealed in 1939, then that section and only that section is “positive law”. That may very well be true. However, the government has the burden of proving in each case, usually as the moving party, that the section they are citing is positive law for each case or instance where they use it. To do otherwise would be to violate due process of law using false presumption and disrespect the requirement for consent in every aspect of government.

1 U.S.C. §204 describes the applicability of statutes within the U.S. Code based on whether they are “positive law”, which we will now show below. We have broken 1 U.S.C. §204(a) into two clauses, with each one numbered in the cite below. Everything after the “[1]” would be clause 1 and everything after the “[2]” would be clause 2.

[\*1 U.S.C. §204: Codes and Supplements as evidence of the laws of United States and District of Columbia;  
citation of Codes and Supplements\*](#)

*Sec. 204. - Codes and Supplements as evidence of the laws of United States and District of Columbia; citation  
of Codes and Supplements*

*In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,  
and of each*

*State, Territory, or insular possession of the United States -*

*(a) United States Code. -*

*[1] The matter set forth in the edition of the Code of Laws of the United States current at any time shall  
together with the then current supplement, if any, **establish prima facie [by presumption] the laws of the  
United States, general and permanent in their nature**, in force on the day preceding the commencement of the  
session following the last session the legislation of which is included:*

*[2] Provided, however, **That whenever titles of such Code shall have been enacted into positive law the text  
thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several  
States, and the Territories and insular possessions of the United States.***

The above statute shows three jurisdictions: (1) Clause 1 shows the “United States”, which is defined as the District of Columbia under 4 U.S.C. §72; (2) Clause 2 adds the States of the Union and Territories to the jurisdiction. We have therefore created a table to show each of the three jurisdictions and the applicability of “positive law” and “prima facie law” in each of the three cases based on the foregoing discussion.

Table 5: Applicability of laws of United States to various jurisdictions

#	Description	Applicable Jurisdiction		
		District of Columbia Only ("United States")	States of the Union ("several States")	Territories and Insular Possessions
1	Jurisdiction of Clause 1 of 1 U.S.C. §204(a) above	X		
2	Jurisdiction of Clause 2 of 1 U.S.C. §204(a) above	X	X	X
3	Type of law	Prima facie law Not "positive law"	Positive law	Positive law
4	Regulations must be published in Federal Register?	No	Yes	Yes
5	"State" defined in	28 U.S.C. §1332(d)	Constitution 26 U.S.C. §4612 State-State of the Union	4 U.S.C. §110(d) State=Territory 26 U.S.C. §3121(e)
6	When no implementing regulations published in the Federal Register, statutes can <u>only</u> apply to	Federal employees, agencies, military, and benefit recipients (see 44 U.S.C. §1505(a)(1) and 5 U.S.C. §553(a))	No one	No one
7	Jurisdiction of federal district courts assigned to this area by	These laws <u>are</u> excluded by 28 U.S.C. §1366 28 U.S.C. §1603	Not excluded by 28 U.S.C. §1366	Not excluded by 28 U.S.C. §1366
8	Sections from U.S. Code that are applicable exclusively here are called	"Code section"	"Statute" "Legislation" "Law"	"Statute" "Legislation" "Law"
9	Type of law applying here is	Private law	Public law	Public law

Therefore, based on the above, we can safely conclude the following:

- Sections from the U.S. Code that are not positive law can only apply in the District of Columbia and no place else.
- All law applying exclusively to the District of Columbia is "Private law" that applies only to federal employees, agencies, military, and benefit recipients.
- Sections of the U.S. Code which are not positive law:
  - May not be called "law" or a "statute" or "legislation", because they were never enacted by the consent of the governed. Consent of the sovereign is the only thing that can create "law", "statutes", or "legislation".
  - Fall in the category of "all needful rules" found in Article 4, Section 3, Clause 2 of the United States Constitution and are intended only to manage government and not private property. They in effect are "compacts" that apply to those who consent, rather than "law" or "positive law" that applies to everyone.

An example of wording that can be used to make law positive is in the Fifth Amendment to the U.S. Constitution. By starting out "No person..." it is clear that no one is excluded. In statutes, a phrase such as "any person is required" is used to indicate that the statute applies to anyone. When Congress omits the word "is" from such a phrase, making it read "any person required" (as in 26 U.S.C. §7203), it is saying that this law only applies to a specific person. This is not a positive law, it is a "special law" or "private law" which became "law" by virtue of the consent of that specific individual. It only applies to the person who exercised his personal choice (sovereignty) to become effectively connected with it by accepting some duty that made him a "person required," i.e. the person in section 7343 of the I.R. Code who is under a duty to perform the act in respect of which the violation occurs.

Acquiescence to the legal consequence of non-positive law legislation is possible only when a person makes himself subject to that legislation, i.e. a Federal Government statutory "employee", instrumentality, or contractor, as to income belonging to the U.S. Government. Once a person is effectively connected with a law, he is required to obey it. If a person is not "effectively connected" with such a law, a violation of that law is not legally possible. For example, it is impossible for a person who is not connected with the U.S. Government's (called a "trade or business") income or within federal jurisdiction to be under a legal obligation or condition to perform some act or duty with regard to such income. When no legal duty exists, the consequences of I.R.C. section 7203 cannot be legally forced upon him.

Lastly, if you are engaged in litigation against "the Beast", be very careful in your use of the word "law". Anyone who refers to any code section within the I.R.C. as "law" during a court trial:

- Is committing FRAUD, because there are two great classes of statutes: "law", and "compact", and they are enforcing the equivalent of a compact or franchise rather than a positive law:

Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong."

[...]

It is also called a rule to distinguish it from a compact or agreement; **for a compact is a promise proceeding from us, law is a command directed to us.** The language of a compact is, "I will, or will not, do this"; that of a law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. **In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all.** Upon these accounts law is defined to be "a rule."

[Readings on the History and System of the Common Law, Second Edition, 1925, Roscoe Pound, p. 4]

2. Is making a "presumption" that cannot be supported with evidence. All "presumption" is a violation of due process in the legal realm. An unchallenged presumption becomes fact in any legal proceeding. Watch out!

"The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic and elementary, and its enforcement lies at the foundation of the administration of our criminal law."  
[Coffin v. United States, 156 U.S. 432, 453 (1895)]

"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.**'"  
[Heiner v. Donnan, [285 U.S. 312](#) (1932)]

**Thus the Court held that presumptions, while often valid (and some of which, I think, like the presumption of death based on long unexplained absence, may perhaps be even salutary in effect), must not be allowed to stand where they abridge or deny a specific constitutional guarantee.** It is one thing to rely on a presumption to justify conditional administration of the estate of a person absent without explanation for seven years, see *Cummins v. Reading School District*, [198 U.S. 458](#); compare *Scott v. McNeal*, [154 U.S. 34](#); it would be quite another to use the presumption of death from seven years' absence to convict a man of murder. I do not think it can be denied that use of the statutory presumptions in the case before [380 U.S. 63, 81] us at the very least seriously impaired Gainey's constitutional right to have a jury weigh the facts of his case without any congressional interference through predetermination of what evidence would be sufficient to prove the facts necessary to convict in a particular case. [...]

**For all the foregoing reasons, I think that these two statutory presumptions by which Congress has tried to relieve the Government of its burden of proving a man guilty and to take away from courts and juries the function and duty of deciding guilt or innocence according to the evidence before them, unconstitutionally encroach on the functions of courts and deny persons accused of crime rights which our Constitution guarantees them.** The most important and most crucial action the courts take in trying people for crime is to resolve facts. This is a judicial, not a legislative, function. I think that in passing these two sections Congress stepped over its constitutionally limited bounds and encroached on the constitutional power of courts to try cases. I would therefore affirm the judgment of the court below and grant Gainey a new trial by judge and jury with all the protections accorded by the law of the land.  
[United States v. Gainly, [380 U.S. 63](#) (1965)]

**Legislation declaring that proof of one fact or group of facts shall constitute prima facie evidence of an ultimate fact in issue is valid if there is a rational connection between what is proved and what is to be inferred. A prima facie presumption casts upon the person against whom it is applied the duty of going forward with his evidence on the particular point to which the presumption relates. A statute creating a presumption that is arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process clause of the Fourteenth Amendment.** Legislative fiat may not take the place of fact in the judicial determination of issues involving life, liberty, or property. *Manley v. Georgia*, [279 U.S. 1](#), 49 S.Ct. 215, 73 L.Ed. -, and cases cited.  
[Western and Atlantic Railroad v. Henderson, [279 U.S. 639](#) (1929)]

**"[I]t is unconstitutional for a legislature to remove from the jury the assessment of facts that increase the prescribed range of penalties to which a criminal defendant is exposed. It is equally clear that such facts must be established by proof beyond a reasonable doubt."**  
[McMillan v. Pennsylvania, [477 U.S. 79](#) (1986)]

3. Has transformed “prima facie evidence” of law into legally admissible evidence if unchallenged. See 1 U.S.C. §204, which says that the I.R.C. is “prima facie” evidence, which means “presumed to be true” unless rebutted.
4. Is implying that you, the litigant, gave your consent in some form to be bound by the legal provision which they are referring to. This makes you look like a bad American and a criminal if you don’t challenge their presumption.
5. When their presumption of the existence of “law” is challenged, the moving party must shoulder the burden of showing what form the consent was given. If they do not meet the burden of proof, then you should object to their use of the word “law” in any and all cases. You should refer to all statements about such “law” as “hearsay” until proven with other than “prima facie evidence”.

Let us now summarize some important things we have learned about positive law:

1. Whether a statute is positive law is helpful in establishing WHERE it may lawfully be enforced. Statutes which are not positive law may not be lawfully enforced in states of the Union.
2. Statutes which are not positive law may be enforced only in the District of Columbia.
3. The Internal Revenue Code is not positive law. Therefore, it is “law” but may not be lawfully enforced inside states of the Union, except possibly against “federal employees”, who according to Federal Rule of Civil Procedure 17(b) are subject to the laws of the District of Columbia when acting in a representative capacity for the federal corporation called the “United States”, and which is defined in 28 U.S.C. §3002(15)(A). That federal corporation is a “U.S. citizen” under 8 U.S.C. §1401, and so they become “U.S. citizens” when representing the corporation as federal “employees”.

### **17.3 How Private Law Acquires the “Force of Law”**

A very important thing to understand is exactly HOW a private law franchise statute acquires what is called “the force of law”. By “force of law”, we mean the legal authority to enforce it against a SPECIFIC person. This issue can be resolved by asking and answering the following important questions.

1. FOR EXACTLY WHOM does the franchises statute have the “force of law”. In other words, what “status” under the franchise statute does the authority to enforce attach to?
2. HOW does one lawfully acquire the “status” that is associated with the right to enforce it?
3. WHERE, meaning ON WHAT TERRITORY, may the status lawfully exist?
4. Is domicile a prerequisite for acquiring said status, or is individual consent the only mechanism required to acquire the status.
5. If domicile is a prerequisite, then did you have a domicile in the correct place at the time you signed up?
6. Did you have the capacity to lawfully consent at the time you signed up for the franchise?

Those who consent individually to a private law are the only ones subject to its provisions. For them, such an enactment is referred to as “special law”:

*“special law. One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is “special” when it is different from others of the same general kind or designed for a particular purpose, or limited in range or confined to a prescribed field of action or operation. A “special law” relates to either particular persons, places, or things or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass’n, Utah, 564 P.2d. 751, 754. A special law applies only to an individual or a number of individuals out of a single class similarly situated and affected, or to a special locality. Board of County Com’rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill; Private law. Compare General law; Public law.”*  
[Black’s Law Dictionary, Sixth Edition, pp. 1397-1398]

All “special laws” are by individual consent of the parties only. “Special law” is a subset of and a type of “private law”. An example of “special law” is a private contract between individuals.

In the context of the government, “special laws” usually deal with procuring “privileges” or “franchises” relating to a regulated or licensed activity and they are implemented usually as civil laws that “activate” when you choose a domicile or residence within the jurisdiction of the sovereign grantor of the franchise. An example would be Social Security. You can only become subject to the provisions of the Social Security Act by signing up for it using the SSA Form SS-5. Those who:

1. Never consented to it.
2. Did not have the capacity to lawfully consent because still a minor.
3. Were forced to participate by either being harmed or threatened with harm if you did not sign up.
4. Were not eligible when they signed up because they were not a statutory “U.S. citizen” or “permanent resident” as required by 20 CFR §422.104.
5. Quit the program using forms and procedures available from the agency such as SSA Form 521.
6. Were not lawfully engaged in a public office in the U.S. government at the time they signed up. Government benefits cannot lawfully be offered to the private public, nor can such benefits lawfully be used to entice people into “electing” themselves into public office. All franchises require that the participants must occupy a public officer BEFORE they sign up. No provision within the Social Security Act, in fact, authorizes the CREATION of any new public offices. It is a crime to pay public monies to private parties, or to bribe private people to unlawfully accept a public office using public monies.

*“To lay with one hand the power of the government on the property of the citizen, and with the other bestow it on favored individuals...is nonetheless robbery because it is done under the form of law and is called taxation.”*  
*[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]*

For those who meet any of the above criteria:

1. The Social Security Act is NOT “law” and is irrelevant.
2. The Social Security Act does not have “the force of law”.
3. The party is a “nonresident” and not a statutory “resident”, “alien”, or “citizen” under the franchise contract.
4. The Social Security Act is not enforceable against them and may not adversely affect their rights. It is “foreign” and “alien” to the jurisdiction and forum within which they are domiciled or resident.
5. Article 4, Section 3, Clause 2 legislative franchise courts such as U.S. District Courts may not lawfully hear the disputes involving such parties. See:

*Government Instituted Slavery Using Franchises*, Form #05.030, Section 16  
<http://sedm.org/Exhibits/ExhibitIndex.htm>

The same arguments apply to Subtitle A of the Internal Revenue Code, which is the individual income tax and behaves as a franchise contract, or what the U.S. Supreme Court calls a “quasi-contract”<sup>27</sup>:

1. The Declaration of Independence, which is organic law, says that the rights of those protected by the Constitution are “unalienable”, which means that they cannot lawfully be sold, bargained away, or transferred through any commercial process, including that of a franchise:

*“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”*  
*[Black’s Law Dictionary, Fourth Edition, p. 1693]*

The consequence of “alienating” a constitutional right is that you in fact become an “resident alien” under a franchise contract. The IRS Form 1040, for instance, is ONLY for use by “resident aliens”.

2. Only certain selected groups of people are even lawfully allowed to consent to the provisions of the code under Subtitle A. Nearly all of these people hold a “public office” in the United States government and are engaged in a “trade or business”, which is a privileged, regulated, and taxable activity.
3. Those who consented to the I.R.C. by procuring the privilege of taking any kind of deductions or credits under 26 U.S.C. Sections 32 or 162 or who signed a “contract” called a W-4 or a 1040 become subject to its provisions.
4. Those subject to the provisions of the I.R.C. are defined as statutory “taxpayers” in 26 U.S.C. §7701(a)(14) under the franchise and they must comply with ALL of its provisions, including the criminal provisions.
5. Those in states of the Union who never explicitly consented and CANNOT lawfully consent to be subject to the Internal Revenue Code because protected by the Constitution and unable to “alienate” their rights in relation to a real de jure government are called “nontaxpayers”. For them:

<sup>27</sup> See *Milwaukee v. White*, 296 U.S. 268 (1935).

- 5.1. Its provisions are not “law” and are irrelevant.
- 5.2. They may not be the target of IRS enforcement actions.
- 5.3. All IRS notices directed at “taxpayers” may not be sent to them.
6. A government which wants to STEAL your money through fraud will try to hide the mandatory requirement for consent so that you falsely believe compliance is mandatory:
  - 6.1. They will try to make the process of consenting “invisible” and keep you unaware that you are consenting.
  - 6.2. They will remove references to “nontaxpayers” off their website.
  - 6.3. When asked about whether the “code” is voluntary, they will lie to you and tell you that it isn’t.
  - 6.4. They will pretend like a “private law” is a “public law”.
  - 6.5. They will ensure that all paperwork, such as the W-4, in which you consent hides the fact that it is a contract or agreement. Look at the W-4 form: Do you see any reference to the word “agreement” on it? Well guess what, it’s an agreement and you didn’t even know. The regulations at 26 CFR §31.3401(a)-3(a) say it’s an “agreement”, which is a contract. Why didn’t your public SERVANTS tell you this? Because they want to fool you into thinking that participation is mandatory and that the I.R.C. is a “public law”, when in fact, it is a “private law” that you must consent to in order to be subject to.

On a few very rare occasions, some people have gotten employees of the IRS to admit some of the above facts. Below is a link to a remarkable letter signed by an IRS Disclosure Officer, Cynthia Mills, which admits that the Internal Revenue Code is “special law” and is essentially voluntary and avoidable:

SEDM Exhibit #09.023  
<http://sedm.org/Exhibits/ExhibitIndex.htm>

The important thing to remember is that statutes that are not positive law are not legal evidence of an obligation, but simply “prima facie evidence”, meaning that they are a presumption. It is a violation of due process of law to deny rights protected by the constitution based on a presumption. Hence, that which is not positive law:

1. Cannot possibly have the “force of law” against you absent your consent.
2. Cannot be transformed by any judge into legal evidence of an obligation without violating due process of law.
3. Acquires the “force of law” by you quoting or using its provisions, which implies that you are accepting what the courts call “the benefits and protections of the law”. In other words, you consent receive the “benefits” or “privileges” of the franchise and hence are automatically subject to its provisions.

*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.*

#### **17.4 Why and how the government deceives you into believing that “private law” is “public law” in order to PLUNDER and ENSLAVE you unlawfully**

Public servants in the Legislative Branch know that the only way they can lawfully through legislation reach inside the “cookie jar”, which are the “foreign states” called states of the Union, is through the operation of “private law” for nearly all subject matters except interstate and foreign commerce. They also know that since private law requires explicit consent and that most people would not voluntarily give up their life, liberty, property, or sovereignty, that the only way they are going to procure such consent is by fooling them into believing that private law is public law that everyone MUST obey. They do this by the following means:

1. They will pretend like a “private law” is a “public law”.
2. They will deny attempts to characterize their activities truthfully as “private law” both in the laws they publish and their court rulings.
3. They will call their enactment a “code” but never refer to it as a “law”. It doesn’t become “law” for anyone until they explicitly consent to it. All “law” implicitly conveys rights to the parties, and no rights exist where there is no one who

consents to a “code”! Look at 1 U.S.C. §204 and you will see that Title 26 of the Internal Revenue Code is never referred to as a “law” but simply a “Title”.

4. They will call those who consent “residents” and those who don’t consent “aliens” or “transient foreigners”. By doing this, they aren’t implying that you LIVE within their jurisdiction, but instead that you are a party to their private law contract who has a “res”, which is a collection of rights and benefits “ident”-ified within their jurisdiction. Sneaky, huh?

**Resident.** “Any person who occupies a dwelling within the State, has a present intent to remain within the State for a period of time, and manifests the genuineness of that intent by establishing an ongoing physical presence within the State together with indicia that his presence within the State is something other than merely transitory in nature. The word “resident” when used as a noun means a dweller, habitant or occupant; one who resides or dwells in a place for a period of more, or less, duration; it signifies one having a residence, or one who resides or abides. [Hanson v. P.A. Peterson Home Ass’n, 35 Ill.App2d 134, 182 N.E.2d. 237, 240] [Underlines added]

Word “resident” has many meanings in law, largely determined by statutory context in which it is used. [Kelm v. Carlson, C.A.Ohio, 473 F.2d. 1267, 1271]  
[Black’s Law Dictionary, Sixth Edition, p. 1309]

The term “the State” they are referring to in the case of most private law usually means “the government” and not the people that it serves. Everyone who is party to the private law or special law usually are agents, public officers, or “employees” of the government in one form or another. See the following for proof:

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. They will try to make the process of consenting “invisible” and keep you unaware that you are consenting.
6. When you contact them to notify them that you have withdrawn your consent and rescinded your signatures on any forms you filled out, they will LIE to you by telling you that there is no way to quit the program.
7. They will remove references to people who don’t consent off their website and from their publications. They will also forbid their employees, through internal policy, from recognizing, helping, or communicating with those who did not consent. For instance, they will refuse to recognize the existence of “nontaxpayers” or people who are not “licensed” or privileged in some way. These people are the equivalent of “aliens” as far as they are concerned.
8. When asked about whether the “code” is voluntary, they will lie to you and tell you that it isn’t, and that EVERYONE is obligated to obey it, even though only those who consent in fact are. They will ensure that when they lie to you in this way, they:
- 8.1. Will act stupid so they can protect their plausible deniability and thereby shield themselves from legal liability for their lies.
- 8.2. Will protect their lie with a disclaimer. See:

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

9. They will commit constructive fraud by abuse the rules of statutory construction to include things in definitions that do not appear anywhere within the law in order to make “private law” look like “public law” that applies to everyone. See:

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

10. They will ensure that all paperwork that you sign in which you consent hides the fact that it is a contract or agreement. Look at the W-4 form: Do you see any reference to the word “agreement” on it? Well guess what, it’s an agreement and you didn’t even know. The regulations at 26 CFR §31.3401(a)-3(a) say it’s an “agreement”, which is a contract. Why didn’t your public SERVANTS tell you this? Because they want to fool you into thinking that participation is mandatory and that the I.R.C. is a “public law”, when in fact, it is a “private law” that you must consent to in order to be subject to.

The government will play all the above games because deep down, they know their primary duty is to protect you, and that the only people they can really regulate or control are their own “public officers” or “employees” (5 U.S.C. §2105(a)) in the process of protecting you. Therefore, they have to make you into one of their own employees or agents or contractors in order to get ANY jurisdiction over you:

1           “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes  
2 of redress” against offensive state action, was “repugnant” to the Constitution. *Id.*, at 15. See also *United States*  
3 *v. Reese*, 92 U.S. 214, 218 (1876); *United States v. Harris*, 106 U.S. 629, 639 (1883); *James v. Bowman*, 190  
4 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or  
5 modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, 379 U.S. 241 (1964); *United States v. Guest*,  
6 383 U.S. 745 (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not  
7 been questioned.”  
8 [*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

9       How can we know this is happening for any given interaction with the government? It’s really quite simple. Let us give  
10 you an example. Just about every municipality in the country has a system of higher education. Every one of them charges  
11 TWO rates for their tuition: 1. Resident; 2. Nonresident. The Constitution in Section 1 of the Fourteenth Amendment  
12 requires “equal protection”, which means EVERYONE, resident or nonresident, is EQUAL under the law. It’s logical to  
13 ask:

14           “How can they discriminate against nonresidents by charging them a significantly higher rate of college tuition  
15 than residents without violating the equal protection clauses of the Constitution? Why hasn’t someone litigated  
16 this in court already and fixed this injustice?”

17       The answer is that:

- 18       1. The municipality has created a PRIVATE corporation under the authority of PRIVATE law.
- 19       2. Those who partake of the benefits of this PRIVATE corporation are partaking of a PRIVILEGE, and can only procure  
20 the PRIVILEGE by consenting to the contract codified within the laws of the municipality.
- 21       3. The written application for the benefit constitutes the “consent” to the contract, even though the complete terms of the  
22 contract do not appear on the contract itself. In practice, the terms of the contract, like the laws themselves, are so  
23 voluminous that it would be impractical to publish them on the form used to apply for the benefit. Therefore, the terms  
24 are deliberately left out so that the applicant, in practical effect, is signing a BLANK CHECK! The government, by  
25 rewriting its laws, can change the terms of the contract at any time without your explicit consent!

26           CALIFORNIA CIVIL CODE  
27           DIVISION 3. OBLIGATIONS  
28           PART 2. CONTRACTS  
29           CHAPTER 3. CONSENT

30           Section 1589

31           1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations  
32 arising from it, so far as the facts are known, or ought to be known, to the person accepting.  
33

- 34       4. The method for providing “reasonable notice” of the terms of the “constructive contract” or “implied contract” is by  
35 publication of a “code” by the municipality within its municipal ordinances. They call it a “code” because it isn’t law  
36 until someone consents to it! In that sense, it is an “invisible contract”, because most people never read the laws that  
37 their government publishes and couldn’t read or research the law if their life depended on it. The  
38 GOVERNMENT/public schools, in fact, are deliberately engineered to ensure that those who attend them are  
39 dysfunctional in the legal field so that the sheep and future citizens who graduate will end up in lifetime economic and  
40 political servitude to a privileged priesthood and cabal of judges and lawyers because of their own legal ignorance.  
41 The federal and state courts have repeatedly affirmed that everyone has a duty to seek out, read, and know the law:

42           “But it must be remembered that all are presumed to know the law, and that whoever deals with a  
43 municipality [the District of Columbia, and the “United States” which is a synonym for are both  
44 “municipalities”] is bound to know the extent of its powers. Those who contract with it, or furnish it supplies,  
45 do so with reference to the law, and must see that limit is not exceeded. With proper care on their part and on  
46 the part of the representatives of the municipality, there is no danger of loss.”

47           [*San Francisco Gas Co. v. Brickwedel*, 62 Cal. 641 (1882).]

48           See also *Dore v. Southern Pacific Co.* (1912), 163 Cal. 182, 124 P. 817; *People v. Flanagan* (1924), 65  
49 Cal.app. 268, 223 P. 1014; *Lincoln v. Superior Court* (1928), 95 Cal.App. 35, 271 P. 1107; *San Francisco*  
50 *Realty Co. v. Linnard* (1929), 98 Cal.App. 33, 276 P. 368]

51  
52           “Every citizen of the United States is supposed to know the law. . .”  
53 [Floyd Acceptances, 7 Wall (74 U.S. 169) 666 (1869)]  
54

1 "Of course, ignorance of the law does not excuse misconduct in any one, least of all in a sworn officer of the  
2 law. But this is a quasi criminal action, and in fixing the penalty to be imposed the court should properly take  
3 into account the motives and purposes which actuated the accused. Applying these considerations, we think the  
4 requirements of the situation will be satisfied by a judgment suspending the respondent from practice for a  
5 limited time."  
6 [In re McCowan , 177 Cal. 93, 170 P. 1100 (1917)]  
7

8 "It is one of the fundamental maxims of the common law that ignorance of the law excuses no one. If  
9 ignorance of the law could in all cases be the foundation of a suit in equity for relief, there would be no end  
10 of litigation, and the administration of justice would become in effect impracticable. There would be but few  
11 cases in which one party or the other would not allege it as a ground for exemption from legal liability, and the  
12 extent of the legal knowledge of each individual suitor would be the material fact on which judgment would be  
13 founded. Instead of trying the facts of the case and applying the law to such facts, the time of the court would be  
14 occupied in determining whether or not the parties knew the law at the time the contract was made or the  
15 transaction entered into. The administration of justice in the courts is a practical system for the regulation of  
16 the transactions of life in the business world. It assumes, and must assume, that all persons of sound and mature  
17 mind know the law, otherwise there would be no security in legal rights and no certainty in judicial  
18 investigations."  
19 [Daniels v. Dean, 2 Cal.App. 421, 84 P. 332 (1905)]  
20

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

25 Even the Bible itself condemns those who don't read, learn, or obey the law!:

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

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

30 "Salvation is far from the wicked, For they do not seek Your statutes."  
31 [Psalm 119:155, Bible, NKJV]

32 The fundamental injustices in the above SCHEME are the following:

- 33 1. The contract, BEFORE IT WAS SIGNED, was not "law" for the applicant, but simply a "code". Private law is not  
34 "law" for those who are not subject to it. Only those who explicitly consent to it are subject and only for them can it be  
35 called "law". The contract "activates" and becomes "law" only AFTER it is consented to. Before it is consented to, it  
36 is simply a "proposal" or an "offer".
- 37 2. It is therefore unreasonable for any court of law to infer that the a person has a "duty" to read or learn or know that  
38 which is not "law" for him or that doesn't pertain to him. Therefore, there is no way that it can use the maxim of law  
39 that "everyone is supposed to know the law" as an excuse to PRESUME that he the applicant had "reasonable notice"  
40 of the terms of a contract that were never spelled out on the application itself. No court, we might add, has ever said:

41 "Every citizen of the United States is supposed to read and know and learn 'codes' but not 'laws' that don't  
42 pertain to him."

- 43 3. The municipality has deprived other PRIVATE corporations of equal protection who are engaged in the same  
44 competitive activity as the government's competitive PRIVATE corporation. For instance:
- 45 3.1. Other competing private corporations are not allowed to publish their administrative regulations within the  
46 municipal code like the government does. Why not?
- 47 3.2. Other private corporations do not enjoy the same kind of subsidies from the municipality as the state-run schools  
48 do.
- 49 3.3. Other private corporations cannot assert "sovereign immunity" to protect their PRIVATE business activities like  
50 the government can.

51 The way out of the above quagmire for people dealing with the government is simply to write the following on every  
52 government form, so that you don't surrender any rights under it:

### **Requirement for Consent**

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Form 05.003, Rev. 8-16-2011

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EXHIBIT: \_\_\_\_\_

2 There are yet other ways that the government abuses this deception to unlawfully protect and enlarge its PRIVATE  
3 business pursuits, such as junior college, Social Security, Medicare, etc. The Supreme Court has created a judicial doctrine  
4 not found within the Constitution called "sovereign immunity", which requires that both the federal government and the  
5 states of the Union may not be sued in their own courts without their consent.

6 *The exemption of the United States from being impleaded without their consent is, as has often been affirmed by*  
7 *this court, as absolute as that of the crown of England or any other sovereign. In Cohens v. Virginia, 6 Wheat.*  
8 *264, 411, Chief Justice MARSHALL said: 'The universally-received opinion is that [106 U.S. 196, 227] no suit*  
9 *can be commenced or prosecuted against the United States.' In Beers v. Arkansas, 20 How. 527, 529, Chief*  
10 *Justice TANEY said: 'It is an established principle of jurisprudence, in all civilized nations, that the sovereign*  
11 *cannot be sued in its own courts, or in any other, without its consent and permission; but it may, if it thinks*  
12 *proper, waive this privilege, and permit itself to be made a defendant in a suit by individuals, or by another*  
13 *state. And as this permission is altogether voluntary on the part of the sovereignty, it follows that it may*  
14 *prescribe the terms and conditions on which it consents to be sued, and the manner in which the suit shall be*  
15 *conducted, and may withdraw its consent whenever it may suppose that justice to the public requires it.' In the*  
16 *same spirit, Mr. Justice DAVIS, delivering the judgment of the court in Nichols v. U.S. 7 Wall. 122, 126, said:*  
17 *'Every government has an inherent right to protect itself against suits, and if, in the liberality of legislation they*  
18 *are permitted, it is only on such terms and conditions as are prescribed by statute. The principle is fundamental,*  
19 *applies to every sovereign power, and, but for the protection which it affords, the government would be unable*  
20 *to perform the various duties for which it was created.' See, also, U.S. v. Clarke, 8 Pet. 436, 444; Cary v.*  
21 *Curtis, 3 How. 236, 245, 256; U.S. v. McLemore, 4 How. 286, 289; Hill v. U.S. 9 How. 386, 389; Reccide v.*  
22 *Walker, 11 How. 272, 290; De Groot v. U.S. 5 Wall. 419, 431; U.S. v. Eckford, 6 Wall. 484, 488; The Siren, 7*  
23 *Wall. 152, 154; The Davis, 10 Wall. 15, 20; U.S. v. O'Keefe, 11 Wall. 178; Case v. Terrell, 11 Wall. 199, 201;*  
24 *Carr v. U.S. 98 U.S. 433, 437; U.S. v. Thompson, 98 U.S. 486, 489; Railroad Co. v. Tennessee, 101 U.S. 337;*  
25 *Railroad Co. v. Alabama, 101 U.S. 832.*  
26 *[U.S. v. Lee, 106 U.S. 196 (1882)]*  
27

28 ***A state's freedom from litigation was established as a constitutional right through the Eleventh Amendment.***  
29 ***The inherent nature of sovereignty prevents actions against a state by its own citizens without its consent.***  
30 ***[491 U.S. 39] In Atascadero, 473 U.S. at 242, we identified this principle as an essential element of the***  
31 ***constitutional checks and balances:***

32 *The "constitutionally mandated balance of power" between the States and the Federal Government was adopted*  
33 *by the Framers to ensure the protection of "our fundamental liberties." [Garcia v. San Antonio Metropolitan*  
34 *Transit Authority, 469 U.S. 528, 572 (Powell, J., dissenting)]. By guaranteeing the sovereign immunity of the*  
35 *States against suit in federal court, the Eleventh Amendment serves to maintain this balance.*  
36 *[Great Northern Ins. Co. v. Read, 322 U.S. 47, 51 (1944)]*

37 States and the federal government both have historically abused the confusion between "private law" and "public law" so  
38 that they could unlawfully and unjustly assert "sovereign immunity" to protect what actually amounts to PRIVATE  
39 business enterprises and PRIVATE municipal and federal corporations they have set up for their own pecuniary benefit.  
40 The U.S. Supreme Court has repeatedly said that when a government engages in PRIVATE business concerns, it surrenders  
41 its sovereign immunity to suit and devolves to that of a private business corporation as far as standing in court:

42 **"When a State engages in ordinary commercial ventures, it acts like a private person, outside the area of its**  
43 **"core" responsibilities, and in a way unlikely to prove essential to the fulfillment of a basic governmental**  
44 **obligation."**  
45 **[College Savings Bank v. Florida Prepaid Postsecondary Education Expense, 527 U.S. 666 (1999)]**  
46

47 *"What, then, is meant by the doctrine that contracts are made with reference to the taxing power resident in the*  
48 *State, and in subordination to it? Is it meant that when a person lends money to a State, or to a municipal*  
49 *division of the State having the power of taxation, there is in the contract a tacit reservation of a right in the*  
50 *debtor to raise contributions out of the money promised to be paid before payment? That cannot be, because if*  
51 *it could, the contract (in the language of Alexander Hamilton) would 'involve two contradictory things: an*  
52 *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*  
53 *of a tax. It is against the rules, both of law and of reason, to admit by implication in the construction of a*

54 *contract a principle which goes in destruction of it.' The truth is, States and*  
55 *cities, when they borrow money and contract to*  
56 *repay it with interest, are not acting as*

1 *sovereignties*. They come down to the level of ordinary individuals. Their contracts have the  
2 same meaning as that of similar contracts between private persons. Hence, instead of there being in the  
3 undertaking of a State or city to pay, a reservation of a sovereign right to withhold payment, the contract should  
4 be regarded as an assurance that such a right will not be exercised. A promise to pay, *with a*  
5 *reserved right to deny or change the effect of the promise, is an*  
6 *absurdity.*"

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

27 Moreover, if the dissent were correct that the sovereign acts doctrine permits the Government to abrogate its  
28 contractual commitments in "regulatory" cases even where it simply sought to avoid contracts it had come to  
29 regret, then the Government's sovereign contracting power would be of very little use in this broad sphere of  
30 public activity. We rejected a virtually identical argument in *Perry v. United States*, 294 U.S. 330 (1935), in  
31 which Congress had passed a resolution regulating the payment of obligations in gold. We held that the law  
32 could not be applied to the Government's own obligations, noting that "the right to make binding obligations  
33 is a competence attaching to sovereignty." Id. at 353.

34 See also *Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) ("The United States does business on  
35 business terms" (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926));  
36 *Perry v. United States*, supra at 352 (1935) ("When the United States, with constitutional authority, makes  
37 contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such  
38 instruments. There is no difference . . . except that the United States cannot be sued without its consent")  
39 (citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) ("The United States, when they contract  
40 with their citizens, are controlled by the same laws that govern the citizen in that behalf"; *Cooke v. United*  
41 *States*, 91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from its position of  
42 sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern individuals  
43 there").

44 See *Jones*, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government seem to commingle, a  
45 citizen or corporate body must by supposition be substituted in its place, and then the question be determined  
46 whether the action will lie against the supposed defendant"; *O'Neill v. United States*, 231 Ct.Cl. 823, 826  
47 (1982) (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private parties, the  
48 party hurt by such governing action could not claim compensation from the other party for the governing  
49 action"). The dissent ignores these statements (including the statement from *Jones*, from which case *Horowitz*  
50 drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize  
51 the need to treat the government-as-contractor the same as a private party.  
52 [*United States v. Winstar Corp.* 518 U.S. 839 (1996)]

53 How does the government abuse sovereign immunity to protect PRIVATE business activities? Let's use the Internal  
54 Revenue Code, for example, which we now know is "private law":

- 55 1. The Internal Revenue Code is identified as a "code" and not a "law" in 1 U.S.C. §204. In fact, it is a "code" of  
56 repealed laws. 53 Stat. 1 REPEALED the entire Internal Revenue Code, leaving no "law" left to enforce.

2. No court ruling we have ever read at the supreme court or district court level acknowledges whether the Internal Revenue Code is either “private law” or “public law”. This is deliberate, because they want to perpetuate the FRAUD and FALSE PRESUMPTION in the minds of the American public and the legal profession that it is “public law” that applies to everyone.
3. Those who claim to be “nontaxpayers” not subject to the private law that is the Internal Revenue Code preserve all their constitutional rights and are free to challenge the constitutionality of the enforcement of any provision of this “code” against them in any court of law.

*"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 [instrumentalities, officers, employees, and elected officials of the national but not 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)]

4. When “nontaxpayers” have historically challenged the constitutionality of UNLAWFULLY enforcing provisions of the franchise “contract” called the Internal Revenue Code, Subtitle A against those who never consented to it, federal courts have repeatedly and unlawfully invoked provisions within the contract itself that don’t apply to the litigant as an excuse to circumvent the challenge. For instance, the Anti-Injunction Act, 26 U.S.C. §7421 says that federal courts may not restrain or interfere with the assessment or collection of any “tax”.

TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7421  
§ 7421. Prohibition of suits to restrain assessment or collection

(a) Tax

*Except as provided in sections 6015 (e), 6212 (a) and (c), 6213 (a), 6225 (b), 6246 (b), 6330 (e)(1), 6331 (i), 6672 (c), 6694 (c), and 7426 (a) and (b)(1), 7429 (b), and 7436, no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.*

(b) Liability of transferee or fiduciary

*No suit shall be maintained in any court for the purpose of restraining the assessment or collection (pursuant to the provisions of chapter 71) of—*

*(1) the amount of the liability, at law or in equity, of a transferee of property of a taxpayer in respect of any internal revenue tax, or*

*(2) the amount of the liability of a fiduciary under section 3713 (b) of title 31, United States Code in in respect of any such tax.*

5. In effect, the courts in unlawfully enforcing provisions of the contract against those who are not parties to it are abusing legislatively created sovereign immunity to protect PRIVATE business activity. This is CLEARLY unconstitutional if it injures the Constitutionally guaranteed PRIVATE rights of litigants who are “nontaxpayers” not subject to the “code”/“contract”.

The net result of the abuse of sovereign immunity to protect the PRIVATE business activity documented within the Internal Revenue Code, Subtitle A is:

1. Involuntary servitude in violation of the Thirteenth Amendment.
2. Peonage in violation of 18 U.S.C. §1581 and 42 U.S.C. §1994.
3. Enticement into slavery in violation of 18 U.S.C. §1583. The W-4 says nothing about the fact that it is an “agreement” or contract even though the regulations at 26 CFR §31.3401(a)-3 and statute at 26 U.S.C. §3402(p) identify it as such.

If the IRS tells anyone that they HAVE to sign and consent to what is actually a voluntary agreement, they are enticing the person into slavery, and yet the federal courts refuse to hold them accountable for such criminal activity.

4. Conspiracy against rights in violation of 18 U.S.C. §241.

5. Conflict of interest on the part of federal judges, who are both “taxpayers” subject to the extortion and recipients of benefits and laundered money proceeding from the extortion, in violation of 28 U.S.C. §§144 and 455.

6. Racketeering and extortion in violation of 18 U.S.C. §1951.

7. Kidnapping in violation of 18 U.S.C. §1201. 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) both allow federal judges to “kidnap” the legal identities of persons subject to the I.R.C. and make them into the equivalent of domiciliaries of the District of Columbia for the purposes of the Internal Revenue Code. By imposing these provisions against parties who do not consent to be “taxpayers” and who are “nontaxpayers” not subject to any provision of the I.R.C., they are engaging in kidnapping and identity theft. Do you REALLY think the I.R.C. would need provisions like this if the federal government REALLY had jurisdiction within states of the Union to collect income taxes pursuant to I.R.C. Subtitle A?

Judges in federal courts must certainly be aware of all of the above, which is why they positively refuse their constitutional duty to protect your private constitutional rights by admitting that I.R.C. Subtitle A is “private law” and not “public law”, that only applies to those who consent, and then explaining to the parties to the lawsuit EXACTLY what form that consent takes so that they receive reasonable notice of the rights they are surrendering by engaging in PRIVATE business activity with a government that has made a BUSINESS out of effectively STEALING from you under the color but without the actual authority of law. This is the biggest travesty of justice in our time. Through this constructive fraud, they have effectively criminalized private property, personal responsibility and exclusively enjoying your own life, liberty, and property, thus making slaves out of us all. The Civil War did not end slavery by any means. It has simply taken a slightly altered and more “stealthy” form. Some things never change, do they? Of this FRAUD and abuse of law to deceive and enslave people, Lysander Spooner said:

*"What, then, is legislation?"*

*It is an assumption by one man, or body of men, of absolute, irresponsible dominion over all other men whom they can subject to their power.*

*It is an assumption by one man, or body of men, of a right to subject all other men to their will and their service.*

*It is an assumption by one man, or body of men, of a right to abolish outright all the natural rights, all the natural liberty of all other men; to make all other men their slaves; to arbitrarily dictate to all other men what they may, and may not do; what they may, and may not, have; what they may, and may not, be.*

*It is, in short, the assumption of a right to banish the principle of human rights, the principle of justice itself, from off the earth, and set up their own personal will, pleasure, and interest in its place.*

*All this, and nothing less, is involved in the very idea that there can be any such thing as legislation that is obligatory upon those upon whom it is imposed."*  
[Lysander Spooner in 1882]

If you would like to read more of this man’s fascinating readings, see:

<http://www.lysanderspooner.org/>

## 17.5 Justice

The whole notion of “justice” implies the requirement of positive law in all dealings with the public. The only way that positive law can be enacted is through the consent of those it is enforced against, which the Declaration of Independence calls “the consent of the governed”. Below is a definition of “justice” from Easton’s Bible Dictionary which clearly proves this:

**JUSTICE** — is rendering to **every one** [equally, whether citizen or alien] that which is his due. It has been distinguished from equity in this respect, that while **justice means merely the doing [of] what positive law demands**, equity means the doing of what is fair and right in every separate case.<sup>28</sup>

<sup>28</sup>Easton, M. 1996, c1897. *Easton's Bible dictionary*. Logos Research Systems, Inc.: Oak Harbor, WA

We would also add to the above definition that:

1. Enforcing anything BUT “positive law”.
2. Enforcing anything unequally against one group or class of persons more than another.
3. Taking more tax as a percentage from one group than another.

. . . equates with INjustice or the OPPOSITE of justice, in our view. When we look up the definition of “justice” in the legal dictionary, however, lawyers try to hide its relationship to “positive law”. Below is the definition of “justice” from Black’s Law Dictionary, Sixth Edition:

***Justice**, n. Title given to judges, particularly judges of U.S. and state supreme courts, and as well to judges of appellate courts. The U.S. Supreme Court, and most state supreme courts are composed of a chief justice and several associate justices.*

*Proper administration of laws. In jurisprudence, **the constant and perpetual disposition of legal matters or disputes to render every man his due.***

*Commutative justice concerns obligations as between persons (e.g., in exchange of goods) and requires proportionate equality in dealings of person to person; Distributive justice concerns obligations of the community to the individual, and requires fair disbursement of common advantages and sharing of common burdens; Social justice concerns obligations of individual to community and its end is the common good.*

*In Feudal law, jurisdiction; judicial cognizance of causes or offenses. High justice was the jurisdiction or right of trying crimes of every kind, even the highest. This was a privilege claimed and exercised by the great lords or barons of the middle ages. Law justice was jurisdiction of petty offenses.*

*See also Miscarriage of justice; Obstructing justice.  
[Black’s Law Dictionary, Sixth Edition, p. 864]*

Apparently, only pastors can be trusted to tell the truth about the meaning of “justice”, because Pharisees/lawyers with Mercedes payments to make aren’t going to undermine their livelihood and make their job moot by telling the truth. Common to both the ecclesiastical and the legal dictionary definitions of “justice” above, however, is the notion of “rendering to every man his due”. The world owes NOTHING to any man. As the Great IRS Hoax, Form #11.302 says at the beginning of section 4.1:

*“Don’t go around saying the world owes you a living. The world owes you nothing. It was here first.”  
[Mark Twain]*

The only thing that can be “owed” or “due” to a man is that which he has earned or procured under contract to some other free agent. What is owed to him is considered “property”, and the government’s most fundamental obligation is to protect our right to property. Therefore, the whole notion of “justice” originates from the exercise of our right to contract. All law, in fact, is an extension of our right to contract, as we said in the previous sections, because it is created with our consent, behaves as a contract, and conveys to us certain rights and benefits that courts have a sacred duty to protect. Even the U.S. Supreme Court recognized this fact, when it said:

***“Independent of these views, there are many considerations which lead to the conclusion that the power to impair contracts [either the Constitution or the Holy Bible], by direct action to that end, does not exist with the general [federal] government. In the first place, one of the objects of the Constitution, expressed in its preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was justly said by the late Chief Justice, in Hepburn v. Griswold, to inference or conjecture. As he observes, at the time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of compact were established between the people of the original States and the people of the Territory, for the purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty, upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in the just preservation of rights and property, ‘no law ought ever to be made, or have force in the said Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and without fraud previously formed.’ The same provision, adds the Chief Justice, found more condensed expression in the prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though the prohibition is not applied in terms to the government of the United States, he expressed the opinion, speaking for himself and the majority of the court at the time, that it was clear ‘that those who framed and***

1 those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body  
2 of legislation, and that the justice which the Constitution was ordained to establish was not thought by them  
3 to be compatible with legislation [or judicial precedent] of an opposite tendency.' 8 Wall. 623. [99 U.S. 700,  
4 765] Similar views are found expressed in the opinions of other judges of this court."  
5 [Sinking Fund Cases, 99 U.S. 700 (1878)]

6 The reason the U.S. Supreme Court had to state the above is that if it did not, it would be sanctioning public servants to  
7 violate the right to contract of We the People, by disrespecting the Constitution itself, which is a contract. The Supreme  
8 Court also recognized that state Constitutions are "contracts" as well, when it said:

9 "A state can no more impair the obligation of a contract by her organic law [constitution] than by legislative  
10 enactment; for her constitution is a law within the meaning of the contract clause of the national  
11 constitution. Railroad Co. v. [115 U.S. 650, 673] McClure, 10 Wall. 511; Ohio Life Ins. & T. Co. v. Debolt,  
12 16 How. 429; Sedg. St. & Const. Law, 637 And the obligation of her contracts is as fully protected by that  
13 instrument against impairment by legislation as are contracts between individuals exclusively. State v.  
14 Wilson, 7 Cranch, 164; Providence Bank v. Billings, 4 Pet. 514; Green v. Biddle, 8 Wheat. 1; Woodruff v.  
15 Trapnall, 10 How. 190; Wolff v. New Orleans, 103 U.S. 358."  
16 [New Orleans Gas Company v. Louisiana Light Company, 115 U.S. 650 (1885)]

17 You can also electronically search, as we have, the entire 50+ volume legal encyclopedia called American Jurisprudence 2d  
18 for a definition of "justice" and you will not find one. Think about just how absurd this is: The entire purpose of law,  
19 government, and the legal profession is justice, as revealed by the founding fathers in Federalist Paper #51:

20 "Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until  
21 it be obtained, or until liberty be lost in the pursuit."  
22 [James Madison, The Federalist No. 51 (1788)]

23 . . . and yet the largest legal reference and encyclopedia on law in the country, American Jurisprudence 2d, doesn't even  
24 define exactly what "justice" is as revealed here! The foundation of justice is enforcing ONLY positive law. The  
25 foundation of positive law is consent. Therefore, to ignore the requirement for positive law is to ignore the requirement for  
26 "consent of the governed", which is the very foundation of our system of government starting with the Declaration of  
27 Independence and going down from there. Here, in fact, is how the U.S. Supreme Court describes the relationship of the  
28 Declaration of Independence to our system of jurisprudence:

29 "No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice  
30 Matthews, speaking for this court, in Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S. Sup. Ct. 1064, 1071: 'When we  
31 consider the nature and the theory of our institutions of government, the principles upon which they are  
32 supposed to rest, and review the history of their development, we are constrained to conclude that they do not  
33 mean to leave room for the play and action of purely personal and arbitrary power.' The first official action of  
34 this nation declared the foundation of government in these words: 'We hold these truths to be self-evident,  
35 [165 U.S. 150, 160] that all men are created equal, that they are endowed by their Creator with certain  
36 unalienable rights, that among these are life, liberty, and the pursuit of happiness.' While such declaration of  
37 principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of  
38 right and duty, and while in all cases referenced must be had to the organic law of the nation for such limits,  
39 yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is always  
40 safe to read the letter of the constitution in the spirit of the Declaration of Independence. No duty rests more  
41 imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that  
42 equality of rights which is the foundation of free government."  
43 [Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)]

44 Ignoring the requirement for positive law in all interactions of the government with its citizens and subjects is therefore  
45 INjustice, not justice. Now do you understand Jesus' condemnation of the Pharisees/Lawyers, when he said:

46 "Woe to you, scribes and Pharisees [lawyers], hypocrites! For you pay tithe of mint and anise and cummin,  
47 and have neglected the weightier matters of the [God's] law: justice and  
48 mercy and faith. These you ought to have done [FIRST], without leaving the others undone."  
49 [Matthew 23:23, Bible, NKJV]

50 This is very telling indeed. If lawyers and judges had to admit what REAL justice was and that it consisted of enforcing  
51 ONLY "positive law" enacted with the full authority of "consent of the governed", then they would have to admit that most  
52 of what our present day government does amounts to INjustice, because they are implementing that which is not  
53 specifically authorized by any public law, and which therefore only applies to those who individually consent to it. To give

you just a few examples of private law that is wrongfully enforced as though it were positive public law, consider the following important private laws:

1. Title 42, which contains the Social Security, FICA, and Medicare codes, is not positive law. Therefore, these are strictly voluntary programs that no one can be compelled to participate in, and certainly not those domiciled in a state of the Union. The U.S. Supreme Court confirmed this, when it called Social Security “not coercive”, which means unenforceable unless individual consent is provided:

*"There remain for consideration the contentions that the state act is invalid because its enactment was coerced by the adoption of the Social Security Act, and that it involves an unconstitutional surrender of state power. Even though it be assumed that the exercise of a sovereign power by a state, in other respects valid, may be rendered invalid because of the coercive effect of a federal statute enacted in the exercise of a power granted to the national government, such coercion is lacking here. [301 U.S. 495, 526] It is unnecessary to repeat now those considerations which have L.Ed. to our decision in the Chas. C. Steward Machine Co. Case, that the Social Security Act has no such coercive effect. As the Social Security Act is not coercive in its operation, the Unemployment Compensation Act cannot be set aside as an unconstitutional product of coercion. The United States and the State of Alabama are not alien governments. They coexist within the same territory. Unemployment within it is their common concern. Together the two statutes now before us embody a cooperative legislative effort by state and national governments for carrying out a public purpose common to both, which neither could fully achieve without the cooperation of the other. The Constitution does not prohibit such cooperation."*  
[Carmichael v. Southern Coal and Coke Co., 301 U.S. 495 (1937)]

2. Title 50, which contains the Military Selective Service Act and describes how men may be “drafted”, is not positive law. Therefore, participation is voluntary for people in states of the Union. The only persons it can pertain to are “U.S. citizens” domiciled in the federal zone. See:  
<http://famguardian.org/Subjects/Military/Draft/NotSubjectToDraft.htm>
3. Title 26, which is the Internal Revenue Code, is not positive law. Neither has there ever been any attempt by any court that we are aware of to decide which of its provisions are indeed positive law. Therefore, its provisions must be voluntary for everyone, and especially for those domiciled in states of the Union.

Instead, our public “servants” have turned our government into a money-making corporation (see 28 U.S.C. §3001(15)(A)) intent on maximizing “corporate profit” by plundering the most that it can from people it is supposed to instead be protecting, rather than plundering. They have become PREDATORS, not PROTECTORS.

Lastly, there are only two ways that courts can lawfully ignore the requirement for “consent of the governed”. Those two ways are:

1. To fool you into signing away your rights via a contract or to involve yourself in some act that creates a presumption that you waived your rights. Most often, this method relies on some government benefit program such as Social Security to make you a federal “employee”. Participating in such benefit programs makes participation in federal taxation “quasi-contractual”, as the Supreme Court calls it. See *Milwaukee v. White*, 296 U.S. 268 (1935)
2. To kidnap your legal identity and “domicile” and to physically place it in a location where consent of the governed is not legally required. That place is the “federal zone”, as revealed throughout this book. See, for instance, 26 U.S.C. §7408(d) or 26 U.S.C. §7701(a)(39), and 26 CFR §301.6109-1(g) for examples of how this type of devious fraud is effected against those domiciled in states of the Union and outside of exclusive/general federal jurisdiction.

As you will learn throughout the remainder of this chapter, both of the above devious and dishonest tactics are used to assault and undermine the sovereignty of the people both in the Internal Revenue Code and daily in the federal courts. Whichever of the above two devious tricks they pull on you, we wish to remind the readers of the following fact, that most people overlook when litigating to defend their rights:

*“In all legal actions bearing upon legal rights, the moving party asserting the right, which is the government in most cases, has the burden of proving with a preponderance of evidence that the defendant gave his consent in some form, or that you maintained a legal domicile in a place where consent was not required. Absent such proof, there is no way to enforce a government regulation or statute that is not positive law against the defendant. Strictly satisfying this requirement in all legal proceedings is the very essence and definition of ‘due process’ as we understand it.”*  
[Family Guardian Fellowship]

## 18 Understanding Administrative Law<sup>29</sup>

What you are about to read is very provocative and likely to shock, but educate, many of you. Some of you will likely be inspired to do likewise, but just as you see those disclaimers which say, "Experts - do not try this at home," so I say, "Do not try mimicking this at home. Remember, when reality and common sense run up against politics and money, the former two will not register in the courts."

We have all heard the term "Administrative Law." Administrative Law is everywhere in society, and affects everyone of us. But despite our familiarity, how many people really know what "Administrative Law" is? Most people see the word "Law" and automatically think it is some kind of a special law passed by either Congress, our state legislators, or our city councils, etc. No matter where we are in our experience and knowledge of Administrative Law, we all tend to feel deep down inside, "I just do not like it." It is that same sort of feeling when we drive down the highway and pass a police car with its lights flashing, having pulled over a car. You don't naturally think, "Boy, I'm pleased to see that police officer out here on the highway performing us a public service." Rather, you are more likely to think, "Boy, I'm glad it's him he pulled over, and not me." Just as hearing from the Internal Revenue Service, "public service" is probably the last thing that enters your mind.

Administrative Law demands things of us that intrude into our personal lives, our homes, our businesses. It makes us comply with certain codes, inspects us, demands arbitrary taxes and payment in advance of establishing liability, calls us into account before boards composed of political appointees having conflicts of interests, all without the benefit of a trial by jury of your peers.

Administrative Law governs us, to name only a few, in our relation to our children through CPS, our right to contract through the State Contractor's License Board, our businesses through Business Licenses and Worker's Compensation Boards which provide a feeding frenzy for lawyers, and even our pleasurable moments through Fishing and Gaming Licenses, our travel through DMV, etc, etc, and so on without end. In fact, all of our lives in every area is governed by administrative agencies and their "laws," and there is near nothing that is not regulated and licensed by some agency. It would almost seem that life's existence itself is but a special privilege of government that is revocable upon whim. Whatever happened to "... governments are instituted among men, deriving their just powers from the consent of the governed..."?

As some of you may already know, none of the protections set forth in the U.S. Constitution has any application whatsoever upon the enforcement and carrying out of "Administrative Law." So we shout with outrage at the government, "You're violating my Constitutional rights," and you ask, "What gives? Is Administrative Law superior to, and above, the Constitution of the United States, which is the supreme Law of this Land?"

I am now going to pull the veil off the mystery of "Administrative Law," and let you in on a secret that no government wants you to know. Some of you are going to laugh at the simplicity of the matter, once I tell you. "Administrative Law" is not some esoteric law passed by some legislative body. "Administrative Law" simply means "Contract Agreement." But if government called it what it really was, everyone would know what is going on. But by the government calling it "Administrative Law," few understand it, and think, "Oh my goodness, I don't want to go to jail because I violated Administrative Law." What you must implicitly remember is that Administrative Law and Police Powers are diametrically opposed to each other. They cannot co-exist in the same context. Like oil and water, they can never mix. But governments do not want you to know that. If there were any form of police power exerted to enforce "Administrative Law," it would clearly fly in the face of the Constitution. So all governments exercise fraud when they take "Administrative Law" beyond "the consent of the governed," Declaration of Independence.

Every time you hear the term "Administrative Law," you must correctly think "Contract Agreement." If everyone thought that way, people would automatically ask themselves the logical question: "Where's the contract?" But government does not want you to think in terms of "Contracts," nor the fact that there can ever be police powers involved in the enforcement of a contract. If you fail to show up for work, can your boss call up the police and send them out to arrest you? No! This is true even if your boss happens to be the city, or the chief of police. Police powers are limited only to criminal acts, never contract disputes. These are totally separate and exclusive jurisdictions.

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1 The U.S. Constitution specifically forbids all fifty states of this country from passing any law that interferes with any  
2 individual's right of contract, or, if the person so chooses, the right not to contract.

3 *"No state shall...make any...law impairing the obligation of contracts."*  
4 *[Constitution, Article I, Sec. 10, Clause 1]*

5 The right to contract necessarily establishes the right not to contract. Just like the First Amendment to Congress:

6 *"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof;"*  
7 *[First Amendment]*

8 so also in Article I, Sec. 10, it says that no state shall make any law that impairs the free exercise of the right to contract or  
9 not to contract. Now how does this Constitutional prohibition to states apply to such state administrative agencies as the  
10 "State Contractor's License Board?" Ah, yes, and note, we are not here even challenging this as an Administrative Law, but  
11 rather the very authority of the State itself to even "make" such an administrative agency that presumes to govern the right  
12 to contract. In other words, the Legislature was acting unconstitutionally when they even considered "making" such a law,  
13 whether the law passed by a majority vote or not. In other words, it was null and void the very moment it was "passed."  
14 One could just imagine the untold hundreds of billions of dollars that would invigorate the entire economy of this country if  
15 states could not interfere with, or tax our constitutional right to contract, or not to contract, with whosoever we pleased.

16 Contracts are very much a necessary part of all of our lives, and we all understand the meaning of agreements and keeping  
17 our word. Contracts always must contain a consideration, and are made voluntarily for the mutual benefit of each of the  
18 parties entering them.

19 I am going to explain the legitimate uses of contracts, and then proceed to what they have been transmuted into by the  
20 State. In a legitimate contract, for instance, and I speak to those married, remember the days when you went out on dates  
21 with that special person that made your heart throb? You fell in love and the two of you decided, for the mutual benefit of  
22 both of you, to get married. You voluntarily appeared before a minister who asked you the question, "Do you, Sharon, take  
23 Steven to be your lawfully wedded husband?" In which you replied, "I do!" You were under no obligation to agree.  
24 Remember, wherever one may say "Yes" or "I do" they equally have the right to say, "No," or "I don't," to wit, "Do you,  
25 Steven, take Sharon to be your lawfully wedded wife?" which could equally be responded to by, "No, I do not!" Of course,  
26 what a way to shock everyone and ruin a marriage ceremony. Without both parties agreeing equally to the full terms and  
27 conditions, there can be no "Administrative Law," oops, I mean, "Contract Agreement."

28 (For the benefit of those of you reading this who are ministers, I would like to take a sidebar. What are those commonly  
29 heard words that come from your lips, "...lawfully wedded wife?" I ask you, is there an "unlawfully wedded wife," or an  
30 "unlawfully wedded husband?" How did those words get in the marriage vow? Why not just ask, "Do you, Steven, take  
31 Sharon to be your wife?" Ah, it is the State trying to stick their foot in the door and become a third party to the marriage  
32 "Contract Agreement." I ask you, is it a crime to get married? Must couples have government's permission to get married?  
33 The government thinks so. But does the government have constitutional authority to do so? Absolutely not.

34 Consider the marriage license. A license is a special grant of permission from the government to do that which is otherwise  
35 illegal. People are now being convicted of "practicing law without a license," so I ask you, are couples who refuse marriage  
36 licenses guilty of practicing marriage without a license? We are instructed in the Bible, "Whoso findeth a wife findeth a  
37 good thing, and obtaineth favour of the LORD." Prov. 18:22. Yes, and remember that famous quote, "Render therefore unto  
38 Caesar the things which are Caesar's; and unto God the things that are God's, Matt. 22:21, and "What therefore God hath  
39 joined together, let not man put asunder." Matt. 19:6. Would it not be just as appropriate if God were to say, "What  
40 therefore God has 'licensed,' let not man license?" Of course! Are you not therefore rendering to Caesar that which is  
41 God's? And are you not doing it "By the power vested in you by the State of [fill in state], I now pronounce you man and  
42 wife." And what about this so-called doctrine beaten into our heads by the courts of "Separation of Church and State?" End  
43 of sidebar.)

44 Let's next turn to the "Contract Agreement" of Civil Service Employment. You open the newspaper and see an ad placed by  
45 the City of Ten Buck Two, saying "Now hiring." You go and apply for the job and you are hired. Whether it be secretary,  
46 street cleaner, or police officer, you enter a Civil Service Contract, and receive a mutual benefit, i.e, a paycheck. If you  
47 were to receive no consideration from the city, you would be merely a slave. Neither the city nor you were under duress,  
48 you both receive a consideration, and established a legitimate "Contract Agreement." The city wishes to call it  
49 "Administrative Law." After being hired, if there arises a dispute, you cannot shout, "My Constitutional Rights were

violated," for you are now under Civil Service protection, and are not entitled to a jury trial nor any of the protections of the Constitution, for now it is Administrative Law that controls, and the Constitution has no application whatsoever.

Now let's take this a step further, and talk about a ticket. I once was mailed a ticket through the mail offering me an "Administrative Review." I wrote back to this administrative agency by certified mail with return receipt, and with a sworn declaration attached stating that I had never entered into a "Contract Agreement" with them, and that such contract did not exist. I further demanded that they respond with a counter-declaration stating that I had indeed entered into a "Contract Agreement" with them, and thus bring the question into issue. (An uncontested declaration stands as the truth. No counter-declaration, no dispute.) I also demanded that they attach of copy of the contract we had between us as evidence to support their contention.

This administrative agency just did not know what to do, so they just declared my "request for an Administrative Review" untimely, despite the certified mail proving otherwise. They then stated that I now owed them more than twice the amount they originally demanded of me. However, as you note, I did not ask for an "Administrative Review." Rather my only issue was the appropriateness and legitimacy of the agency "offering" me the administrative review. If you received a letter from Moscow, Russia accusing you of failing to possess a license from the Moscow Aviation Flight Board, and offering you an administrative review, would you ask for an administrative review?

Further, in my communication to this administrative body, which further baffled them, I asked:

*"When you say you are offering me an 'Administrative Review,' it implies I am now on appeal. Was there a trial in which I have already been found guilty, and that I now should appeal that decision? I never received a notice of such trial. When was the trial? Who sat in judgment? What was the basis of his or her findings? What is the particular clause in the 'Contract Agreement' I have been found guilty of violating?"*

You see, my questions were entirely logical and practical, but they just did not know how to deal with me. So they just forged ahead with enforcement as if I said nothing. This resulted in my lawsuit against them which went all the way to the U.S. Supreme Court twice, once through the state courts, and then all the way through the federal, the issue in federal court being deprivation of due process of law. There was not one court, neither state, nor federal, that would address a single issue I presented in my lawsuit. This suit resulted in five long years of litigation, and the agency admittedly spent over \$100,000.00 defending itself, and demanded of me that I should pay them for their time from what started out to be \$55.

This case resulted in my filing a criminal complaint against the defendants with the U.S. Attorney, and petitioning Congress to open impeachment proceedings against five federal judges for conspiracy to commit extortion, accompanied with a copy of the proposed Federal J.A.I.L. Bill, with my instant case as an example of why Congress should pass J.A.I.L. into law. Everything grew very quiet. No one would say anything.

All this over the implied assumption that I had entered into a "Contract Agreement" that did not exist, and never did exist.

Here in Los Angeles, the city dispenses bureaucrats throughout the city to search your home. However, the city likes to refer to it as "inspection." Although the U.S. Constitution provides:

*"The right of the people to be secure in their persons, houses, papers and effects, against unreasonable searches and seizure shall not be violated, and no warrants shall issue, but upon probable cause, supported by oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized"*  
[Fourth Amendment]

these bureaucrats come to you "for your good," as a "public service." They charge you money for their services, and exercise police power, having neither oath or affirmation, warrant, or probable cause, mandating you "volunteer" to accept their searches. If you refuse to volunteer, they turn you over to the city prosecutor who will prosecute you for failure to comply with the program. If you think these bureaucrats are bribe-free, you have a shock coming. Many hint at and suggest that they can arrange special treatment for you, or that they can make things very bad for you.

We have now come to the point in this country where the public's common acceptance that we are administrative subjects, that a mere suggestion by a government bureaucrat has now become law, and one is guilty by the simple allegation of whatever charge these bureaucrats wish to lay upon them without appeal to the Constitution.

1 Approximately seven years ago I was stopped by a police officer. He "offered" to engage me into a contract with him. The  
2 problem with his contract offer was that it was imposed upon me by the threat of my going immediately to jail, and that of  
3 having my car stolen. Under criminal constitutional standards he was required to take me before a magistrate at least within  
4 48 hours of his conducting my arrest. He did not wish to do that however, so for his convenience, not mine, he asked me to  
5 enter into a contract with him. But what was my consideration in this contract? Was it that I didn't have to go to jail  
6 immediately? Nay, for that is like placing a gun to one's head and asking them to voluntarily write a check, which is called  
7 "Robbery" in the criminal codes.

8 This nice policeman told me that by signing his ticket, I was not waiving any of my rights. I read it, and all it said was that  
9 I promised to appear before the clerk of the court authorized to receive bail by a certain date. I went ahead and took the  
10 comfortable route, and signed his contract under duress, "agreeing" to appear before the court clerk as opposed to going to  
11 jail. I then went to the clerk of the court by the date specified and asked if she was the clerk of the court authorized to  
12 accept bail. She said "Yes." I then told her who I was, and that since she was the authorized person before whom I had  
13 promised to appear, I needed her signature showing I had fulfilled my promise. She refused. Gee, what's wrong with these  
14 people? They demand my signature to show up before them under threat of going to jail. I show up as they ask and request  
15 their signature to show that I have complied, and they refuse. They do not respect you for keeping your promise to them. It  
16 seems they are not satisfied, and they want something more from you than they made you promise. Hmmm, it seems to me  
17 that not all the terms of the contract were revealed when the officer said all I had to do was appear in front of the clerk. I  
18 must have been defrauded.

19 What they really wanted, and now demanded, was that I appear before a commissioner, not a judge, when originally I was  
20 entitled under the Constitution to appear before a magistrate for a determination of probable cause of my arrest by the kind  
21 police officer. The officer must have lied to me when I was clearly told that I would not be waiving any of my rights. But  
22 a waiver of my rights under the Constitution requires my voluntary and knowledgeable consent with a consideration in the  
23 pie for me. But I never got the pie. This "Contract Agreement" does not seem to be like saying "I do" at the altar and  
24 getting a wife, or "I agree" at the Civil Service interview, and getting a paycheck.

25 This commissioner bullied me, trying to induce me by force to enter into his offered contract agreement, when in no way  
26 was he qualified to act or perform pursuant to the Fourth Amendment requirements of a magistrate.

27 When he failed to convince me that it was in my best interest that I should voluntarily agree to his contract, he proceeded to  
28 unilaterally enter me into his contract whether I agreed to it or not. And of course, it was done with "my best interest at  
29 heart." He's an educated man, and has graduated from law school. So why didn't he know that a contract requires my  
30 voluntary consent? Having waived my rights for me (which is an impossibility), he now tells me that I am going to appear  
31 for trial on the date he chose for me, and that I am going to sign a promise to appear. I told him, "NO! I am not going to  
32 sign such a contract agreement!" He became very wroth, and I was immediately arrested, chained to thieves, con artists, and  
33 extortionists and thrown into jail for not agreeing to sign.

34 At least one of the sheriff's deputies handling me expressed disbelief at what she was hearing that I was arrested for not  
35 agreeing to sign on to the commissioner's offer. Here they were digging through my pockets and relieving me of all my  
36 possessions, and my crime is failing to accept an offer. This could only be a civil charge at best, but refusing to contract is  
37 not a violation of a contract. I had not even agreed to the deprivation of a magistrate to appear before this commissioner.

38 No sooner had they illegally processed me into the Los Angeles County jail system, that they wanted to get rid of me.  
39 Under California statute, no person can be jailed on an alleged infraction, but here I was in jail. The fact is, neither the  
40 courts nor the administrative boards know how to deal with the rare individual who sensibly raises questions about the  
41 existence of a contract, so they just bully forward with police power enforcement, and address nothing.

42 The deputies told me they were putting me out of jail, but that I must come back to court on the date specified by the  
43 commissioner. I told them "No! I did not agree to appear." They told me that if I did not appear, I would be arrested. I  
44 said that I was already under arrest, so just keep me in jail until you are finished with me. They said, we can't do that, we  
45 don't have the money to keep you here. I said, "I'm not here to save you money. If you want me, just keep me here. If you  
46 don't want me, put me out." So they threw me out of jail to get rid of me, and I never showed up later. In the meantime, I  
47 commenced suit against the commissioner for kidnapping, holding me hostage and demanding ransom for my release. (His  
48 ransom was my signature, for he said when I gave him my signature, I would be free to go. Of course, that was why I was  
49 in jail because I did not agree to that.)

1 In my civil suit against the commissioner, I had him totally defenseless, and the trial judge hearing the case knew it. There  
2 was absolutely no way the commissioner could lawfully wiggle off, but since when do judges do things lawfully? The trial  
3 judge knew the commissioner was naked, and had no jurisdiction whatsoever for what he did to me. He slammed his hands  
4 down on the bench and said, "Mr. Branson, in all my twenty years' career on the bench, I have never met a person like you."  
5 He then quoted the words found in my complaint, "Just keep me in jail until you are finished with me."

6 This judge could see the potential chaotic conditions if every person which was stopped by the cops stated "Just keep me in  
7 jail until you are finished with me." I was supposed to fear losing my job, my reputation and companionship and capitulate.  
8 He knew that if everybody did what I was doing, the entire system would fall apart. I was suddenly costing government  
9 mucho money to the tune of thousands upon thousands of dollars when the whole idea was to make some money from me.  
10 This lawsuit continued for years all the way up to the U.S. Supreme Court, yet not one judge would address the issues of  
11 my contract case.

12 I now refer to a humorous situation that sounds like make-believe. An acquaintance of mine was called into court by one of  
13 the ABC "public service" administrative agencies to be cross-examined to discover information from him to be used against  
14 him. He was asked to take the witness stand. They asked him to raise his right hand after which the clerk of the court said,  
15 "Do you solemnly swear to tell the truth, the whole truth, and nothing but the truth, so help you God?" He responded, "No,  
16 I do not!" Everyone in the court gasped. (Remember, the right to say "Yes" also includes the right to say "No!") The judge  
17 instructed the clerk to re-read the swearing-in again, supposing that he just did not understand the question. He responded  
18 the second time, "I heard you the first time, and my answer is, No, I do not!" You can imagine the uncomfortable and  
19 embarrassing situation into which this placed the judge. He asked why he would not swear to tell the truth, and he said,  
20 "The Bible says, 'Let God be true, but every man a liar,' " (referring to Rom. 3:4), and "I am a man, and a liar."

21 The judge came unglued and threatened him with jail if he did not swear to tell the truth. He responded,

22 *"Judge, you asked me a straight-forward question requiring either a yes, or a no answer. I gave you a straight-*  
23 *forward answer to your question, and that was No, I do not. You can't say I did not answer your question, for I*  
24 *did answer it, but you just don't like my answer. If you didn't want to hear my answer, then don't ask me the*  
25 *question. And judge, on what basis do you threatened me with jail? Is it because I answered your question*  
26 *truthfully? Or is it because you wanted me to lie, and I didn't do it? Or is it because you believe I am lying to*  
27 *you when I tell you I am a man, and a liar?"*

28 The judge threw him in jail for three days, after which he brought him forth to swear him in again. He said, "Judge, my  
29 answer to you is still the same as three days ago. I am still a man, and still a liar, and no amount of jail time can change that.  
30 The judge again threatened him with jail, to which he responded:

31 *"On what basis do you threaten me with jail? Is it because I answered your question truthfully, and you want*  
32 *me to lie? Or is it because you believe I am lying to you when I tell you I am a man, and a liar?"*

33 The system just does not know how to handle people who question the actions of government when all the government is  
34 only trying to get your approval to what they do to you. If you don't agree to the Contract Agreement, then they do you the  
35 favor of "agreeing" for you even if it is against your will, without consideration. As I say, this is not quite like you saying  
36 "I do" at the altar, but the judge spake and it was so.

37 Other examples are, when you are called to jury duty, the judge makes you raise your right hand and agree to follow the law  
38 as interpreted to you by the judge. But wait, it is not the judge or the jurors who are entitled to a jury trial, but the  
39 defendant who is constitutionally entitled to a fully informed and unencumbered jury which must judge on both the law and  
40 the facts. Here we have a judge seeking to induce the defendant's jurors to conspire with him against the defendant. How  
41 can the judge, in conspiracy with the jurors, lawfully agree to waive the rights of the defendant? They can't. It is the  
42 defendant that is entitled to a fair and impartial trial, "In all criminal prosecutions, the accused shall enjoy ... an impartial  
43 jury." Jurors who have been induced to conspire with the judge cannot possibly be "an impartial jury." Fifth Amendment,  
44 U.S. Constitution.

45 Then there are the various taxing agencies who want you to enter into a "Contract Agreement" with them. They kindly  
46 provide you with a pre-printed line on their forms to agree with their offer of a "Contract Agreement." But if you choose  
47 not to accept their offer, can one go to jail? Not constitutionally. However, they somehow want you to believe that if you  
48 do not accept their offer, then you are obligated to comply with their "Imposed Criminal Administrative Law," for after all,  
49 you don't want to go to jail because you violated the law.

Remember, anything that requires your signature, or a swearing thereto in order to give it application, is not law, but a contract. A contract must entail:

1. Being fully cognizant of all its terms.
2. Agreeing to all those terms.
3. Having equal right to say yes or no.
4. Offering you a consideration to which you would rather have than retaining your constitutional rights and saying no.
5. Being totally done without duress in any way.

Anything otherwise fails the test of a contract.

## **19 Compulsory Civic Service: You SECRETLY volunteered!**

Put on your thinking caps and ponder this:

All de jure governments are created for the following two purposes ONLY:

1. Secure PRIVATE, UNALIENABLE rights, and
2. Govern those who consent.

All powers that government wields come from a delegation of POWER from "someone else". In America's case, that delegation of power is from those who had that power in the first place - the PEOPLE.

*"The question is not what power the federal government ought to have, but what powers, in fact, have been given by the people... The federal union is a government of delegated powers. It has only such as are expressly conferred upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from nations where all legislative power, without restriction or limitation, is vested in a parliament or other legislative body subject to no restriction except the discretion of its members." (Congress)*  
*[U.S. v. William M. Butler, 297 U.S. 1 (1936)]*

*"A State does not owe its origin to the Government of the United States, in the highest or in any of its branches. It was in existence before it. It derives its authority from the same pure and sacred source as itself: The voluntary and deliberate choice [CONSENT!] of the people...A State is altogether exempt from the jurisdiction of the Courts of the United States, or from any other exterior authority, unless in the special instances when the general Government has power derived from the Constitution itself."*  
*[Chisholm v. Georgia, 2 Dall. (U.S.) 419 (Dall.) (1794)]*

The people cannot delegate any authority either collectively or individually that they themselves do not personally possess. If those powers and the rights giving rise to those powers are unalienable as the Declaration of Independence states, the people MUST STILL retain them, because you can't lawfully or rationally surrender or consent to give up a right that is defined in organic law as being "unalienable".

*"We hold these truths to be self-evident, that **all men are created equal, that they are endowed by their Creator with certain unalienable Rights**, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, -"*  
*[Declaration of Independence]*

*"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*  
*[Black's Law Dictionary, Fourth Edition, p. 1693]*

Likewise, the "creator of government", The People, cannot become inferior to its creation. Or can it?

*"CITIZEN - ... Citizens are members of a political community who, in their associative capacity, have established or **submitted themselves** to the dominion of government for the promotion of the general welfare and the protection of their individual as well as collective rights."*  
*[Black's Law Dictionary, Sixth Ed., p.244]*

1 A constitutional "citizen" who ESTABLISHES a government, and who then SUBMITTED to it by calling himself a  
2 STATUTORY "citizen" has thus surrendered his original status as a sovereign. But what about the people who did not  
3 give consent to be governed as statutory "citizens"? Did THEY submit and drop in status to become "subjects"?

4 Not according to the law on the books!

5 **THAT IS THE BIG SECRET.**

6 A statutory citizen is "subject" to the government or submitted to. But one need not be a statutory "citizen" and can choose  
7 instead to be a constitutional but not statutory citizen. Such a person is called a "non-citizen national" per 8 U.S.C.  
8 §1101(a)(21) and 8 U.S.C. §1452. Constitutional and statutory citizens are mutually exclusive to each other. One cannot  
9 lawfully be the CREATOR of government as a constitutional citizen and yet ALSO be a SUBJECT to that same  
10 government and a statutory citizen.

11 No one can be born a statutory "citizen" under 8 U.S.C. §1401 in the United States of America, if compulsory civic duties  
12 (submission) are imposed. That's involuntary servitude banned by the 13th Amendment. However, involuntary servitude is  
13 not banned in the "United States, in Congress assembled".

14 (Read the 13th and 14<sup>th</sup> Amendments very carefully).

15 Consider these:

16 *"It will be admitted on all hands that with the exception of the powers granted to the states and the federal*  
17 *government, through the Constitutions, the **people** of the several states are unconditionally **sovereign** within*  
18 *their respective states."*  
19 *[Ohio L. Ins. & T. Co. v. Debolt, 16 How. 416, 14 L.Ed. 997]*

20 *"In America, however, the case is widely different. Our government is founded upon compact. **Sovereignty** was,*  
21 *and is, in the **people**."*  
22 *[Glass v. The Sloop Betsey, 3 Dall 6 (1794)]*

23 *"Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system,*  
24 *while sovereign powers are delegated to the agencies of government, **sovereignty** itself remains with the **people**,*  
25 *by whom and for whom all government exists and acts. "*  
26 *[Yick Wo v. Hopkins, 118 U.S. 356, 370 (1886)]*

27 If American people are the sovereigns, but statutory "citizens" per 8 U.S.C. §1401 or constitutional Fourteenth Amendment  
28 "citizens of the United States" are subjects, how did "All Americans" become subject citizens at birth?

29 According to the 13th amendment, involuntary servitude was abolished in the United States of America... except after  
30 conviction. But civic duties are compulsory - with penalties for failure to perform.

31 The Supreme Court has held, in Butler v. Perry, 240 U.S. 328 (1916), that the Thirteenth Amendment does not prohibit:

32 *"enforcement of those duties which individuals owe to the state, such as services in the army, militia, on the*  
33 *jury, etc."*

34 In Selective Draft Law Cases, 245 U.S. 366 (1918), the Supreme Court ruled that the military draft was not "**involuntary**  
35 **servitude**".

36 If compulsory military service is NOT INVOLUNTARY, then it must be voluntary servitude.

37 OR

38 If compulsory military service is not a violation of the 13th Amendment, then the involuntary servitude under compulsion  
39 must be OUTSIDE of their jurisdiction (the States united).

40 13th Amendment prohibits involuntary servitude "*within the United States, or any place subject to their jurisdiction.*"

14th Amendment and 8 U.S.C. §1401 both impose citizenship upon *persons*

"...born or naturalized in the United States, and subject to the jurisdiction thereof".

Why didn't the legal beagles write, "and subject to **THEIR** jurisdiction" in the Fourteenth Amendment just like they did in the Thirteenth Amendment? Because they weren't referring to the States united (plural). They were referring to the Federal government (United States), in the singular.

"FEDERAL CORPORATIONS - The United States government is a foreign corporation with respect to a state."  
[Volume 19, Corpus Juris Secundum XVIII. Foreign Corporations, Sections 883,884]

How many Americans were born "subjects" of a foreign corporation or "subject" to federal civil statutory law?

"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)]

Somebody in Washington, D.C. thinks that all of us are their subjects, when they enact compulsory obligations on the citizenry. Or more accurately, we were tricked into claiming that we were theirs to command.

Of course, such a statement must be construed to be evidence of insanity. Why, how could millions be so foolish as to surrender their birthright and endowment from their Creator, in exchange for the glorious benefits of participation in national socialism and civil liberties?

"Everybody" born in American MUST be citizens... right?

"The better to secure and perpetuate mutual friendship and intercourse among the people of the different states in this union, the free inhabitants of each of these states, ...shall be entitled to all privileges and immunities of free citizens in the several states..."  
[Article IV of the Articles of Confederation (1777)]

Here's another proof that there ARE non-citizen American nationals.

[https://www.pcip.gov/PreExistingConditionPlan\\_EnrollmentForm\\_082310\\_508.pdf](https://www.pcip.gov/PreExistingConditionPlan_EnrollmentForm_082310_508.pdf)

Under Section 3, there's a box to check :

**[ ] I am a noncitizen national of the United States.**

{You should note that the check box for "U.S. citizens" makes mention that they MUST provide a socialist insecurity number.}

Remember, American nationals, if domiciled upon private property, within the United States of America, are the sovereign people. They are not obligated to serve, to perform civic duties. Shucks - they're not even "persons" liable.

"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, 61 L.Ed2. 153, 99 S.Ct. 2529 (1979) (quoting United States v. Cooper Corp. 312 U.S. 600, 604, 85 L.Ed. 1071, 61 S.Ct. 742 (1941))]

"A Sovereign cannot be named in any statute as merely a '**person**' or 'any person'".  
[Wills v. Michigan State Police, 105 L.Ed. 45 (1989)]

"All **persons** born or naturalized in the United States, and **subject** to the jurisdiction thereof, are **citizens** of the United States and of the State wherein they reside."  
[14th Amendment, Section 1.]

Are you their "person"/"subject" or are you one of the sovereign people?

Are you a "slave" of government or are you served BY PUBLIC SERVANTS in government?

SUBJECT - One that owes allegiance to a sovereign and is governed by his laws.

"...Men in free governments are subjects as well as citizens; as citizens they enjoy rights and franchises; as subjects they are bound to obey the laws. The term is little used, in this sense, in countries enjoying a republican form of government."  
[Black's Law Dictionary, Sixth Edition, p. 1425]

"... the term 'citizen,' in the United States, is analogous to the term "subject" in the common law; the change of phrase has resulted from the change in government. ... he who before was a "subject of the King" is now a citizen of the State."  
[State v. Manuel, 20 N.C. 144 (1838)]

Did you knowingly change your form of government from the "republican form" (where the people AS INDIVIDUALS are sovereign) to the "democratic form" (where the whole body of citizens or the socialist "collective" are sovereign)?

If this seems unbelievable, you will have to read it for yourself, available in any county courthouse law library.

Everything done "to us" is by our consent to be subjects under their dominion.

But the day that 51% of the American people:

1. Learn that their consent is required.
2. Know the mechanisms by WHICH they consent. . .and
3. Withdraw consent.

. . .is the day that their SCAM implodes.

## **20 The Internal Revenue Code is not Public or Positive Law, but Private Law**

### **20.1 The I.R.C. repealed itself and all prior revenue statutes when it was codified in 1939**

There have been three major versions of the Internal Revenue Code since its inception: 1939, 1954, 1986. If you trace the history of the current Internal Revenue Code, you will find that it began with the 1939 code. All revenue laws prior to the 1939 I.R.C. were repealed when the 1939 code was enacted, as evidenced by 53 Stat. 1, Section 4. In addition to repealing all the previous revenue laws, the 1939 code repealed itself! Below is the language of the repeal:

AN ACT

To consolidate and codify the internal revenue laws of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the laws of the United States hereinafter codified and set forth as a part of this act under the heading "Internal Revenue Title" are hereby enacted into law.

SEC. 2. CITATION.—This act and the internal revenue title incorporated herein shall be known as the Internal Revenue Code and may be cited as "I. R. C.".

SEC. 3. EFFECTIVE DATE.—Except as otherwise provided herein, this act shall take effect on the day following the date of its enactment.

SEC. 4. REPEAL AND SAVINGS PROVISIONS.—(a) The Internal Revenue Title, as hereinafter set forth, is intended to include all general laws of the United States and parts of such laws, relating exclusively to internal revenue, in force on the 2d day of January 1939 (1) of a permanent nature and (2) of a temporary nature if embraced in said Internal Revenue Title. **In furtherance of that purpose, all such laws and parts of laws codified herein, to the extent they relate exclusively to internal revenue, are repealed, effective, except as provided in section 5, on the day following the date of the enactment of this act.**

(b) Such repeal shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall any office, position, employment, board, or committee, be abolished by such repeal, but the same shall continue under the pertinent provisions of the Internal Revenue Title.

(c) All offenses committed, and all penalties or forfeitures incurred under any statute hereby repealed, may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed.

(d) All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offenses, or for the recovery of penalties or forfeitures, hereby repealed shall not be affected thereby, but all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising, or acts done or committed, prior to said repeal, may be commenced and prosecuted within the same time as if this act had not been passed.

(e) The authority vested in the President of the United States, or in any officer or officers of the Treasury Department, by the law as it existed immediately prior to the enactment of this act, hereafter to give publicity to tax returns required under any internal revenue law in force immediately prior to the enactment of this act or any information therein contained, and to furnish copies thereof and to prescribe the terms and conditions upon which such publicity may be given or such copies furnished, and to make rules and regulations with respect to such publicity, is hereby preserved. And the provisions of law authorizing such publicity and prescribing the terms, conditions, limitations, and restrictions upon such publicity and upon the use of the information gained through such publicity and the provisions of law prescribing penalties for unlawful publicity of such returns and for unlawful use of such information are hereby preserved and continued in full force and effect.

SEC. 5. CONTINUANCE OF EXISTING LAW.—Any provision of law in force on the 2d day of January 1939 corresponding to a provision contained in the Internal Revenue Title shall remain in force until the corresponding provision under such Title takes effect.

SEC. 6. ARRANGEMENT, CLASSIFICATION, AND CROSS REFERENCES.—The arrangement and classification of the several provisions of the Internal Revenue Title have been made for the purpose of a more convenient and orderly arrangement of the same, and, therefore, no inference, implication or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion thereof, nor shall any out- line, analysis, cross reference, or descriptive matter relating to the contents of said Title be given any legal effect.

SEC. 7. EFFECT UPON SUBSEQUENT LEGISLATION.—The enactment of this act shall not repeal nor affect any act of Congress passed since the 2d day of January 1939, and all acts passed since that date shall have full effect as if passed after the enactment of this act; but, so far as such acts vary from, or conflict with, any provision contained in this act, they are to have effect as subsequent statutes, and as repealing any portion of this act inconsistent therewith.

SEC. 8. COPIES AS EVIDENCE OF ORIGINAL.—Copies of this act printed at the Government Printing Office and bearing its imprint shall be conclusive evidence of the original Internal Revenue Code in the custody of the Secretary of State.

SEC. 9. PUBLICATION.—The said Internal Revenue Code shall be published as a separate part of a volume of the United States Statutes at Large, with an appendix and index, but without marginal references; the date of enactment, bill number, public and chapter number shall be printed as a headnote.

SEC. 10. INTERNAL REVENUE TITLE.—The Internal Revenue Title, heretofore referred to, and hereby and herein enacted into law, is as follows:..  
[Internal Revenue Code of 1939, 53 Stat. 1]

You can find the 1939 Internal Revenue Code language above on the web at:

Internal Revenue Code of 1939

<http://www.famguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201939.pdf>

Subsequent versions of the 1939 code did not enact Title 26 of the U.S. Code into positive law either. There have been two major revisions of the I.R.C. since the 1939 code: 1954 Code and 1986 Code. Both of these codes referred to themselves simply as “amendments”, but what they amended was a repealed code that was dead! If you look at the list of amendments in the 1954 code, it doesn’t even list the sections of the previous 1939 code that were changed, and the reason it doesn’t is because it is amending a dead, inactive, and repealed code! That is why the Internal Revenue Code is not only not positive law, but does not appear to be enacted law at all. Instead, it is a “code of repealed laws” that have no force and effect at all against anyone who does not explicitly consent in some way. Consequently, any legal trials based on the Internal Revenue Code are simply religious inquisitions and not valid legal proceedings by any stretch of the imagination.

The “enactment” of the IRC of 1954 was not the enactment into law of *everything* contained in that title, it was only the designation of the 1954 code as the new official “prima facie evidence” of the actual laws being represented by “code” (some of the more significant of which-- such as what is reflected in chapter 24 of the current code-- had been enacted after

1939). That is, prior to the 1954 code, the 1939 code was the official prima facie (conveniently indicative, but not legally definitive) evidence of the actual law-in-force. With the adoption of the 1954 code, the new version became that official "prima facie evidence".

Even the limited significance of this "enactment" is not as significant as it appears at first glance, because even the replacement of the 1939 code as prima facie evidence of the statutes is only partial. Section 7851 of the 1954 code contains extensive specifications as to which parts of the 1939 code are replaced by 1954 provisions, and to which specific things those limited replacements apply, making clear that much of the 1939 code remains the official codified representation of the actual statutes. For instance, Section 7851(a)(1)(A) reads as follows:

(1) SUBTITLE A.—

(A) Chapters 1, 2, 4, and 6 of this title shall apply only with respect to taxable years beginning after December 31, 1953, and ending after the date of enactment of this title, and with respect to such taxable years, chapters 1 (except sections 143 and 144) and 2, and section 3801, of the Internal Revenue Code of 1939 are hereby repealed.

The new 1954 code is a far less useful version, as it turns out. This is because those portions of the 1954 code purporting to represent laws-in-force prior to 1939 (which includes the vast majority of the internal revenue laws currently in effect) are actually just representations of the 1939 code representations of those laws, and with a great deal of consolidation and rearrangement (ostensibly for the purpose of brevity or better organization). Only those statutes passed since the last 1939 code had been published are freshly represented in the 1954 code, a fact expressed in its "Derivation Tables" referenced at the end of this section.

The same is true of the "1986 code" (which is, in fact, nothing but the 1954 code with a new name, per Pub. L. 99-514, Sec. 2, Oct. 22, 1986, 100 Stat. 2095), which is why the derivation tables for that version contain no references to the 1954 code at all, but refer directly back to the 1939 code as the source from which all older statutory representations are derived.

*"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."*

[United States Government Printing Office Website;

SOURCE: <http://www.gpoaccess.gov/uscode/about.html>]

*"Certain titles of the Code have been enacted into positive law, and pursuant to section 204 of title 1 of the Code, the text of those titles is legal evidence of the law contained in those titles. The other titles of the Code are prima facie evidence of the laws contained in those titles. The following titles of the Code have been enacted into positive law: 1, 3, 4, 5, 9, 10, 11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 40, 44, 46, and 49."*

[United States House of Representatives Office of the Law Revision Counsel;

SOURCE: <http://uscode.house.gov/about/info.shtml>]

It will therefore be observed that title 26 is not an enacted title, either when it was first codified in 1939 or in any enactment since.

If you would like to see a history of the genesis of each section of the current Internal Revenue Code published by the U.S. government, see the following:

[Derivations of Code Sections of the Internal Revenue Codes of 1939 and 1954](http://sedm.org/Litigation/LitIndex.htm), Litigation Tool #09.011  
<http://sedm.org/Litigation/LitIndex.htm>

Finally, if you would like exhaustive proof of how the Internal Revenue Code has been used to create a state-sponsored religion in which "presumption" acts as a substitute for religious faith, and the object of worship is the government rather than the true and living God, see:

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

## 20.2 The I.R.C. is not public law or positive law, but private law that only applies to those who individually consent

You can find a list of specific titles of the U.S. Code that are positive law by examining 1 U.S.C. §204. In addition, each Title of the U.S. Code indicates whether or not it contains positive law. As an example, Title One, General provisions, starts out with:

*"This title has been made positive law by section 1 of the act of July 30, 1947, ch. 388, 61 Stat. 633, which provided in part that: 'Title 1 of the United States Code entitled 'General Provisions,' is codified and enacted into positive law and may be cited as '1 U.S.C. Sec....'"*

Whereas Title 26 makes no statement that it is positive law. Congress just says that I.R. Codes were "enacted" and how they may be cited, but never explicitly says they are "positive law". That means they don't obligate you to anything without your explicit consent in some form. In that sense, they are "private law" and amount essentially to a contract for federal employment.

No reference to the I.R. Code being positive law either in 1 U.S.C. §204 or in the "Title" itself confirms that it is "private law" that applies to specific "persons" rather than "all persons generally".

*"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]

*"The law of Congress in respect to those matters 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. United States, 152 U.S. 211 (March 5, 1894)]

These specific "persons" are public officers who chose to become "effectively connected" with the U.S. Government income. All such "persons" and "individuals" are employees, instrumentalities, agencies within the U.S. Government. They cannot be private parties because the Supreme Court has held that the ability to regulate private conduct is "repugnant to the Constitution":

*"The power to 'legislate generally upon' life, liberty, and property [of PRIVATE citizens], 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)]

This is confirmed, for instance, by:

1. 26 U.S.C. §6331(a), which is the ONLY person against whom levy and distraint (enforcement) may be instituted.
2. 26 U.S.C. §7343, which defines "person" for the purposes of the criminal provisions of the I.R.C. as:

*"...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."*

3. 26 U.S.C. §6671(b), which defines "person" for the purposes of the penalty provisions of the I.R.C. as:

1 “. . . an officer or employee of a corporation, or a member or employee of a partnership, who as such officer,  
2 employee, or member is under a duty to perform the act in respect of which the violation occurs.”

3 Incidentally, the “duty” they are talking about above is fiduciary duty as a “transferee” over federal payments. This  
4 fiduciary duty is then defined in 26 U.S.C. §6903. The fiduciary duty was created when you signed up to be a “trustee” for  
5 the Social Security Trust by signing and submitting Social Security Form SS-5. A trustee is a person who has a fiduciary  
6 duty to the Beneficiary of the trust. Your elected representatives in the District of Columbia are the beneficiary of the trust,  
7 which has a domicile in the District of Columbia pursuant to Federal Rule of Civil Procedure 17(b). See the following for  
8 exhaustive details on this scam:

Resignation of Compelled Social Security Trustee, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>

9 Another very important point about codes that are not “positive law” needs to be made here, which is that those codes  
10 within the U.S. code which are not “positive law”, such as the Internal Revenue Code, are described simply as “prima facie  
11 evidence” of law. 1 U.S.C. §204 and the notes thereunder describe the I.R.C. as a “code” or a “title”, but NEVER as a  
12 “law”. Below is the text of 1 U.S.C. §204 to demonstrate this:

13 TITLE 1 > CHAPTER 3 > §204  
14 §204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of  
15 Codes and Supplements

16 *In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,*  
17 *and of each State, Territory, or insular possession of the United States—*

18 *(a) United States Code.—*

19 *The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together*  
20 *with the then current supplement, if any, establish prima facie the laws of the United States, general and*  
21 *permanent in their nature, in force on the day preceding the commencement of the session following the last*  
22 *session the legislation of which is included: Provided, however, That whenever titles of such Code shall have*  
23 *been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the*  
24 *courts of the United States, the several States, and the Territories and insular possessions of the United*  
25 *States.*

26 The term “prima facie evidence” is a fancy legal term or “word of art” that simply means “presumed to be law until  
27 rebutted with substantive evidence”. “Prima facie” means “presumed”:

28 *“Prima facie.* Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the  
29 *first disclosure; **presumably; a fact presumed to be true unless disproved by some evidence to the contrary.***  
30 *State ex rel. Herbert v. Whims, 68 Ohio App. 39, 28 N.E.2d. 596, 599, 22 O.O. 110. See also Presumption”*  
31 *[Black’s Law Dictionary, Sixth Edition, p. 1189]*

32 Based on the discussion of “presumption” at:

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

33 . . . and the detailed coverage of “due process” starting in section 5.4.9 of the Great IRS Hoax, Form #11.302, we know that  
34 anything involving “presumption” is not only a Biblical sin under Psalm 19:12-13 and Numbers 15:30, but also is a  
35 violation of “due process”.

36 *“The power to create [false] presumptions is not a means of escape from constitutional restrictions,”*  
37 *[New York Times v. Sullivan, 376 U.S. 254 (1964)]*

38 *This court has never treated a presumption as any form of evidence. See, e.g., A.C. Aukerman Co. v. R.L.*  
39 *Chaides Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992) (“[A] presumption is not evidence.”); see also Del*  
40 *Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) (“[A presumption] cannot*  
41 *acquire the attribute of evidence in the claimant's favor.”); New York Life Ins. Co. v. Gamer, 303 U.S. 161,*  
42 *171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) (“[A] presumption is not evidence and may not be given weight as*  
43 *evidence.”).* Although a decision of this court, *Jensen v. Brown, 19 F.3d. 1413, 1415 (Fed.Cir.1994),* dealing  
44 *with presumptions in VA law is cited for the contrary proposition, the Jensen court did not so decide.*

[Ruten v. West, 142 F.3d. 1434 C.A.Fed.,1998]

**“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]

“But where the conduct or fact, the existence of which is made the basis of the statutory presumption, itself falls within the scope of a provision of the Federal Constitution, a further question arises. **It is apparent 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.** And the state may not in this way interfere with matters withdrawn from its authority by the Federal Constitution, or subject an accused to conviction for conduct which it is powerless to proscribe.”  
[Bailey v. State of Alabama, 219 U.S. 219 (1911)]

It is a violation of due process to “assume” or “presume” that anything is “law” unless it was enacted into positive law and evidence is entered on the record of same. Positive law is the only legitimate or admissible evidence that the people ever consented to the enforcement of an enactment, and without such explicit consent, no enactment is enforceable nor may it adversely affect a person’s rights. Once again, the Declaration of Independence says that all just powers derive from “consent”, which implies that any compulsion by government absent consent is unjust. The only exception to this rule is the criminal laws, which could not function properly if consent of the criminal was required. “Presumption”, in fact, is the OPPOSITE of “due process”, as the definition of “due process” admits in Black’s Law Dictionary:

**“Due process of law.** Law in its regular course of administration through courts of justice. Due process of law in each particular case means such an exercise of the powers of the government as the settled maxims of law permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe for the class of cases to which the one in question belongs. **A course of legal proceedings according to those rules and principles which have been established in our systems of jurisprudence for the enforcement and protection of private rights.** To give such proceedings any validity, there must be a tribunal competent by its constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit; and, if that involves merely a determination of the personal liability of the defendant, **he must be brought within its jurisdiction by service of process within the state, or his voluntary appearance.** Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565. Due process of law implies the right of the person affected thereby to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard, by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on the question of right in the matter involved. **If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law [and in fact is a VIOLATION of due process.]**”  
[Black’s Law Dictionary, Sixth Edition, p. 500; Emphasis added]

How do we rebut the false “presumption” that the Internal Revenue Code is law using admissible evidence? One way to rebut the fact that the Internal Revenue Code is “law” is to present section 4 of the 1939 Internal Revenue Code itself, located in 53 Stat. 1, and show that the code repealed all prior revenue laws as well as itself, and therefore is unenforceable. You can also present 1 U.S.C. §204 to show that it is not “law” or “positive law”, but is “presumed to be law”. Since all presumption which prejudices Constitutional rights is a violation of due process, then the code cannot be used as a substitute for real positive law evidence. The only reason this wouldn’t work in a court of law is because a tyrant judge with a conflict of interest (in violation of 18 U.S.C. §208 and 28 U.S.C. §455) who is subject to IRS extortion won’t allow such evidence to be admitted at trial because it is too likely to reduce his federal retirement benefits. However, if we put the evidence in our IRS administrative record BEFORE the trial by attaching it to the certified mail correspondence we send them, and keep the original correspondence and the notarized proof that we mailed it, then the corrupt judge can no longer keep it out of evidence and may not grant a motion “in limine” by the Department of Injustice to exclude it as evidence at trial. Our administrative record with the IRS is ALWAYS admissible as evidence.

The authority of the IRS is limited to seeing that a proper “return” (kickback) of U.S. Government property (income) is made by Federal Government “employees” and fiduciaries (Trustees) in the name of “tax”. The tax is actually corporate profit that is kicked back to the mother corporation, which is defined as the “United States” in 28 U.S.C. §3002(15)(A).

When IRS employees act upon property not within the authority given them by the I.R. Code, they are NOT acting in behalf of the U.S. government and must personally accept the consequences of their illegal actions.

IRS employees and government welfare recipients such as tax attorneys have invented a number of specious and false arguments relating to the fact that the I.R.C. is not “positive law”. They will try to exploit your legal ignorance in order to deceive you into thinking that it IS positive law by any one of the following statements. Some have observed these false statements being made by Mr. Rookyard ([http://www.geocities.com/b\\_rookard/](http://www.geocities.com/b_rookard/)) as he was debated him on the Sui Juris Forums (<http://suijuris.net>). The information below was used to “checkmate” him on each of these issues and thereby exposed his fraud to the large audience there. We have cataloged each false statement and provided a rebuttal you can use against it:

1. **FALSE STATEMENT #1:** “Everything in the Statutes at Large is ‘positive law’. The IRC was published in the Statutes at Large. Therefore, the I.R.C. MUST be positive law.”
2. **REBUTTAL TO FALSE STATEMENT #1:** Not everything in the Statutes at Large is “positive law”, in fact. Both the current Social Security Act and the current Internal Revenue Code (the 1986 code) were published in the Statutes at Large and 1 U.S.C. §204 indicate that NEITHER Title 26 (the I.R.C.) nor Title 42 (the Social Security Act) of the U.S. Code are “positive law”. Therefore, this is simply a false statement. If you would like to see the evidence for yourself, here it is:
  - 2.1. 1 U.S.C. §204:  
[http://assembler.law.cornell.edu/uscode/html/uscode01/usc\\_sec\\_01\\_00000204----000-.html](http://assembler.law.cornell.edu/uscode/html/uscode01/usc_sec_01_00000204----000-.html)
  - 2.2. 1986 Internal Revenue Code, 100 Stat 2085:  
<http://www.famguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201986.pdf>
  - 2.3. Current Social Security Act: [http://www.ssa.gov/OP\\_Home/ssact/comp-toc.htm](http://www.ssa.gov/OP_Home/ssact/comp-toc.htm)
3. **FALSE STATEMENT #2:** “The Statutes at Large, 53 Stat. 1, say the 1939 Internal Revenue Code was ‘enacted’. Anything that is ‘enacted’ is ‘law’. Therefore, the 1939 I.R.C. and all subsequent versions of it MUST be positive law.”
4. **REBUTTAL TO FALSE STATEMENT #2:** A repeal of a statute can be enacted, and it produces no new “law”. Seeing the word “enacted” in the Statutes of Law does not therefore necessarily imply that new “law” was created. In fact, you can go over both the current version of 1 U.S.C. §204 and all of its predecessors all the way back to 1939 and you will not find a single instance where the Internal Revenue Code has ever been identified as “positive law”. If you think we are wrong, then show us the proof or shut your presumptuous and deceitful mouth.
5. **FALSE STATEMENT #3:** “The Internal Revenue Code does not need to be ‘positive law’ in order to be enforceable. Federal courts and the I.R.S. call it ‘law’ so it must be ‘law’.”
6. **REBUTTAL TO FALSE STATEMENT #3:** The federal courts are a foreign jurisdiction with respect to a state national domiciled in his state on land not subject to exclusive federal jurisdiction under Article 1, Section 8, Clause 17 and who has no contracts or fiduciary relationships with the federal government. This is covered extensively in the Tax Fraud Prevention Manual, Form #06.008, Chapter 6. Your statement represents an abuse of case law for political rather than legal purposes as a way to deceive people. Even the IRS’ own Internal Revenue Manual, Section 4.10.7.2.9.8 says that cases below the Supreme Court may not be cited to sustain a position. Furthermore, if you read the cases to which you are referring, you will find out that the party they were talking about was a “taxpayer”. Because the Internal Revenue Code has no liability statute under Subtitle A, then the only way a person can become a “taxpayer” is by consenting to abide by the Code. If he consented, then the code becomes “law” for him. This is why even the U.S. Supreme Court itself refers to the income tax as “voluntary” in *Flora v. United States*, 362 U.S. 145 (1960). Consent is the ONLY thing that can produce “law”, as we covered in previous sections. The I.R.C. is private law, special law, and contract law that only applies to those who explicitly consent by signing a contract vehicle, such as Forms W-4, an SS-5, or a 1040. Since all of these forms produce an obligation, then all of them are contracts. The obligation cannot exist without signing them, nor can the IRS lawfully or unilaterally assess a person on a 1040 form under 26 U.S.C. §6020(b) who does not first consent. See section 5.3.1 of the Great IRS Hoax, Form #11.302 for details on this scam.

## **20.3 The “Tax Code” is a state-sponsored Religion, not a “law” for people domiciled in states of the Union**

*“Preach the Word; be prepared in season and out of season [by diligent study of this book and God’s Word]; correct, rebuke and encourage—with great patience and careful instruction. For the time will come when men [in the legal profession or the judiciary] will not put up with sound [legal] doctrine [such as that found in this book]. Instead, to suit their own desires, they [our covetous public dis-servants] will gather around them a great number of teachers [court-appointed “experts”, “licensed” government whores called attorneys and*

1 CPA's, and educators in government-run or subsidized public schools and liberal universities] to say what  
2 their itching ears want to hear. They will turn their ears away from the truth and turn aside to [government  
3 and legal-profession] myths[ and fables]. But you [the chosen of God and His servants must], keep your head  
4 in all situations, endure hardship, do the work of an evangelist, discharge all the duties of your [God's]  
5 ministry."  
6 [2 Tim. 4:2-5, Bible, NKJV]

7 As a consequence of the considerations in the previous section about the requirement for "positive law", one may safely  
8 conclude the following with regard to the Internal Revenue "Code":

- 9 1. The Internal Revenue Code is not positive law, and therefore imposes no obligation upon anyone except federal  
10 "public officers", agents, and contractors and those who consented (called "elected" in IRS publications) to be  
11 treated as one of these, even if they in fact are not. Instead, it is "special law", which applies to particular persons and  
12 things and not to all people generally throughout the country. Personal consent is required to give the I.R.C. the status  
13 of enforceable law, and we can choose to withhold our consent with no adverse legal consequence.
- 14 2. The I.R.C. effectively amounts to an offer and a proposal by the government to put you under their "special protection"  
15 from the abuses and tyranny of the IRS. If you accept their offer, you are a party to a private contract with them and  
16 are in receipt of taxable federal privileges. The privilege you agreed to accept was that of being left alone and not  
17 harassed by the IRS for your decision to keep or retain whatever money and property is left over after the Federal  
18 Mafia has raped and pillaged their share from your estate.
- 19 3. Every contract requires four things to be valid:  
20 3.1. An offer: The Internal Revenue Code.  
21 3.2. Informed and voluntary Consent/Acceptance. Both parties must voluntarily accept the terms of the offer and  
22 duress may not be used to procure consent.  
23 3.3. Mutual Consideration: Something valuable that both parties receive from the agreement.  
24 3.4. Mutual assent. Both parties were fully informed about the rights they were surrendering and the consideration  
25 they were receiving in return, and all terms of the contract were fully disclosed in writing.
- 26 4. In the case of the voluntary contract called the Internal Revenue Code, the consideration is the right to be left alone  
27 after you pay the IRS a large bribe and that essentially amounts to "protection money". Keeping whatever is left over  
28 after you bribe them and pay them their extortion is the consideration you derive from this private contract. This is  
29 not, however, true consideration, mind you, because it is not an exercise of free will. Instead, if you don't accept the  
30 contract, then you become the target of IRS harassment and terrorism, may lose your job (especially your federal job)  
31 and be persecuted by your coworkers for being a "crackpot". Voluntary consent is impossible under such conditions.  
32 Therefore, it is impossible for you to agree to such a legal contract, which is why the government never bothers to  
33 disclose it to begin with!
- 34 5. The contract is also void on its face because it was not based on informed consent. The IRS and the government never  
35 fully disclosed to you the terms of their "invisible adhesion contract", and chances are you never even read any part of  
36 the contract by reading Title 26 for yourself. As a matter of fact, they have exercised every opportunity available to  
37 stifle and persecute those freedom advocates who were trying to educate others about the nature of this contract.  
38 Consequently, like the marriage license you never should have gotten, you signed away your whole life and all your  
39 rights by filing your first 1040 or W-4 form and thereby declaring yourself to be a "taxpayer" under penalty of perjury.

40 *"Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with*  
41 *sufficient awareness of the relevant circumstances and likely consequences."*  
42 *[Brady v. U.S., 397 U.S. 742 (1970)]*

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

- 49 6. The decision to accept the terms of the I.R.C. franchise contract also involved fraud on the part of the government.  
50 The employees of the IRS who directly or indirectly influenced you to make the decision to accept the contract also  
51 never fully disclosed to you that they had no authority to enforce the Internal Revenue Code to begin within the place  
52 you physically are. If they never had authority to enforce the I.R.C. against a private citizen who is not employed by  
53 the federal government, then they couldn't offer to stop doing that which they were never authorized to do to begin  
54 with! Therefore, they deceived you to believe that they really were giving you something of value (a "benefit" or  
55 "consideration") that they had the legal authority to provide, which is the absence of lawful enforcement actions

directed against you. In effect, they convinced you to pay for something that they didn't have the legal authority to provide to begin with! It's all based on fraud.

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

[...]

*Where failure to disclose a material fact is calculated to induce a false belief, the distinction between concealment and affirmative misrepresentation is tenuous. Both are fraudulent. 11 **An active concealment has the same force and effect as a representation which is positive in form.** 12 The one acts negatively, the other positively; both are calculated, in different ways, to produce the same result. 13 **The former, as well as the latter, is a violation of the principles of good faith.** It proceeds from the same motives and is attended with the same consequences; 14 and the deception and injury may be as great in the one case as in the other. [37 Am.Jur.2d, Fraud and Deceit, §144]*

***"Fraud vitiates every transaction and all contracts.** 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. 8 **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.** 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." [37 Am.Jur.2d, Fraud and Deceit, §144]*

Since the people living in the states never enacted the Internal Revenue Code into "positive law", then they as the "sovereigns" in our system of government never consented to enforce it upon themselves collectively. "Positive law" is the only evidence that the people ever explicitly consented to enforcement actions by their government, because legislation can only become positive law by a majority of the representatives of the sovereign people voting (consenting) to enact the law. Since the people never consented, then the "code" cannot be enforced against the general public. The Declaration of Independence says that all just powers of government derive from the "consent" of the governed. Anything not consensual is, ipso facto, unjust by implication. In fact, the sovereign People REPEALED, not ENACTED the Internal Revenue Code. It has been nothing but a repealed law since 1939, in fact. An examination of the Statutes at Large, 53 Stat. 1, Section 4, reveals that the Internal Revenue Code and all prior revenue laws were REPEALED. See:

SEDM Exhibit #05.027  
<http://sedm.org/Exhibits/ExhibitIndex.htm>

Even state legislatures recognize that the Internal Revenue Code is not law. Below is a cite from the Oregon Revised Statutes (ORS), section 316.012, which refers to the Internal Revenue Code. Notice below the use of the phrase "laws of the United States or to the Internal Revenue Code". If the Internal Revenue Code were "law", then that phrase would be redundant, now wouldn't it?:

**Oregon Revised Statutes**

**316.012 Terms have same meaning as in federal laws; federal law references.** Any term used in this chapter has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required or the term is specifically defined in this chapter. Except where the Legislative Assembly has provided otherwise, any reference in this chapter to **the laws of the United States or to the Internal Revenue Code**:

(1) Refers to **the laws of the United States or to the Internal Revenue Code** as they are amended and in effect:

(a) On December 31, 2002; or

(b) If related to the definition of taxable income and attributable to a change in **the laws of the United States or in the Internal Revenue Code** that is enacted after December 31, 2005, as applicable to the tax year of the taxpayer.

(2) Refers to the laws of the United States or to the Internal Revenue Code as they are amended and in effect and applicable for the tax year of the taxpayer, if the reference relates to:

[SOURCE: <http://landru.leg.state.or.us/ors/316.html>]

Here is what one book on the common law candidly admits. Note that the Harvard law professor writing the book, Rosco Pound, describes TWO classes of statutes: 1. “law”; 2. “compact”, meaning franchise:

*Municipal law, thus understood, is properly defined to be "a rule of civil conduct prescribed by the supreme power in a state, commanding what is right and prohibiting what is wrong."*

[. . .]

*It is also called a rule to distinguish it from a compact or agreement; for a compact is a promise proceeding from us, law is a command directed to us. The language of a compact is, "I will, or will not, do this"; that of a law is, "thou shalt, or shalt not, do it." It is true there is an obligation which a compact carries with it, equal in point of conscience to that of a law; but then the original of the obligation is different. In compacts we ourselves determine and promise what shall be done, before we are obliged to do it; in laws, we are obliged to act without ourselves determining or promising anything at all. Upon these accounts law is defined to be "a rule."*

[Readings on the History and System of the Common Law, Second Edition, 1925, Roscoe Pound, p. 4]

If the Internal Revenue Code is not “positive law”, but a voluntary franchise contract or “compact” as indicated above, then what exactly is it? It is a de facto state-sponsored Federal/Political Religion. Below is how one Christian Writer describes this state-sponsored de facto religion:

*“There is a war on. Since 1975, hundreds of thousands of Christians in the United States have become aware of the threat to Christianity posed by humanism. It is amazing how long it took for Christians to recognize that humanism is a rival religion: about a century.”*

[75 Bible Questions Your Instructors Pray You Won’t Ask, Gary North, copyright 1984, 1988, ISBN 0-930462-03-3, p. 1]

You can read the above free book yourself at the address below:

75 Bible Questions Your Instructors Pray You Won’t Ask  
<http://famguardian.org/Subjects/Spirituality/Articles/75BibleQuestions.pdf>

The Internal Revenue Code is “de facto” because there is no positive law passed by Congress that actually implements it. Only those who consent to follow it can have any legal obligation to follow it, because it prescribes no legal duties upon anyone but federal public officers, statutory “employees” (5 U.S.C. §2105(a)), contractors, agencies, and benefit recipients. Its existence outside of the federal workplace, such as in the lives of private Americans living or working in the states of the Union, was created and continues to be maintained by constructive fraud using “judge-made law”, which is de facto law put in place by the edicts of covetous criminals sitting on the federal bench. This type of law can only exist as long as there are guns and prisons in the hands of government thieves and idolaters, but as soon as the unlawful duress stops, so does the “[in]voluntary compliance”, as the government likes to call it. Remember what the First Amendment says?:

*“Congress shall make no law respecting the establishment of religion or prohibiting the free exercise thereof.”*  
[First Amendment]

The First Amendment doesn’t say anything at all about “judges making law”, so that is exactly what our corrupted state and federal judiciaries have done! A religion is simply a “voluntary” association of people who espouse certain common beliefs and behaviors, the object of which is to reverence or hold in high esteem a “superior being”. If that superior being is anything but the true living God mentioned in the Bible, then we are involved in pagan idol worship.

*“Religion. Man's relation to Divinity, to reverence, worship, obedience, and submission to mandates and precepts of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence of superior beings exercising power over human beings by volition, imposing rules of conduct, with future rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship due him as source of all being and principle of all government of things. *Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek Catholic Church*, 142 Misc. 894, 255 N.Y.S. 653, 663.”*  
[Black’s Law Dictionary, Sixth Edition, p. 1292, emphasis added]

Our society is based on “equal protection of the laws” (see section 4.3.2 of the Great IRS Hoax, Form #11.302), so there simply can’t be any “superior beings” in America, but the judiciary has changed all that with “judge made law” so that judges become the object of idol worship. We call this “neo-religion” or state-sponsored pagan federal religion “The Civil Religion of Socialism”. This religion is thoroughly described in detail in the free pamphlet below:

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

Unlike Christianity, the foundation of this state-sponsored judicial religion is fear, not love. This state religion of humanism and socialism is based entirely on “the power to destroy”, which is why it produces fear and why people comply at all. In that sense, it is Satanic and evil. The only basis for a righteous justice system is “the power to create” and not the “power to destroy”, as was pointed out in section 5.1.1 of the Great IRS Hoax, Form #11.302.

*“The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law involving the power to destroy. [ . . . ] They decided against the tax; because the subject had been placed beyond the power of the states, by the constitution. They decided, not on account of the subject, but on account of the power that protected it; they decided that a prohibition against destruction was a prohibition against a law involving the power of destruction.”*  
[Providence Bank v. Billings, 29 U.S. 514 (1830)]

The “law” described above that is doing the destruction to our society presently is “judge made law”, and not statutes passed by Congress. The superior being that is being worshipped in this false religion is “The Beast”, mentioned in the book of Revelation Chapters 17 and 18 in the Bible. That book describes “The Beast” as the political rulers (politicians, Congressmen, Judges, and the President) of the earth. The worship and servitude of this “Beast” occurs mostly out of fear but also because of ignorance and laziness, as was shown in section 4.3.10 of the Great IRS Hoax, Form #11.302.

*“And I saw the beast, the kings [political rulers] of the earth, and their armies [of nonbelievers under a democratic form of government], gathered together to make war against Him [God] who sat on the horse and against His army.”*  
[Revelation 19:19, Bible, NKJV]

Those who took the mark of this “Beast”, the Socialist Security Number, will be the first to be judged and condemned by God, as described in Revelation 16:1-2. See the book below:

Social Security: Mark of the Beast, Form #11.407  
<http://sedm.org/Forms/FormIndex.htm>

This Beast is personified by the corruption evident in the political realm and the Federal and state Judiciaries in their treasonous and illegal enforcement of our revenue codes (not “laws”, but “codes”). The judges in courts everywhere have become the “Priests” of this pagan neo-religion, and by virtue of the fact that they are ignoring the federal and state Constitutions and are not being held accountable for such Treason, everything that comes out of their mouth becomes law, or “common law” or “judge-made law”:

*“Judge-made law. A phrase used to indicate judicial decisions which construe away the meaning of statutes, or find meanings in them the legislature never intended. It is perhaps more commonly used as meaning, simply, the law established by judicial precedent and decisions. Laws having their source in judicial decisions as opposed to laws having their source in statutes or administrative regulations.”*  
[Black’s Law Dictionary, Sixth Edition, p. 841]

This “judge-made law” has created a new, “de facto” government that is in complete conflict with the “de jure” government described by our federal and state Constitutions and the public acts that implement them. This process of corruption graphically in section 6.1 of the Great IRS Hoax, Form #11.302, where it is proven that the Executive, Legislative, and Judicial branches have conspired over the last 100 years to strip us of our Constitutional rights by destroying the separation of powers and thereby make us into tax slaves residing on the “federal plantation” called the federal zone. Only a pagan “god” called a “judge” can create law out of nothing and without explicit consent of the people found in the Constitution. Only a pagan “god” called a “judge” can deprive the people of “equal protection” by protecting IRS wrongdoers while coercing those who refuse to consent to their abuses. Only a pagan “god” can create man-made “law” which conflicts with the Ten Commandments and the Constitution and do so with impunity.

1 "...it must be recognized that in any culture the source of law is the god of that society. If law has its source  
2 in man's reason, then reason is the god of that society. If the source is an oligarchy, or in a court, senate, or  
3 ruler, then that source is the god of that system.

4 [...]

5 *Modern humanism, the religion of the state, locates law in the state and thus makes the state, or the people as*  
6 *they find expression in the state, the god of the system. As Mao Tse-Tung has said, "Our God is none other than*  
7 *the masses of the Chinese people." [2] In Western culture, law has steadily moved away from God to the people*  
8 *(or the state) as its source, although the historic power and vitality of the West has been in Biblical faith and*  
9 *law.*

10 *"Third, in any society, any change of law is an explicit or implicit change of religion. Nothing more clearly*  
11 *reveals, in fact, the religious change in a society than a legal revolution. When the legal foundations shift from*  
12 *Biblical law to humanism, it means that the society now draws its vitality and power from humanism, not from*  
13 *Christian theism.*

14 *"Fourth, no disestablishment of religion as such is possible in any society. A church can be disestablished, and*  
15 *a particular religion can be supplanted by another, but the change is simply to another religion. Since the*  
16 *foundations of law are inescapably religious, no society exists without a religious foundation or without a law-*  
17 *system which codifies the morality of its religion."*  
18 *[The Institutes of Biblical Law, Rousas John Rushdoony, 1973, pp. 4-5]*

19 The purpose of the "Civil Religion of Socialism" is to steal the sovereignty of the People and to replace it with a  
20 dictatorship and a totalitarian police state devoid of individual rights. This is accomplished through "judge-made law" and  
21 social engineering in the tax "code". The result is that the people comply out of their desire to take the path of least  
22 resistance which minimizes fear and personal liability. The Internal Revenue Code is just such a voluntary federal religion.  
23 When we join this feudal religion and figuratively move our "domicile" and our primary political "allegiance" to the federal  
24 plantation under 26 U.S.C. §7701(a)(9) and (a)(10), 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d). By doing so, we  
25 surrender our sovereignty, turn it over to the Congress, and become "subjects" who live on the "federal plantation" (federal  
26 zone), which we call the "matrix". To join such a state-sponsored religion, we need only lie about our status as federal  
27 "employees" on either a W-4 or submit a 1040 form with a nonzero liability. Once we shift our primary allegiance from  
28 God to the "state", Congress becomes our new "king" because they can pass any statute and it will apply to us, including  
29 those statutes that are not "positive law", and they can disregard the need for implementing regulations because they don't  
30 need implementing regulations for federal "employees". The benefits of this religion are that we are insulated from  
31 responsibility for ourselves and from fear of the IRS or the government. Acceptance of this religion represents a formal and  
32 complete transfer of sovereignty over your person, labor and property from you to your public "dis-servants". You turn  
33 over responsibility for yourself to the government in exchange for them taking care of you when you get old or  
34 unemployed. You become federal property: a slave, in effect, through the operation of a voluntary contract called the  
35 Internal Revenue Code. This, friends, is nothing short of idolatry, in stark violation of the First Commandment in the Ten  
36 Commandments (see Exodus 20 in the Bible) to not have any other idols before God. We are supposed to trust God, not  
37 government, to provide for us. Trusting government is putting the vanity of man ahead of the grace and majesty and  
38 sovereignty of God.

39 *"It is better to trust the Lord*  
40 *Than to put confidence in man.*  
41 *It is better to trust in the Lord*  
42 *Than to put confidence in princes [or government, or the 'state']."*  
43 *[Psalm 118:8-9]*

44 Such man-centric (rather than God-centric) idolatry is the worst of all sins described in the Bible, and a sin for which God  
45 repeatedly and violently killed those who committed it. Refer to sections 4.1 and 4.3.1 through 4.3.13 of the Great IRS  
46 Hoax, Form #11.302 for an in-depth exposition backing up these conclusions. This type of idolatry describes the original  
47 sin of Lucifer, who wanted to do it "his [man's] way" instead of God's way.<sup>30</sup> God pronounced a death sentence upon us  
48 for the original sin of Adam and Eve, and He said life would be a struggle as a consequence of this death sentence meted  
49 out under His sovereign Law.

50 *"Cursed is the ground for your sake;*  
51 *In toil you shall eat of it*  
52 *All the days of your life.*

<sup>30</sup> See Isaiah 14:12-21.

1                   *Both thorns and thistles it shall bring forth for you,*  
2                   *And you shall eat the herb of the field.*  
3                   *In the sweat of your face you shall eat bread*  
4                   *Till you return to the ground,*  
5                   *For out of it you were taken;*  
6                   *For dust you are,*  
7                   *And to dust you shall return."*  
8                   *[Genesis 3:17-19, Bible, NKJV]*

9       Ever since the original fall described above, we have been trying to escape God's sovereign judgment and punishment for  
10      our sin by escaping liability for ourselves and accountability to Him. We have been doing this by making an atheistic  
11      government into our false god, parent, caretaker, and social insurance company. The purpose of law within a society based  
12      on this "Civil Religion of Socialism" is to facilitate irresponsibility and thereby undermine God's sovereignty by interfering  
13      with the curse He put on us for our original sin and disobedience against His sovereign command. This was described  
14      much more thoroughly in section 4.3.10 of the *Great IRS Hoax*, Form #11.302, entitled "The Unlimited Liability Universe"  
15      if you would like to investigate further. In so doing, we fornicate with the Beast, which is the political rulers of the world.  
16      Black's Law Dictionary defines "commerce" as "intercourse".

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

22      When we, as natural persons, send our money to the government or receive money from the government, we are involved in  
23      "intercourse". The Bible in Isaiah 54:5-6 describes God as the "husband" of believers and it describes believers as His  
24      "bride". We as His bride are committing adultery and fornication when we conduct "commerce" with the government as  
25      private individuals. See section 4.3.1 of the *Great IRS Hoax*, Form #11.302 for a complete explanation of this analogy that  
26      is quite frightening and completely fulfills the prophesy found in the book of Revelation in the Bible.

27      Now that we have established that the "Tax Code" is in fact a state sponsored religion, we will now document the core  
28      "beliefs" that make up this false religion. We will also show why every one of these beliefs not only cannot be  
29      substantiated with facts or law, but also that the *opposite* can be established with admissible evidence, scientifically  
30      provable facts, and law. This comparison and analysis builds upon section 4.3.13 of the *Great IRS Hoax*, Form #11.302  
31      entitled "Our Government has become Idolatry and a False Religion", where we proved that our government has become a  
32      god, and that this was done essentially by destroying the "equal protection of the laws" that is the foundation of freedom in  
33      this country, and thereby making the public servants into gods because they do not have to abide by the same rules as  
34      everyone else does.

**Table 6: Comparison of Political Religion v. Christianity**

<i><b>Belief</b></i>	<i><b>The false belief of “cult members”</b></i>	<i><b>The truth</b></i>	<i><b>Proof of the truth found in which section of the Great IRS Hoax, Form #11.302 book</b></i>
View of government	Government does good things for people and would never do bad things.	People working in government are human, make mistakes, and in the context of money, have been known to lie, deceive, and persecute those who insist on a law-abiding revenue collection system.	4.3.1, 4.3.2, 4.3.12
Purpose of government	Minimize risk and personal responsibility. Promote good. Decriminalize sinful behaviors. Act as a big parent for everyone.	To keep people from hurting each other and leave all other subjects at the discretion of the people.	4.3.1, 4.3.4
View of freedom in this country	Declaration of Independence says all just powers are based on the “consent of the governed”. I am free because no one forces me to do anything.	Americans are not free because taxes on labor are slavery in violation of the Thirteenth Amendment. The IRS collects without the authority of law or the explicit consent of the people. Consent is required and therefore the IRS is a terrorist organization because it ignores the requirement for consent. If you want to find out how “free” you are, then just	1 to 20.5
Citizenship	Everyone born in America is a “U.S. citizen” under federal law and under 8 U.S.C. §1401	People born in states of the Union and not on federal property are “citizens of the United States” under Section 1 of the Fourteenth Amendment but do not come under the jurisdiction of nearly all federal laws, including 8 U.S.C. §1401.	4.11 to 4.11.12
Meaning of the word “tax”	“Taxes” are money we pay the government to be spent however the democratic majority decides they want to spend it	The power of the government cannot be used for wealth redistribution, because this would be legalized theft, and theft is a sin and a crime, no matter who does it	5.1.2
Federal jurisdiction	The federal government has unlimited jurisdiction within states	The federal government only has delegated authority within states of the Union that derives directly from the Constitution. This authority is limited exclusively to mail fraud, counterfeiting, treason, and slavery. All other subject matters come under the exclusive police powers of the states.	5.2 to 5.1.9

<b><i>Belief</i></b>	<b><i>The false belief of “cult members”</i></b>	<b><i>The truth</i></b>	<b><i>Proof of the truth found in which section of the Great IRS Hoax, Form #11.302 book</i></b>
View of American justice system	Our justice system is fair and lawful. There is no conflict of interest anywhere.	Conflict of interest occurs every day all day in federal courtrooms. It is a conflict of interest in violation of 18 U.S.C. §208 for any judge or jurist to hear a case in which they have a financial interest, and yet federal judges and jurors routinely participate in tax trials while at the same time either being “taxpayers” who are jealous of the accused for not paying his “fair share”, or they are in receipt of socialist benefits derived from other people who participate in the IRS scam. This scam started in 1918, which was the first year that federal judges were made into “taxpayers” and subject to IRS extortion. As long as a federal judge risks an audit by IRS for not helping them prosecute tax resisters, justice is impossible in any courtroom. As long as attorneys are licensed by the government, it is impossible to get impartial representation in a court either. Attorney licensing started about the same time as judges became “taxpayers”, during the 1930’s in this country.	6.9 to 6.9.12
Nature of IRS publications	The IRS and the government tell the truth in the IRS publications and in their phone support..	The IRS publications are deceptive because they omit the most important parts of the truth.	3.19
Federal judges	Federal judges are honorable men who have no conflict of interest when hearing tax trials.	Since federal judges were put on the income tax rolls starting in 1918 and put under IRS terrorism, there has been no justice in the federal courtroom in the context of income taxes since then.	See: <a href="http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/WhyCourtsCantAddressQuestions.htm">http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/WhyCourtsCantAddressQuestions.htm</a>
Purpose of law	To promote good and public policy	To punish harm and leave all other subjects at the discretion of the individual.	3.3 to 3.6
IRS authority	IRS has legal authority to enforce the income tax, including assessments, penalties, and require people to keep records.	The Internal Revenue Code is not positive law, but special law. The entire title was never enacted into positive law (see 1 U.S.C. 204) and can’t be, because abuse of the government’s taxing power to accomplish theft can never be made into law. The I.R.C. was repealed in 1939 and now essentially amounts to a state-sponsored federal religion which is by the federal judiciary using “malicious abuse of legal process”.	5.4.9 to 5.4.12, Chapter 7
Requirement to pay taxes	Everyone should pay their “fair share”. This is a political, not legal requirement., which makes it a religion, not a law.	“Fair share” is determined by law, and we don’t have a law. The Internal Revenue Code, which is not law, also has no enforcement regulations so that even if it was law, it could not be enforced by the IRS. Therefore, there is no requirement for the average American to pay anything under the Internal Revenue Code.	5.1.2, 5.4.1 to 5.4.36, 5.6 to 5.6.21

<i>Belief</i>	<i>The false belief of “cult members”</i>	<i>The truth</i>	<i>Proof of the truth found in which section of the Great IRS Hoax, Form #11.302 book</i>
Requirement to file a return	Everyone, and especially patriotic “U.S. citizens”, must file a return	There must be a legal “liability” existing in a positive law federal statute that applies to American in the states before there is a liability to file a return. No such statutes, nor regulations that implement them, exist. All prosecutions for willful failure to file amount to “malicious abuse of legal process” and “terrorism” by government judges and prosecutors in the absence of positive law.	5.5 to 5.5.9
Relationship between religious belief and government	God comes first in my life as a Christian.	God comes second in the lives of those who pay federal taxes, because the government gets the “first fruits” before God gets His, in violation of Prov. 3:9-10. This is idolatry in violation of the first four commandments.	4.1, 4.3.3 to 4.3.15
View of my church’s relationship to the government	My pastor is neutral and objective in his view of government, and is under no duress at all by the government.	Most pastors are extensions of the government because they are privileged under 26 U.S.C. §501(c)(3). With this privileged status comes an obligation to not speak out against the government or corruption in the government, for fear of losing tax exempt status that was never really needed anyway because the federal government had no jurisdiction over them to begin with. There is no separation of church and state as long as IRS is able to abuse its power to persecute churches who expose their illegal activities by pulling their 501(c)(3) status and subjecting them to audits and harassment.	4.3.6 to 4.3.13

One of the things you hear church pastors talk about quite often is how Satan is the great imitator. Satan imitates God's design for everything. Satan, in fact, is quoted as saying:

*"I will ascend into heaven,  
I will exalt my throne above the stars of God;  
I will also sit on the mount of the congregation  
On the farthest sides of the north;  
I will ascend above the heights of the clouds,  
**I will be like the Most High.**"*  
[Isaiah 14:13-14, Bible, NKJV]

The Bible also says that Satan is in control of this world and the governments of the world. See Matt. 4:8-11, John 14:30-31. Our tax system, in fact, is an imitation of God's design for the church and has all the trappings of a church. Going back to our definition of "religion" once again to prove this:

**"Religion.** Man's relation to Divinity, to reverence, worship, obedience, and submission to mandates and precepts of **supernatural or superior beings.** In its broadest sense includes all forms of belief in the existence of superior beings exercising power over human beings by volition, imposing **rules of conduct** [law], with future rewards and punishments [penal provisions or "benefits"]. Bond uniting man to God, and a virtue whose purpose is to render God worship [obedience] due him as source of all being and principle of all government of things. *Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek Catholic Church*, 142 Misc. 894, 255 N.Y.S. 653, 663."  
[Black's Law Dictionary, Sixth Edition, p. 1292]

Based on the criteria in the above table, we can see that the Internal Revenue Code has all the essential characteristics of a "religion" and a church and thereby imitates God's design:

1. "Belief" in a superior being, which is the federal judge and our public "servants". This reversal of roles, whereby the public "servants" become the ruling class is called a "dulocracy" in law.

**"Dulocracy.** A government where servants and slaves have so much license and privilege that they domineer."  
[Black's Law Dictionary, Sixth Edition, p. 501]

2. The capitol, Washington D.C., is the "political temple" or headquarters of this false religious cult. Don't believe us? During the Congressional debates of the Sixteenth Amendment in 1909, one Congressman amazingly admitted as much. The Sixteenth Amendment is the income tax amendment that was later fraudulently ratified in 1913. Notice the use of the words "civic temple" and "faith" in his statement, which are no accident.

*"Now, Mr. Speaker, **this Capitol is the civic temple of the people**, and we are here by direction of the people to reduce the tariff tax and enact a law in the interest of all the people. This was the expressed will of the people at the polls, and you promised to carry out that will, but **you have not kept faith with the American people**,"*  
[44 Cong.Rec. 4420, July 12, 1909; Congressman Heflin talking about the enactment of the Sixteenth Amendment]

If you want to read the above amazing admission for yourself, see the following:

16<sup>th</sup> Amendment Congressional Debates  
<http://famguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf>

3. This false and evil religion meets all the criteria for being described as a "cult", because:
  - 3.1. The cult imposes strict rules of conduct that are thousands of pages long and which are far more restrictive than any other religious cult.
  - 3.2. Participating in it is harmful to our rights, liberty, and property.
  - 3.3. The "cult" is perpetuated by keeping the truth secret from its members. Our Great IRS Hoax, Form #11.302 contains 2,000+ pages of secrets that our public servants and the federal judiciary have done their best to keep cleverly hidden and obscured from public view and discourse. When these secrets come out in federal courtrooms, the judges make the case unpublished so the American people can't learn the truth about the misdeeds of their servants in government. Don't believe us? Read the proof for yourself:  
<http://www.nonpublication.com/>
  - 3.4. Those who try to abandon this harmful cult are threatened and harassed illegally and unconstitutionally by covetous public dis-servants. For an example, see:  
<http://www.irs.gov/compliance/enforcement/article/0,,id=119332,00.html>

4. No scientifically proven basis for belief. False belief is entirely based on false presumption, which in turn is promoted by:
- 4.1. A “prima facie” code such as the Internal Revenue Code that doesn’t acquire the force of law until you expressly consent to it in some way. “Prima facie” means “presumed to be law”.
  - 4.2. Propaganda and “brainwashing” by the media and public schools and cannot stand public scrutiny or scientific investigation because it cannot be substantiated.
  - 4.3. Deceptive IRS publications that don’t tell the whole truth. See section 3.19 of the Great IRS Hoax, Form #11.302 for proof.
5. The false government “god” is the “source of all being and principle of all government”. Those who refuse to comply are illegally stripped of their property rights, their security, and their government employment by a lawless federal judiciary in retaliation for demanding the rule of written positive law. They cease to have a commercial existence or “being” as a punishment for demanding the “rule of law” instead of “rule of men” in our country. Their credit rating is destroyed and their property is illegally confiscated as punishment for failure to comply with the whims, wishes, and edicts of an “imperial judiciary” and its henchmen, the IRS.
6. The false religion has its own “bible”, which is all 9,500 pages of the “Infernal (Satanic) Revenue Code”. This “scripture” or “bible” was written by the false prophets, who are our political leaders in Congress. It was written to further their own political (church) ends. Former Treasury Secretary Paul O’Neil calls the I.R.C.:

“9,500 pages of gibberish.”

[SOURCE: <http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/IRSExhibit-PaulONeill-IRSCo9500PgsOfGibberish.pdf>]

7. Federal courtrooms are where “worship services” are held for the cult. Even the seats are the same as church pews! The participants dress and act like they are at church and dress like Mormon missionaries. This worship service amounts to devil worship, because its purpose is to help criminals working for the government to enforce in a federal courtroom that which does not have “the force of law” in the case of the private party who has been victimized by it because no consent and therefore “waiver of sovereign immunity” was every substantiated on the record of the proceedings. In that sense, we are participating in Treason against the Constitution by aiding and abetting it. By subsidizing this madness and fraud, we are also bribing public officials in violation of 18 U.S.C. §201.

7.1. Worship services begin with a religious event.

7.1.1. The taking of an oath is a religious event.

*Jurare est Deum in testum vocare, et est actus divini cultus.*

**To swear is to call God to witness, and is an act of religion.** 3 Co. Inst. 165. Vide 3 Bouv. Inst. n. 3180, note; 1

Benth. Rat. of Jud. Ev. 376, 371, note.

[Bouvier’s Maxims of Law, 1856;

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

- 7.1.2. Before the worship services begin, observers and the jury must stand up when the judge enters the room. This too is an act of “worshipping and reverencing” their superior being, who in fact is a pagan deity.

**Religion.** Man’s relation to Divinity, **to reverence, worship, obedience, and submission to mandates and precepts of supernatural or superior beings** [JUDGES, in this case]. In its broadest sense includes all forms of belief in the existence of superior beings exercising power over human beings by volition, imposing rules of conduct, with future rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship due him as source of all being and principle of all government of things. *Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek Catholic Church*, 142 Misc. 894, 255 N.Y.S. 653, 663. [Black’s Law Dictionary, Sixth Edition, p. 1292]

- 7.2. The worship ceremony, at least in the context of taxes, is conducted in the figurative dark, like a séance. The Bible describes Truth as “light”. Any ceremony where the entire truth is not considered is conducted in the dark.

7.2.1. The judge is gagged by the law from speaking the truth by the legislature in the case of franchisees called statutory “taxpayers” (26 U.S.C. §7701(a)(14)) but NOT in the case of anyone else. 28 U.S.C. §2201(a).

7.2.2. The judge forbids others from speaking the ONLY truth, which is the law itself. In tax trials, judges very commonly forbid especially defendants from quoting or using the law in front of the jury. Those who disregard this prohibition are sentenced to contempt of court.

“One who turns his ear from hearing the law [God’s law or man’s law], even his prayer [and ESPECIALLY his trial] is an abomination.”

[Prov. 28:9, Bible, NKJV]

- 7.2.3. Jurists who have never read or learned the law in public school are not even aware of what they are enforcing. Therefore, they become agents of the judge instead of the law.
- 7.2.4. The law library in the court building forbids jurors from going in and reading the law they are enforcing, and especially while serving as jurists. They are supposed to be supervising the judge in executing the law, and they can't fulfill that duty as long as they have never learned and are forbidden from reading the law while serving as jurors.
- 7.2.5. The judge does everything in his power to destroy the weapons of the nongovernmental opponent by excluding everything he can and excluding none of the government's evidence. This basically results in a vacuum of truth in the courtroom.

*The first one to plead his cause seems right, Until **his neighbor** comes and examines him.*  
[Prov. 18:17, Bible, NKJV]

*"The hypocrite with his mouth destroys **his neighbor**, But through knowledge the righteous will be delivered."*  
[Prov. 11:9, Bible, NKJV]

8. The "deacons" of the church are attorneys who are "licensed" to practice law in the church by the chief priests of the church.
- 8.1. They too have been "brainwashed" in both public school and law school to focus all their effort on procedure, presentation, and managing their business. They learn NOTHING about history, legislative intent, or natural law, which are the very foundations of law.
- 8.2. The Statutes At Large published by Congress are the only real law and legally admissible evidence, in most cases. See [1 U.S.C. §204](#). Yet, it is so expensive and inconvenient to read the Statutes At Large online that for all practical purposes, it is off limits to all attorneys. For instance, it costs over \$7 per page to even VIEW the Statutes at Large in the largest online legal reference service, Westlaw.
- 8.3. Because they are licensed to practice law, the license is used as a vehicle to censor and control the attorneys from speaking the truth in the courtroom. Consequently, they usually blindly follow what the priest, ahem, I mean "judge" orders them to do and when they don't, they have their license pulled and literally starve to death.
9. The greatest sin in the government church called court is willful violations of the law. All tax crimes carry "willfulness" as a prerequisite. God's law and Christianity work exactly the same way. The greatest sin in the Holy Bible is to blaspheme the Holy Spirit, which is equivalent of doing something that you KNOW is wrong. See Matt. 12:32, Mark 3:29, Luke 12:10.
10. The judge, like the church pastor, wears a black robe and chants in Latin. Many legal maxims are Latin phrases that have no meaning to the average citizen, which is the very same thing that happens in Catholic churches daily across the country.
11. The jury are the twelve disciples of the judge, rather than of the Truth or the law or their conscience. Their original purpose was as a check on government abuse and usurpation, but judges steer them away from ruling in such a manner and being gullible sheep raised in the public "fool" system, they comply to their own injury.
- 11.1. Those who are not already members of the cult are not allowed to serve on juries. The judge or the judge's henchmen, his "licensed attorneys" who are "officers of the court", dismiss prospective jurists who are not cult members during the voir dire (jury selection) phase of the tax trial. The qualifications that prospective jurists must meet in order to be part of the "cult" are at least one of the following:
- 11.1.1. They collect government benefits based on income taxes and don't want to see those benefits reduced or stopped. The only people who can collect federal benefits under enacted law and the Constitution are federal employees. Therefore, they must be federal employees. Since jurists are acting as "voters", then receipt of any federal benefits makes them into a biased jury in the context of income taxes and violates 18 U.S.C. §597, which makes it illegal to bribe a voter. The only way to eliminate this conflict of interest is to permanently remove public assistance or to recuse/disqualify them as jurists.
- 11.1.2. They faithfully pay what they "think" are "income taxes". They are blissfully unaware that in actuality, the 1040 return is a federal employment profit and loss statement.
- 11.1.3. They believe or have "faith" in the cult's "bible", which is the Infernal Revenue Code and falsely believe it is "law". Instead, 1 U.S.C. §204 legislative notes says it is NOT positive law, but simply "presumed" to be law. Presumption is a violation of due process and therefore illegal under the Sixth Amendment.
- 11.1.4. They are ignorant of the law and were made so in a public school. They therefore must believe whatever any judge or attorney tells them about "law". This means they will make a good lemming to jump off the cliff with the fellow citizen who is being tried.

- 11.2. Juries are FORBIDDEN in every federal courthouse in the country from entering the law library while serving on a jury because judges don't want jurists reading the law and finding out that judges are misrepresenting it in the courtroom. Don't believe us? Then call the law library in any federal court building and ask them if jurists are allowed to go in there and read the law while they are serving. Below are the General Order 228C for the Federal District Court in San Diego proving that jurors are not allowed to use the court law library while serving. Notice jurors are not listed as authorized to use the library in this order:  
<http://famguardian.org/Disks/TaxDVD/Evidence/JudicialCorruption/GenOrder228C-Library.pdf>
- 11.3. Unlike every other type of federal trial, judges forbid discussing the law in a tax trial. Could it be because we don't have any and he doesn't want to admit it?
- 11.4. Public (government) schools deliberately don't teach law or the Constitution either, so that the public become sheep that the government can shear and rape and pillage.
- 11.5. Federal judges also warn juries these days NOT to vote on their conscience, as juries originally did and were encouraged to do. He does this to steer or direct the jury to do his illegal and unconstitutional dirty work. He turns the jury effectively into an angry lynch mob and thereby maliciously abuses legal process for his own personal benefit in violation of 18 U.S.C. §208. He helps get the jury angry at the defendant by giving them the idea that their "tax" bill will be bigger because the defendant refuses to "pay their fair share".
12. Those who refuse to worship the false god and false religion (which the Bible describes in the book of Revelation as "the Beast") are "exorcised" from society by being put into jail so that they don't spread the truth about the total lack of lawful authority to institute income taxation within states of the Union. They are jailed as political prisoners by communist judges and socialist fellow citizens, just like in the Soviet Union. You can read more about this at:  
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>
13. The lawyers representing both sides are licensed by the pope/judge and therefore will pay homage to and cooperate with him fully or risk losing their livelihood and becoming homeless. Every tax trial has THREE prosecutors who are there to prosecute you: your defense attorney, the opposing U.S. attorney, and the judge, all of whom are on the take. Attorneys have a conflict of interest and it is therefore impossible for them to objectively satisfy the fiduciary duty to their clients which they have under the law. You can read more about this scam at:  
<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/PetForAdmToPractice-USDC.pdf>
14. "Future rewards and punishments", which are political persecution in a courtroom using our uninformed neighbors acting as jurors as a weapon against us and by exploiting their fear of the government, envy and jealousy directed against the rich or those who dare to demand the authority of law before they will pay "their fair share", or those who challenge being compelled to subsidize the government benefit payments to these jurors with their labor.
15. Tax preparation businesses all over the country like H.R. Block are where "confession" is held annually to "deacons" of the federal church/cult.
16. Representatives of this church/cult, such as the Department of Justice and the IRS, dress the same as Mormon missionaries.
17. Those who participate in this cult can write-off or deduct their contributions just like donations to any church. State income taxes, for instances, are deductible from federal gross income.
18. The false god/idol called government gets the "first fruits" of our labor, before the Lord even gets one dime, using payroll deductions. Some employers treat the payroll deduction program like it is a law to be followed religiously, even though it is not. This is a violation of Prov. 3:9, which says:

*"Honor the LORD with your possessions, And with the firstfruits of all your increase;"*  
[Prov. 3:9, Bible, NKJV]

Yes, people, the government has made itself into a religion and a church, at least in the realm of taxation. The problem with this corruption of our government is that the U.S. Supreme Court said they cannot do it:

*"The 'establishment of religion' clause of the First Amendment means at least this: **neither a state nor the Federal Government can set up a church.** Neither can pass laws which aid one [state-sponsored political] religion, aid all religions, or prefer one religion over another. Neither can force or influence a person to go to or to remain away from church against his will, or force him to profess a belief or disbelief in any religion. No person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or non-attendance. **No tax in any amount, large or small, can be levied to support any religious activities or institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion.** **Neither a state nor the Federal Government can, openly or secretly, participate in the affairs of any religious organizations or groups and vice versa.**"*  
[Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947)]

1 "[The Establishment Clause is infringed when the government makes adherence to [a STATE-  
2 SPONSORED PAGAN LEGAL] religion relevant to a person's standing in the political community. Direct  
3 government action endorsing religion or a particular religious practice is invalid under this approach, because  
4 it sends a message to nonadherents that they are outsiders, not full members of the political community, and an  
5 accompanying message to adherents that they are insiders, favored members of the political community".  
6 [Wallace v. Jaffree, 472 U.S. 69 (1985)]

7 Can we prove with evidence that this false political religion is a "cult"? Below is the definition of "cult" from Easton's  
8 Bible Dictionary:

9 *"cults, illicit non-Israelite forms of worship. Throughout the history of ancient Israel, there were those who*  
10 *participated in and fostered the growth of cults (cf. 2 Kings 21). These cults arose from Canaanite influence in*  
11 *the land of Israel itself and from the influence of neighboring countries. One of the main tasks of the prophets*  
12 *was to return the people to the proper worship of God and to eliminate these competing cults (1 Kings 18:20-*  
13 *40). See also Asherah; Baal; Chemosh; Harlot; High Place; Idol; Milcom; Molech; Queen of Heaven;*  
14 *Tammuz; Topheth; Worship; Zeus.*<sup>31</sup> "

15 Since the belief and worship of people is directed at other than a monotheistic Christian God, the government has become a  
16 "cult". It has also become a dangerous or harmful cult. Below is the description of "dangerous cults" from the Microsoft  
17 Encarta Encyclopedia 2005:

18 *"V. Dangerous Cults*

19 *Some cults or alternative religions are clearly dangerous: They provoke violence or antisocial acts or place*  
20 *their members in physical [or financial] danger. A few have caused the deaths of members through mass*  
21 *suicide or have supported violence, including murder, against people outside the cult. Sociologists note that*  
22 *violent cults are only a small minority of alternative religions, although they draw the most media attention.*

23 *Dangerous cults tend to share certain characteristics. These groups typically have an exceedingly*  
24 *authoritarian leader who seeks to control every aspect of members' lives and allows no questioning of*  
25 *decisions. Such leaders may hold themselves above the law or exempt themselves from requirements made of*  
26 *other members of the group. They often preach a doomsday scenario that presumes persecution from forces*  
27 *outside the cult and a consequent need to prepare for an imminent Armageddon, or final battle between good*  
28 *and evil. In preparation they may hoard firearms. Alternatively, cult leaders may prepare members for suicide,*  
29 *which the group believes will transport it to a place of eternal bliss"*  
30 [Microsoft © Encarta © Reference Library 2005. © 1993-2004 Microsoft Corporation. All rights reserved.]

31 To summarize then:

- 32 1. A "cult" is "dangerous" if it promotes activities that are harmful. Giving away one's earnings and sovereignty is  
33 harmful if not done knowingly, voluntarily, and with full awareness of what one was giving up. This is exactly what  
34 people do who file or pay monies to the government that no law requires them to pay.
- 35 2. Dangerous cults are authoritarian and have stiff mainly "political penalties" for failure to comply. The federal  
36 judiciary dishes out stiff penalties to people who refuse to join or participate in the dangerous cult, even though there is  
37 no "law" or positive law authorizing them to do so and no implementing regulation that authorizes any kind of  
38 enforcement action for the positive law. These penalties are as follows:
  - 39 2.1. Jail time.
  - 40 2.2. Persecution from a misinformed jury who has been deliberately tampered with by the judge to cover up  
41 government wrongdoing and prejudice the case against the accused.
  - 42 2.3. Exorbitant legal fees paying for an attorney in order to resist the persecution.
  - 43 2.4. Loss of reputation, credit rating, and influence in society.
  - 44 2.5. Deprivation of property and rights to property because of refusal to comply.
- 45 3. The dangerous cult of the Infernal (Satanic) Revenue Code also seeks to control every aspect of the members lives.  
46 The tax code is used as an extensive, excessive, and oppressive means of political control over the spending and  
47 working habits of working Americans everywhere. The extent of this political control was never envisioned or  
48 intended by our Founding Fathers, who wanted us to be completely free of the government. Members of the cult  
49 falsely believe that there is a law requiring them to report every source of earnings, every expenditure in excruciating  
50 detail. They have to sign the report under penalty of perjury and be thrown in jail for three years if even one digit on

<sup>31</sup> Achtemeier, P. J., Harper & Row, P., & Society of Biblical Literature. 1985. *Harper's Bible dictionary*. Includes index. (1st ed.). Harper & Row: San Francisco

the report is wrong. The IRS, on the other hand, isn't responsible for the accuracy of anything, including their publications, phone support, or even their illegal assessments. In that sense, they are a false god, because they play by different and lesser rules than everyone else.

4. The cult of the Infernal Revenue Code also "preaches a doomsday scenario that presumes persecution from forces outside the cult". This is a religion based on fear, and the fear originates both from ignorance about the law and with what will happen to the members who leave the cult or refuse to comply with all the requirements of the cult. The doomsday messages are broadcast from the IRS and DOJ website, public affairs section, where they target famous personalities for persecution because of failure to participate in the cult, and when successful, use the result as evidence that they too will be severely persecuted for failure to participate. This is no different than what the Communists did in Eastern Europe, where they put a big wall around East Berlin 100 miles long to force people to remain under communist rule. They patrolled the wall by guards, dogs, and weapons, and highly publicized all escape attempts in which people were killed, maimed, or murdered. This negative publicity acted as a warning and deterrent against those who might think of escaping.
5. The cult of the Infernal (Satanic) Revenue Code also prepares people for spiritual suicide and Armageddon. Remember, the term "Armageddon" comes from the Bible book of Revelation, where doomsday predictions describe what will happen to those who allowed government to become their false god. Those who did so, and who accepted the government's "mark" called the Social Security Number, will be the first to be judged and persecuted and injured, according to Revelation. This is the REAL Armageddon folks!

*"So the first [angel] went and poured out his bowl [of judgment] upon the earth, and a foul and loathsome sore came upon the men who had the mark of the beast [political rulers] and those who worshiped his image [on the money]."*  
[Rev. 16:2, Bible, NKJV]

Only those who do not accept the government's mark will reign with Christ in Heaven:

*"And I saw thrones, and they sat on them, and judgment was committed to them. Then I saw the souls of those who had been beheaded for their witness to Jesus and for the word of God, who had not worshiped the beast or his image, and had not received his mark on their foreheads or on their hands. And they lived and reigned with Christ for a thousand years."*  
[Rev. 20:4, Bible, NKJV]

Surprisingly, the U.S. Congress, who are the REAL criminals and cult leaders who wrote the "Bible" that started this dangerous "cult of the Infernal Revenue Code", also described the cult as a form of "communism". Here is the unbelievable description, right from the Beast's mouth, of the dastardly corruption of our legal and political system which it willfully did and continues to perpetuate and cover up:

[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 de facto government ruled by a 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

That's right folks: We now live under communism stealthily disguised as "democracy", and which is implemented exactly the same way it was done in Eastern Europe. It's just a little better hidden than it was in Europe, but it's still every bit as real and evil. Take a moment to review section 2.7.1 of the Great IRS Hoax, Form #11.302 if you want to compare our system of government with Pure Communism. The "wall" between east and west like the one in Berlin is an invisible "legal wall" maintained by the federal judiciary and the legal profession, who keep people (the "slaves" living on the federal plantation) from escaping the communism and regaining their freedom and complete control over their property, their labor, and their lives. Those who participate in the federal income tax system by living on this figurative "federal plantation" essentially are treated as government "employees". In order to join this dangerous cult, all they have to do is use a federal W-4 or 1040 form to lie or deceive the federal government into believing that they are "U.S. citizens" and "employees", who under the I.R.C. are actually and only privileged "public officers" of the United States government. This is what it means to have income "effectively connected with a trade or business", as described throughout the code, because "trade or business" is defined in 26 U.S.C. 7701(a)(26) as "the functions of a [privileged, excise taxable] public office [in the United States Government]". If you would like to know how this usurious and unconstitutional federal employee kickback program is used to perpetuate the fraud, read section 5.6.11 of the Great IRS Hoax, Form #11.302. A whole book has been written about how the "federal employee kickback program" works called IRS Humbug, written by Frank Kowalik, and it is a real eye opener that we highly recommend.

All the earnings of these slaves living on this federal plantation are treated in law (not physically, but by the courts) as originating from a gigantic monopoly called the "United States" government which, based on the way it has been acting, is actually nothing but a big corporation (see 28 U.S.C. §3002(15)(A)) a million times more evil than what happened to Enron and which will eventually destroy everyone, including those who refuse to participate in the "cult", if we continue to complacently tolerate its usurpations and violations of the Constitution and God's laws. The book of Revelation in the Bible describes exactly how the destruction will occur, and it even gives this big corporation a name called "The Beast". The people living on the federal corporate plantation are called "Babylon the Great Harlot", which is simply an assembly of ignorant, lazy, irresponsible, and dependent people living under a pure, atheistic commercial democracy who are ignorant and complacent about government, law, truth, and justice. They have been dumbed-down in the school system and taught to treat government as their friend, not realizing that this same government has actually become the worst abuser of their rights. ***Wake up people!***

"And I heard another voice from heaven [God] saying, 'Come out of her [Babylon the Great Harlot, a democratic state full of socialist non-believers], my people [Christians], lest you share in her sins, and lest you receive of her plagues.'" [Revelation 18:4, Bible, NKJV]

## **20.4 How you were duped into signing up for the socialism franchise and joining the state-sponsored religious cult**

It might surprise you to find that if you are a "taxpayer", then at one point or another, you probably unknowingly volunteered to become a public officer in the government, even if you never set foot in a federal building or worked for the federal government! That process of volunteering is accomplished using the Form W-4, which says at the top "**Employee** Withholding Allowance Certificate" and this is the nexus that connects you to the Beast. When you signed that W-4 form and submitted it with a perjury oath in violation of Matt. 5:34, then:

1. You consented to be treated as a public officer of the federal government called an "employee" within 26 CFR §31.3401(c)-1. The upper left corner of the form identifies you as a statutory but not ordinary "employee" as defined in 26 U.S.C. §3401(c) and 5 U.S.C. §2105, both of whom are public officers in the U.S. government acting in a representative capacity as an officer of the federal corporation, "U.S. Inc" pursuant to 28 U.S.C. §3002(15)(A). The federal government has always had nearly totalitarian authority over its officers, "employees", and instrumentalities.

"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)]

Every action you do, including your earnings from private life, are considered to be done on "official federal business" at that point and you are a "Kelly Girl" or temp working for your private employer on loan from Uncle Sam. Your private employer then became a "trustee" over what then became government earnings and not your earnings and the 1040 form is the profit and loss statement for this new business trust. Your new boss and idol to be worshipped is the federal government, and not God. Your continued obedience to the IRS is evidence that you worship this false god.

2. By virtue of being a federal public officer and officer of the "U.S. Inc." federal corporation, then you became "effectively connected with a trade or business" because "trade or business" is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". 26 CFR §1.1-1(a)(2)(ii) and 26 CFR §1.861-8(f)(1)(iv) reveal that only "aliens" (residents) and "nonresident aliens" (nationals living in states of the Union) with income "effectively connected with a trade or business" can have "taxable income" or be the proper subject of the code. The process of becoming "effectively connected" with federal income was done through what is called an "election" in the Internal Revenue Code. This "election" is made upon either filing a form W-4 that authorizes withholding or a 1040 form that indicates a nonzero liability. This contractual act of "election" can be revoked using the procedures described in section 5.3.6 of the *Great IRS Hoax*, Form #11.302, which are further described in Chapter 1 of the following:

*Sovereignty Forms and Instructions Manual*, Form #10.005

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

3. Once your earnings contractually became "effectively connected with a trade or business", at least a portion of them became "public property" and the federal government gained "in rem" jurisdiction over them by virtue of Article 4, Section 3, Clause 2 of the U.S. Constitution, even if that property is not situated on federal land or otherwise within exclusive federal jurisdiction. The portion of your earnings that are considered "public property" over which they have jurisdiction is that portion which you owe in "taxes" (kickbacks) at the end of the year. If you resist efforts to collect property in your custody that always has belonged to the government, then all actions against you will be a "replevin", meaning an action against the property under your control and not against the "person", which is you.

*"Replevin. An action whereby the owner or person entitled to repossession of goods or chattels may recover those goods or chattels from one who has wrongfully distrained or taken or who wrongfully detains such goods or chattels. Jim's Furniture Mart, Inc. v. Harris, 42 Ill.App.3d. 488, 1 Ill.Dec. 176, 176, 356 N.E.2d. 175, 176. Also refers to a provisional remedy that is an incident of a replevin action which allows the plaintiff at any time before judgment to take the disputed property from the defendant and hold the property pendente lite. Other names for replevin include Claim and delivery, Detinue, Revendication, and Sequestration (q.v.)."*

[Black's Law Dictionary, Sixth Edition, p. 1299]

4. Because your earnings as a federal public officer are "public property", then under 5 U.S.C. §553(a)(2) and 44 U.S.C. §1505(a)(1), there is no need to publish implementing regulations in the Federal Register governing the management of that property. Because you volunteered to be treated as a federal "employee", you already consented to the terms of the implied employment agreement found in the Internal Revenue Code between your new "employer" (the federal government) and you. Those who don't want to be "effectively connected" simply don't pursue federal employment or volunteer to fill out any forms that would indicate they are "effectively connected".

5. Because you are an "employee" and are treated under the I.R.C. Subtitles A and C as a "person" whose every action is in the context of federal employment, then all monies paid to the IRS at that point literally do support the "government", because everything you do in your private life is done essentially as a government "employee". Therefore, the Internal Revenue Code literally does describe a "tax" at that point because it does support only the government, of which you are part 24 hours a day, 7 days a week. The only thing the government can spend money on is a "public purpose", which means the only thing they can compensate you for is services as a federal "employee":

*"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]

6. As a federal public officer or "employee", you surrendered your sovereign immunity as a "nonresident alien" and made an election under 26 U.S.C. §6013(g) to be treated as a privileged "alien" and a "resident" who no longer has control over his earnings. Here is how the U.S. Supreme Court describes it:

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. 18 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 L.Ed. 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)]

7. As a public officer or “employee”, the federal courts exercise jurisdiction over you as a trustee, and fiduciary as described in 26 U.S.C. §6903. If you fail to properly discharge your duties and return profits of your employment to the mother corporation, you violate your fiduciary duty and your employment contract, the I.R.C., and become subject to federal but not state jurisdiction. Below is how the legal encyclopedia American Jurisprudence 2d describes claims by the United States against its employees and officers:

“The interest to be recovered as damages for the delayed payment of a contractual obligation to the United States is not controlled by state statute or local common law.<sup>32</sup> In the absence of an applicable federal statute, the federal courts must determine according to their own criteria the appropriate measure of damages.<sup>33</sup> State law may, however, be adopted as the federal law of decision in some instances.<sup>34</sup>”  
[American Jurisprudence 2d, United States, §42: Interest on claim]

The same process above is also accomplished by completing and signing and submitting the IRS Form 1040 to the IRS. 26 CFR §1.1-1(a)(2)(ii) and 26 CFR §1.861-8(f)(1)(iv) both specifically say that the only biological people who earn “taxable income” are those with income “effectively connected with a trade or business”, and these are the only sections anywhere in the I.R.C. or implementing regulations which we could find that refer to the earnings of a biological person as being taxable. By submitting a 1040 with a nonzero “taxable income” to the IRS or a W-4 to an “employer”, you are essentially signing a contract with the federal government. Below are the terms of that “adhesion contract”:

“For you, brethren, have been called to liberty; only do not use liberty as an opportunity for the flesh, but through love **serve one another.**”  
[Gal. 5:13, Bible, NKJV]

## 1. **Benefits/consideration:**

- 1.1. You can surrender responsibility for yourself to your public servants and live a life of luxury and complacency at government expense. That life of luxury is described in Rev. 18:3:
- 1.1.1. Your new false god, the government, will now take care of you like it takes care of the rest of its own: counterfeiting money or stealing it from your neighbor to take care of you when you get old. You have joined the Mafia’s retirement system and they will take care of you, so long as you are politically correct.
- 1.1.2. You have imperceptibly and unknowingly joined Babylon the Great Harlot, and the process was transparent to you so you don’t have to fear the inevitable consequences of God’s wrath for your decision. To wit:

For all the nations [and socialist people’s] have drunk of the wine of the wrath of her fornication, the kings [political rulers] of the earth have committed fornication [commerce] with her, and the merchants [corporations] of the earth have become rich through the abundance of her luxury.”

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<sup>[3]</sup> to heaven, and God has remembered her iniquities.**”  
[Rev. 18:3-5, Bible, NKJV]

- 1.2. Your life while on earth will be a comfortable and “safe” life free of consequence or responsibility. It will be a life that rewards failure, dependency, and irresponsibility, and punishes, taxes, and persecutes success and entrepreneurship. You will be a “subject federal citizen” who surrendered all his rights and abdicated his godly stewardship:

[TITLE 42 > CHAPTER 21 > SUBCHAPTER I > Sec. 1981.](#)  
[Sec. 1981. - Equal rights under the law](#)

(a) Statement of equal rights

<sup>32</sup> West Virginia v. United States, 479 U.S. 305, 93 L.Ed.2d. 639, 107 S.Ct. 702.

<sup>33</sup> West Virginia v. United States, 479 U.S. 305, 93 L.Ed.2d. 639, 107 S.Ct. 702.

<sup>34</sup> West Virginia v. United States, 479 U.S. 305, 93 L.Ed.2d. 639, 107 S.Ct. 702.

*All persons within the jurisdiction of the United States [ . . . ], shall be subject to like punishment, pains, penalties, taxes, licenses, and exactions [and IRS extortions] of every kind, and to no other.*

You will live in a very temporary man-made, egalitarian socialist utopia free of God or liability to obey His laws. Those churches who criticize this result as immoral are persecuted by pulling their 501(c)(3) exemption and raping and pillaging and seizing their assets. The government will enforce with its unjust laws not only equality of opportunity, but equality of RESULT, by abusing its taxing powers to redistribute wealth from the “haves” to the “have-nots and parasites” of society.

- 1.3. Your political “mafia protectors” will abuse their lawmaking power to indemnify you from liability for all of the following sins and violations of God’s eternal laws. Their lawmaking power will be used as a “license to sin” free of consequence:

1.3.1. Bad parenting. The government will take care of your kids if you screw up. They will become “wards of the state” who won’t come knocking on your door when you get older because Uncle will take care of them instead.

1.3.2. Selfishness in churches. The government will take over the charity business with Welfare, Medicare, and Social Security so that churches don’t have to bother with charity anymore and can keep all their tithes for vain and self-serving purposes like gymnasiums, new buildings, raises for the pastor, and after-school care programs.

1.3.3. Homosexuality. Leviticus 18:22 forbids homosexuality and says it is an abomination to be hated and for which God will judge. The government, on the other hand, will decriminalize it and even promote gay marriages, causing eternal damnation for all those who practice it after they die. Your politicians will either decriminalize it or offer to do so in order to procure your votes at election time.

1.3.4. Abortion. Exodus 20:13 and Prov. 31:8-9 say abortion is murder and violates God’s law. Politicians promise to decriminalize it in order to bribe promiscuous single people to vote for them.

1.3.5. Adultery. The Ten Commandments in Exodus 20:14 makes adultery a sin. King David was punished and persecuted by God for his violation of this law. Yet government, in race to bribe voters for votes, has replaced lifelong Holy Matrimony with temporary civil unions, thus making

1.3.5.1. Marriage into a form of legalized prostitution

1.3.5.2. Marriage licenses into prostitution licenses

1.3.5.3. Family court judges into “pimps”

1.3.5.4. Family law attorneys into tax collectors for the pimp.

Without Holy Matrimony virtually eliminated and replaced with temporary civil unions, there can be no such thing as adultery. All children born to parents practicing this form of prostitution give birth to bastard children under God’s law who have no right to inheritance. Consequently, the state will steal their inheritance through inheritance taxes. See:

<http://famguardian.org/Subjects/FamilyLaw/Marriage/InDefenseOfMarriage.htm>

1.3.6. Fornication. God says in 1 Cor. 6:18 and 1 Thess. 4:3-6 not to fornicate. Yet the government panders to the sinful nature of people by loosening FCC rules for lewdness on TV, teaching children in high school sex education class *how to fornicate* without having babies. They teach “safe sex”, but avoid teaching “abstinence”, thus contributing to the decay of society and the sacredness of Holy Matrimony.

1.3.7. Laziness. No need to be in a hurry to find a job because government will support me indefinitely if I don’t.

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

1.3.8. Borrowing money. The *Great IRS Hoax*, Form #11.302 shows in section 2.8.11 that God’s laws, such as Rom. 13:8, Deut. 15:6, Deut. 28:12, Deut. 23:19 say we should not borrow or go into debt or charge interest to our brother. Yet our politicians actually encourage debt through the tax code by allowing write-offs.

- 1.4. You gain the right to demand that the government subsidize and encourage your sinful behaviors by offering you “tax deductions” for sins that it wants you to commit in its name. For instance:

1.4.1. You can demand on your tax return the “privilege” to demand that the government allow you to exempt or deduct interest on debt, as a way to encourage you to go into debt, even though debt violates God’s laws found in Rom. 13:8, Deut. 15:6, Deut. 28:12, Deut. 23:19.

1.4.2. You can “write off” those kids you never wanted by claiming them as deductions, as long as you make them into “taxpayers” and government “whores” by giving them “Slave Surveillance Numbers”. The government will then use the SSN as a way to chain your kids and their kids to the federal plantation for the rest of their lives. Is that kind of treachery of your kids worth \$3,000 in deductions per year? Shouldn’t they have the

right to make an informed choice when they reach adulthood whether or not they want to be “taxpayers” or have an SSN?

## 2. **Responsibilities and Liabilities:**

- 2.1. You must accept the Mark of the Beast, the Slave Surveillance Number (SSN). This number is simply a number used to track federal property, which you then become.
- 2.2. You become a federal “employee” on official business 24 hours a day, 7 days a week because:
  - 2.2.1. When “employed”, you become a subcontractor to the federal government and a fiduciary over earnings that actually belong to the government and which are paid to you as a “trustee” of federal property by your federal “employer”.
  - 2.2.2. Your “straw man”, who has the Slave Surveillance Number (SSN) attached to it, actually becomes the recipient of your earnings and you become the “trustee”. The straw man has “legal title” and you have “equitable title”. You cease to be the “trustee” and achieve “legal title” ONLY AFTER you have given the government their “fair share” according to whatever your benefactors at the IRS say you are entitled to keep. In other words, you get the “spoils” and the “leftovers” after the government has taken whatever it wants and picked the bones clean.
  - 2.2.3. Any money you spend on yourself that came from the government disguised as an “entitlement” or “benefit” and which you did not directly earn with your own personal labor in effect becomes “employment income” that controls your *private*, personal behavior. The Supreme Court said in *Loan Assoc. v. Topeka*, 87 U.S. (20 Wall.) 655, 665 (1874), that a legitimate “tax” can only be spent on the support of the “government”. If you spend government entitlements on *yourself* instead of in furtherance of an official government function, then you become a thief and a criminal who is abusing government funds for personal gain. Therefore, it must be presumed that you are on “official business” 24 hours a day, 7 days a week or you would have to be thrown in jail for embezzlement.
- 2.3. Because you are a federal “employee” 24 hours a day, 7 days a week, then you, all of your earnings, and your personal and real property become federal property subject to federal jurisdiction under Article 4, Section 3, Clause 2 of the U.S. Constitution, regardless of where it physically exists. The government has an “equity interest” in your property which you gave to them by identifying yourself as a federal “employee” with a Slave Surveillance Number.
- 2.4. You become an “officer of a corporation”, which is the federal corporation called the United States government as defined in 28 U.S.C. §3002(15)(A). As such, you become the proper legal subject of most penalty statutes within the Internal Revenue Code such as 26 U.S.C. §6671(b) and 26 U.S.C. §7343, which only apply penalties to “officers of corporations”.
- 2.5. You become a “resident” (alien) living on the federal plantation situated in the District of Columbia (see 26 U.S.C. §7701(a)(39)) and 26 U.S.C. §7408(d). None of the property or labor the government “harvests” from its slaves on the plantation can be considered stolen property, because everyone living on the federal plantation presumably “volunteered” to be there by signing the form W-4 and 1040.
- 2.6. You and your property become surety for endless government debt in violation of Prov. 6:1-5. The whole function of the IRS, in fact, is to manufacture fraudulent debt instruments called “assessments” without lawful authority and to thereby put people into perpetual debt slavery to their government in violation of the Thirteenth Amendment prohibition against “peonage” (slavery to pay off a debt), and “involuntary servitude”.
- 2.7. You become “an individual” and a “natural person” in the context of the Internal Revenue Code and become subject to the code in its entirety. This is called being “effectively connected with a trade or business” in the code.
- 2.8. Since you already admitted you are a “taxpayer”, which is a government “whore”, by furnishing an federal identifying number and specifying a liability on a tax form, then the burden of proof shifts to you to prove that you don’t earn “Taxable income” under 26 U.S.C. §7491. Your Constitutional right of being “innocent until proven guilty” is now completely reversed. You are guilty of being a government “whore” until you prove you are innocent.
- 2.9. All of your earnings become “effectively connected with a trade or business in the [federal] United States”, which means they are treated as though they originated from the Federal Government, even if they didn’t. All those who are “effectively connected” are essentially parties to an implied “employment” contract with the federal government. In effect, you became a federal “contractor” and the money you earn is theirs until you settle accounts with the prime contractor by submitting a tax return. This “return” is actually a return of property actually belonging to the federal government:

“THE”+“IRS”=“THEIRS”

2.10. Whenever you are given a political or a legal choice as a jurist or voter or a parent, you have an obligation to do whatever you must in order to ensure the flow of your share of the stolen “loot” from the public servant thieves you work for in the federal judiciary and the IRS.

2.10.1. As a jurist, you must rule against all those people who try to exit the fraudulent revenue collection system or who try to reform the corruption within the system.

2.10.2. As a voter, you must vote for the candidate who promises the most stole “loot”.

2.10.3. As a parent, you must train your children that they have a duty to participate in the tax system, because that is where your retirement is going to come from!

The above is EVIL! It is the essence of socialism. Christians cannot be socialists. All socialists worship government as their false god. This is Satan worship and idolatry, because it is man/government-centric instead of God centric. The Bible calls such rebellion and mutiny of God’s laws “witchcraft” in 1 Sam 15:22-23. Such idolatry is punishable by death under God’s law (see Ezekial 9 in the Bible). The same kind of rebellion by our public servants of the Constitution is also punishable by death under 18 U.S.C. §2381.

Based on the above analysis, the only ethical and moral way to avoid the “roach trap statute” called the Internal Revenue Code is to not accept any social welfare benefit. This is a very important point. The Foreign Sovereign Immunities Act, codified in 28 U.S.C. Chapter 97, in fact, clearly identifies why this is the case. 28 U.S.C. §1605, part of the act, contains a list of exceptions whereby a foreign sovereign forfeits its sovereign immunity in courts of justice. Two exceptions in particular reveal why we can’t accept federal benefits or be “U.S. citizens”. To wit:

1. [28 U.S.C. §1605\(a\)\(2\)](#) says that if you conduct “commerce” within the legislative jurisdiction of the “United States” (meaning the federal zone), then you lose your sovereign immunity. Receiving government benefits or paying for them through taxation qualifies as “commerce”. 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) place all “persons” subject to the tax code squarely within the District of Columbia regardless of where they live, which is what the “United States” is defined as in 26 U.S.C. §7701(a)(9) and (a)(10):

[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;*

For further confirmation of the fact that your domicile as a federal “employee” is the District of Columbia, see Federal Rule of Civil Procedure Rule 17(b), which says that those acting in a representative capacity for a federal corporation, which in this case is the “United States”, become subject to the laws for the domicile of the corporation, which is the District of Columbia under 4 U.S.C. §72 and Article 1, Section 8, Clause 17 of the Constitution:

[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 [the “United States”, in this case, or its officers on official duty representing the corporation], 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.*

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

2. [28 U.S.C. §1603](#)(b), also part of the act, defines an "agency or instrumentality" of a foreign state as an entity (1) which is a separate legal person, corporate or otherwise, and (2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other ownership interest is owned by a foreign state or political subdivision thereof, and (3) which is neither a citizen of the a state of the United States as defined in [28 U.S.C. §1332](#)(c) and (d) nor created under the laws of any third country.

[TITLE 28](#) > [PART IV](#) > [CHAPTER 97](#) > § 1603  
[§ 1603. Definitions](#)

*For purposes of this chapter—*

(a) A “foreign state”, except as used in section [1608](#) of this title, includes a political subdivision of a foreign state or an agency or instrumentality of a foreign state as defined in subsection (b).

(b) An “agency or instrumentality of a foreign state” means any entity—

(1) which is a separate legal person, corporate or otherwise, and

(2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other ownership interest is owned by a foreign state or political subdivision thereof, and

(3) which is neither a citizen of a State of the United States as defined in section [1332](#) (c) and (d) of this title, nor created under the laws of any third country.

Based on the above, when you are acting effectively as a federal “employee”, you are *not* a “separate legal person”, but instead are just an extension of the federal government. Consequently, you cannot be part of a “foreign state” and maintain judicial immunity in a federal court if you accept federal employment as a person engaged in a “trade or business”. Likewise, you will lose your sovereign immunity if you allow yourself to be a statutory “citizen of the United States” under [8 U.S.C. §1401](#). That is why the *Great IRS Hoax*, Form #11.302 suggests in chapter 4 that you MUST correct your citizenship status to expatriate statutory citizenship in favor of Constitutional citizenship. Watch out!

We can’t take what we didn’t earn, and so if we are willing to accept a “benefit” (government bribe), then we should be just as willing to accept the responsibility to pay for it or else we are definitely a thief. No devout Christian can be a thief. Some people try to compromise on this principle by calculating how much they paid in, inflation adjusting it, and then only taking out exactly what they put in and no more. This is another alternative, but the cleanest way to separate from the Beast is simply to:

1. Completely abandon all entitlement to government social welfare “benefits”
2. Consider all contributions so far as simply donations to charity.
3. Completely abandon allegiance to the Beast. When we say “abandon allegiance”, we mean abandon allegiance to the lawless de facto government we have now but maintain our allegiance to the de jure “state”, which is all the people that our public servants work for and who are the true “sovereigns” in our system of government. If we have allegiance to them instead of our political rulers, then we will want to do what is best for them but taking them off their sinful addiction to plundered loot stolen by our covetous public servants.
4. Vow to take complete and exclusive responsibility for ourselves from this day forward.

**“Make it your ambition to lead a quiet life, to mind your own business and to work with your hands, just as we told you, so that your daily life may win the respect of outsiders and so that you will not be dependent on anybody.”**

[1 Thess. 4:9-12, Bible, NIV]

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

**dependence], and your need like an armed man.”**

[Prov. 6:11 ]

[*INTERPRETATION*: Laziness allows us to be robbed of our heritage and our birthright, our dignity and our sovereignty, because we are victimized by it and will end up surrendering our rights to the government out of desperation in order to get the sustenance that we were otherwise unwilling to earn. This makes the

government into a Robinhood, which using the tools of democracy, turns a sword against its own citizens to rob from the rich to give to the poor. This leads to the downfall of democracy eventually because the government becomes an agent of plunder.]

A search of the Federal Register and the C.F.R. will not find criminal sections 7201(tax evasion) and 7203(willful failure to file) of Title 26 (the I.R. Code) anywhere. This fact seems to contradict the mandate of [44 U.S.C. §1505\(a\)](#), which says, “for the purposes of this chapter (Sec. 1501 et seq.) every document or order which prescribes a penalty has generally applicability and legal effect” and that those “having general applicability and legal effect” are “required to be published.” From this it would appear as though these penalty statutes should have been published in the Federal Register and the C.F.R. if they were to be enforced against the public at large, but Congress very deliberately limited the application of these penalty statutes and all of chapter 75 of the I.R. Code to a person described in section 7343 of the I.R. Code—a person who is “under a duty to perform the act in respect of which the violation occurs.” The person under a duty is only a person who “effectively connected” himself with the U.S. Government income, an act called a “trade or business”, and willfully made some of that income part of their own estate by criminal conduct, such as fraud or perjury. Upon proof of fraud or perjury, the additional punishment of these statutes is applicable. Hence, sections 7201 and 7203 are not statutes of primary punishment, they only provide for additional punishment after a primary criminal act has been charged and proven. Only then does the U.S. Court have authority to impose the additional punishment under section 7201(tax evasion) and section 7203 (willful failure to file) upon such a person, and no other.

The Federal Government “employee” who works in the federal zone and is responsible for handling part of the U.S. Government’s income is the most likely candidate to be in a position to act fraudulently with regard to that income. Such person is in a fiduciary relationship with regard to the U.S. Government income and [44 U.S.C. §1501\(a\)\(2\)](#) excepted statutes that are “effective only against Federal agencies or persons in their capacity as officers, agents, or employees thereof.” So, technically, section 1505(a) does not require section 7201 and section 7203 of the I.R. code to be in the Federal Register or C.F.R. if it is only being enforced against federal “employees”.

If these statutes prescribed primary rather than secondary punishment, they would have general applicability and would be required to be noticed. But, these statutes state they are additional punishment, so they cannot lawfully be used as primary punishment. The fact that they are not noticed in the Federal Register as required for other types of penalties is conclusive evidence that they can only be applied upon the specific persons described in section 7343 and only upon specific U.S. Government income. Section 7343, in turn, only specifies that “officer or employee of a corporation” is the party who has the duty to perform, and that person is holding “public office” in the United States government ONLY. Absence in the Federal Register tells that the subject matter is limited to internal revenue service and not possible to use for external (to the Federal Government) revenue service.

With I.R.C. sections 7201 and 7203 being applied generally through malicious prosecutions and malicious abuse of legal process, there remains only one source of authority being used by Federal Government employees against Americans living in states of the Union and outside of federal jurisdiction. Unlawfulness notwithstanding, Federal Government employees must be relying on authority received by judicial decisions, referred to as “case law” or “judge-made law” by lawyers within and without the U.S. Government.

If you would like to know more detail about how the federal tax “scheme” works as described in this section, we refer you to:

- Great IRS Hoax, Form #11.302, Section 5.6.1.1 entitled “Federal Employee Kickback Position”.
- Resignation of Compelled Social Security Trustee, Form #06.002:  
<http://sedm.org/Forms/FormIndex.htm>
- Social Security: Mark of the Beast, Form #11.407:  
<http://sedm.org/Forms/FormIndex.htm>

## **20.5 No one in the government can lawfully consent to the socialism franchise agreement**

As we proved earlier in section 10, the U.S. Supreme Court said in *Milwaukee v. White*, [296 U.S. 268](#) (1935) that the obligation to pay income taxes is “quasi-contractual in nature”. In that case, they said

*“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)]

The phrase “indebitatus assumpsit” is fancy Latin for “assumed debt”. In other words, the government, in collecting taxes, is “assuming” or “presuming” that you contracted a debt to pay for their services, even if you did not intend to use or contract for or consent to receive any of their services. In this section, we will expand the notion that income taxes are contractual to show that even if you did explicitly consent, there is no one in the government who could consent to the agreement or contract.

Any valid contract requires the following minimum elements:

1. An offer.
2. Mutual consideration.
3. Fully informed consent/assent.
4. Voluntary acceptance. This implies no penalty for failing to participate.
5. Legal age.

The Constitution for the United States divides the federal government into three distinct branches: Legislative, Executive, and Judicial. This broke “Humpty Dumpty” into three pieces. The reasonable question arises as to which of these three pieces has the lawfully delegated authority to contract for or on behalf of the U.S. government in the context of income taxes. Below is what the U.S. Supreme Court said about this interesting subject:

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

Justice Holmes wrote: “Men must turn square corners when they deal with the Government.” *Rock Island, A. & L. R. Co. v. United States*, [254 U.S. 141, 143](#) (1920). This observation has its greatest force when a private party seeks to spend the Government's money. **Protection of the public fisc requires that those who seek public funds act with scrupulous regard for the requirements of law; respondent could expect no less than to be held to the most demanding standards in its quest for public funds. This is consistent with the general rule that those who deal with the Government are expected to know the law and may not rely on the conduct of Government agents contrary to law.** [17](#) [467 U.S. 51, 64]

[. . .]

The appropriateness of respondent's reliance is further undermined because the advice it received from Travelers was oral. **It is not merely the possibility of fraud that undermines our confidence in the reliability of official action that is not confirmed or evidenced by a written instrument. Written advice, like a written judicial opinion, requires its author to reflect about the nature of the advice that is given to the citizen, and subjects that advice to the possibility of review, criticism, and reexamination. The necessity for ensuring that governmental agents stay within the lawful scope of their authority, and that those who seek public funds act with scrupulous exactitude, argues strongly for the conclusion that an estoppel cannot be erected on the basis of the oral advice**

1 *that underlay respondent's cost reports. That is especially true when a complex program such as Medicare is*  
2 *involved, in which the need for written records is manifest.*  
3 *[Heckler v. Comm Health Svc, 467 U.S. 51 (1984)]*  
4

5 *In their answers some of the defendants assert that when the forest reservations were created an understanding*  
6 *and agreement was had between the defendants, or their predecessors, and some unmentioned officers or*  
7 *agents of the United States, to the effect that the reservations would not be an obstacle to the construction or*  
8 *operation of the works in question; that all rights essential thereto would be allowed and granted under the act*  
9 *of 1905; that, consistently with this understanding and agreement, and relying thereon, the defendants, or their*  
10 *predecessors, completed the works and proceeded with the generation and distribution of electric energy, and*  
11 *that, in consequence, the United States is estopped to question the right of the defendants to maintain and*  
12 *operate the works. Of this it is enough to say that the United States is neither bound nor estopped by acts of*  
13 *its officers or agents in entering into an arrangement or agreement to do or cause to be done what the law*  
14 *does not sanction or permit. Lee v. Munroe, 7 Cranch, 366, 3 L.Ed. 373; Filor v. United States, 9 Wall. 45,*  
15 *49, 19 L.Ed. 549, 551; Hart v. United States, 95 U.S. 316, 24 L.Ed. 479; Pine River Logging Co. v. United*  
16 *States, 186 U.S. 279, 291, 46 S.L.Ed. 1164, 1170, 22 Sup.Ct.Rep. 920.*  
17 *[Utah Power and Light v. U.S., 243 U.S. 389 (1917)]*  
18

19 *"It is contended that since the contract provided that the government 'inspectors will keep a record of the work*  
20 *done,' since their estimates were relied upon by the contractor, and since by reason of the inspector's mistake*  
21 *the contractor was L.Ed. to do work in excess of the appropriation, the United States is liable as upon an*  
22 *implied contract for the fair value of the work performed. But the short answer to this contention is that since*  
23 *no official of the government could have rendered it liable for this work by an express contract, none can by*  
24 *his acts or omissions create a valid contract implied in fact. The limitation upon the authority to impose*  
25 *contract obligations upon the United States is as applicable to contracts by implication as it is to those*  
26 *expressly made."*  
27 *[Sutton v. U.S., 256 U.S. 575 (1921)]*  
28

29 *Undoubtedly, the general rule is that the United States are neither bound nor estopped by the acts of their*  
30 *officers and agents in entering into an agreement or arrangement to do or cause to be done what the law*  
31 *does not sanction or permit. Also, those dealing with an agent of the United [294 U.S. 120, 124] States*  
32 *must be held to have had notice of the limitation of his authority. Utah Power & Light Co. v. United States,*  
33 *243 U.S. 389, 409, 37 S.Ct. 387; Sutton v. United States, 256 U.S. 575, 579, 41 S.Ct. 563, 19 A.L.R. 403.*

34 *How far, if at all, these general rules are subject to modification where the United States enter into transactions*  
35 *commercial in nature (Cooke v. United States, 91 U.S. 389, 399; White v. United States, 270 U.S. 175, 180, 46*  
36 *S.Ct. 274) we need not now inquire. The circumstances presented by this record do not show that the assured*  
37 *was deceived or misled to his detriment, or that he had adequate reason to suppose his contract would not be*  
38 *enforced or that the forfeiture provided for by the policy could be waived. New York Life Insurance Co. v.*  
39 *Eggleston, 96 U.S. 572; Phoenix Mut. Life Insurance Co. v. Doster, 106 U.S. 30, 1 S.Ct. 18. The grounds upon*  
40 *which estoppel or waiver are ordinarily predicated are not shown to exist.*  
41 *[Wilbur Natl Bank v. U.S., 294 U.S. 120 (1935)]*

42 Based on the foregoing, we can safely conclude:

- 43 1. Only law or legislative enactment can bind the government to a contract.
- 44 2. Persons doing business with the government are presumed to know the law, and the law is the vehicle for notifying the
- 45 public about the limitations imposed upon the authority of agents working for or on behalf of the government.
- 46 3. Oral contracts with the government are unenforceable.
- 47 4. Only written contracts with the government are enforceable.
- 48 5. Officers of the U.S. government who have no delegated authority to bind the government cannot lawfully be party to
- 49 any agreement or contract.
- 50 6. Any contract or agreement entered into with an agent who had no lawful authority to bind the government is null and
- 51 void ab initio.
- 52 7. Even among officers of the U.S. government who have delegated authority from their supervisor to bind the
- 53 government through contracts, if either they or their supervisors are acting outside of the authority of law, the contracts
- 54 are unenforceable and create no rights or remedies for the parties.

55 In addition to the above, no branch of government can delegate any of its powers to another branch. This requirement  
56 originates from the Separation of Powers Doctrine:

"To the contrary, the Constitution divides authority between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power." *Coleman v. Thompson*, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." *Gregory v. [505 U.S. 144, 182]* Ashcroft, 501 U.S., at 458. See *The Federalist* No. 51, p. 323. (C. Rossiter ed. 1961).

Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the branches of the Federal Government clarifies this point. The Constitution's division of power among the three branches is violated where one branch invades the territory of another, whether or not the encroached-upon branch approves the encroachment. In *Buckley v. Valeo*, 424 U.S. 1, 118 -137 (1976), for instance, the Court held that Congress had infringed the President's appointment power, despite the fact that the President himself had manifested his consent to the statute that caused the infringement by signing it into law. See *National League of Cities v. Usery*, 426 U.S., at 842, n. 12. In *INS v. Chadha*, 462 U.S. 919, 944 -959 (1983), we held that the legislative veto violated the constitutional requirement that legislation be presented to the President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See *id.*, at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.

State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both federal and state officials to view departures from the federal structure to be in their personal interests. Most citizens recognize the need for radioactive waste disposal sites, but few want sites near their homes. As a result, while it would be well within the authority of either federal or state officials to choose where the disposal sites will be, it is likely to be in the political interest of each individual official to avoid being held accountable to the voters for the choice of location. If [505 U.S. 144, 183] a federal official is faced with the alternatives of choosing a location or directing the States to do it, the official may well prefer the latter, as a means of shifting responsibility for the eventual decision. If a state official is faced with the same set of alternatives - choosing a location or having Congress direct the choice of a location - the state official may also prefer the latter, as it may permit the avoidance of personal responsibility. The interests of public officials thus may not coincide with the Constitution's intergovernmental allocation of authority. Where state officials purport to submit to the direction of Congress in this manner, federalism is hardly being advanced. " [New York v. United States, 505 U.S. 144 (1992)]

The only persons within the government who can bind the government are "public officials" acting under the authority of law. These officials exercise broad discretion in the execution of the "public trusts" under their stewardship as elected or appointed officials of the U.S. government:

"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. 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. 36 That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves. 37 and owes a fiduciary duty to the public. 38 It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual. 39 Furthermore, it has been stated that any enterprise undertaken by the public official which

<sup>35</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>36</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>37</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>38</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>39</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.

tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.<sup>40</sup>  
[63C Am.Jur.2d, Public Officers and Employees, §247]

An employee who is not a “public official” has no authority to bind the government because he has no fiduciary duty to act in the best interests of the government. It is worth noting that the ONLY person in the IRS who is a “public official” is the IRS commissioner himself. He is appointed by the President pursuant to 26 U.S.C. §7803(a)(1)(A). Everyone below him has no statutory authority to serve and DO NOT serve even as federal “employees”. This is confirmed by the 1939 Internal Revenue Code, which is the basis for the current Internal Revenue Code and was never repealed. All laws prior to that relating to federal taxation were repealed by the Revenue Act of 1939. See 53 Stat. 1, the Revenue Act of 1939. Below is what it says about Revenue Agents in the 1939 Code, in section 4000, 53 Stat. 489:

53 Stat. 489  
Revenue Act of 1939, 53 Stat. 489

Chapter 43: Internal Revenue Agents  
Section 4000 Appointment

*The Commissioner may, whenever in his judgment the necessities of the service so require, employ competent agents, who shall be known and designated as internal revenue agents, and, except as provided for in this title, no general or special agent or inspector of the Treasury Department in connection with internal revenue, by whatever designation he may be known, shall be appointed, commissioned, or employed.*

“Competent agents”? What a joke! If they were “competent”, then they would:

1. Know and follow the law and be fired if they didn’t.
2. Work as an “employee” for a specific Congressman in the House of Representatives who was personally accountable for their actions. “Taxation and representation” must coincide to preserve the original intent of the Constitution and the separation of powers doctrine.
3. Have delegated statutory authority of law to serve.
4. Would be public officials with a fiduciary duty to the public who they serve.

You can read the above statute yourself on the Family Guardian website at:

<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/HistFedIncTaxActs.htm>

If “Revenue Agents” are not “appointed, commissioned, or employed”, then what exactly are they? We’ll tell you what they are: They are independent consultants who operate on commission. They get a commission from the property they steal from the American People, and their stolen “loot” comes from the Department of Agriculture. See the following response to a Freedom of Information Act request proving that IRS agents are paid by the Department of Agriculture:

<http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/USDAPaysIRS.pdf>

Why would the Congress NOT want to make Revenue Agents “appointed, commissioned, or employed”? Well, if they are effectively STEALING property from the American people and if they are not connected in any way with the federal government directly, have no statutory authority to exist under Title 26, and are not “employees”, then the President of the United States and all of his appointees in the Executive Branch cannot then be held personally liable for the acts and abuses of these thieves. What politician in his right mind would want to jeopardize his career by being held accountable for a mafia extortion ring whose only job is to steal money from people absent any legal authority?

The upside of all this is that if IRS agents are not “appointed, commissioned, or employed”, then they have no authority to obligate the government to anything. This is true of EVERYONE in the IRS who serves below the IRS Commissioner. The implications of this are HUGE. Most people become statutory “taxpayers” through the operation of private/special law, as we said earlier. This happens usually by them signing an “agreement” of some kind that makes them subject to the I.R.C., such as: IRS Form 1040, SSA Form SS-5, IRS Form W-4, etc. The Regulations for the IRS Form W-4, for instance, identify this form as an “agreement”:

<sup>40</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).

Title 26  
CHAPTER I  
SUBCHAPTER C  
PART 31  
Subpart E  
Sec. 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.

How can this agreement be an agreement with the government without anyone in the IRS who can bind the government to the agreement? Does the IRS sign this form? NO! Did the government make you personally an offer to accept this agreement. NO! Who, then, are the parties to this agreement and by what authority does the government become a party to it?

“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.”  
[Sutton v. U.S., 256 U.S. 575 (1921)]

Let us give an important example of how this concept operates. The Legislative Branch cannot delegate its taxing or tax collection powers to the Executive Branch. Article 1, Section 8, Clauses 1 and 3 of the Constitution of the United States gives ONLY to Congress the power to “lay AND collect taxes”. This means that if Congress wants to collect taxes from within states of the Union, the taxation and representation must coincide in the SAME physical person, who works in the House of Representatives. The U.S. Constitution Article 1, Section 7, Clause 1 requires that all spending bills must originate in the House of Representatives, and by implication, all taxes must be collected by the House of Representatives to pay for everything in the spending bill. The House Ways and Means Committee is responsible to ensure that both sides of this equation will balance out so that we have a balanced budget. The reason that members of the House or Representatives are reelected every two years is that if they get too aggressive in collecting taxes within their district, we can throw the bastards out of office immediately. This reasoning was ably explained by James Madison in [Federalist Paper #58](#), when he said:

“The House of Representatives cannot only refuse, but they alone can propose, the supplies requisite for the support of government. They, in a word, hold the purse that powerful instrument by which we behold, in the history of the British Constitution, an infant and humble representation of the people gradually enlarging the sphere of its activity and importance, and finally reducing, as far as it seems to have wished, all the overgrown prerogatives of the other branches of the government. This power over the purse may, in fact, be regarded as the most complete and effectual weapon with which any constitution can arm the immediate representatives of the people, for obtaining a redress of every grievance, and for carrying into effect every just and salutary measure. But will not the House of Representatives be as much interested as the Senate in maintaining the government in its proper functions, and will they not therefore be unwilling to stake its existence or its reputation on the pliancy of the Senate? Or, if such a trial of firmness between the two branches were hazarded, would not the one be as likely first to yield as the other? These questions will create no difficulty with those who reflect that in all cases the smaller the number, and the more permanent and conspicuous the station, of men in power, the stronger must be the interest which they will individually feel in whatever concerns the government..”  
[[Federalist Paper #58](#), James Madison]

Neither the Senate nor the House of Representatives can lawfully, through legislative enactment, separate the tax COLLECTION function from the REPRESENTATION function in the context of states of the Union by delegating either function to another one of the two remaining branches of government. This would destroy the separation of powers and be unconstitutional. If they do, it must be presumed that they are acting upon territory not within the “United States” (states of the Union) within the meaning of the Constitution and which is part of the federal zone, and therefore are not bound by the

1 limitations imposed by the Constitution. This is exactly the situation with the present income tax described in Subtitle A of  
2 the I.R.C.: It applies mainly if not exclusively to persons engaged in a "trade or business" or "public office", which means  
3 people who are contractors, agents, public officials, or employees of the federal government. These people serve primarily  
4 within the Executive Branch, which is limited to the District of Columbia pursuant to [4 U.S.C. §72](#). The IRS is in the  
5 Executive Branch as well, under the Treasury Department. When the IRS was first created in 1862, the Congress called it a  
6 "Bureau", which implies that it exists *not* to interface directly with people in states of the Union, but to service business  
7 operations WITHIN the government itself. Hence the name INTERNAL Revenue Service.

8 Therefore, we must conclude that even if we did agree to the "quasi contract" to procure the protection of government by  
9 consenting to participate in the Subtitle A income tax, there would be NO ONE within the federal government who could  
10 lawfully act for or obligate the government, since the only parties who could lawfully do it are in the Legislative Branch.  
11 This is also confirmed by the following:

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

16 When you submit any kind of tax form to the government, none of them require the signature of an agent of the  
17 government. Therefore, the government acquires no rights or remedies pursuant to any law as a non-party to the  
18 transaction.

## 19 **20.6 Modern tax trials are religious "inquisitions" and not valid legal processes**

20 This section will build upon sections 4.3.12 and 20.1 of the Great IRS Hoax, Form #11.302, in which it was shown that our  
21 government has become idolatry, a false religion, and false god and that its "Bible" has become the Infernal and Satanic  
22 Revenue Code. In it, we will prove that so-called "income tax" trials are not in fact legal proceedings at all, but essentially  
23 amount to religious inquisitions against those who do not consent to participate in the official state-sponsored federal  
24 religion called the Internal Revenue Code. We will start off by defining what a valid legal proceeding is, and then show  
25 you why today's tax trials do not even come close to meeting these requirements, and are conducted more like religious  
26 inquisitions than valid legal proceedings. We will even compare modern tax trials to the early "witch trials" to show quite  
27 graphically just how similar that they are to religious inquisitions. We will then close the section by giving you a tabular  
28 comparison showing all the similarities between how federal tax trials of today are conducted and the way the inquisitions  
29 were conducted in the 1600's so that the facts are crystal clear in your mind. This will form the basis to describe modern  
30 tax trials not only as religious inquisitions, but also as a "malicious abuse of legal process" that is the responsibility of  
31 mainly federal judges.

32 At the heart of the notion of religious liberty and the First Amendment is the freedom from "compelled association". We  
33 can only be "holy" in God's eyes, if we separate ourselves from pagan people and governments around us. Here are a few  
34 authorities from the Bible on this subject of separation of "church", which is us as believers, from "state", which is all the  
35 pagan nonbelievers living under our system of government:

36 *"Come out from among them [the unbelievers]*  
37 *And be separate, says the Lord,*  
38 *Do not touch what is unclean,*  
39 *And I will receive you.*  
40 *I will be a Father to you,*  
41 *And you shall be my sons and daughters,*  
42 *Says the Lord Almighty."*  
43 *[2 Corinthians 6:17-18, Bible, NKJV]*

44 *"Do not love the world or the things in the world. If anyone loves [is a citizen of] the world, the love of the*  
45 *Father is not in Him.* *For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life--*  
46 *is not of the Father but is of the world. And the world is passing away, and the lust of it; but he who does the*  
47 *will of God abides forever."*  
48 *[1 John 2:15-17, Bible, NKJV]*

49 *"Adulterers and adulteresses! Do you now know that friendship [and "citizenship"] with the world is enmity*  
50 *with God? Whoever therefore wants to be a friend [citizen or "taxpayer"] of the world makes himself an*  
51 *enemy of God."*  
52 *[James 4:4, Bible, NKJV]*

1 *"**Pure and undefiled religion before God and the Father is this:** to visit orphans and widows in their trouble,*  
2 *and to keep oneself unspotted from the world [and the corrupted governments and laws of the world]."*  
3 *[James 1:27, Bible, NKJV]*

4 *"And you shall be holy to Me, **for I the Lord am holy, and have separated you from the peoples, that you***  
5 ***should be Mine.**"*  
6 *[Leviticus 20:26, Bible, NKJV]*

7 *"I am a stranger in the earth;*  
8 *Do not hide Your commandments from me."*  
9 *[Psalm 119:19, Bible, NKJV]*

10 *"I have become a stranger to my brothers,*  
11 *And an alien to my mother's children;*  
12 *Because zeal for Your house has eaten me up,*  
13 *And the reproaches of those who reproach You have fallen on me."*  
14 *[Psalm 69:8-9, Bible, NKJV]*

15 A graphical example of the need for this separation of "church" and "state" is illustrated in the Bible Book of Nehemiah, in  
16 which the Jews tried to rebuild the wall that separated them, who were believers, from the pagan people, governments, and  
17 rulers around them who were enslaving them with taxes, persecuting, and ridiculing them. Does this scenario sound  
18 familiar? It should because that is exactly the scenario Christians in America are beginning to be exposed to. Those who  
19 want to be holy and sanctified therefore cannot associate themselves with a pagan or socialist state without violating God's  
20 laws, sinning, and alienating themselves from God. The First Amendment says the right to refuse to associate, which in  
21 this case is a "religious practice", is protected. Below is what a prominent First Amendment reference book says on this  
22 subject:

23 *Just as there is freedom to speak, to associate, and to believe, so also there is freedom not to speak, associate,*  
24 *or believe. "The right to speak and the right to refrain from speaking [on a government tax return, and in*  
25 *violation of the **Fifth Amendment** when coerced, for instance] are complementary components of the*  
26 *broader concept of 'individual freedom of mind.'" Wooley v. Maynard [430 U.S. 703] (1977). Freedom of*  
27 *conscience dictates that no individual may be forced to espouse ideological causes with which he disagrees:*

28 *"[A]t the heart of the **First Amendment** is the notion that the individual should be free to believe*  
29 *as he will, and that in a free society one's beliefs should be shaped by his mind and by his*  
30 *conscience rather than coerced by the State [through illegal enforcement of the revenue laws]."*  
31 *Aboud v. Detroit Board of Education [431 U.S. 209] (1977)*

32 ***Freedom from compelled association is a vital component of freedom of expression.** Indeed, freedom from*  
33 *compelled association illustrates the significance of the liberty or personal autonomy model of the **First***  
34 ***Amendment.** As a general constitutional principle, it is for the individual and not for the state to choose*  
35 *one's associations and to define the persona which he holds out to the world.*  
36 *[**First Amendment Law**, Barron-Dienes, West Publishing, ISBN 0-314-22677-X, pp. 266-267]*

37 All of the harassment, financial terrorism, and evil instituted by the IRS and the legal skirmishes happening in courtrooms  
38 across the country relating to income taxes is all designed with one very specific, singular purpose in mind: to force and  
39 terrorize people into associating with, subsidizing, and having allegiance to a pagan, socialist, EVIL government, and to  
40 thereby commit idolatry in making government one's new false god and using that false god as a substitute for the Living  
41 God. We are being forced to choose between one of two competing sovereigns: the true, living God, or a pagan and evil  
42 government, and we can only choose ONE:

43 *"No one can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the*  
44 *one and despise the other. **You cannot serve God and mammon [unrighteous gain or any other false god].**"<sup>41</sup>*  
45 *[Jesus in Matt. 6:24, Bible, NKJV]*

46 *"Bravery or slavery, take your pick, because your covetous government is going to force you to choose one!"*  
47 *[Family Guardian Fellowship]*

48 We must remember what the Bible says about this choice we have:

49 *"**You shall not follow a [socialist or democratic] crowd[or "mob"] to do evil; nor shall you testify in a dispute***  
50 *so as to turn aside after many to pervert justice."*

<sup>41</sup>The New King James Version. 1996, c1982 . Thomas Nelson: Nashville

[Exodus 23:2, Bible, NKJV]

“Away with you, Satan! For it is written, ‘You shall worship the Lord your God, and Him ONLY [NOT the government!] you shall serve [with your labor or your earnings from labor].’”

[Jesus in [Matt. 4:10](#), Bible, NKJV]

Therefore, there is only one righteous choice of who our “Master” can be as believers, and it isn’t man, or anything including governments, that is made by man. If it isn’t God, then you have violated your contract and covenant with God in the Bible. When you choose government as your Master, the tithes you used to pay to God then are diverted to subsidize your new pagan god, the government, in the form of “income taxes”. Once you understand this important concept completely, the picture becomes quite clear and the purposes behind the abuse of legal process relating to illegal income tax enforcement and collection will be clear in your mind. What we are dealing with in the court system then, is essentially not a legal, but a political and ideological war. The apostle Paul warned us about this inevitable ideological war, when he said:

“For we do not wrestle against flesh and blood, but against principalities, against powers, against the rulers of the darkness of this age, against spiritual hosts of wickedness in the heavenly [and government] places.”

[Eph. 6:12, Bible, NKJV]

In the context of individual taxation, we now know from the preceding sections that there are no “positive laws” at the federal level, other than perhaps the Constitution itself. The Internal Revenue Code is therefore a religion, and not a law, as we concluded earlier. The disciples of that religion are all those who benefit financially from it by receiving socialist government benefits, which are really just bribes paid from stolen money generated by this false religion. Among the victims of this socialist bribery effected with loot stolen from our fellow Americans are judges, lawyers, and jurors. To validate our analysis here, we will therefore prove to you scientifically in the remainder of this section that modern tax trials are more “political campaigns” and “religious inquisitions” rather than valid legal processes. In a society without tax laws where “voluntary compliance” must be maintained, some method of discipline must be used, and since it can’t be “law”, then the tools of discipline and enforcement must then degenerate into political persecution and religious inquisition.

A valid legal proceeding in a federal court against a sovereign National who lives in a state of the Union and not on land within federal territorial jurisdiction must meet all the following prerequisites to be a valid:

1. The statute which is being enforced must be a “positive law” which they are obligated to observe. See 1 U.S.C. §204(a). Positive law means that the people consented to the enforcement of the law and its adverse impact against their rights. If the statute being enforced is not a “positive law”, then the government must disclose on the record how and why the defendant comes under the contractual or voluntary jurisdiction of the statute. They must prove, for instance, beyond a reasonable doubt, why the person is a federal “employee” in order to enforce a “special law” statute such as the Internal Revenue Code that only applies to federal employees.
2. Implementing regulations must be published in the federal register for the positive law statute that allow the statute to be enforced. Without publication in the federal register, no law may prescribe any kind of penalty, as we learned earlier. See the following for exhaustive treatment of this subject:

IRS Due Process Meeting Handout, Form #03.008

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

3. Jurisdictional boundaries and requirements must be strictly observed by the court:
  - 3.1. The violation of a “positive law” must occur within federal jurisdiction on land that the government can prove belonged to the federal government at the time of the offense. Such records are in the possession of the Department of Justice.
  - 3.2. If the government is exercising extraterritorial jurisdiction, it must provide evidence of consent to the law in some form, so that it is enforcing the equivalent of “private law”/contract law within a foreign jurisdiction. This requirement is the essence of what the courts call “federalism”.
  - 3.3. Federal judges who hear federal tax trials must maintain a domicile on federal land within the district where they serve, and are unqualified to serve if they do not.
  - 3.4. Since federal law applies mainly inside the federal zone, then the only people who can serve as jurors on a federal trial are people born in and residing within the federal zone, and very few people meet this requirement.
4. The result of violating the positive law statute must harm a specific, flesh and blood individual. This is the foundation of the notion of “common law”. Laws are there to protect the “sovereign”, which in this country is the People and not the government. This means that if the government is proceeding as the injured party, then it must produce a “verified complaint” alleging a specific injury to other than itself in order to enforce a statute.

5. A confession or a critical statement or act by the accused upon which a conviction depends must be made completely voluntarily and the subject who made the confession or committed the act may not be under any kind of duress or undue influence, especially by the government who is hearing the case. It is considered prejudicial and a violation of due process to rely upon evidence that was obtained under duress and involuntarily.
6. No presumptions may be made about the status of the individual involved, because assumption and presumption violate due process of law under the Fifth Amendment and are also a religious sin (see Numbers 15:30, Bible). All evidence admitted, even if it is signed under penalty of perjury by the National, must be verified to be true and correct and the individual must agree that no duress was involved in the production of the evidence in order for it to be admissible.
- 6.1. "prima facie" evidence of law, such as the Internal Revenue Code, are not admissible. "prima facie" means "presumed". See the 1 U.S.C. §204.
- 6.2. The accused cannot be "presumed" to be an 8 U.S.C. §1401 "U.S. citizen", without a showing with credible evidence that he was born within federal jurisdiction, on land under the exclusive jurisdiction of the federal government.
- 6.3. The jury may not make any presumptions. Jurists must be warned in advance that they should not make any presumptions about what the tax code says, which means they must be:
- 6.3.1. Shown that the code is not positive law but special law, and therefore may not be used generally, but only against persons who effectively connected themselves to the code by working for the government.
- 6.3.2. Shown the code themselves.
- 6.3.3. Shown why the individual on trial is subject to the code by being shown the liability statute or by proving that he is a federal "employee"
- 6.4. See the following for details on how "presumption" is abused by federal courts to DESTROY your rights:
- Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017  
<http://sedm.org/Forms/FormIndex.htm>
7. The voir dire jury selection and judge selection process must remove all persons from the legal process who have any kind of conflict of interest:
- 7.1. Judges who receive retirement benefits or pay from illegal collection activity must recuse themselves.
- 7.2. Jurists who receive any kind of government benefit or who file tax returns and therefore are subject to influence by the IRS must be removed from the trial. The only people who can serve on the jury are those not subject to extortion or influence by the IRS. Consequently, the IRS must agree in writing not to institute any kind of collection action or retaliation against any of the jurists for any adverse decisions they might make against the IRS.
8. The judge:
- 8.1. May not pay or receive benefits from Subtitle A federal income taxes, nor be subject to any kind of collection action by the IRS. Even the possibility that such retaliation could happen by the IRS would severely prejudice the rights of the accused if he is opposing the IRS.
- 8.2. Must have an appointment affidavit making him an Article III judge, which is admitted into evidence prior to the start of the trial for the jury and the accused to see.
- 8.3. Must be a member of the Judicial Branch and not the Executive Branch. Consequently, he cannot be an "employee" of the Executive branch and may not have a SF-61 form on file with the executive branch. Instead, all of his records and pay must be handled by the Judicial branch and not any federal agency in the Executive Branch.
9. If the judge is either a "taxpayer" or does not demonstrate a willingness to recuse himself as a person who receives financial benefit from the operation of the I.R.C. against persons who do not consent or volunteer, then the jury must be advised that because a clear conflict of interest is present and that they have the right to rule on both the facts and the law. Ordinarily, the judge would rule on the law and the jury would rule only on the facts, but if the judge has a clear conflict of interest, then Thomas Jefferson and John Jay, one of our first chief Justices of the Supreme Court, both said that the jury can and should rule on BOTH the facts AND the law to prevent tyranny by the judge:

"It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take on themselves to judge the law as well as the fact. They never exercise this power but when they suspect partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English liberty."  
[Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]

The judicial process we have today for hearing tax cases in federal district courts does not even remotely resemble most of what is listed above. For instance:

1. Federal judges commonly treat the Internal Revenue Code as “law” and admit it into evidence at tax trials against “nontaxpayers” who are not subject to it, which is very prejudicial of the rights of the accused.
2. Federal judges seldom if ever recuse themselves even though they are “taxpayers” and even though them being “taxpayers” and receiving benefits based on illegal enforcement of Subtitle A of the Internal Revenue Code creates a conflict of interest in violation of 18 U.S.C. §208.
3. Jurors are seldom excused from tax trials because they are either “taxpayers” or are in receipt of benefits derived from income taxes which might create a conflict of interest. This prejudices the rights of the accused in favor of the government.
4. Few of the jurors or judges are domiciled or born on federal land that is within the judicial district or Internal Revenue District in question. Consequently, the trial is moot and illegal from the beginning. Many of them said on their jury summons that they are “U.S. citizens”, but the government never defines anywhere exactly what it means to be a “U.S. citizen” in any positive law statute. Consequently, the federal government uses vague laws and the false presumption they generate to induct illegal jurors to serve on federal tax trials.
5. The criminal statutes that are being enforced, found in 26 U.S.C. §7201 through 7217 have no implementing regulations published in either the Federal Register or the Code of Federal Regulations, and therefore are unenforceable against anyone but federal “employees”. Likewise, the judge prejudices the rights of the accused by not requiring the government to prove that the accused is a federal employee who is the proper subject of the Internal Revenue Code.
6. The federal judge not only doesn’t prevent, but actually encourages false presumption and prejudice by the jury by:
  - 6.1. DOJ prosecutors and the judge work as a team to encourage jealousy and contempt in the jurists against the accused by telling them that they are “taxpayers” but “this bozo refuses to pay his fair share!”.
  - 6.2. Judges refuse to allow jurists to see the actual laws that the accused is being tried for, because there simply are none in most cases.

The above abuses of the legal process are primarily the responsibility of the judge hearing the case. If you want to blame anyone or prosecute anyone for the abuse, prosecute the judge himself as a private individual for exceeding his lawful authority and thereby injuring your rights. All of the above abuses of the legal process are described in the legal dictionary as follows:

**“Malicious abuse of legal process.”** *Willfully misapplying court process to obtain object not intended by law. The wilful misuse or misapplication of process to accomplish a purpose not warranted or commanded by the writ. The malicious perversion of a regularly issued process, whereby a result not lawfully or properly obtained on a writ is secured; not including cases where the process was procured maliciously but not abused or misused after its issuance. The employment of process where probable causes exists but where the intent is to secure objects other than those intended by law. Hughes v. Swinehart, D.C.Pa., 376 F.Supp. 650, 652. The tort of “malicious abuse of process” requires a perversion of court process to accomplish some end which the process was not designed to accomplish some end which the process was not designed to accomplish, and does not arise from a regular use of process, even with ulterior motives. Capital Elec. Co. v. Cristaldi, D.C.Md., 157 F.Supp. 646, 648. See also Abuse (Process); Malicious prosecution. Compare Malicious use of process.”*  
[Black’s Law Dictionary, Sixth Edition, p. 958]

The federal **In**justice system we have is meant only as a counterfeit that is intended to deceive the people and give them a false sense of security and confidence in our legal system:

“GOVERNMENT ANNOUNCEMENT April 15, 2004

[Washington, District of Columbia (D.C.)] The federal government announced today that it is changing its emblem from an eagle to a condom, because that more clearly reflects its political stance.

A condom stands up to inflation, halts production, destroys the next generation, protects a bunch of pricks, and gives you a sense of security while it's actually screwing you.”

Consequently, we contend that most federal tax trials are not a judicial or even a lawful proceeding. This is further described in the free Memorandum of law below:

Political Jurisdiction, Form #05.004  
<http://sedm.org/Forms/FormIndex.htm>

In fact, based on several Freedom of Information Act Requests (FOIA) about the status of numerous federal district court “judges” we have, who hear such tax cases, most of the judges do not have a valid appointment document, never took any

oath as required by positive law, and aren't even listed as "judges" in the records of the government! Don't believe us? Send in a Freedom of Information Act (FOIA) request yourself and find out! Throughout the remainder of this section, we will refer to these imposters simply as "pseudo judges". Therefore, our "United States District Courts" have simply become the equivalent of administrative federal office buildings that are part of the Executive, and not Judicial, branch of the government. A truly sovereign and independent Article III Judicial Branch can't even be mentioned in any federal statute, because of the separation of powers doctrine, and yet we have a whole Title of the U.S. Code, Title 28, which defines and prescribes what pseudo judges in these bogus "courts" can and can't do. The Supreme Court says the existence of such laws proves that such "courts" aren't really judicial tribunals. Notice the statement "the ONLY judicial power vested in Congress" below:

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

Title 28 not only "creates" all the district and circuit courts of the United States, but it in fact even defines what the "judges" CANNOT rule on. See 28 U.S.C. §2201(a), which plainly states that federal judges CANNOT rule on rights in the context of income taxes. Excuse our language here, but what the HELL is a judge for if he can't defend or rule on our rights(!)? We'll give you a hint: The only "rights" he is there to protect are the governments "right" to STEAL your money and use it to subsidize socialism. The only type of court over which the Congress could have such absolute legislative power over judges is in an Article IV (of the Constitution), territorial court, and this in fact exactly describes our present District and Circuit federal court systems. Our present federal District and Circuit courts were created to rule ONLY over issues relating to federal territory and property under Article 1, Section 8, Clause 17, and Article 4, Section 3, Clause 2 of the Constitution. They are all "legislative" rather than "constitutional" or "judicial" courts. They are part of the Executive Branch of the government, and which have no authority to even address Constitutional rights. They are NOT part of the "judicial branch", and this is a deception. The entire Judicial Branch, in fact, is composed exclusively of the seven justices of the Supreme Court. A very exclusive club, we might add!

*"The United States District Court has only such jurisdiction as Congress confers [by legislation]."*  
[Eastern Metals Corp. v. Martin, 191 F.Supp. 245 (D.C.N.Y. 1960)]

If the pseudo judges who hear tax trials aren't even part of the Judicial branch, were never appointed, and are simply "employees" of the Executive Branch, then what exactly are they? They are simply imposters who are there to create the illusion that there is even a remote possibility of equity and justice in the courtroom relating to an income tax issue. To preserve some semblance of civil order and prevent a massive civil revolt, the government has to maintain some kind of façade so that the people don't lose faith in a government that in fact has already become totally corrupted in the area of money and commerce. Keep in mind that deceit in commerce is the most offensive and abominable sin that God hates the most. Below is an excerpt from Matthew Henry's Commentary on the Bible demonstrating why this is:

*"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 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]

Back in the 1600's in our country and elsewhere in Europe, there were several notable occasions where so-called "witches" were tried and finally executed for practicing "witchcraft". The nature of the proceedings strongly resembled the religious "inquisitions" that preceded them throughout Europe in the 1400's. In fact, witchcraft trials evolved out of these religious inquisitions and first began to appear in the late 1400's. A History Channel special on witches aired on October 29, 2004, identified the following common characteristics about how these "witch trials" were conducted:

1. Historical foundations of the public outcry against witchcraft:

- 1.1. The peak of the witch trials occurred in the late 1600's. The period from the late 1400's to the late 1600s were known as the "Burning Times" because witch hunts and executions were so prevalent during this period. The most common places for witch trials were in the rural villages of France and Germany, but they also occurred in America in the late 1600's.
- 1.2. The basis for the persecution of witches had a primarily "religious" foundation. The Bible forbids witchcraft in Deut. 19:10. Witches were believed to have a covenant with the devil and worship the devil and to be involved in harmful activities that were a threat to society as a whole.
- 1.3. The practice of witchcraft was viewed as the worst type of religious heresy and was punishable by death by execution. The reason it had this status was because the practice of witchcraft was made to appear as a threat not just to the church, but to the whole society. Activities of accused "witches" were viewed as a competing "religion" and the worship of the devil. Witchcraft was also viewed as a threat to the predominantly Christian religion and evidence of possession by the "devil".

2. Social status of witches:

- 2.1. Hatred against and fear of witchcraft was most prevalent among uneducated or under-informed people, who are most susceptible to false belief, presumption, government propaganda, and superstition.
- 2.2. Mobilizing the public against witchcraft was done by encouraging and exploiting intense fear and hatred towards immoral or harmful activities and by associating witches with such immoral and harmful activities. This was done by exploiting the ignorance, presumptions, and prejudices of the people by religious and political leaders.
- 2.3. The people who were accused of witchcraft, in fact, were most often those who were accomplishing most to help their community. These people were often the most prominent political targets and opponents and accusing them of witchcraft was a way to retaliate politically against them. Most were older, single, or widowed and therefore didn't fit the mold that most other women did. They did deviant things like use herbs and folk remedies to heal people magically. They had fewer friends and therefore were more vulnerable to false accusations and persecution, because they did not have a social network of friends who could help defend them.

3. How criminal charges of witchcraft were initiated:

- 3.1. Search for the witch began when a person was observed to have psychological fits and delirium and the society could not explain the cause of the fits. Observers then would assume it was a supernatural possession by the devil (rather than simply a psychological illness) and would then begin searching for supernatural phenomenon and "witches" to explain the possession.
- 3.2. Witch trials were often initiated at the request of an upstanding citizen or someone having deliriums who wanted to politically retaliate against an opponent. Most of the accusations of witchcraft came from people who only superficially knew the accused "witches" and therefore were suspicious and fearful of them. An even larger number of accusations came from those accused of witchcraft themselves and who were under torture to make a confession.
- 3.3. The government fomented and facilitated the witch trials. There was a lot of political propaganda that was intended to smear and denigrate suspected "witches" by associating them with the following harmful activities:
  - 3.3.1. Immoral activity.
  - 3.3.2. The taking of hallucinogenic drugs.
  - 3.3.3. Promiscuous sex, sometimes with the devil.
  - 3.3.4. Murder and cannibalism of innocent infants.
  - 3.3.5. Nocturnal worship of the devil as a deity. This worship was called either the "Witch's Sabbath" or the "Black Sabbath".
  - 3.3.6. Secret invisible societies that created fear, suspicion, and insecurity in the people.

4. How witches were identified, arrested, convicted and punished:

- 4.1. The basis for determining who was a witch was described in an early book called the *Malleus Maleficarum*, which is translated to mean "The hammer against witches". The book was published in 1486 by two Dominican monks in Germany named Jacob Springer and Heinrich Kramer. The book described women as the most vulnerable to becoming witches. It described the source of all witchcraft as the carnal lust of women, which it said was insatiable. The book was second in popularity only to the Bible, and served as the equivalent of a bible for witch hunters for over 200 years. Witches were described in the book as being:
  - 4.1.1. Evil.
  - 4.1.2. Lecherous
  - 4.1.3. Vain
  - 4.1.4. Lustful
- 4.2. The physical evidence required to prove that a person was a "witch" was very subjective and it was very difficult to prove with physical evidence that a person was a witch. Witch trials were more a matter of personal opinion

and religious belief than a scientifically provable matter. Evidence that a person was a witch was often fabricated or imagined, and not real.

4.3. When witches were arrested, they:

4.3.1. Were stripped and searched.

4.3.2. Prodded with needles to find the mark of the devil.

4.3.3. Any suspicious wart, mole, or birth mark could be enough to condemn someone to death.

4.3.4. Any questionable character reference from a political opponent could doom a person to death.

4.4. Prerequisite for confession. Civil law required that a “witch” could not be prosecuted without first making a “voluntary” confession. Because few people would voluntarily confess to being “witches”, the government sanctioned and condoned an elaborate system of painful physical torture against the accused “witches” to compel them to give a “voluntary” confession. This was the very same type of persecution and torture that was instituted against heretics during the inquisitions in Spain and elsewhere in Europe. The following hideous instruments of torture were used to extract the “confession”:

4.4.1. Thumb screws

4.4.2. Leg screws

4.4.3. Head clamps

4.4.4. Iron maiden

4.5. During the torture:

4.5.1. The Malleus Maleficarum warned the torturer never to look a witch in the eye. This was a devious way to ensure that empathy or sympathy or compassion would not be employed towards those accused of witchcraft. This made the witch trials and those who could be accused of witchcraft very terrified and prejudiced the rights of those accused. The torture used to extract the coerced confessions was also used to implicate other innocent people, and this led to the uncontrollable spread of witch trials throughout France and Germany.

4.5.2. Many people confessed to the crime of witchcraft who in fact were not witches, simply to avoid further suffering and torture. When the pain of torture is severe enough, people will confess to almost anything.

4.6. The English devised a very prejudicial method for determining if someone was a witch called “swimming the witch”. A person accused of witchcraft was thrown in deep water. If she swam and survived then she was proven to be a witch. If she sank and drowned, then she was innocent. Either way, the suspect was doomed and had no chance of survival.

4.7. Witnesses and political opponents were allowed to show up at the trials and act out being “possessed” by Satan in front of everyone in the courtroom.

4.8. Once a person confessed to being a “witch”, then they were usually burned at the stake in a very public way in order to terrorize the rest of the population into “compliance” with the wishes of whoever made the accusation of witchcraft to begin with. The reason for burning, was that it was believed that the witches evil spirit could only be destroyed if she was burned into ashes.

5. Political motivation for witch trials explains why they spread:

5.1. The government abused the laws against witchcraft, especially in Europe, as follows:

5.1.1. Church clergy in Christian churches were accused because they were political opponents of the government.

5.1.2. Witch hunters received a bounty for each witch they found and prosecuted.

5.1.3. The property and lands of executed witches were confiscated by the government and used to enrich public servants. This is a big reason that explains the promotion and spread of the witch hunts and witch trials by the government.

5.2. The largest witch trial ever occurred in the town of Wurzburg in Germany, in which an overzealous magistrate tried nearly the whole town on witchcraft charges! 600 people were condemned to death. 19 were priests and 41 were children. In some towns in Germany, there were no women left after the inquisitors came through. Some scholars estimate that between 60,000 and 300,000 people were executed as witches during the “Burning Years” in Europe.

5.3. The largest witch trial in America occurred in 1692 in Salem, Massachusetts, in which 200 people were burned at the stake. Salem was a Puritan town torn by Indian and land wars and political controversy. The Salem witch trial investigations began in the home of a Puritan minister, Rev. Samuel Paris. His daughters became allegedly possessed after playing a household game with the family slave and they went into a frenzy, which spread throughout the town. The Puritan minister then launched an investigation to find out who had instigated the possession, leading to three women being tried on witchcraft based on the accusations of the possessed girls. All three of the accused witches were outsiders and deviants who were easy targets for suspicion and retaliation. Historians agree that the investigation into witches in this incident was used to conceal a political agenda. The agenda involved a private dispute, and the witch allegation was used as a means to gain political advantage. After

this incident, the witch hysteria spread to 200 other accused witches in 24 other surrounding villages. 27 witches were found guilty and 19 were hanged. The witch trials ended in America when the accusers began accusing prominent people, such as the wife of the governor of Massachusetts. At that point, political leaders abruptly stopped the trials because they were not only not benefiting from them, but began being hurt by them.

6. Why witch trials eventually ended and how these matters are handled today:

6.1. Two factors contributed to the end of the witch trials in America:

6.1.1. Scientific investigation and knowledge ultimately was what brought witch trials to an end. Science eliminated the role of superstition in attributing harmful events to supernatural and magical powers.

6.1.2. The wife of the governor of Massachusetts was accused of witchcraft. Once government officials saw that they could no longer benefit, but would be harmed by spreading the witch trials, they put them to an abrupt end.

6.2. Today, people who would have been accused as witches in the 1600's would now simply be identified by a mental health expert as mentally ill. Unlike the early witch trials, in which the accusers and inquisitors were often religious figures, today's accusers usually work in the government and they use as their justification the testimony of a mental health professional who:

6.2.1. Would be undermining his livelihood and his income by giving a person a clean mental bill of health.

6.2.2. Has no moral or religious training.

6.2.3. Has a conflict of interest because he is licensed by the same government that is doing the false accusing.

As we examined the above list of characteristics that describe witchcraft, some striking similarities became obvious between the way the government treated "witches" back then and the way the same government treats "freedom advocates" of today. Below is a table summarizing the many similarities between the two, organized in the same sequence as the above list:

**Table 7: Comparison of treatment of "witches" to that of "tax protesters"**

#	Characteristic	Incidence in witches	Incidence in freedom advocates
<b>1</b>	<b><i>Historical foundations of the public outcry against witchcraft</i></b>	<b><i>NA</i></b>	<b><i>NA</i></b>
1.1	Context of trials	Peak occurred in late 1600's in rural villages of Europe and America.	Period after World War II, when government no longer needed the income tax but still wanted to expand its power and control over the people in violation of the Constitution.
1.2	Basis for persecution	Main motivation was Biblical prohibitions and superstition by ignorant citizens and government covetousness of property of accused witches. Witch hunts allowed government to confiscate all the property of the witch and not return it to the witch's family.	Government greed and lust for power and money.
1.3	Activities of accused witches	Were viewed as a "religion" and a threat the Christianity.	Are viewed as a threat to the state-sponsored "Civil religion of Socialism" and a challenge to the authority of the government as the new false "god" and sovereign within society.
<b>2</b>	<b><i>Social Status</i></b>	<b><i>NA</i></b>	<b><i>NA</i></b>
2.1	Hatred and fear of most prevalent in	Uninformed, superstitious, and presumptuous people	Ignorant, superstitious, and presumptuous jurists educated in government schools. This ignorance about law is deliberately created by our government by manipulating the public education system to dumb down the population. Ignorant people tend to be more fearful than highly educated people.
2.2	Public mobilized against accused by government through	Associating "witches" with immoral and harmful activities.	Associating tax protesters with extremist groups such as "Montana Free Men", terrorists, and criminals.

#	Characteristic	Incidence in witches	Incidence in freedom advocates
2.3	Profile of accused	Outcasts of society who don't have many friends, and can therefore easily be picked on. This included widows, midwives, divorcees, spinsters, non-religious, and outcasts at their local church.	Outcasts of society who are denigrated by propaganda from government-licensed 501(c ) churches, government licensed attorneys, and the Illegal Robbery Squad (IRS). Wrongfully accused as "militia", "gun activists", "religious extremists", "unpatriotic", "irresponsible" (don't pay fair share), and harmful to "taxpayers" because they raise the taxes on them.
<b>3</b>	<b>How criminal charges are initiated and encouraged</b>	<b>NA</b>	<b>NA</b>
3.1	Cause for start of investigation	Psychological disorders and abnormal behavior of a "witch" or someone possessed or visited by witch	American refuses to either incriminate themselves on a tax return or to pay money to IRS that law does not require them to pay
3.2	Investigation initiated by	Upstanding citizen or possessed individual who wanted to politically retaliate against an opponent. Most accusations came from people who superficially knew the accused "witches" and therefore were suspicious and fearful of them. Additional referrals came from accused "witches" who confessed or snitched on other witches while under duress and physical torture.	IRS in retaliation against people for demanding due process of law, respect for the Constitution, and obedience to IRS procedures.
3.3	Government fomenting of trials	Judges facilitate violation of due process and loosen need for objective or physical evidence. Government also cooperated with and staged executions of the accused witches and condoned their torture in order to obtain coerced confessions.	Judges condone violation of due process of accused by allowing IRS to take their property without due process of law or a court hearing using "Notice of Levies", "Notice of liens", and other fraudulent securities. The result essentially is grand theft and "extortion under the color of law", which federal judges refuse to hold IRS agents accountable for.
<b>4</b>	<b>How accused is identified, arrested and convicted</b>	<b>NA</b>	<b>NA</b>
4.1	Basis for determining guilt	Malleus Maleficarum book published in 1486 provided procedures and processes useful for determining who are witches. The procedures were very prejudicial. Witches described in the book as: "evil, lecherous, vain, and lustful".	The Department of Justice Criminal Tax manual is used as the "Bible" for federal prosecutors. The book is deliberately deceptive because it does not reveal the most important aspects about the legal basis for federal taxation as documented in this book. "Tax protesters" described in the book as vain, contemptible, ignorant, and impulsive.
4.2	Physical evidence required to prove guilt	A confession by the accused, imagined events by persons who were haunted by accused witch, subjective personal opinions, warts and moles, testimony of clergy, very biased questioning techniques.	1099 and W-2 forms that are not signed by the reporters and are therefore "hearsay" evidence that is inadmissible. Writings of accused submitted under duress on a tax return that are also not admissible because coerced.
4.3	Method of arrest and confinement	Stripped, searched, prodded with needles. Physically tortured until confessed.	Stripped, searched, prodded with needles. Financially tortured by having all assets seized and being forced into financial slavery to a legal professional to represent them. While in federal prison, not able to do own legal research and defense because deprived of proper resources, computers, and legal references. High legal fees act as punishment, torture, and coercion against accused to settle quickly and falsely admit guilt to end the financial bleeding.

#	Characteristic	Incidence in witches	Incidence in freedom advocates
4.4	Prerequisite for conviction	A confession from the accused “witch”, often extracted under severe physical torture. Even though testimony is coerced, judges still prejudicially admitted it anyway and thereby violated the due process rights of the accused.	Proving that tax crimes committed “willfully” by accused, meaning they were deliberate, defiant acts of disobedience to a known “lawful” duty. Willfulness is proven prejudicially and unfairly by using inadmissible evidence such as: 1. IRS publications which the IRS is not held responsible for the accuracy of; 2. Judicial opinions from courts outside the jurisdiction of the accused; 3. Correspondence and advice from the IRS which the government readily admits it cannot and should not be held accountable for the accuracy of; 4. Advice from government licensed “experts” with a severe conflict of interest such as attorneys, mental health professionals, etc.
4.5	Method and result of the torture	Physical torture conducted using hideous devices. Many accused died while imprisoned and before trial. Brutality and no compassion were shown during physical torture. Witches were dehumanized and torturers would not look witches in the eye. Many accused would make a false confession simply to end the torture. Prisoners could also not leave the prison until they reimbursed the state for the cost of holding them there, which is a double punishment.	Accused is financially tortured by being forced to hire an attorney and pay more than \$300 per hour for services that he would not need if the prison provided or allowed computers, internet research, and an extensive law library. Prisoners do not have and are not allowed same legal research tools as attorneys and so are compelled to hire attorney. Once attorney is hired, accused loses right to challenge jurisdiction and becomes “ward of the state”, and this prejudices his case. While in prison, employer of accused usually terminates him, bills mount up, and result is that house is confiscated by banks and all equity is lost. Accused is slandered and has a hard time finding future work because of false charges of “willful failure to file” and “tax evasion” by government. Credit rating is destroyed, making it difficult to buy home or obtain credit in the future. Most torture is therefore financial, but it is still torture and done unjustly, because people who don’t pay money that no law requires them to pay are not a threat to society and do not need to be imprisoned. In fact, federal jailhouses have become the equivalent of “debtors prisons” for fraudulently created tax debts. “Debtors prisons”, including those for tax debts, were outlawed in 1868 by the passage of the Thirteenth Amendment, which outlawed not only slavery but all such involuntary servitude. Yet, the U.S. government STILL allows these debtor’s prisons to continue.
4.6	Prejudicial methods for determining guilt	“Swimming the witch”. Accused witches were thrown in deep water and if they survived, they were guilty, but if they drowned, they were innocent.	Judges refusing to admit any of the evidence of the accused during preliminary motions in limine before trial while admitting all the government’s evidence. This leaves the accused essentially defenseless and a prejudiced attorney whose livelihood will be destroyed by having his license pulled if he objects to or exposes the tactics of the judge in front of the jury.

#	Characteristic	Incidence in witches	Incidence in freedom advocates
4.7	Violations of due process at trial	Witnesses and political opponents of the accused were allowed to show up at witch trial and act out being possessed in front of everyone, in order to prejudice the case.	Government parades its own prejudiced “experts” in front of the jury and builds its case not on what the law says, but primarily on the subjective opinions of “experts” who nothing but slanders cleverly disguised as credentialed scientists or specialists. Like the judge himself, all these experts have a conflict of interest because they are usually licensed by the government and will lose their license if they turn on the government, or they are “taxpayers” and they know the IRS will turn on them if they turn on the government. The trial then simply devolves more into a mud-slinging political campaign and the judge and the prosecutor work as a tag team to convict the accused because both of them benefit financially from doing so. If the judge doesn’t help the prosecutor get the conviction, then he will end up on the IRS’ hit list.
4.8	Political propaganda following the trial	Witches executed by burning or hanging in a very public way. This terrorizes all present to avoid being accused themselves.	IRS and DOJ have a “Press Releases” section where they slander those convicted. Newspapers are called up and results are published to make sure public is warned that they better not buck the Gestapo. The news stories are often deliberately vague so that they look like they apply to everyone instead of the very small subset of people who are actually affected. Sometimes, even the judges will participate in this grandstanding and political propaganda by the way they write their rulings, which are often nothing but rubber-stamped versions of the proposed orders written by the Department of Injustice prosecutor himself. They do this to increase their chances of a promotion or new political appointment to a higher court by winning the favor of the Executive branch in “bringing home the stolen loot”. Public is therefore terrorized and coerced into compliance with laws that they are not even subject to, in order to spread the federal slavery and expand the power and control of politicians and judges over the general populace.
<b>5</b>	<b>Political motivation for trials</b>	<b>NA</b>	<b>NA</b>
5.1	Witch trials used to punish political targets and dissidents	Religious factions and rivalry within small rural villages lead to the witch hunts, and they were directed at political targets. Accusers were usually disadvantaged parties in a dispute who wanted upper hand. Government capitalized on these rivalries by plundering the estates of the accused witches. When specific government officials were accused as witches and they found out they could no longer remain neutral in the dispute and could no longer benefit or avoid being harmed, the trials abruptly ended.	Political factions and rivalries between “socialists” (Democrats) and “capitalists” (Republicans and independents) are exploited by the government during tax trials as a way to encourage convictions. Tax trials are turned into a type of class warfare between the “haves” (rich) and the “have nots” (poor). Jealousy, greed, ignorance, fear, and envy are the main tool the government uses to motivate juries into convictions. Since there is no risk for the government participants and judges protect and shield IRS employees from the consequences of their unlawful behavior, then the abuses continue. This is called the “judicial conspiracy to protect the income tax” and it is described later in section 6.9 and following.

#	Characteristic	Incidence in witches	Incidence in freedom advocates
5.2	Largest trials	Occurred in rural areas where political factions and rivalries existed. Witch laws were used to settle political scores. Nepotism between the judges and the town marshal in the case of the Salem trials contributed to the spread of the witch hunts. The Salem marshal plundered the estates of the accused witches.	Largest tax trials occur around tax time on April 15 and are used as a means to propagandize and scare Americans into paying extortion and bribery money to the government that no law requires. Big cities are most prevalent places for the convictions, because this is where the following types of dysfunctional types of citizens and government sheep congregate: 1. Socialists and government dependents on Social Security and Medicare; 2. People educated in public schools by the government, who are dysfunctional citizens, and who trust government too much.
<b>6</b>	<b>Why trials eventually ended</b>	<b>NA</b>	<b>NA</b>
6.1	Cause of the end of trials	Scientific discoveries ended the role of superstition and the mass hysteria that the superstition caused. Also, when high officials in the government began to be implicated and risked conviction, the government quickly ended the trials.	Still ongoing, primarily because the same kind of ignorance and superstition about law and legal process exists as that which existed about supernatural events in the 1600's.
6.2	How witches are identified then and now	Back then, subjective opinions and superstition, strong religious beliefs, and political revenge motivated identification of "witches". Since the field of psychology had not yet evolved, psychological disorders could not be attributed as the cause of the abnormal behavior that initiated the investigations.	Today, atheistic and biased psychological "experts" are used as pawns by the government to slander the accused. Juries are deceived into believing that freedom advocates are irresponsible (won't pay their "fair share"), deviant, mentally unstable, anti-social, and disrespectful of all authority. They are also made to appear as though they are a threat to the prevailing social order and the personal financial benefits of the jurists. Who wouldn't vote against an accused that threatened the social security check of a jurist?

Isn't it fascinating just how many similarities there are between the trial of a modern-day freedom advocate and the witch trials in the 1600's? The only thing new is the history that you do not know. There is nothing new under the sun. This section, we believe, provides a compelling demonstration that in fact:

1. The Internal Revenue Code is a government-sponsored religion whose main purpose is to promote socialism, humanism, and the theft of the sovereignty of the individual and the transfer of that sovereignty to the government and the legal profession.
2. Modern day tax trials are nothing but "religious inquisitions".
3. The government wins in modern day tax trials by using the same prejudicial techniques as witch hunters used against witches: Exploiting the ignorance, fear, and superstition of the general public about law and legal process.
4. Confessions are still obtained under duress the same way they were with the witch trials, but instead of the duress and torture being physical, it is now primarily financial. The results, however, are the same: A confession or "compliance" by the accused results primarily as a way to stop the torture, rather than because they actually committed any kind of crime.
5. The motivation for the witch hunts, insofar as the government is concerned, was the same as the motivation for modern day tax trials: Greed and covetousness. When the government executed a witch, they confiscated all their property and enriched themselves. When the government wins a tax trial, they enrich themselves and rape and pillage the assets of the accused and slander and destroy the credit rating of the accused.
6. Like the witch trials of the 1600's, the only thing that will end the injustice is:
  - 6.1. Public education about law in the schools, so that the scientific method and due process may return to the federal courtroom and ignorance, superstition, and fear may no longer be exploited by the government to convict the accused.
  - 6.2. The financial incentives and rewards for the government must be removed from the process, so that judges will no longer act essentially as a partner to the prosecutors. Judges must be recused who are either "taxpayers" or who will receive benefits from illegal enforcement of the Internal Revenue Code. Judges pay must derive exclusively from lawful constitutional activities, which are exclusively taxes on imports, excises.

6.3. Due process must return to the courtroom, meaning that ambiguity of the Internal Revenue Code must be eliminated and they must be considerably simplified, so that “experts” are no longer required and so that the general public can easily discern what they mean. This will eliminate the role of ignorance, superstition, and fear in the courtroom that lead to the kind of hysteria present during the witch trials.

To help underscore and support assertions made in this section, consider the prosecution of Dr. Phil Roberts, which is described in section 6.8.1 of the *Great IRS Hoax*, Form #11.302. It provides excerpts from the transcript of his trial for tax evasion in that section. The federal judge kept telling the counsel of the defendant that he couldn’t talk about “the law” in the courtroom during the trial with the jury present. As a matter of fact, he threatened the counsel with disbarment if he continued to insist on quoting the law! By doing so, the judge was accomplishing the following:

1. Preventing the jury from learning that the Internal Revenue Code is not “law” for EVERYONE.
2. Encouraging superstition, bias, and prejudice on the part of the jury. Absent an objective standard such as enacted positive law, the judge is ensuring that the jury reaches a “political” rather than a “legal” verdict. This makes those convicted of tax crimes into “political prisoners” rather than “criminals”.
3. Preventing enforcement of the Constitution, which is law and a contract, by the jury and against the government, in reaching a verdict. Indirectly, this is a violation of the judge’s oath of office to support and defend the Constitution, and amounts to Treason. You can’t in good faith uphold that which you refuse to discuss.
4. Ensuring that the result of the trial would be evil and unjust. The Bible says that when “law” is removed from public life, the result will be “abominable”:

*“One who turns his ear from hearing the law, even his prayer is an abomination.”*  
[Prov. 28:9, Bible, NKJV]

This is only the tip of the iceberg of courtroom corruption, folks. In 2004, someone also visited a federal district courthouse in San Diego and noted that it had an extensive law library. They walked into the law library as a private citizen to see if they could read the law for ourselves in the books there while serving as a jurist. Remember, this is a PUBLIC building that is PUBLIC, not private property, which any citizen should have access to provided he does not take it or misuse it or interfere with use by others. There was NO ONE in the law library except the clerk. They were intercepted at the door by an inquisitive and nervous clerk, who asked them why they were there. They said they were serving on jury duty and that they wanted to read what the law says for ourselves rather than trust the biased judge or the attorneys. Here is what the clerk in the law library told them, and what she said completely stunned them:

1. Federal jurists are NOT allowed to read the law while serving as a jurist.
2. Federal jurists are NOT allowed to enter the courthouse law library while serving as jurists. The clerk running the law library is under strict orders from the chief justice NOT to allow jurists into the courthouse law library. When they asked her why that was, she could not explain the reasoning.
3. Jurists who read the law while serving can be impeached from serving on the jury.

The above statements by the clerk of the district court law library, friends, and the orders from the Chief Justice that lead her to say what she said to them, are not only Treason punishable by death under 18 U.S.C. §2381, but amount to jury tampering in violation 18 U.S.C. §§1503 and 1504. Law is the solemn expression of the will of the “sovereign” within any system of government.

*“Law. . . .That which is laid down, ordained, or established. A rule or method according to which phenomenon or actions co-exist or follow each other. Law, in its generic sense, is a body of rules of action or conduct prescribed by controlling authority, and having binding legal force. United States Fidelity and Guaranty Co. v. Guenther, 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683. That which must be obeyed and followed by citizens subject to sanctions or legal consequences is a law. **Law is a solemn expression of the will of the supreme power of the State.** Calif.Civil Code, §22.”*  
[Black’s Law Dictionary, Sixth Edition, p. 884]

The “State” above is “We the People”, and does not include our public servants at all. In our system of government, the “sovereign” is the People both individually and collectively, and is NOT anyone serving in government. Any federal judge who prevents law from being discussed in a courtroom is refusing to recognize the sovereignty of the People who ordained that law, and is interfering with the definition and protection of their sovereign will in courts of justice. All law is a “compact” or a “contract” between the sovereign People and their servants in government. Refusing to discuss tax laws in a court trial is every bit as ludicrous as trying to enforce a contract *without* the contract. In effect, federal judges who refuse to discuss law in the courtroom are interfering with the right to contract of the sovereign “People”, because law is a

“compact” or “contract” between us as Sovereigns and our public servants. Here is what the Supreme Court said about the authority of the government to impair the obligation of such contracts, and in particular the main contract between the sovereign People and their government servants called the Constitution:

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

Now some people might respond to these observations by saying that since the Internal Revenue Code is not “positive law”, then the judge is actually preventing a biased trial by keeping discussions of it out of the courtroom. This is partially true, but if the judge either won’t allow the Internal Revenue Code to be identified as not being “law”, or won’t allow other types of real, positive law, such as the Constitution, to be discussed in the courtroom, then he is impairing the right to contract of the sovereign “People” who delegated authority to their government using that positive law. The only basis for interfering with discussing the Constitution as “law” in a federal courtroom is that:

1. Neither party to the suit inhabits areas in a state of the Union where the Constitution applies....AND
2. The crime occurred within exclusive federal jurisdiction within a territory or possession of the federal government.

In nearly all tax trials, the above false presumptions are invisibly made by both the U.S. attorney prosecutor and the judge. It is made either because of ignorance or because of deliberate malice on the part of the judge. Either way, the resulting tax trial devolves into a witch hunt that is a completely political proceeding that is not founded in any way upon positive law. Don’t believe us? Well then watch the movie on the Family Guardian website entitled “How to Keep 100% of Your Earnings”, at:

<http://famguardian.org/Media/movie.htm>

In the above movie, a jurist at a state income tax trial testifies that the judge manipulated the case against a person accused of willful failure to file by preventing the jurists from seeing the law he was accused of violating. She says on tape that this was a tacit admission by the judge that there is no law requiring anyone to pay income tax!

Therefore, any judge, whether state or federal, who interferes with discussing the Constitution at a federal tax trial can only justify such action based on a usually false presumption that the accused is a statutory “citizen” under 8 U.S.C. §1401 who does not inhabit the states of the Union and therefore is not a party to the Federal Constitution. It is up to you to understand and challenge all the false presumptions that your federal persecutors are going to make and to challenge them as early on as possible and get them into your administrative record in all your correspondence. Furthermore, also understand that federal tax trials are unique and different from other types of federal trials. We have sat through several other types of trials in federal district court and found through personal observation that tax trials are the only types of trials where the judges are so tenacious in keeping the discussion of law out of the courtroom. It’s perfectly OK to discuss law or the Constitution in most other types of trials, but not in tax trials. As a matter of fact, we sat next to a U.S. attorney who handled criminal law on an airplane flight. We asked them if it was OK to discuss criminal law in the courtroom, and she said “Of course. I’ve never heard of a trial that operated any other way”. She obviously hadn’t sat through any tax trials! Do you smell a rat here? WE DO!

1 The only thing left when positive law is completely removed from tax trials are the following unreliable and Satanic forces:

- 2 1. Ignorance
- 3 2. Prejudice
- 4 3. Conflict of interest
- 5 4. Bias on the part of the judge
- 6 5. The opinions of biased “experts” who are subject to IRS and judicial extortion.

7 On that last item above, we must consider what the Bible says about the use of “experts” in court:

8 *"Preach the Word; be prepared in season and out of season; correct, rebuke and encourage—with great*  
9 *patience and careful instruction. For the time will come when men [in the legal profession or the judiciary]*  
10 *will not put up with sound [legal] doctrine [such as that found in this book]. Instead, to suit their own*  
11 *desires, they [our covetous public dis-servants] will gather around them a great number of teachers [court-*  
12 *appointed “experts”, “licensed” government whores called attorneys and CPA’s, and educators in*  
13 *government-run or subsidized public schools and liberal universities] to say what their itching ears want to*  
14 *hear. They will turn their ears away from the truth and turn aside to [government and legal-profession*  
15 *myths] and fables]. But you [the chosen of God and His servants must], keep your head in all situations,*  
16 *endure hardship, do the work of an evangelist, discharge all the duties of your [God’s] ministry."*  
17 *[2 Tim. 4:2-5, Bible, NKJV]*

18 Instead of ensuring justice, keeping law out of the courtroom and replacing it with subjective opinions of biased “experts”  
19 who have a conflict of interest simply transforms the court into a unruly lynch mob of angry “tax consumers” and federal  
20 benefit recipients (“taxpayers”) who want to keep their tax bill down by inducting other tax slaves to join them and share  
21 the burden of supporting the federal plantation. This is *exactly* the tactic, in fact, that was used against Jesus at his trial. A  
22 major subject at Jesus’ trial was his attitude about taxes, in fact:

23 *And they [the angry democratic lynch mob of atheistic socialists] began to accuse Him [Jesus], saying, "We*  
24 *found this fellow perverting the nation, and forbidding to pay taxes to Caesar, saying that He Himself is Christ,*  
25 *a King [sovereign]."*  
26 *[Luke 23:2, Bible, NKJV]*

27 The priests, who were the political enemies of Jesus, fomented negative public opinion against Jesus and caused an angry  
28 mob of atheists to bring Jesus before the courts and governor Pilate so that he could be tried for things that weren’t even  
29 crimes. These vindictive priests turned an exclusively religious ministry of Jesus into a political persecution by an angry  
30 lynch mob in order to silence dissent and challenges to their power and authority. The persecution of Jesus literally was a  
31 “witch hunt”, and not a valid legal process. The goal of his persecutors was to strip Him of His sovereignty, dignity, and  
32 life. For further information on this subject, see the article below, where a real judge analyzed how Jesus was treated:

#### The Trial of Jesus

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

33 What the Department of Justice has learned how to do in terrorizing and illegally persecuting tax honesty advocates is to  
34 institutionalize the kind of tyranny, despotism, and violation of due process which Jesus experienced. They have made  
35 every tax trial into a witch hunt that exactly replicates the one Jesus experienced. Tax honesty advocates want their  
36 sovereignty and rights respected, while the government wants to destroy it and make them into federal serfs who are falsely  
37 “presumed” to inhabit the federal plantation called the “United States” as “U.S. citizens”. Remember: Jesus was a tax  
38 protester! See section 1.10.1 of the *Great IRS Hoax*, Form #11.302 and the article below for fascinating evidence of this  
39 fact:

#### *Jesus Is An Anarchist*

<http://famguardian.org/Subjects/Spirituality/ChurchvState/JesusAnarchist.htm>

## 20.7 No Taxation Without Consent<sup>42</sup>

Once you give it a little thought, one should conclude that a self-governing people must *consent* to their own taxes. After all, what do conquered people do? They pay tribute to their conquerors right? Self governing people don't pay tribute, as they consent to their own taxation.

Today in America, what tax is it that takes the largest bite out of the typical American's wallet? What tax is it that is the most invasive? What tax is it that incarcerates more Americans than any other tax? It is the income tax! Did we consent to this tax, or are we paying tribute as conquered people do?

The answer to this question is both yes and no. Yes, we consented to an indirect income tax on the net income from business and on the net income from investment. (However, this assumes that the 16th Amendment was properly and legally ratified, which is doubtful.) The amount of such income is determined by subtracting from the gross revenue all business expenses, depreciation, taxes, interest payments, etc., and then severing that income from the underlying asset that produced the income in the first place. Producing taxable net income is kind of like producing wine. There is an intricate process one must go through to get the final result, and there are some good years and bad years.

But the answer to the "consent question" is also no. The American People never consented to a direct tax on our wages and salaries. Call it an income tax, call it a capitation tax, call it whatever you want to call it, the American People never consented to a direct tax exempted from the apportionment rule required by the Constitution for direct taxes.

In order to understand the dynamics of this question, we must realize that some income taxes are direct, while other income taxes are indirect. The issue is actually quite simple. A direct tax is direct. The tax falls directly on the person or the thing taxed. The one who is obligated to pay such a tax is not in a position to shift it to another.

On the contrary, an indirect tax may either be avoided or shifted to another. A trucking company shifts the excise tax on fuel to the customer who ships his product by way of the trucking company. The excise tax on cigarettes is avoided by choosing not to smoke. How is the wage earner going to shift the taxes deducted out of his paycheck to another? He can't. Therefore, the tax imposed directly by the government on the wage earner is a direct tax.

The idea that a free people would be taxed without their consent defies all logic. It simply can't be true. From the beginning of recorded history people have paid taxes without their consent to their conquering masters. Today Americans are paying an income tax on their wages and salaries to which they never consented to. The saddest part about this state of affairs is that the American people are unaware of this fact. Thomas Jefferson was right when he said:

*"If a nation expects to be ignorant and free... it expects what never was and never will be."*

The remainder of this article is actually a segment out of a Petition for Writ of Certiorari filed with the Supreme Court on June 21, 2002. This section covers pages 12 thru 17 of the Petition. The case is Philip Lewis Hart v. Commissioner of Internal Revenue. As of this date, the case has not been given a docket number. The Petition was limited to 30 pages, which is extremely short when considering that the Internal Revenue Code and supporting regulations are approximately some 20,000 pages. One cannot do justice to such a complex subject in only 30 pages. The following section is excerpted from the Petition:

### **No tax may be imposed on the American People without their consent.**

In the Declaration of Independence, one of the Grievances against King George III listed by the American Colonists was, 'For imposing taxes on us without our consent.' The Declaration of Independence further states, "That to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed."

This Court has previously ruled that those Grievances listed in the Declaration of Independence provide a foundation as to the purpose of the American government and also the boundaries as to its power. The Declaration of Independence is

<sup>42</sup> Extract from an article by the same name written by Phil Hart, whose website is at:

<http://www.constitutionalincome.com/>.

1 America's Great Charter; the Constitution is America's by-laws. Government has only that power for which the People have  
2 consented to delegate to it.

3 The idea that taxes may not be levied unless the People consent to them dates back 800 years to another great charter, that  
4 of the Magna Carta of 1215. King John, a disorganized ruler, had just suffered an expensive and humiliating defeat by  
5 losing Normandy to the French. He desperately needed money and was pressing all in his kingdom with higher taxes.

6 *"Magna Carta was the culmination of a protest against the arbitrary rule of King John, who was using*  
7 *governmental powers which had been established by the great builders of the English nation, William the*  
8 *Conqueror, Henry I, and Henry II, for selfish and tyrannical purposes. In general these abuses took the pattern*  
9 *of increasing customary feudal obligations and decreasing established feudal rights and privileges. The Barons*  
10 *were forced to pay higher taxes above the usual rate... The merchants of London were burdened with heavy*  
11 *taxes... In addition, John's administration was disorganized and inefficient, and he employed unscrupulous*  
12 *foreign adventurers as royal officers and as sheriffs and bailiffs in every county of the land."*  
13 *[Perry, Richard L.; Cooper, John C., Sources of Our Liberties, 1-2 (William S. Hein & Co., Buffalo, New York,*  
14 *1991)]*

15 The requirement that taxes cannot be levied unless the people consent to them appears in Magna Carta at chapters 12 and  
16 14. But Magna Carta itself was a result of not only abusive and unjust taxation, but also taxation that was in violation of the  
17 Charter of Liberties of King Henry I. Henry I became king in 1100 A.D. when his brother, King William, was removed  
18 from the throne because of "unjust exactions."

19 Unfortunately it is the habit of government to exceed its lawful boundaries and by 1297 the administration of Edward I was  
20 levying taxes in violation of Magna Carta. The abuses were serious. In August of 1297, while the barons were formally  
21 presenting their grievances to the king, they were also arming and preparing for revolution. Revolution was avoided when  
22 on November 5, 1297, King Edward signed Confirmatio Cartarum.

23 *"The events leading up to Confirmatio Cartarum, like those which L.Ed. up to Magna Carta, show that the*  
24 *king's violation of established laws oppressed the community as a whole and caused the barons and the clergy*  
25 *to unite in demanding the observance of the law. As was also true of Magna Carta, this oppression often took*  
26 *the form of illegal and unreasonable taxation.*

27 *"Confirmatio Cartarum has had two principal effects upon the development of the liberties of the citizen. First*  
28 *it established Parliament as a truly representative organ of government by providing in Section 6 that the taxes*  
29 *must be raised by the common assent of the realm. The imposition of direct taxes without the consent of the*  
30 *people's representatives in Parliament was now against the very letter of the law."*  
31 *[Perry; Cooper, supra at 24-6]*

32 The principle that government must have the consent of the People before levying any tax showed up on the American  
33 continent in 1618 with the Ordinances for Virginia.

34 *"The governor should not be allowed to levy taxes on the colony without the consent of the assembly."*  
35 *[Perry, Cooper, supra at 50.]*

36 The Petition of Right of 1628 was yet another attempt by the English people to compel the administration of Charles I to  
37 obey the law. Again, one of the abuses was taxation without the consent of the governed. At Section X the document states,  
38 "That no man hereafter be compelled to make or yield any gift, loan, benevolence, tax or such-like charge, without common  
39 consent by act of Parliament."

40 The Charter of Massachusetts Bay of 1629 provided for taxation only when consented to by the assembly of freemen. So  
41 did the Charter of Maryland of 1632. Other colonies declared that the colonists had all the rights of Englishmen and that  
42 Magna Carta and all subsequent documents that secured those rights applied to the freemen of the colonies including the  
43 Bill of Rights of 1689.

44 The Bill of Rights of 1689 was the culmination of a revolution that took place in England which overthrew James II. Again,  
45 one of the major abuses of the absolute rule of James II was illegal and abusive taxation. The preamble and forth clause of  
46 the 1689 Bill of Rights states,

47 *"WHEREAS the late King James the Second, by the assistance of divers, evil counselors, judges, and ministers*  
48 *employed by him, did endeavor to subvert and extirpate the protestant religion, and the laws and liberties of*  
49 *this kingdom... 4. By levying money for and to the use of the crown, by pretence of prerogative, for other time,*  
50 *and in other manner, than the same was granted by parliament."*

The remedy provided by the Bill of Rights of 1689 was that taxes could not be levied except:

*"4. That levying money for or to the use of the crown, by pretence or prerogative, without the grant of parliament, for longer time, on in other manner than the same is or shall be granted, is illegal."*

Back on the American continent was the Resolutions of the Stamp Act Congress of 1765. American Colonists objected to the Stamp Act as it imposed taxes on them without their consent. "John Adams denounced the Stamp Act as a violation of Magna Carta." Perry; Cooper, supra at 10.

Various colonial assemblies passed resolutions condemning the Stamp Act. The Virginia House of Burgesses was the first. Four of seven resolutions offered by Patrick Henry were passed including number 1 and number 3 below:

*"(1) That the first settlers of Virginia brought with them all the liberties, privileges, franchises, and immunities of British subjects; (3) that under the British constitution taxes could be levied only by the people or their representatives."*

Most of the other colonies passed varying degrees of the Henry resolutions. They also called for a congress of representatives to meet in New York and condemn the Stamp Act. Nine of the colonies sent representatives to the congress.

*"There was little difference of opinion as to the fundamental questions involved... Resolutions 2 thru 8 expressed the constitutional theory of the colonists that all taxation... without the consent of the people's representatives was illegal... 'No nation ought to be taxed against its own consent. England had passed through many a year of civil war in defence of the proposition'"*  
[Perry; Cooper, supra at 266-7]

The actual text of the Resolutions of the Stamp Act Congress of October 19, 1765 stated:

*"2d. That his majesty's liege subjects in these colonies are entitled to all the inherent rights and privileges of his natural born subjects within the kingdom of Great Britain,*

*"3d. That it is inseparably essential to the freedom of a people, and the undoubted rights of Englishmen, that no taxes should be imposed on them, but with their own consent, given personally, or by their representatives."*

Likewise the Declaration and Resolves of the First Continental Congress of 1774 contained similar language about the necessity of consent for taxation. Additionally, Sir William Blackstone wrote in his Commentaries on the Laws of England,

*"No subject of England can be constrained to pay any aids or taxes, even for the defence of the realm or the support of government, but such as are imposed by his own consent, or that of his representatives in parliament... And as this fundamental law had been shamefully evaded under many succeeding princes, by compulsive loans, and benevolences extorted without a real and voluntary consent, it was made an article in the petition of right."*  
[Blackstone's Commentaries on the Laws of England, Book I, p. 140 (1st edition, 1765)]

This principle was memorialized in the Declaration of Independence. This is one of the great principles upon which the entire system of self government rests: The consent of the governed must be given to the taxes they must pay. When this principle is not in place, self government does not exist. Tyranny exists in its place.

The Commissioner claims that his authority to collect the tax in the instant case comes from the Sixteenth Amendment. As part of the Constitution, the Sixteenth Amendment must be interpreted using the everyday language and common dictionaries of the time. There are no "words of art" or "terms of art" in the Constitution, as it is We the People who determine what the Constitution means or doesn't mean. We the People don't speak using "words of art." We the People just use everyday language. Therefore the consent for the scope of the meaning of the Sixteenth Amendment is vested in the People, and that meaning will be plain for anyone to see once the evidence has been examined.

An exhaustive review of the Congressional Record during the time of the debates on the Sixteenth Amendment reveals no credible evidence that the members of Congress were contemplating a direct tax on the wages and salaries of the American People. An exhaustive review of other congressional documents during the ratification process yields no evidence that Congress contemplated using the Sixteenth Amendment as a vehicle to place an unapportioned direct tax on the wages and salaries of the American People.

1 An exhaustive review of law journal articles of the time produced no articles that indicated Congress or the American  
2 People were contemplating a nonapportioned direct tax on the wages and salaries of the American People. No evidence was  
3 found in the journals on political economy and economics. Nor was any such evidence discovered in an exhaustive search  
4 of New York Times articles, which are all cataloged in yearbooks as the New York Times is a New York Times articles,  
5 which are all cataloged in yearbooks as the New York Times is a “newspaper of record.”

6 As there is no evidence that can be found anywhere indicating that the American People sought to place an unapportioned  
7 direct tax on their wages and salaries, we can conclude that the American People never consented to the very tax that the  
8 Commissioner is attempting to collect in the instant case [Hart v. Commissioner].

9 The entire weight of evidence as to the purpose of the Sixteenth Amendment indicates that its objective was to place  
10 income taxes on net income from unincorporated business and investment into the classification of indirect taxes. Pollock  
11 was overturned by the 16th Amendment. No more and no less. The purpose of the Sixteenth Amendment was to shift the  
12 tax burden off of consumption and onto incomes from the accumulated wealth of the country such as to bring tax relief to  
13 wage earners.

14 Since the signing of Magna Carta 800 years ago, it has been a well established principle of self-government among the  
15 English speaking people that the people must consent to their taxes. According to author R.L. Perry in Sources of Our  
16 Liberties:

17 *“The liberties of the American citizen depend upon the existence of established and known rules of law limiting*  
18 *the authority and discretion of men wielding the power of government. Magna Carta announced the rule of law;*  
19 *this was its great contribution. It is this characteristic which has provided throughout the years the foundation*  
20 *on which has come to rest the entire structure of Anglo-American constitutional liberties.” supra at 1.*

21 That Magna Carta and all subsequent documents that secured our liberties are relevant to the American Citizen today is  
22 borne out by the fact that the single monument on the meadow of Runnymede, between Windsor and Staines,  
23 commemorating Magna Carta was designed, paid for and erected by the American Bar Association. The American People  
24 never consented to this unapportioned direct tax on their wages and salaries. Therefore the Commissioner is wholly without  
25 any delegated authority whatsoever to collect such a tax within the several union states.

## 26 **21 Administrative methods to eliminate or avoid or hide the requirement for** 27 **“consent”<sup>43</sup>**

28 *“Good intentions will always be pleaded for every assumption of authority. It is hardly too strong to say that the*  
29 *Constitution was made to guard the people against the dangers of good intentions. There are men in all ages*  
30 *who mean to govern well, but they mean to govern. They promise to be good masters, but they mean to be*  
31 *masters.”*  
32 *[Noah Webster]*

33 Earlier in section 1, we showed how all just government authority derives from the “consent” of the governed, starting with  
34 the Declaration of Independence on down. The implication of this requirement of law is that all good governments and the  
35 public servants working within them should always remind us that they need our consent to do anything and they must  
36 explicitly ask for our consent in writing before they accomplish anything on our behalf. That consent must come in all of  
37 the following coinciding forms:

- 38 1. There must be a positive law statute which our elected representatives passed and therefore consented to authorizing  
39 absolutely everything they are doing for us.
- 40 2. There must be a regulation published in the Federal register or the state register that implements the statute and which:  
41 2.1. Gives due notice to the public that their rights may be adversely affected by enforcing the new law.  
42 2.2. Gives an opportunity for public comment and review to discern legislative intent and the proper enforcement of  
43 the law.  
44 2.3. Reconciles the broad language of the statute against the requirements of the Bill of Rights.
- 45 3. There must be a delegation of authority for the specific government agent who is implementing the regulations and the  
46 statutes within the agency in question. Anything not explicitly in the delegation of authority order may not be  
47 accomplished.

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<sup>43</sup> Adapted from Great IRS Hoax, Form #11.302, Section 4.3.16 with permission: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

4. If the statute and implementing regulation creates a privilege that we have to volunteer for in order to receive, there must be a form signed by us and received by the government which shows that we elected to voluntarily participate in the privilege and pay the corresponding tax. If we wish to qualify the conditions under which we consent to the program, the application for the program must also have an attachment containing additional provisions that we place upon our participation, so as to completely define the extent of our “consent”. The government application should also explicitly and completely define the specific rights we are giving up in order to procure the government privilege.

The above requirements effectively put government servants inside of a box which they cannot legally go outside of without being personally liable for a tort, which is an involuntary violation of rights to life, liberty, or property. The minute our public servants stop asking for our consent, our signature, and our permission and stop reading and obeying the regulations and delegation of authority orders that limit their authority whenever they are dealing with us is the point at which they are trying to become masters and tyrants and make us into slaves. Jesus warned us this was going to happen when he said:

*“Remember the word that I said to you, ‘A [public] servant is not greater than his master [the American People].’ If they persecuted Me, they will also persecute you [because you emphasize this relationship]. If they kept My word [God’s Law], they will keep yours [the Constitution] also.”*  
[Jesus in [John 15:20](#), Bible, NKJV]

Positive law is essentially an agreement, a contract, a delegation of authority, and a promise by the government, in effect, to only do what we, the Sovereigns and their Master, consented explicitly to allow them to do, and to respect our sacred God-given rights while they are doing it.

*“No legislative act [of the SERVANT] contrary to the Constitution [delegation of authority from the MASTER] 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 the laws is the proper and peculiar province of the courts. A Constitution is, in fact, and must be regarded by judges, as fundamental law [a DELEGATION OF AUTHORITY FROM THE MASTER TO THE SERVANT]. If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute.”*  
[Alexander Hamilton, [Federalist Paper # 78](#)]

As concerned Americans who want to preserve our liberties and freedoms, we must be ever-vigilant and watchful when governments step outside the boundaries of the law by ignoring the requirement for consent in all the forms listed above. We must ensure that specific challenges to our sovereignty and authority by defiant public dis-servants are met with an appropriate and timely response which emphasizes in no uncertain terms “who is boss”. Parents frequently must do the same thing with their children. The Bible says we should not spare the rod for our children or our servants, because it is the only way we will ever stay free and have peace at home.

*“But if that servant says in his heart ‘My master is delaying his coming,’ and begins to beat the male and female servants, and to eat 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 hour when he is not aware, and will cut him in two and appoint him his portion with the unbelievers. And that servant who knew his master’s will, and did not prepare himself or do according to his will, shall be beaten with many stripes.”*  
[Luke 12:45-47, Bible, NKJV]

*“He who s pares his rod [of discipline] hates his son, But he who loves him disciplines him promptly.”*  
[Prov. 13:24, Bible, NKJV]

In a free society with a free press, open defiance by public servants of the Constitution, the law, and their delegation of authority and open violations of our rights are more difficult to get away with than in totalitarian or communist countries where the press is state controlled. Therefore, the means of defiance must be much more subtle and made to look simply like an “accident”, or a product of “bureaucracy” or mismanagement or inefficiency, rather than what it really is: Open, rebellious, willful defiance of the law and violation of our rights. Because people will rebel against sudden changes, public servants intent on seizing and usurping power from their master, the People, are very aware of the fact that they must take baby steps to make any headway in the struggle for control. Here is how one of our readers wisely describes it:

1                   *"The devil always works in baby steps. If you put a frog in hot water, he will immediately jump out. But if you*  
2                   *put him in cool water and then gradually raise the temperature over tens or even hundreds of years, then you*  
3                   *can boil the frog alive and he won't even know how it happened."*

4       This section will therefore focus on how to recognize very subtle and insidious but prevalent techniques that our public dis-  
5       servants commonly use to sidestep the requirement for consent and usurp authority to transform themselves from servants  
6       to masters. The *Great IRS Hoax*, Form #11.302, Section 2.8 and following already covered the more obvious and blatant  
7       means of effecting tyranny. This section and its subsections will focus on much more subtle, devious, and insidious  
8       techniques at rebellion by our public servants. Once we are trained to recognize these techniques, we will be better  
9       equipped to meet them with an appropriate response that protects our rights and liberties and reminds them "who's boss".  
10      The Great IRS Hoax, Form #11.302, Chapter 6 also traces the history of many of the insidious corrupting steps taken by  
11      public dis-servants since the beginning of the country. That chapter makes very interesting reading for history buffs and  
12      also provides powerful confirmation of the techniques documented in succeeding subsections.

13      If you want to learn more about how corrupted public dis-servants eliminate or avoid the need or requirement for consent,  
14      you can read sections 4.3.16 through 4.3.16.9 of the *Great IRS Hoax*, Form #11.302.

## 15   **21.1 Rigging government forms to create false presumptions and prejudice our rights**

16      By far the most common method to hide or eliminate consent from the governance process is the insidious rigging of  
17      government forms to create false presumptions in the reader and thereby prejudice out rights. This method involves:

- 18      1. Constricting the choices offered on a government form to only those outcomes that the government wants and  
19         removing all others, even though there are other more desirable and valid legal choices.
- 20      2. Using labels that are incorrect to identify the party filling out the form in some way, such as "taxpayer", or "resident",  
21         or "citizen".
- 22      3. Modifying the perjury statement at the end of the form to create false presumptions about our residency.

23      The above techniques most commonly appear on the following types of forms:

- 24      1. Jury summons.
- 25      2. Voter registration.
- 26      3. Tax returns.
- 27      4. Withholding forms
- 28      5. Driver's license applications.

29      In an effort to prevent prejudicing our rights, we have downloaded most of the above types of forms and modified them  
30      electronically to remove false or misleading labels and to restore the missing choices from the forms. You can view the  
31      tax-related modified forms at the website below. The modified versions of the forms appear in the column entitled  
32      "Amended form". The page also describes the changes that have been made to the forms to remove false presumptions or  
33      restricted choices:

IRS Forms and Publications

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

## 34   **21.2 Misrepresenting the law in government publications**

35      Tyrants focus on propaganda as a major way to expand their power and influence. Propaganda is a very efficient means of  
36      political control because it is inexpensive and does not require the use of guns or force or a military. Such propaganda is  
37      implemented by three chief methods:

- 38      1. Government ownership or control or regulation of the media and press, including television stations and newspapers.
- 39      2. Eliminating private education and forcing children to be educated in government-run public schools. Teaching  
40         evolution instead of creationism to take the focus off God and religion, and to make Government a replacement for  
41         God and an idol to young minds. This breeds an atheistic society that is hostile to God.
- 42      3. Misrepresenting what the laws say in government publications.

The media and the public education system, once they are put under government control or regulation, are then used as a vehicle to deceive and brainwash the people to believe lies that expand government power and control further. This very technique, in fact, is part of the original Communist Manifesto written by Karl Marx, which calls for:

**Sixth Plank:** *Centralization of the means of communications and transportation in the hands of the State. (read DOT, FAA, FCC etc...)*

**Tenth Plank:** *Free education for all children in public schools. Abolition of children's factory labor in its present form. Combination of education with industrial production.*

We will focus the remainder of this section on the third approach used to implement propaganda, which is that of misrepresenting what the law says in government publications. The surest way to know whether the laws are being misrepresented in government publications is to:

1. Examine whether the people in government who are doing the misrepresentation are being held personally accountable by our legal system for their actions to deceive the people.
2. Pose pointed questions to the author of the deceiving publication that will help expose the deception. If the government responds with either silence (the Fifth Amendment response), gives a personal opinion instead of citing relevant law, or further tries to confuse or mislead the questioner, then one can safely conclude that the government knows what they are doing is wrong and is trying to cover it up.

The First Amendment to the Constitution of the United States is designed to ensure an accountable government. The Right to Petition clause of the First Amendment, in particular, demands that the government answer the petitions of the people for redress of grievances, including petitions that include questions or inquiries about government improprieties. In practice, our government ignores the First Amendment Petition for Redress clause repeatedly. This violation of our Constitution by specific public dis-servants and the refusal of the federal courts to hold specific IRS employees accountable for the content of IRS publications are the main influences that propagate and expand willful constructive fraud and deceit that permeates government tax publications. The fraud and deceit, in turn, are what maintains the high level of “voluntary compliance” currently existing.

Within government publications, the main method for fraud and deceit is to use “words of art” without clarifying that the words used are clearly different from common understanding. The key “words of art” are :

- “employee”
- “employer”
- “income”
- “taxpayer”
- “State”
- “United States”
- “trade or business”
- “nonresident alien”

The Great IRS Hoax, Form #11.302 also discusses in section 3.16 how both the IRS’ own Internal Revenue Manual and the courts refuse to hold the IRS accountable for the content of their publication. The section below from the IRM below clearly establishes that you can’t rely on anything on an IRS Form or publication:

*IRM 4.10.7.2.8 (05-14-1999)*  
*IRS Publications*

*IRS Publications, issued by the Headquarters Office, explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include worksheets. Publications are nonbinding on the Service and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be cited to sustain a position.*

Consequently, you can’t trust anything the IRS puts out on a government form or a publication, and the courts have even said you can be penalized for relying on IRS advice! See the article below:

Is it any wonder that the author of the publications is not identified and that the lies and deception contained in IRS publications continues? Can you also see that if the IRS did tell the whole truth in their publications about the use of their “words of art”, that almost no one would participate in the federal donation program deceitfully called a “tax”? This deception and hypocrisy is unconscionable and must be righted. It can only be fixed by holding the IRS and their employees just as liable for false statements in their publications as Americans are held liable for what they put on government tax forms. If their publications are wrong or misleading, then the author should go to jail. All IRS publications must also be signed under penalty of perjury by the IRS commissioner, just like the IRS tries to force us to do on our tax forms.

### 21.3 Automation

Bureaucrats just love automation because it gives them a convenient excuse to blame the lack of their “ability” to satisfy the requirement to procure your consent upon an impersonal computer that they have no control over and no one person is responsible for. The most common place this happens is:

1. Mandating the use of Socialist Security Numbers. The Socialist Security Administration, for instance, said in a signed letter we received from them that there is no requirement to either have or use a Socialist Security Number, which implies that its use is “voluntary” and “consensual”. On the other hand, most government agencies when you call them up, they will tell you that you HAVE to provide a Socialist Security Number in order for them to be “able” to help you or to process your “application” and that their computer won’t work without it. If you tell them that they do not have your consent to use a Socialist Security Number to process your application, they will tell you that they have to deny you some privilege or benefit, as though them doing anything for you is a privilege and not a right.
2. In many cases you may want to protect your rights by providing a an attachment to staple to your paper government application that qualifies and defines the extent of your “consent”. We have tried this several times and they have told us that they don’t keep attachments, and in fact shred not only your attachment but also the original paper application after they enter only the relevant data into the computer. If you ask them if they scan in the application or the attachment before shredding, they will say no. This is destroying evidence! This is also a violation of the First Amendment, which guarantees us a right of free speech and to define how we communicate with our government. When you complain about it, they will typically say they do this to promote “efficiency”. When you ask them if they have a field to enter important notes on their terminal screen, they will say none is provided.
3. When a government dis-servant has violated the requirement for consent in the methods above and you call to complain and find a person accountable for the problem, your public servants will knowingly use automation to avoid personal accountability. Most large federal agencies have a “voicemail jail” front end to their phone support so that it is virtually impossible to get through to a specific person to complain or to talk to the last person who helped you. When you login to their website, you will also find that there is no way to find the identify or contact information of a specific person or their specific job function. This discourages personal responsibility by specific government servants, which in turn encourages abuse and tyranny. Bureaucrats just love this approach, because then they can say they must be doing what Americans want because they never hear any complaints! The IRS support line, for instance, is an example of that. It takes almost two hours on hold waiting to get help, when they talk to you they are trained to be rude if you bring up the law, they won’t give you their full name or direct phone number, and it is virtually impossible to talk to the same person who was handling your case on the last call. This is no accident: it is a defect in customer service deliberately engineered to frustrate, exasperate, and alienate you so that you will just pay up and go away.
4. When the government maintains records about you, they will frequently choose to code the information and then not publish the meaning of the codes, so that even if you do obtain a copy of the record, it is meaningless without the “code book”. This is the technique used both by the IRS and many state taxing authorities. The IRS’ electronic information about “taxpayers” is called the “Individual Master File” and it took us nearly a year to figure out how the codes work and then design a program to decode the content of the files. About ten days before we released the program to do the decoding called the Master File Decoder, the IRS launched an investigation of us and called us in for an audit, presumably to prevent the program from getting into the hands of the American Public.

When you complain about any of the above violations of the requirement for consent, government dis-servants will frequently say “We are just ‘clerks’ and are not empowered to change the system”, and then they will give you an address to write to, knowing that most people don’t like to write and that letters can more easily be ignored and forgotten than live

1 phone calls. If you then write the appropriate party to complain, your letter will either be ignored or they will send you a  
2 flattering form letter that doesn't deal substantially with any of your concerns, and in effect, blow you off and never deal  
3 with the problem. All the while, they can use the following additional standard excuses with innocent impunity, such as:

- 4 1. "Please write your Congressman if you don't like it."
- 5 2. "We can't give you the benefit until you give us your Social Security Number."
- 6 3. "Why don't you talk to someone who cares?"
- 7 4. "We're too busy around here to deal with your personal concerns. Can't you see how many people there are in line  
8 behind you?"

9 This kind of evasion of responsibility and violation of rights and privacy using computers as the means is the similar to the  
10 kind of evasion practiced by the U.S. Congress, in fact, in the context of tax collection. When our country was founded,  
11 taxation without representation was the biggest cause for the revolution. After we won the revolution and separated from  
12 Great Britain, our new federal government put the representation and taxation function in the same place: The House of  
13 Representatives, which is part of the Legislative Branch. The House of Representatives was meant to represent the people  
14 while the Senate represented the states. As long as the "purse", which is the responsibility and authority to collect taxes,  
15 remained under the control of the People in the House of Representatives, we had "taxation with representation". When the  
16 exigencies of the Civil War happened in the 1860's, the first thing the IRS did was try to move the tax collection function to  
17 the Executive Branch, thus separating the representation from the taxation function. Déjà vu all over again! The "Bureau  
18 of Internal Revenue" (BIR) was put into the Executive Branch instead of the Legislative Branch, and was assigned the  
19 responsibility to collect taxes to pay for the Civil War. When the people complained, they complained bitterly about  
20 "taxation without representation", and about the injustice and violation of the Constitution that was being wrought by the  
21 this expediency. Instead of Congress taking responsibility for the monster they created, they blamed it on the excesses and  
22 abuses of the BIR and the Executive Branch! They turned the rogue organization they created into the whipping boy for all  
23 of the complaints and told constituents that they had no control over the Executive Branch because of the separation of  
24 powers! In fact, they were violating the Constitution and the Separation of Powers Doctrine by trying to delegate the tax  
25 collection function to the Executive Branch and they should have been impeached! No sovereign power of any branch of  
26 government can be delegated to another branch.

#### 27 **21.4 Concealing the real identities of government wrongdoers**

28 In the former Soviet Union, the government terrorized the citizens using a secret police force called the KGB. They made  
29 everyone into informants to the KGB by offering rewards to people who would snitch on their "comrades". The  
30 government, in such a scenario, becomes a terrorist organization. The secrecy surrounding the KGB was the main source  
31 of government terror because its activities were kept secret and the government-controlled press did not report on their  
32 activities. The fear that the terrorism is intended to produce comes mainly from ignorance about who or what we are up  
33 against.

34 Secrecy, however, is anathema to a free society and an accountable government. Wherever there is secrecy in government,  
35 there is sure to be tyranny, corruption, and abuse of power. Consequently, those governments that are knowingly engaged  
36 in illegal or criminal activities will implement security measures to keep the identity of the perpetrators of the crimes and  
37 terrorism secret. This helps maintain the deception and illusion that we have a "voluntary tax system", as the U.S. Supreme  
38 Court said in *Flora v. United States*, but at the same time, generates enough fear and anxiety in Americans to keep them  
39 involuntarily paying anyway. Can it reasonably or truthfully be said that any choice or decision we make in the presence of  
40 any kind of illegal duress and the fear it produces is voluntary or consensual? Absolutely NOT! Black's Law Dictionary,  
41 Sixth Edition, says the following under the definition of the word "consent" on p. 305:

42 "Consent is implied in every agreement. It is an act unclouded by fraud, duress, or sometimes even mistake."  
43 [Black's Law Dictionary, Sixth Edition, p. 305]

44 Is an enforcement act that is not specifically authorized by an implementing regulation published in the federal register an  
45 act of duress? You bet it is! If that act hurts someone, and more importantly, if it produces fear in all the "sheep" who  
46 observed it, then it is an act of illegal duress and terrorism. If the fear produced by the illegal act causes someone to  
47 comply with the wishes of the IRS when no law obligates them to, then their act is no longer consensual, but simply a  
48 response to illegal government terrorism, racketeering, and extortion.

1 Have you ever tried to find a publication or a government website that identifies everyone who works at the IRS by name  
2 and gives their mailing address, phone number, and email address? We'll give you a clue: There is no such thing! We have  
3 spent days searching for this type of information at the law library and the public library and on the Internet and have found  
4 nothing. We even called them and they said they don't make that kind of information public. We also wrote them a  
5 freedom of information act request to provide the information and they refused to comply. Does this cause you some  
6 concern? We hope so! The IRS is unlike any other government organization because of the secrecy it maintains about the  
7 identity of its employees, and perhaps that's because they aren't even part of the U.S. government! They have no lawful  
8 authority to even exist either within the Constitution or under Title 31 of the U.S. Code. The IRS even readily admits that  
9 they are not an agency of the federal government! See:

10 <http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>

11 The IRS is, instead, a rogue private organization of financial terrorists involved in racketeering, what Irwin Schiff calls  
12 "The Federal Mafia", that is extorting vast sums of money from the American people under the "color of law" but without  
13 the authority of law. For confirmation of this fact, look at the 1939 edition of the Internal Revenue Code (still active today  
14 and never repealed) and look at the code section dealing with the duties of IRS "Revenue Agents":

15 *53 State 489*

16 *Revenue Act of 1939, 53 Stat. 489*

17 *Chapter 43: Internal Revenue Agents*

18 *Section 4000 Appointment*

19 *The Commissioner may, whenever in his judgment the necessities of the service so require, employ **competent***  
22 ***agents**, who shall be known and designated as internal revenue agents, and, except as provided for in this title,*  
23 ***no general or special agent or inspector of the Treasury Department** in connection with internal revenue, by*  
24 *whatever designation he may be known, **shall be appointed, commissioned, or employed.***

26 "Competent agents"? What a joke! If they were "competent", then they would:

- 27 1. Know and follow the law and be fired if they didn't.
- 28 2. Work as an "employee" for a specific Congressman in the House of Representatives who was personally accountable  
29 for their actions. "Taxation and representation" must coincide to preserve the original intent of the Constitution.

30 You can read the above statute yourself on the website below:

31 *Revenue Act of 1939*

32 <http://famguardian.org/CDs/LawCD/Federal/RevenueActs/Revenue%20Act%20of%201939.pdf>

33 If "Revenue Agents" are not "appointed, commissioned, or employed", then what exactly are they? I'll tell you what they  
34 are: They are independent consultants who operate on commission. They get a commission from the property they steal  
35 from the American People, and their stolen "loot" comes from the Department of Agriculture. See the following response  
36 to a Freedom of Information Act request proving that IRS agents are paid by the Department of Agriculture:

37 <http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/USDAPaysIRS.pdf>

38 Why would the Congress NOT want to make Revenue Agents "appointed, commissioned, or employed"? Well, if they are  
39 effectively STEALING property from the American people and if they are not connected in any way with the federal  
40 government directly, have no statutory authority to exist under Title 26, and are not "employees", then the President of the  
41 United States and all of his appointees in the Executive Branch cannot then be held personally liable for the acts and abuses  
42 of these thieves. What politician in his right mind would want to jeopardize his career by being held accountable for a  
43 mafia extortion ring whose only job is to steal money from people absent any legal authority?

44 Because IRS supervisors know they are involved in criminal terrorism, extortion, and racketeering, they have taken great  
45 pains to conceal the identity of their employees as follows:

1. When you call their 800 support number, the agent who answers will only give you his first name and an employee number. If you specifically ask him for his full legal name, he will refuse to provide it and cannot cite the legal or delegated authority that authorizes him to do this.
2. If you do a Freedom of Information Act request on the identity of a specific IRS employee and provide the employee number, the IRS will refuse to disclose it, even if you can prove with evidence that the employee was acting illegally and wrongfully.
3. There is no information about either the IRS organization chart or the identity of specific IRS employees anywhere on either the Department of the Treasury or the IRS websites.
4. When you go to an IRS due process meeting and ask for identification of the employees present, they will present an IRS badge that contains a “pseudo name” which is not the real name of the employee. If you ask them for some other form of ID to confirm the accuracy of the IRS Pocket Commission they presented as we did, IRS employees will refuse to provide it. The only reasonable explanation for this is that the Pocket Commissions issued by the IRS are fraudulent.
5. You can visit the law library or any public library and spend days looking for any information about the identity of anyone in the IRS below the upper management level, and you will not find anything. The closest thing we found was the Congressional Quarterly, which only publishes information about the identity of a handful of IRS upper management types.
6. Collection notices coming from the IRS that might adversely affect your rights to property are conspicuously missing signatures and the identity of the sender. There is frequently no phone number to call or person to write, and if the letter has a signature, it is the signature of a fictitious person who doesn’t even exist. If you write a response to the collection letter and direct it to the signer of the letter, it is frequently either ignored entirely or is sent back with a statement saying that the employee doesn’t exist!
7. They will not put their last names or employee numbers in clear view on their name badges so you don’t even know who you are talking to.
8. When you call the information number and ask the legal identity of a specific number or his or her contact information and to connect you to them, they will refuse to comply.
9. When you visit the federal government building, and especially the IRS floor of the building, you will notice that there are not directories of people who work there and all doors have cipher locks so you can’t go inside and try to find someone. Their “customer service desk” will have two-inch thick bullet proof glass. Do you think they would need that kind of security if they really were conscientiously performing the *only* legitimate function of government in defending, protecting, and respecting our PRIVATE Constitutional rights? The laws and their whole work environment are designed to protect them from their “customers” and the people they work for! They may use the excuse that they are trying to prevent terrorism, but who are the real terrorists? THEM! Yes indeed, they are trying to protect from terrorists, and in their mind, any American who demands an accountable government that obeys the Constitution is a terrorist. We have a government pamphlet from the FBI that clearly says that people who promote the Constitution are terrorist! You can view this pamphlet at:  
<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/ConstDefenderTerorsts.pdf>



10. If you go to the IRS website and download any of their publications relating to tax scams or enforcement, notice that neither the agency nor any specific individual is identified as the author. For instance, the IRS publishes a short propaganda pamphlet below:

IRS "The Truth About Frivolous Tax Arguments"  
[http://famguardian.org/PublishedAuthors/Govt/IRS/friv\\_tax.pdf](http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax.pdf)

The most interesting thing about this pamphlet is not the inflammatory and accusatory and presumptuous rhetoric, but the fact that it is posted on the IRS website and no author is specifically identified. DO you think that people in the government who claim to be speaking "The Truth", as they call it, ought to be held accountable for their statements? How can you have a reasonable basis for belief if they aren't identified and held accountable? For instance, at a court trial, witnesses must identify themselves and swear under oath that they will tell "the truth, the whole truth, and nothing but the truth". There is not such affirmation at the end of the document, no IRS seal, and no author identified. This isn't truth: its' government sponsored propaganda!

Below is the text from a real deposition of an IRS agent in a tax trial showing how IRS agents disguise their identities deliberately to protect them from the legal consequences of their criminal behavior:

A. Well, there have been several revenue officers that have worked this case, not just me.  
 Q. Who are the other ones?  
 A. There was another revenue officer that worked it prior to it being assigned to me. I don't recall his name right off the top of my head, but I know it was a male revenue officer.  
 Q. Is he still there at the IRS?  
 A. Yes, he is.  
 Q. You don't remember his name?  
 A. Well, to be quite frank with you, he changed his name over a course of time. So I'm not sure which name he was using at that time.  
 Q. What's his new and old name?  
 A. His old name was John Tucker and his new name is John Otto.

1 Q. Why did he change his name?  
2 A. That was something that the Internal Revenue Service gave the employees the option to do so because  
3 taxpayers would file liens against employees, they would file judgments against employees, record them in the  
4 courthouses where they lived, and it would make it difficult for the revenue officer to sell their home or, you  
5 know, transfer property or whatever the case might be. In other words, it would encumber their own personal  
6 property.

7 And so the Internal Revenue Service gave us an option to use what we call pseudonyms that would  
8 protect the employees from taxpayers harassing us in that particular manner.

9 Q. So it's not a legal name change, it's just --

10 A. It's for Internal Revenue Service's purposes.

11 Q. Have you ever used another name?

12 A. Yes, I have.

13 Q. What other names have you used?

14 THE WITNESS: Do I have to answer that?

15 MR. SHILLING: Are you talking work name?

16 THE WITNESS: Are you talking work name or are you talking about my legal name?

17 Q. (BY MR. DROUGHT:) I'm talking about both. Are there any other names that you have ever gone by?

18 A. Yes. I have my maiden name and I have my married name that I use.

19 Q. And your maiden name is what?

20 THE WITNESS: Do I have to answer?

21 MR. SHILLING: Well, at this point she is operating under the pseudonym. Let's go off the record for  
22 a second.

23 (Off record 10:53 a.m. to 10:55 a.m.)

24 MR. SHILLING: You can give any other name. Do you have any other pseudonyms that you used?

25 THE WITNESS: No. I have only used Frances Jordan.

26 Q. (BY MR. DROUGHT:) How long have you used that name?

27 A. Approximately 10 years.

28 Q. So 1994 about?

29 A. That's a good ballpark. The service made that available to employees for one very specific reason. At  
30 that particular time, there was a lot of -- you know, Oklahoma City, you know, that was in reference to those  
31 individuals that were killed in that. So that became a concern that the employees have some type of protection.

32 A coworker that I sat next to received a letter at her home address from a taxpayer, and she had two  
33 small children, and her fear was that the taxpayer may do something to her home or to her children, and so she  
34 inquired about using a pseudonym, and I inquired about using one at the same time because we need to protect  
35 our families and our children from any harassing taxpayers.

36 Q. What about judges that send people to prison?

37 A. Sir, I can only tell you that the service made that option available to the employees.

38 Q. What about policeman that arrest people?

39 A. Sir, I can tell you -- I'm not a police officer. I'm not a judge. I'm only a revenue officer with the Internal  
40 Revenue Service. That option was made available to us because of the type of job that we have. We have to  
41 take people's money, we have to take people's property, and sometimes people become very distraught when  
42 that happens. So consequently they -- they do things to our families and to our homes, and we need to protect  
43 ourselves as much as we can.

44 Q. Okay. What names have you gone by besides Frances Jordan?

45 A. While I worked for the Internal Revenue Service?

46 Q. Yes.

47 A. I'm going to -- like Mr. Shilling said, I'm going to not answer that question at this time until we discuss it  
48 with the judge to see whether or not he prefers -- that he allows me to use my pseudonym or if he makes me use  
49 my real name.

50 MR. DROUGHT: We are asking for her to give us those names, and we will agree to keep them  
51 confidential and used only for the purpose of this lawsuit, but I think it's relevant and it likely could lead to  
52 something relevant, and I don't want to have to go in front of the judge and spend these people's money. We are  
53 asking that she give us the names now so I can ask her about them now and not have to come back and re-  
54 depose her.

55 Do the above observations disturb you? They should! We are living in a police state and the IRS is a Gestapo organization  
56 of secret police operatives who maintain "voluntary compliance" through financial terrorism. It's terrorism because they:

- 57 • Cannot demonstrate the authority of a specific statute AND implementing regulations AND delegation of authority  
58 order authorizing their act of enforcement. 50 U.S.C. §841, in fact, says any public servant who refuses to  
59 acknowledge and respect the Constitutional or lawful limits on their authority is a "communist"!
- 60 • Won't reveal their identities or allow themselves to be held personally liable and accountable to the public for  
61 their illegal and fraudulent acts and statements.
- 62 • Are allowed to institute illegal abuses of our rights completely anonymously and without having to accept personal  
63 responsibility for the abuses.

64 On the other hand, how long do you think the lies, the propaganda, and the willful and illegal abuses of our rights by would  
65 continue if the following reforms were instituted and enforced upon the IRS:

1. Every Revenue Agent who interacts with the public had to reveal their true, full legal identity and contact information, including their Social Security Number. After all, if they can ask you for it, then you should be able to do the same thing. Equal protection of the laws requires it.
2. Use of “Pseudo names” on IRS Pocket Commissions was discontinued.
3. The identities of every IRS employee down to the lowest level was published on the IRS website.
4. Every piece of correspondence from the IRS had to be signed under penalty of perjury as required by 26 U.S.C. §6065 and the complete contact information and real legal name of the originator or responsible person must be identified on the correspondence.

The answer is that the abuses would stop IMMEDIATELY. Secrecy and the fear it produces is the only thing that keeps this house of cards standing, folks!

## **21.5 Making it difficult, inconvenient, or costly to obtain information about illegal government activities**

Criminals, whether they are violating the Constitution or enacted statutory law, don’t want evidence about their misdeeds exposed. A crime is simply any act that harms someone and was not done to them with their consent. The Freedom of Information Act and the Privacy Act are both designed to maintain an accountable government that serves the people by ensuring that people can always find out what their government is up to. Information about what the government is doing can then be used to prosecute specific public servants who violated the requirement for consent and your rights. Government agencies typically maintain “Public relations” offices, and also a full-time legal staff called the “disclosure group” to deal with requests for information that come in from the Public because of these laws. These disclosure litigation lawyers have the specific and sole function of filtering and obscuring and obfuscating information that is provided to the public about the activities and employees of the agency they work for. These main purpose for doing the filtering is to protect from prosecution wrongdoers within the agency. Disclosure litigation lawyers know that Fifth Amendment guarantees only biological people the right to not incriminate themselves, but corporations are not covered by the Fifth Amendment. The U.S. Code identifies the U.S. Government as a federal corporation in 28 U.S.C. §3001(15)(A), and so the silver tongued devils have to devise more devious means to conceal the truth. They are paid to lie and conceal and deceive the public without actually “looking” like they are doing so. They are “poker players” for the government.

When you send in a Privacy Act Request or Freedom of Information Act request, as we have many times, that focuses on some very incriminating evidence that could be used against the government, the response usually falls into one of the following four categories:

1. The government will say the information is exempt from disclosure and cite the exemptions found in 5 U.S.C. §552a(k).
2. The government will only provide a subset of the requested information and not explain why they omitted certain key information.
3. The government will provide the information requested, but redact the incriminating parts. For instance, they will black out the incriminating information and/or remove key pages.
4. If the government is involved in an enforcement action and the information you requested under the Privacy Act or Freedom Of Information Act could stop or interfere with the action because it exposes improprieties, they will try to drag their feet and delay providing the information until they have the result they want. For instance, if you send in a Privacy Act request for information about your tax liability, they will delay the response until after the period of appeal or response is over. That way , you can’t respond or defend yourself against their illegal actions in a timely fashion.

In the process of decoding the Individual Master Files of several people, we have found that the IRS very carefully conceals information that would be useful in understanding what the IRS knows about a person. They use complicated, computerized codes in their records for which no information is presently available about what they mean. They used to make a manual called IRS Document 6209 available on their website for use in decoding IMF’s, but it was taken down in 2003 so that no public information about decoding is available now. A number of people have sent Freedom of Information Act Requests to the IRS requesting a copy of IRS Document 6209 and the IRS has responded by providing a very incomplete and virtually useless version of the original manual, with key chapters removed and most of the rest of the remaining information blacked out. They are obviously obstructing justice by preventing evidence of their wrongdoing from getting in the hands of the public. Some people who have requested this document under the Freedom of Information Act from the IRS, got the unbelievable response below:

1                   *"We are sorry, but under the war on terrorism, the information you requested is not available for release*  
2                   *because it would jeopardize the security of the United States government."*

3       What the heck does the meaning of the codes in a persons' IRS records have to do with the war on terrorism? The war on  
4       terror is being used as an excuse to make our own government into a terrorist organization! The needs of the public and the  
5       need for an accountable government that obeys the Constitution far outweigh such lame excuses by the IRS that have the  
6       affect of obstructing justice and protecting wrongdoers in the IRS. Such criminal acts of concealment are also illegal under  
7       the following statutes:

- 8           • [18 U.S.C. §3](#): Accessory after the fact
- 9           • [18 U.S.C. §4](#): Misprision of felony
- 10          • [18 U.S.C. Chapter 73](#): Obstruction of justice
- 11          • [18 U.S.C. §241](#): Conspiracy against rights under

12       Since the IRS Document 6209 is effectively no longer available through the Freedom Of Information Act, then if a person  
13       wanted a full and complete and uncensored version of the document from the government they would then have to file a  
14       disclosure lawsuit against the government for not complying with the provisions of the Freedom of Information Act.  
15       Lawsuits, lawyers, and litigation are costly, inconvenient, and demanding and therefore beyond the reach and affordability  
16       of the average busy American. Consequently, the government wins in its effort to block from public disclosure key  
17       information about its own wrongdoing. The result is that by bending the rules slightly, they in effect make it so costly,  
18       inconvenient, exasperating, and complicated to have an accountable and law-abiding government that few people will  
19       attempt to overcome the illegal barrier they have created. The few that do overcome this barrier then have to worry about  
20       finding an attorney who is brave enough to get his license to practice law pulled by the government he is litigating against  
21       for prosecuting such government wrongdoers. The system we have now is very devious and prejudicial and needs to be  
22       reformed.

## 23       **21.6 Ignoring correspondence and/or forcing all complaints through an unresponsive legal** 24       **support staff that exasperates and terrorizes "customers"**

25       When your rights have been violated because a government agency or employee has tried to do something without your  
26       explicit, informed consent, then the clerk at the government agency who instituted the wrong will further obstruct redress of  
27       grievances as follows:

- 28       1. They will tell you that they can't give you information about their supervisor to lodge a complaint, and this is  
29       especially true if you did not get their full legal name because they refused to give it to you.
- 30       2. They will say that this is an issue or problem that you must contact the "legal department" or "public affairs  
31       department" about. Then they will tell you that those organizations do not take direct calls and insist that everything  
32       must be in writing. They will not explain why, but the implications are obvious: They want to prevent spilling the  
33       beans and prevent further contact with themselves or their supervisors so they cannot be prosecuted for wrongdoing.
- 34       3. Then when you write the address the clerk gave you, most often the legal department will ignore it entirely or respond  
35       with a lame form letter that answers questions you never asked and doesn't directly address any of the major issues you  
36       raised. This leaves you with no further recourse but to litigate, and they do it this way on purpose because they know  
37       most people won't litigate and can't afford the time or expense to do so. Checkmate. The government got what it  
38       wanted: a violation of your rights without legal or material consequence for the violation.

39       Those Americans who are familiar with the above process and the abuses it results in and who are more familiar with legal  
40       procedure can still use the above process to their advantage with a procedure we call the Notary Certificate of Default  
41       Method (NCDM), whereby the correspondence sent to the legal department establishes what you expect, provides  
42       exhaustive evidence of government wrongdoing, formats the complaint as what is called an "Admissions" in the legal field,  
43       gives the government a specific time period to respond, and states that failure to respond constitutes an affirmative  
44       admission to every question. They then send in their complaint to the legal department or "Taxpayer Advocate" via  
45       certified mail with a proof of mailing, which then develops legal evidence of what was sent and when it was sent. This  
46       approach gives them admissible evidence they can use in court to litigate against the government. You can read more about  
47       the Notary Certificate of Default Method in:

- 48       1. *Notary Certificate of Dishonor Process*, Form #07.006  
49       <http://sedm.org/Forms/FormIndex.htm>

2. *Tax Fraud Prevention Manual*, Form #06.008, Section 3.4.4.5  
<http://sedm.org/Forms/FormIndex.htm>

## **21.7 Deliberately dumbing down and propagandizing government support personnel who have to implement the law**

To quote former Treasury Secretary Paul O'Neil on the subject of the Internal Revenue Code, which he says is...:

*"9,500 pages of gibberish."*

[SOURCE: <http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/IRSExhibit-PaulONeill-IRSCode9500PgsOfGibberish.pdf>]

Add to this the following:

1. 22,000 pages of Treasury and IRS regulations that implement the Internal Revenue Code
2. 70,000 employees at the IRS
3. A very high turnover rate among revenue agents, and the need to constantly educate new recruits.
4. An overworked support force.
5. Contracting key functions of the IRS out to independent third party debt collectors.
6. A very unpleasant job to do that most people detest.

...and you have a recipe for disaster, abuse, and tyranny and a total disregard of the requirement for consent and respect of the rights of sovereign Americans everywhere. Several studies have been done on the hazards of this government bureaucracy by the Government Accounting Office, which show that IRS advice on their telephone support line was wrong over 80% of the time! IRS supervisors who design the training curricular for new employees have also made a concerted effort to "dumb down" revenue agents to increase "voluntary compliance". For instance, during the We the People Truth in Taxation Hearing held in Washington D.C. on February 27-28, 2002, a former IRS Collection Agent brought his IRS Revenue Agent training materials to the hearing and proved using the materials that Revenue Agents are not properly warned that there is no law authorizes them to do Substitute For Return (SFR) assessments upon anything BUT a business or corporation located in the federal zone which consents to taxation, and that SFR's against biological people are illegal and violate 26 U.S.C. §6020(b) and Internal Revenue Manual, Section 5.1.11.6.8. See the questions and evidence for yourself on the website at:

*Tax Deposition Questions*, Form #03.016, Section 13: 26 U.S.C. 6020(b) Substitute For Returns  
<http://sedm.org/Forms/FormIndex.htm>

Do you think that an IRS Revenue Agent who meets all the following criteria is going to be "properly equipped" to follow the lawful limits on his authority, respect your rights, and help you make an informed choice based only on consent? What a joke! Most IRS employees:

1. Are never taught from the law books or taught about the law. Instead, are only taught about internal procedures developed by people who don't read the tax code. And if they do start reading the law and asking questions of their supervisors, as former IRS Criminal Investigator Joe Banister did, then they are asked to resign or fired if they won't resign.
2. Rely mainly upon the IRS publications for information about what to do and are not told to read the law, in spite of the fact that the IRS Internal Revenue Manual, Section 4.10.7.2.8 says that IRS Publications should not be used to form an opinion about what the tax code requires.
3. Are wrong 80% of the time about the only subject they are paid to know.
4. Don't stay at the job longer than about two years because of the very high turnover in the organization.
5. Are despised and feared by the public for what they do, mainly because they do not honor the restrictions placed on them by the law itself.
6. Have deceptive IRS Formal classroom training materials that deliberately omit mention about doing Substitute For Return (SFR) assessments upon natural persons, even though it is not authorized by the law in 26 U.S.C. §6020(b).

In the legal realm, ignorance of the law is no excuse. Therefore, if anyone at the government agency can or should be held responsible for acts that violate the law and our rights, it should be the ignorant and deliberately misinformed clerk or employee who committed the act. However, the managers of these employees should also be culpable, because they

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EXHIBIT: \_\_\_\_\_

deliberately developed the training and mentorship curricula of their subordinates so as to maximize the likelihood that employees would violate the laws and prejudice the rights of Americans in order to encourage “voluntary compliance” with what the agency wants, but which the law does not require. These devious managers will most often respond to accusations of culpability by trying to maintain a defense called “plausible deniability”, in which they deny responsibility for the illegal actions of their employees because they will falsely claim that they did not know about the problem. Notifying these wayward government employees personally via certified mail and posting all such correspondences on a public website for use in litigation against the government can be very helpful in fighting this kind of underhanded approach. This is the approach of Larken Rose, who has been keeping a database of all government employees at the IRS who have been notified that employees are mis-enforcing the law and yet refused to take action to remedy the wrong, concealed the fact that they were notified of the wrong, and continued to claim “plausible deniability”. This has gotten him on the bad side of the IRS to the point where they decided to raid his house and confiscate his computers, and then plant false evidence of kiddie porn on them and have him prosecuted for it violation of kiddie porn laws. Your government servants are wicked and these abuses must be stopped!

If you would know more about the subject of “plausible deniability” in the context of the IRS, refer to section 7.4.2 of the Great IRS Hoax, Form #11.302.

## **21.8 Creating or blaming a scapegoat beyond their control**

As was pointed out in section 6.5.1 of the Great IRS Hoax, Form #11.302, our republic was created out of the need for taxation WITH representation. England was levying heavy taxes without giving us any representation in their Parliament, and we didn’t like it and revolted. The original Constitutional Republican model created by the founders solved this problem by giving the sovereign People in the House of Representatives the dual responsibility of both Representing us AND Collecting legitimate taxes while also limiting the term of office of these representatives to two years. This ensured that:

- The sovereign People controlled the purse of government so that it would not get out of control.
- If our tax-collecting representatives got too greedy, we could throw the bastards out immediately.
- There would be no blame-shifting between the tax collectors and our representatives, because they would be one and the same.

This scheme kept our representatives in the House who controlled the purse strings on a very short leash and prevented government from getting too big or out of control. The very first Revenue Act of 1789 found in the Statutes at Large at 1 Stat. 24-49 created the office of Collector of Revenue and imposed the very first official federal tax of our new Constitutional Republic only upon imports. This tax was called a “duty” or “impost”, or “excise”. It placed collectors at every port district and made them accountable to Congress. This type of a taxing structure remained intact until the Civil War began in 1860.

However, our system of Taxation WITH Representation was eventually corrupted, primarily by separating the Taxation and Representation functions from each other. With the start of the Civil War and as an emergency measure in the Revenue Act of 1862, the Congress through legislation shifted the tax collection to a newly created “Bureau of Internal Revenue” (BIR), which was part of the Executive Branch and came under the Department of Treasury, which was in the Executive Branch. At that point, we lost the direct relationship between Taxation and Representation because the functions were separated across two departments. All of the evils in our present tax system trace back to the corruption that occurred at that point because:

1. Specific collection agents in the IRS are not put under a member of the House of Representatives and apportioned, as all federal tax collections require in Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3. This means that they are not supervised by someone who we directly control in the House.
2. Congress has a convenient “whipping boy” they created to do the tax collection function. This whipping boy is conveniently in another branch of government that they can claim they have no direct control over. This causes endless finger-pointing and eliminates all accountability on either end of the Taxation or Representation equation.
3. Those in IRS cannot be held directly accountable because most are federal employees who are hard to fire and not elected so they are not accountable to the people.

Even today, this devious tactic of separating responsibility from authority for government abuses among multiple branches is very frequently used as the only real justification for what would otherwise be flagrant disregard for the rights of the

people by the government. For instance, if the government is abusing people's rights in a way that gets negative media attention, the most common justification you will hear is that the bureaucracy has gotten too big, is out of control, and is not accountable directly to the people. The Executive branch will usually be the culprit, and no one in the Legislative Branch will want to take responsibility to pass a law to fix it. Or worst yet, the Legislative Branch will pass a "dead law", which is a statute meant to appease the public but for which the Executive Branch positively refuses to write implementing regulations to enforce. This is what happened with the campaign finance reforms in the 2001. Sound familiar? The more layers of bureaucracy there are, the more effective this system of blame-shifting becomes. With more layers, public servants can just conveniently excuse themselves by saying "It takes forever to get X to do anything so it's unlikely that we will be able to help you with your problem."

To give you an example of how the IRS abuses this technique to their advantage, look at how they respond to Privacy Act requests for Assessment documents. The Privacy Act requires them to respond with the documents requested within 20 days. After several people began using the Privacy Act to demand assessment documents, and since the IRS was not doing legal assessments and wanted to hide the fact from the public, the IRS changed their Internal Revenue Manual in 2000 to essentially delay and interfere with responding. In IRM Section 11.3.13.9.4, the IRS basically tells its Disclosure Officers essentially to bounce a person's Privacy Act Request for assessment documents all over its many hundreds of disclosure offices until the person gets frustrated and essentially gives up. Read this dastardly section yourself at:

<http://www.irs.gov/irm/part11/ch03s14.html#d0e13151>

## **21.9 Terrorizing and threatening, rather than helping, the ignorant**

Another famous techniques of criminals working in public service is to terrorize the ignorant. This technique is usually only used when the financial stakes are high and a person is taking custody of a large sum of money that the government wants to steal a part of. Here is how it works:

1. Before the distribution can be made, and notice is sent to the affected party stating the conditions under which the distribution can be made without incurring tax liability.
2. If the party wants to take the distribution without tax withholding as prescribed in 26 U.S.C. §3406, they are told that they must sign a statement under penalty of perjury that they meet the conditions required for not being "liable" for federal income taxes. They will be told that if it is not under penalty of perjury, then they cannot get their money or property back.
3. The statement the party must sign will contain a dire warning that if they are wrong in signing the form, they are committing perjury and that they will violate 18 U.S.C. §1001, which carries with it a fine and jail time up to five years!
4. In the meantime, the clerks processing the paperwork in the government, when consulted, will tell the submitter that:
  - 4.1. We can't provide legal advice.
  - 4.2. We refuse to sign any statement under penalty of perjury which might help you to determine whether you meet the criteria for not being taxable.
  - 4.3. You are on your own and need to seek expensive legal counsel if you want assistance.
5. If you ask the clerks the phone contact information for the legal department to resolve your issue with the government agency, they will tell you:
  - 5.1. We can't give it out
  - 5.2. It only works internally and you can't use it.
  - 5.3. Calls are not authorized to the legal department. All inquiries must be in writing. Then when you write the legal department of the agency, they will completely ignore your request and you will have no way to call them and do follow-up to ensure that they respond.
6. The party will therefore be left with only two options:
  - 6.1. Pay the withholding tax.
  - 6.2. Hire an expensive legal counsel to "advise" you and then pay something approaching the cost of the withholding tax to a government-licensed attorney who has a conflict of interest. The government-licensed attorney will tell you that you have to pay the tax even if there is no law that requires this, because if he doesn't, the government will pull his license. Now you paid close to DOUBLE the withholding tax after everything is said and done, because you have to pay an expensive attorney AND the withholding tax.

To give you one example of how the above tactic is used, consider the situation of a public servant who has just left federal employment voluntarily or was terminated. At that point, he usually has a large retirement nest egg in Federal Thrift

Savings Plan (TSP) that he wants to take into his or her custody while also avoiding the need to pay any income tax as a consequence of the distribution. Lawyers in the District of Criminals who are running the Thrift Savings Plan (TSP) have devised a way to basically browbeat people into paying withholding taxes on direct retirement distributions using the above technique. Here is how it works:

1. Federal employees who leave federal service and who want to withdraw their retirement savings must submit the TSP-70 form to the Thrift Savings Program. You can view this form at:  
<http://tsp.gov/forms/index.html>
2. Most separating federal employees inhabit the states of the Union, are “nationals” under 8 U.S.C. §1101(a)(21), are not “citizens” under 8 U.S.C. §1401, and are “nonresident aliens” under 26 U.S.C. §7701(b)(1)(B), as we explain later in this chapter and throughout chapter 5 later. TSP publication OC-96-21 describes the procedures to be used for “nonresident aliens” who are not engaged in a “trade or business” to withdraw their entire retirement free of the 20% withholding mandated by 26 U.S.C. §3406. Here is what section 3 of that pamphlet says:

**3. How much tax will be withheld on payments from the TSP?**

*The amount withheld depends upon your status, as described below. Participant. **If you are a nonresident alien, your payment will not be subject to withholding for U.S. income taxes. (See Question 2.)** If you are a U.S. citizen or a resident alien, your payment will be subject to withholding for U.S. income taxes. If you are a U.S. citizen or resident alien when you separate, you will receive from your employing agency the tax notice “Important Tax Information About Payments From Your TSP Account,” which explains the withholding rules that apply to your various withdrawal options.*

*[Thrift Savings Program Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>]*

Later on in that same pamphlet above, here is what they say about the requirement for a statement under penalty of perjury attesting that you are a “nonresident alien” with no income from within the federal “United States”:

**2. Will the TSP withhold U.S. taxes from my payments?**

*This depends on whether the payment you receive is subject to U.S. income tax. If the money you receive is subject to U.S. income tax, then it is subject to withholding. In general, the only persons who do not owe U.S. taxes are nonresident alien participants and nonresident alien beneficiaries of nonresident alien participants. The TSP will not withhold any U.S. taxes if you fit into either category and you submit the certification described below. However, if you do not submit the certification to the TSP, the TSP must withhold 30% of your payment for Federal income taxes.*

**Certification.** *To verify that no tax withholding is required on a payment you are receiving as a participant, the TSP asks that you certify under penalty of perjury that you are a nonresident alien whose contributions to the TSP were based on income earned outside the [federal] United States. If you are receiving a payment as a beneficiary, you must certify that you are a nonresident alien and that the deceased participant was also a nonresident alien whose contributions to the TSP were based on income earned outside the United States. (Certification forms are attached to this tax notice.)*

*[Thrift Savings Program Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>]*

3. The certification form for indicating that you are a “nonresident alien” who earned all income outside the “United States” is contained at the end of the above pamphlet. Here is the warning it contains in the perjury statement at the end:

**Warning:** *Any intentional false statement in this certification or willful misrepresentation concerning it is a violation of the law that is punishable by a fine of as much as \$10,000 or imprisonment for as long as 5 years, or both (18 U.S.C. 1001).*

4. The critical issue in the above pamphlet, of course, is their “presumed” and ambiguous definition of “United States”, which we find in section 4.8 of the *Great IRS Hoax*, Form #11.302 means the *federal* United States or “federal zone”, which is the District of Columbia Only within Subtitle A of the Internal Revenue Code as indicated by 26 U.S.C. §7701(a)(9) and (a)(10). If you call the Thrift Savings Program (TSP) coordinator and ask him some very pointed questions about the definition of “United States” upon which the above pamphlet relies and the code section or regulation where it is found, you will get the run-around. If you ask for the corporate counsel phone number, they refuse to give it to you and tell you to ask in writing. If you write them, they will ignore you because they don’t want the truth to get out in black in white. If you were to corner one of these people after they left federal service and ask them for honest answers, they would probably tell you that their supervisor threatened them if they leaked out what is meant by “United States” to callers or if they put anything in writing. They are obviously holding the truth hostage for

20 pieces of silver. They will positively refuse to give you anything in writing that will help clarify the meaning of “United States” as used in the pamphlet, because they want to make it very risky and confrontational for you to keep your hard-earned money. They will refuse to take any responsibility whatsoever to help you follow the law, and they will conveniently claim ignorance of the law, even though ignorance of the law is no excuse, according to the courts.

Note in the above the hypocrisy evident in the situation and the resulting violation of equal protection of the laws mandated by the Fourteenth Amendment, Section 1:

1. You are being compelled to take a risk of spending five years in jail by signing something under penalty of perjury that they can falsely accuse you is fraudulent and wrong. All you have to do is look at them the wrong way and they will try to sick a mafia police state on you. At the same time, there is absolutely no one in government who is or can be required to take the equivalent risk by signing a determination about the meaning of “United States” in their own misleading publication.
2. Publication OC-96-21 starts off with a disclaimer of liability and advice to consult an attorney, and yet it is impossible for you to have the same kind of disclaimer if you sign their form at the end of the pamphlet.
3. They refuse to put anything in writing that they say or do and require EVERYTHING you do with them to be in writing and signed under penalty of perjury. If you do a Privacy Act request for their internal documents relating to your case to hold them accountable, they will refuse to provide them because they want to protect their coworkers from liability. This is hypocrisy.
4. All risk is thereby transferred to you and avoided by your public dis-servants. Consequently, there is no way to ensure that they do their job by genuinely helping you, even though that is the ONLY reason they even have a job to begin with.

In effect, what our public dis-servants are doing above is using ignorance, fear, deliberate ambiguity of law and publications, and intimidation as weapons to terrorize “nontaxpayers” into paying extortion money to the government. They have made every option available to you EXCEPT bribing the government into a risky endeavor, knowing full well that most people will try to avoid risk. They will not help citizens defend their property, which is the ONLY legitimate function of government. Based on the above, the only thing these thieves will help anyone do is bribe the government with money that isn’t owed and to do so under the influence of constructive fraud, malfeasance, and breach of fiduciary duty on the part of the public dis-servant. The presence of such constructive fraud makes it impossible to give informed, voluntary consent in the situation, and therefore makes it impossible to willfully make a false statement. However, it is common for federal judges to aid and abet in the persecution and terrorism of honest Americans who submit the above OC-96-21 form in order to perpetuate the federal mafia and keep the stolen loot flowing that funds their fat federal retirement checks.

## **22 Popular sources of illegal government duress<sup>44</sup>**

Now that we have firmly established that consent is required in the assessment and collection of income taxes under Subtitle A of the Internal Revenue Code, it’s reasonable to ask what devious and illegal means the government uses to coerce “consent” or what they popularly call “voluntary compliance” out of the populace. Such coercion is called “duress” in the legal field. Section 4.3.16 of the Great IRS Hoax, Form #11.302 covers such techniques generally, but it is reasonable to particularize the techniques down so that we can be very aware of the tools of coercion, force, and fraud used directly against us in the case of income taxation. We will therefore itemize each technique into a very specific “MO”, which is a “Method of Operation” used by criminal public servants for accomplishing their crime. The reason we put this section at the end of the treatment of the “voluntary” nature of income taxes is so that we can start from the point of knowing exactly what the lawful limits are upon the IRS’ authority. The techniques in the following subsections will be listed in order of the frequency they occur.

Those who are subject to duress and who can prove it have standing to nullify all evidence of consent/agreement and all the legal obligations arising from the consent.

*“An agreement [consensual contract] 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>45</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*

<sup>44</sup> Adapted from Great IRS Hoax, Form #11.302, Section 5.4.24 with permission: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

<sup>45</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

renders the contract or conveyance voidable, not void, at the option of the person coerced,<sup>46</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>47</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>48</sup>”  
[American Jurisprudence 2d, Duress, §21]

In order to avoid the mandates of government bureaucrats, we therefore must:

1. Know what duress is from a legal perspective.
2. Be able to immediately recognize, identify, and prove the existence of duress.
3. Continually produce evidence of duress and absence of consent in our government administrative record.
4. Use the evidence generated in our administrative record as a defense in any legal or administrative proceeding against any government that tries to enforce its franchises against us.

This section will therefore serve as a way to help you understand how to both identify the duress and generate evidence of it.

If you would like an affidavit you can enter into your administrative record demonstrating unlawful duress and which is useful in establishing a reliance defense in the context of taxation, please see:

*Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers*, Form #02.005  
<http://sedm.org/Forms/FormIndex.htm>

## **22.1 Deceptive language and words of art**

IRS makes false presumptions about the meaning of several important words in its publications and forms and website which it is unwilling to share with you and which prejudice your rights and sovereignty in most cases. In such a case, we must remind ourselves what the U.S. Supreme Court said about the abuse of “presumption” to exceed the authority of the Constitution:

*“The power to create [false] presumptions is not a means of escape from constitutional restrictions,”*  
[*New York Times v. Sullivan*, 376 U.S. 254 (1964)]

The purpose of these “words of art” is to deceive you into believing their false presumptions and thereby commit constructive fraud. The abused words include, but are not limited to:

1. “United States”
2. “State”
3. “state”
4. “foreign”
5. “nonresident alien”
6. “U.S. citizen”
7. “employee”
8. “income”
9. “gross income”
10. “trade or business”
11. “wages”
12. “individual”

<sup>46</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 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

<sup>47</sup> *Faske v. Gershman*, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; *Heider v. Unicume*, 142 Or. 416, 20 P.2d. 384; *Glenney v. Crane* (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

<sup>48</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.

The only way to overcome false presumptions about the meaning of the above words is to read the codes and laws for oneself, which the IRS knows that few Americans will do. This constructive fraud counts on the following elements to be successful:

1. A deficient public education system run by the government which dumbs-down Americans by not teaching them either “law” or “constitutional law”, in any grammar, junior high, or high school curricula.
2. College and university curricula in government-run universities that do not require the study of any aspect of law for most majors.
3. IRS and government websites that do not define the meaning of these words. See section 3.12.1 of the Great IRS Hoax, Form #11.302 and following for examples.
4. IRS publications that deliberately do not define the meaning of these words.
5. Legal dictionaries that have had these critical words removed so that they cannot be easily understood. For instance, no legal dictionary published at this time that we could find has a definition of the term “United States” in it. See section 6.10.1 of the Great IRS Hoax, Form #11.302, for instance.
6. Federal courts that have become vehicles for political propaganda and terrorism rather than justice. See sections 2.8.13 through 2.8.13.8.1 of the Great IRS Hoax, Form #11.302, Sections 2.8.13 through 2.8.13.8.1.
7. A refusal, upon submitting a Freedom of Information Act Request, to provide an unambiguous and honest definition of these words that includes the WHOLE truth.

Those who try to educate the public about the legal meaning of the above words have been persecuted by the IRS, and this includes us. If you would like to learn more about this fraud, consult the following sections of the Great IRS Hoax, Form #11.302:

- Subsections underneath section 3.12.1.
- Section 5.9 later about vague laws

## **22.2 Ignoring Responsive Correspondence to Collection Notices**

When the IRS attempts illegal collection actions against Americans, they send out threatening correspondence, often via certified mail. Many recipients respond faithfully to this correspondence, using research from this book, documenting that the IRS is:

1. Violating enacted positive law.
2. Wrongfully enforcing against a “nontaxpayer”.
3. Involved in racketeering and organized extortion.
4. Collecting without the consent of the target.

We call such responses to illegal enforcement actions “response letters”. Any time a person sends a response letter to the IRS, they are doing what is called “Petitioning their government for illegal and unconstitutional abuses.” The First Amendment to the U.S. Constitution makes petitioning the government a protected right, the exercise of which cannot be penalized. Such a petition also requires an earnest response by the IRS and due respect for the legal issues raised in it. Seldom are these response letters read or even responded to by the IRS. Instead, the IRS routinely penalizes those submitting such correspondence by:

1. Instituting penalties illegally and in violation of the Constitutional prohibition against Bills of Attainder. A Bill of Attainder is a penalty without a court trial, and it is prohibited by Article 1, Section 10 of the Constitution against natural persons.
2. Creating additional retaliatory assessments.
3. Falsifying the Individual Master File (IMF) of the respondent by indicating that they are involved in criminal activity. When the respondent notices this in their record, then the IRS refuses to correct the computer fraud, which is actually a violation of 18 U.S.C. §1030. See our Master File Decoder for how this fraud works:

Master File Decoder

<http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm>

## 22.3 Fraudulent forms and publications

The IRS publications are constructively fraudulent. Their purpose is mainly as a government propaganda vehicle intended to encourage false presumption, because they exclude discussion of any of the below subjects, and therefore encourage incorrect conclusions about the tax liability of the reader:

1. The limits upon federal jurisdiction.
2. The implications of these limits upon the definition of geographic terms such as “United States”, “State”, “employee”, and “income”
3. The fact that the Internal Revenue Code is not “law” and therefore imposes no obligation upon anyone except those who consent to be subject to its provisions.
4. The fact that the Internal Revenue Code does not describe a lawful “tax” as defined by the Supreme Court
5. The dual nature of the Internal Revenue Code as a municipal tax upon all federal territories, possessions, and the District of Columbia as well as a “national” tax upon imports of federal corporations ONLY.

The IRS admits that its publications are not trustworthy, by saying in its Internal Revenue Manual (IRM) the following:

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

If you would like to learn more detail about this subject, read the following resources:

- Section 22.1 on “words of art”
- Great IRS Hoax, Form #11.302, Section 5.5.9 about fraud in the use of the 1040 form
- Great IRS Hoax, Form #11.302, Section 6.6.6: IRS Trickery on the 1040 form to get you inside the federal zone
- The Family Guardian website article describing how the courts refuse to hold the IRS responsible for the content of its publications, forms, and telephone advice at:  
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

## 22.4 Political propaganda

There are five main sources of political propaganda designed to terrorize the American public into consenting to comply with the I.R.C. These sources are:

1. The IRS tax fraud alerts at: <http://www.irs.gov/compliance/enforcement/article/0,,id=121259,00.html>
2. The Department of Injustice press releases. See: <http://www.usdoj.gov/tax/TEN.htm>
3. Press releases leaked indirectly to the media.
4. Deliberately deceiving publications of the Congressional Research Service. This includes Congressional Research Service report 97-59A entitled “Frequently Asked Questions Concerning the Federal Income Tax”. A rebutted version of the pamphlet is available at:  
<http://famguardian.org/PublishedAuthors/Govt/CRS/CRS-97-59A-rebuts.pdf>
5. Informal publications posted on the IRS website which the IRS refuses to take responsibility for. This includes the IRS pamphlet entitled “The Truth About Frivolous Tax Arguments”. A rebutted version of this pamphlet is available at:  
[http://famguardian.org/PublishedAuthors/Govt/IRS/friv\\_tax\\_rebuts.pdf](http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax_rebuts.pdf)
6. Abuse of case law for political rather than legal purposes. The IRS will quote irrelevant federal case law from federal courts that have no jurisdiction over us because we do not live on federal property. They will do this in violation of their own Internal Revenue Manual, which says on the subject the following:

*Internal Revenue Manual*  
[4.10.7.2.9.8 \(05-14-1999\) Importance of Court Decisions](#)

*1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.*

*2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service*

1 must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the  
2 Code.

3 **3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the**  
4 **Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not**  
5 **require the Service to alter its position for other taxpayers.**

6 Because none of these sources portray the relevant, complete or most important truth about the limits upon federal taxing  
7 powers, the result is that they exploit ignorance to create fear of the government and the IRS in order to encourage  
8 “voluntary compliance”. We might add that any decision accomplished in the presence of fear, at least in the context of  
9 rape, cannot be considered “consensual”. The only way consent can lawfully be procured is when it is FULLY  
10 INFORMED, meaning that the decision maker is give the WHOLE truth upon which to make his decision, rather than only  
11 that subset of the truth which benefits the government.

12 *"Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with*  
13 *sufficient awareness of the relevant circumstances and likely consequences."*  
14 *[Brady v. U.S., 397 U.S. at 749, 90 S.Ct. 1463 at 1469 (1970)]*

## 15 **22.5 Deception of private companies and financial institutions**

16 Through a systematic campaign of dis-information, the IRS deceives private companies outside of its jurisdiction into  
17 believing that they are required to comply with whatever IRS agents tell them on the telephone or whatever gets mailed to  
18 them in the form of a Notice of Levy or a Notice of Lien. The most famous private company, No Time Delay Electronics,  
19 which challenged the IRS authority to use such tactics. The owner of that establishment, Nick Jesson, was featured on the  
20 movie on the web below:

[How to Keep 100% of Your Earnings](http://famguardian.org/Media/movie.htm)  
<http://famguardian.org/Media/movie.htm>

21 Mr. Jesson eventually became the target of malicious, criminal, and unconstitutional legal terrorism by the IRS and the  
22 California Franchise Tax Board (FTB), the techniques of which are documented in the next section. We call such activity  
23 “selective enforcement”, meaning that whistleblowers who attract special media attention are targeted for undue attention  
24 while the government’s own transgressions go largely ignored. He correctly and properly challenged the misapplication of  
25 IRS levies by citing the content of 26 U.S.C. §6331(a), which says that levy may ONLY be made on instrumentalities of  
26 the U.S. government and NOT private parties, and he pointed out that the IRS levy notice very conveniently omitted this  
27 paragraph in order to encourage the unlawful and criminal misapplication of IRS levy authority:

28 [TITLE 26 > Subtitle F > CHAPTER 64 > Subchapter D > PART II > § 6331](#)  
29 [§ 6331. Levy and distraint](#)

### 30 ***(a) Authority of Secretary***

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

42 Private employers not within the jurisdiction of the federal government that don’t ask any questions and comply with illegal  
43 requests by the IRS are left alone. However, those that request any of the following are harassed and terrorized:

- 44 1. Proof of the legal identity and service of process address of the person in the IRS who is making the request or sending  
45 the illegal Notice of Lien or Notice of Levy.
- 46 2. The basis upon which to believe that the I.R.C. has the “force of law” in the case of the SPECIFIC party who is the  
47 target of the enforcement action. This means the government has to provide legal evidence in writing that they

## **Requirement for Consent**

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EXHIBIT: \_\_\_\_\_

consented to acquire a status under the I.R.C. Subtitle A “trade or business” franchise and that they were domiciled on federal territory AND occupying a public office at the time they acquired the status of statutory “taxpayer”.

3. Why the Notice of Levy form 668A-c(DO) is missing paragraph (a) of 26 U.S.C. §6331, which states that levies are limited only to elected or appointed officers of the United States government or federal “instrumentalities” such as “public officers”.
4. An abstract of judgment signed by a judge authorizing the levy or lien of the property of the accused. The “Notice of Levy” and “Notice Of Lien” must meet the requirements of the Fifth Amendment, which requires that all such takings of property must be signed by a judge and be executed ONLY through judicial process.

In response to questions of the kind above, the IRS only offers threats, because it can’t demonstrate legal authority. Disinformation of payroll people at private companies is effected mainly through the techniques documented later in section 22.8. If you would like to learn how to fight such underhanded intimidation of private companies and financial institutions in the context of withholding, please refer to the free pamphlet below available at:

*Federal and State Tax Withholding Options for Private Employers*, Form #09.001  
<http://sedm.org/Forms/FormIndex.htm>

## 22.6 Legal terrorism

Those people who expose the illegal and fraudulent dealings of the government relating to income taxes are frequently targeted for endless litigation and terrorism by the government. The nature of litigation is that it is expensive, very time-consuming, and complex. The government institutes what is called “malicious abuse of legal process” to essentially wear down, distract, and plunder their opponents of financial resources. Most Americans are unfamiliar with the legal process, and when falsely accused or litigated against by the government, must hire an expensive attorney. This attorney, who is licensed by the government, becomes just another government prosecutor against them who essentially bilks their assets while cooperating subtly with the government in ensuring a conviction. It doesn’t take long to exhaust the financial resources of the falsely accused American, and so even if there is no money left for the IRS to collect at that point, they have still accomplished the financial punishment that they sought originally. As long as it really hurts financially to not “consent”, then the government will win in the end.

We must remember, however, that such an abuse of legal process to effect the equivalent of slavery, is a crime if effected within federal jurisdiction. The government parties who cooperate in such legal terrorism become personally liable for this type of slavery:

[TITLE 18](#) > [PART I](#) > [CHAPTER 77](#) > Sec. 1589.  
Sec. 1589. - Forced labor

*Whoever knowingly provides or obtains the labor or services of a person -*

*(3) by means of the abuse or threatened abuse of law or the legal process.*

*shall be fined under this title or imprisoned not more than 20 years, or both. If death results from the violation of this section, or if the violation includes kidnapping or an attempt to kidnap, aggravated sexual abuse or the attempt to commit aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title or imprisoned for any term of years or life, or both*

The slavery produced by this legal terrorism also violates the Thirteenth Amendment prohibition against involuntary servitude and is punishable under 18 U.S.C. §1994 and 18 U.S.C. §1581.

## 22.7 Coercion of federal judges

Since 1918, federal judges sitting in the District and Circuit courts have been subject to IRS extortion and coercion. Since 1938, this extortion has enjoyed the blessing of no less than the U.S. Supreme Court. The Revenue Act of 1918, Section 213, 40 Stat. 1057, was the first federal law to impose income taxes on federal judges. That act was challenged by federal judges in the case of Miles v. Graham, 268 U.S. 501 (1924) and the judges won. Congress attempted again in the Revenue Act of 1932, Section 22, to do the same thing by much more devious means. Federal judges again challenged the attempt in the case of O’Malley v. Woodrough, 307 U.S. 277 (1938) , and lost. Since that time, the independence of the federal judiciary on the subject of taxation has been completely compromised. No judge who is subject to IRS extortion can

possibly be objective when ruling on an income tax issue. He cannot faithfully and with integrity perform his job without violating 28 U.S.C. §144, 28 U.S.C. §455, and 18 U.S.C. §208. Consequently, the rulings of the federal district and circuit courts since that time have consistently favored the government, and thereby prejudiced the rights of the sovereign people. Every case involving a judge with this kind of conflict of interest can only be described as violation of due process of law, which requires both an impartial jury AND judge to preside over the trial. The very problem documented in the Declaration of Independence that was the reason for creating this country to begin with has once again come back to haunt us:

*"They have made Judges dependent on their will alone, for the tenure of their offices and the amount and payment of their salaries."*  
[Declaration of Independence]

An entire book has been written about the corruption of the federal judiciary and its nature as an Article IV, territorial court which enjoys no jurisdiction in states of the Union, if you wish to investigate further:

[What Happened to Justice?](http://sedm.org/Forms/FormIndex.htm), Form #06.012  
<http://sedm.org/Forms/FormIndex.htm>

If you would like to learn more about this fraud and conflict of interest, see the following additional resources within the [Great IRS Hoax](#), Form #11.302:

- Section 5.6.11: Federal Employee Kickback position
- Section 6.5.15: Revenue Act of 1932 imposes first excise income tax upon federal judges and public officers
- Section 6.5.18: 1911: Judicial Code of 1911
- Section 6.9.9: 1938: O'Malley v. Woodrough, 307 U.S. 277
- Section 6.9.10: 1924: Miles v. Graham, 268 U.S. 501

## **22.8 Manipulation, licensing, and coercion of CPA's, Payroll clerks, Tax Preparers, and Lawyers**

The IRS maintains several "education programs" for tax preparers, tax professionals, payroll people, and CPAs, which have really become nothing but propaganda, disinformation, and terrorism mechanisms. Below are a few:

1. [TaxTalk Today](http://www.taxtalktoday.tv/): A website devoted to "educating" tax attorneys, CPAs, and payroll people. See: <http://www.taxtalktoday.tv/>
2. [Tax Professionals Area](http://www.irs.gov/taxpros/index.html): Area on their website devoted to propagandizing tax professionals. See: <http://www.irs.gov/taxpros/index.html>
3. [Enrolled Agent Program](#): Described in Treasury Circular 230, this publication prescribes the requirements that tax professionals must meet in order to get "privileged", priority service from the IRS in the resolution of tax problems. Those who don't participate in the program and meet all the governments demands are put on hold forever on the telephone and ignored when they seek tax help in the resolution of problems for their clients. Undoubtedly, they must be "compliant" and not challenge the authority of the IRS, and when they don't, their "privilege" of participating is summarily revoked.

Can you see how insidious and devious this manipulation is? On top of the above, those tax professionals who reveal the truth are threatened to have their licenses and CPA credentials pulled. This happened to former IRS Criminal Investigator Joe Banister, who became the target of an attempt by the Secretary of the Treasury to suspend his CPA license because he was informing people about the government fraud documented in this book. This same kind of illegal duress of tax professionals also extends to those who left the IRS to speak out against the agency: They are persecuted and become the target of media slander campaigns. If you would like to learn more about this type of devious manipulation, consult the following resources:

- [Great IRS Hoax](#), Form #11.302, Section 4.3.12: Government-instituted Slavery using "privileges"
- [Great IRS Hoax](#), Form #11.302, Section 6.6.9.1: 1998: IRS Historian Quits-Then Gets Audited
- [Great IRS Hoax](#), Form #11.302, Section 6.6.16: Cover-Up of 1999: IRS CID Agent Joe Banister Terminated by IRS for Discovering the Truth about the Voluntary Nature of Income Taxes

- Article on the Family Guardian Website at the address below:

*Ernst and Young, Tax Publisher, Sells out to IRS without a fight*  
<http://famguardian.org/Subjects/Taxes/News/ErnstAndYoung-030702.pdf>

## **23 Enforcing the requirement for consent against the government**

### **23.1 Defenses useful in court to mandate the requirement of consent**

The key to winning in a civil court when governments seek to enforce franchise rights against you without your consent is therefore to assert that:

1. You are EQUAL under the law with the United States government and that every method of acquiring rights they use against you, you have an equal right to use against them. The United States is a government of delegated powers alone, and the people cannot delegate an authority to any “government” that they themselves do not ALSO individually and personally possess. It is a contradiction to assert that the COLLECTIVE can have any more authority than a private human being and to claim otherwise is to create a state sponsored religion in which the COLLECTIVE has “supernatural powers” and becomes the object of worship and slavery. For instance, if they use third parties filing FALSE information returns to elect you into public office, then you have the right to unilaterally elect THEM into YOUR service as your PRIVATE officer without compensation. For an example of how they UNLAWFULLY perform this brand of identity theft, kidnapping, and slavery, see:

*Correcting Erroneous Information Returns*, Form #04.001

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

2. All presumptions, and especially presumptions about any of the following, are a violation of due process of law against those protected by the U.S. Constitution.
  - 2.1. Your “status” under civil franchises such as the I.R.C. Subtitle A income tax.
  - 2.2. The definition of words. For instance, they cannot ADD things to definitions that do not expressly appear in the statutory definitions. See:

*Meaning of the Words “includes” and “including”*, Form #05.014

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

3. The public rights or franchise rights sought to be enforced against you attach to a status you never consented to acquire and that the government has the burden of proving that you consented to it in a manner that YOU and not THEY prescribe.
4. The civil statute sought to be enforced is LAW, but has no “force of law” in your case because:
  - 4.1. The civil law sought to be enforced attaches to a civil domicile that you do not have.
  - 4.2. You never gave your consent in the form that YOU and not THEY prescribe.
5. Consent to the franchise did not take the form you and not THEY mandated it to take. For instance, the following document describes the method by which Members are allowed to consent. It invokes the same rights as the government to define the METHOD by which others procure your consent. If the government can pass a law during the civil war stating that all contracts with the government must be in writing signed by BOTH parties, then YOU can do the same thing under the concept of equal protection:

*Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States*, Form #10.001, Section 4.1

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

6. You are not ALLOWED to have the status sought to be enforced because.
  - 6.1. Those protected by the Constitution have rights that are “unalienable”, which means they cannot lawfully be alienated even WITH your consent:

*“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”*  
[*Black’s Law Dictionary, Fourth Edition, p. 1693*]

- 6.2. It is illegal for you to unilaterally “elect” yourself into public office by filling out any government form. For instance, you can’t lawfully use tax forms to unilaterally “elect” yourself into public office. The public office or “trade or business” associated with the activity being regulated and taxed must be lawfully created BEFORE you became a “statutory “taxpayer”.
7. The words associated with the status such as “taxpayer” (under the Income Tax franchise), “driver” (under the Vehicle Code franchise), “spouse” (under the Family Code franchise) are defined on all forms you submitted to NOT be

associated with the status that the public rights or franchise rights attach to. The following form on our website defines all terms used on any government form submitted to third parties as EXCLUDING the meanings appearing in any federal law:

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

8. The franchise contract/agreement cannot be enforced extraterritorially against those not domiciled on federal territory, such as people within constitutional states of the Union.
9. The franchise is unenforceable as a contract BECAUSE it provides nothing that you define as a “benefit”.
10. The laws regulating officers of the court FORBID them from making determinations about your status in the context of the proceeding that might associate you with obligations under the franchise contract. For instance, the Declaratory Judgments Act, 28 U.S.C. §2201(a) prohibits federal judges from declaring or determining whether you are a statutory “taxpayer”.

*Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) **This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.***  
*[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005) ]*

## 23.2 How to skip out of “government church worship services”

It ought to be clear by now that government is simply another type of church and religion. We call it a “civil religion” and we have written an entire book to describe this religion:

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

Those who don’t want to join the church simply change their domicile to be outside the state-sponsored church:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>

Those who are not part of the church but who appear before the priests of the church, who are the judges in the government’s courts, are presumed to consent to their jurisdiction if they make an “appearance” before a judge:

**appearance.** *A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The **voluntary submission** to a court's jurisdiction.*

*In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his behalf. See e.g., Fed.R.Crim.P. 43.*

*An appearance may be either **general** or **special**; the former is a simple and unqualified or unrestricted submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court. **Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.***  
*[Black’s Law Dictionary, Sixth Edition, p. 97]*

If you are compelled to appear before a priest of the state-sponsored church, all you have to do is make a “special visitation” rather than an “appearance”. This deprives the priest of your “worship and obedience”. One of our readers sent us information about a very interesting technique he uses when he gets involuntarily invited to a government “worship service” in a federal church called “District Court”. The intent of the interchange is to emphasize that we don’t consent and therefore are not subject to the jurisdiction of the court. We repeat it below for your edification and education.

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What I'm talking about is actually a legal strategy that we ALL should be employing in the Courts, but very few of us do. It all has to do with CONTRACT law. I've actually known about this for a long time, but just recently did an in-depth study.

As I said, it's all built around contracts. EVERY State, and EVERY City in the United States of America is a for-profit corporation. It is the goal of every for-profit corporation to conduct "business" in order to obtain profits. It is impossible for any "business" to be conducted without a contract of some type in place. ALL businesses (contracts) are governed by the Uniform Commercial Code. For example, when you go to the grocery store, you offer to discharge your debt for the items you select by offering to give the clerk a certain amount of Federal Reserve Notes. This is a verbal contract which is consummated by both of your actions. You have made an exchange of equal value.

The same type of thing applies in the Courts. Courts, whether "of record" (state), or not "of record" (municipal/city), are all corporations, doing business for a profit. The only way a corporation can force you to do business with them is IF THEY HAVE YOU UNDER CONTRACT. A judge will always ask you your name, and if you understand the charges. If you give a name, and indicate that you understand the charges, you have entered into a contract to do business with the Court, and the Court will always protect its government corporations. The judge is nothing more than a third party debt collector corporate employee. If you do not enter into a contract to do business with the Court, then the Court cannot proceed against you, as it is not a party. Below is a sample transcript of how one might proceed to deny jurisdiction to the Courts using this approach.

J = Judge  
PA = Prosecuting Attorney  
C = Citizen

---

PA: Would you please identify yourself?

C: I make a reservation of all rights at all times, and surrender, transfer or relinquish none of my rights at any time. I am "I, me, myself, a Citizen of the United States of America"

J: Please answer the question

C: I just did.

J: We need your name.

C: I'll just bet you do.

J: I'm not going to play this game. Let the record show that the defendant has refused to identify himself.

C: I take exception to that statement. I have done no such thing, and I assure you that you are absolutely correct when you say that this is not a game. I am dead serious.

J: You didn't give the Court your name!

C: And, I'm not about to!

J: But, you have to give your. . . .

C: I don't have to do anything, because I'm not under contract to you. Judge, do you have a claim against me?

J: The State of XXXXXXXXXX has a claim against you.

C: No, it doesn't. It has a civil "allegation" (or "charge" if you are being tried for a crime), but there is no "claim". There is a BIG difference between a "claim" and an "allegation" (or "charge", as the case may be). Don't try to change the subject. I asked you if you personally have a claim against me?

J: No.

C: Can you produce any evidence that I've entered a contract to do business with this Court?

J: What do you mean?

C: Don't you know what a contract is?

J: Of course I do!

C: Well, where is your evidence that I've allegedly entered into any contract to do business with this Court? I haven't given my name, and I DO NOT understand the allegations (or charges).

J: I don't need any contract. This Court has jurisdiction of all the Citizens of this state.

C: Oh, yeah? Sans a contract, exactly what is your lawful authority for that statement? I want to see an actual LAW. This Court is a division of a corporation, and I have elected NOT to do business with you. Judge, you do not have me under contract. I have given no name, nor do I understand any "charge" or "allegation". You are a third party debt collector, and I grant you no authority or jurisdiction over me whatsoever. That having been said, I am not under contract to you, and by your own admission you have acknowledged that no claim has been stated upon which relief may be granted. I do not accept any judgment from this Court. I order this Court, in the name of the United States Constitution, to dismiss these charges and/or allegations against me, with prejudice, unless you can produce a contract by which I've agreed to do business with you, and you can state a claim for which relief may be granted.

This is one way that you can absolutely deny the Courts any jurisdiction over you whatsoever. They will have no choice but to dismiss the charges against you if you do not agree to contract to do business with them.

The above reader then referenced the series of articles below as the authority for the above. Those articles are available at:

*Invisible Contracts*, George Mercier, Form #11.107

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

### **23.3 How to develop evidence of the absence of consent**

Our approach in our private lives to eliminate all evidence of consent and to show that we don't consent is must instead be as follows:

1. Recognize what evidence the government uses to prove "consent" to engage in a privileged, excise taxable activity. That activity is a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office" in the U.S. government. Such evidence includes:

- 1.1. IRS Form W-2's.
- 1.2. IRS Form 1042's.
- 1.3. IRS Form 1098's.
- 1.4. IRS Form 1099's.
- 1.5. IRS Form 8300: Currency Transaction Report.
- 1.6. IRS Form 1040's.
- 1.7. Social Security Form SS-5.
- 1.8. Social Security Form SS-4.

2. Eliminate all evidence of consent by:

- 2.1. Ending participation in Social Security. See:

*Resignation of Compelled Social Security Trustee*, Form #06.002

<http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>

- 2.2. Correcting government records describing our citizenship status:

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

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

- 2.3. Open all of your financial accounts using the proper form, the AMENDED IRS Form W-8BEN, so that you aren't "presumed" to be a statutory "U.S. person" and instead are a "nonresident alien" not connected with a "trade or business". Close all accounts previously opened WITHOUT this form. See:

*About IRS Form W-8BEN*, Form #04.202

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

- 2.4. Avoiding all government franchises and licenses. See section 4 of our Liberty University for resources useful in this goal:

Liberty University, Section 4

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

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2.5. Submitting the correct forms to private employers and financial institutions for all future transactions and notifying private employers and financial institutions that they are violating the law if they continue to file these erroneous reports.

2.6. Rebut all Information Returns which might connect you to the “trade or business” activity. See:

2.6.1. *Income Tax Withholding and Reporting Course*, Form #12.004:

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

2.6.2. 26 U.S.C. §6041.

2.6.3. *Correcting Erroneous Information Returns*, Form #04.001

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

2.6.4. *Correcting Erroneous IRS Form W-2's*, Form #04.006:

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

2.6.5. *Correcting Erroneous IRS Form 1042's*, Form #04.003:

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

2.6.6. *Correcting Erroneous IRS Form 1098's*, Form #04.004:

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

2.6.7. *Correcting Erroneous IRS Form 1099's*, Form #04.005:

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

2.6.8. Prevent erroneous Currency Transaction reports from being filed against you using the following form:

*Demand for Verified Evidence of “Trade or Business” Activity: Currency Transaction Report*, Form #04.008

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

3. When coerced illegally to provide evidence of consent, in the form of IRS Forms W-4's, SS-5's, Social Security Numbers, and IRS Form 1040's:

3.1. Attach evidence of said duress and ensure that you provide copies of it whenever you interact with revenue agencies so that it ends up as evidence you can use in your administrative record, should litigation be necessary later.

3.2. Avoid using standard IRS Forms, which are only for “taxpayers” who consent to the Internal Revenue Code. IRS has no forms for “nontaxpayers”. Instead, do one of the following, in descending order of preference.

3.2.1. Use AMDENDED IRS Forms from the following page:

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

3.2.2. If the IRS won't accept the AMENDED forms, modify existing forms by hand according to the instructions in section 1 of the link below:

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

3.2.3. If the IRS won't accept modified forms, use the standard form, write somewhere near your signature “Not valid without the attached signed ‘Tax Form Attachment’” and then attach the following form:

*Tax Form Attachment*, Form #04.201

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

4. Educate and inform private employers and financial institutions about what the law actually says and why they aren't following it. Threaten litigation if they don't shape up. See:

*Federal and State Tax Withholding Options for Private Employers*, Form #09.001

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

## 23.4 How to argue the requirement for consent in court

A lot of freedom lovers have studied the subject of private law, public law, and positive law extensively and used that knowledge to defend their rights in federal court. Many lose because they present the issue improperly. Here are things that you should not argue in federal court, based on our research on this subject so far:

1. That the Internal Revenue Code is not “law” for ANYONE. This is not true.
2. That the Internal Revenue Code is not enforceable unless it is a positive law. This is not true. However, those statutes within it which the government seeks to enforce must individually be proven to be positive law and therefore legally admissible evidence, or else they are nothing more than an unconstitutional prejudicial presumption.
3. That “taxpayers” do not have to obey or are not subject to the Internal Revenue Code. They are subject and they must obey.
4. That there are no “taxpayers”. There are, and nearly all of them are Social Security business trusts with you as the “trustee”. See:

Below are rulings by several federal courts against those who litigated the fact that the Internal Revenue Code is not positive law, which is not a good idea:

Ryan's primary contention on appeal is that, as Congress has never enacted Title 26 of the United States Code into positive law, the defendants violated his constitutional rights by attempting to enforce it.<sup>\*fn3</sup> Thus, he concludes, the district court erred by dismissing his suit. This contention is frivolous.

Congress's failure to enact a title into positive law has only evidentiary significance and does not render the underlying enactment invalid or unenforceable. See 1 U.S.C. §204(a) (1982) (the text of titles not enacted into positive law is only prima facie evidence of the law itself). Like it or not, the Internal Revenue Code is the law, and the defendants did not violate Ryan's rights by enforcing it.  
[Ryan v. Bilby, 764 F.2d. 1325 (9th Cir. 07/03/1985)]

**Defendant asserts that, unless and until Congress enacts a title of the United States Code into positive law, the title and all provisions contained therein are of no legal force.** A necessary corollary to this transparently semantic argument is that a majority vote of the respective houses of Congress on a resolution reported out by the appropriate committee or committees does not make law. Such a notion, anathema to any rational legislative process, is totally inconsistent with the process contemplated by the constitution. Instead, a piece of legislation takes effect according to its terms when Congress properly approves a bill and the President either signs it, fails to object within ten days, or vetoes it but Congress overrides the veto. This, and only this, is legislation or statutory law.

Codification of existing legislation is an entirely different, subsequent and largely ministerial matter, directed towards the proper and commendable goal of collecting the multitude of congressional enactments in force and organizing them in a readily-accessible manner. The "United States Code" is, of course, such a codification. Acts of Congress do not take effect or gain force by virtue of their codification into the United States Code; rather, they are simply organized in a comprehensive way under the rubric of appropriate titles, for ready reference. [14] Nor does the enactment into "positive" law of a title of the United States Code make or unmake the efficacy or force of a duly-enacted law. Instead, congressional enactment of a title of the United States Code, as such, into positive law is relevant only to the question of whether the contents of that Code title itself, as such, are to be deemed to constitute full and faithful reflections of the law in force as Congress has enacted it. Where a title has not undergone the mystical-sounding ritual of "enactment into positive law," recourse to the numerous volumes of the statutes at large or other records of congressional proceedings is available in case a question arises as to the accuracy of the version of the law as enacted by Congress. Where a title has, however, been enacted into positive law, the Code title itself is deemed to constitute conclusive evidence of the law; recourse to other sources is unnecessary and precluded. [15] Thus, a codification is evidence of law as Congress enacted it. Enactment into positive law only affects the weight of that evidence. Congress has set all of this forth for a law now codified in language somewhat more technical than the above at 1 U.S.C. § 204(a). Under this section, and as plainly explained in defendant's own Exhibit 5 appended to his motion, whenever a title, as such, is enacted into positive law, the text of that title constitutes legal evidence of the laws contained in that title. In construing a provision of such a title, a court may neither permit nor require proof of the underlying original statutes. Where, however, a title, as such, has not been enacted into positive law, then the title is only prima facie or rebuttable evidence of the law. If construction of a provision to such a title is necessary, recourse may be had to the original statutes themselves. 1 U.S.C. § 204(a). See United States v. Welden, 377 U.S. 95, 84 S.Ct. 1082, 12 L.Ed.2d. 152 (1964).

**Thus, the failure of Congress to enact a title as such and in such form into positive law -- the criteria for such a determination being those detailed in defendant's Exhibit 6 -- in no way impugns the validity, effect, enforceability or constitutionality of the laws as contained and set forth in the title. Defendant's argument that Title 26 is without legal force is therefore specious.** The remaining assertions in defendant's April 2 pleading need not detain the court. While the constitution does not, as defendant notes, explicitly refer to nor create an Internal Revenue Service, that fact cannot be said to preclude congressional delegation of tax-collecting authority to an executive agency, such as the IRS. There is nothing improper in the prosecution of this action.  
[United States v. Zuger, 602 F. Supp. 889 (D. Conn. 06/18/1984)]

If you then need to litigate in federal court to defend your rights because the government does not respect the requirement for consent and collects illegally against a nontaxpayer who is not subject to the I.R.C., the best way we know of to approach the subject of the requirement for consent in court is to use the following tactics:

1. Emphasize that the following authorities forbid "involuntary servitude", which is simply any kind of servitude that you do not consent to:
  - 1.1. [Thirteenth Amendment](#)

1.2. [42 U.S.C. §1994: Peonage abolished](#)

1.3. [18 U.S.C. §1583: Enticement into slavery](#)

2. Challenge every instance of presumption the government attempts to engage in which prejudices or violates your constitutional rights. Emphasize that:

2.1. All presumption which prejudices constitutional rights is unconstitutional and impermissible, including the presumption that one is a “taxpayer” subject to the I.R.C.

(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](#)]

2.2. Presumption is a biblical sin that you cannot engage in or be compelled by the government to engage in. See Numbers 15:30.

*"But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the LORD, and he shall be cut off from among his people."*  
[[Numbers 15:30](#), Bible, NKJV]

2.3. A “presumption” is neither evidence nor a substitute for evidence.

*A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. A presumption is not evidence.*  
[*Black's Law Dictionary, Sixth Edition, p. 1185, under “presumption”*]

2.4. Statutory presumptions, such as [26 U.S.C. §7701\(c\)](#), are unconstitutional if used to expand jurisdiction of the government beyond the clear language within the I.R.C.:

*This court has held more than once that a statute creating a presumption which operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For example, Bailey v. Alabama, [219 U.S. 219](#), 238, et seq., 31 S.Ct. 145; Manley v. Georgia, [279 U.S. 1](#), 5-6, 49 S.Ct. 215.*

*'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.'*

[[Heiner v. Donnan, 285 U.S. 312 \(1932\)](#)]

For further details on this scam, see:

[Meaning of the Words “includes” and “including”, Form #05.014](#)

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

For further information about how presumption is abused to unlawfully enlarge federal jurisdiction, see:

[Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017](#)

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

3. Emphasize that the court is prohibited by [28 U.S.C. §2201\(a\)](#) from declaring you a “taxpayer”, and especially if you say you aren’t.

*“Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to ‘whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14).’ (See Compl. at 2.) **This Court lacks jurisdiction to issue a declaratory judgment “with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986,” a code section that is not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991)** (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant’s motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.”*

[[Rowen v. U.S., 05-3766MMC. \(N.D.Cal. 11/02/2005\)](#)]

*“And by statutory definition, ‘taxpayer’ includes any person, trust or estate subject to a tax imposed by the revenue act. ...Since the statutory definition of ‘taxpayer’ is exclusive, the federal courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts...”*

4. Emphasize that the IRS cannot lawfully make you a “taxpayer” by doing an involuntary assessment against you.

*"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..."*

[Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]

Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011

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

5. Insist that the burden of proof is upon the government to prove that you are a “taxpayer” before the burden shifts to you under 26 U.S.C. §7491 to prove that you aren't liable. Note that Section 7491 uses the word “taxpayer”, which you aren't. See:

Government Burden of Proof, Form #05.025

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

6. Emphasize that the government, which is usually the prosecution, may not cite or enforce any provision of the Internal Revenue Code against a “nontaxpayer” who is not subject to it, which you should have extensive evidence to prove includes you:

*"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 [instrumentalities, officers, employees, and elected officials of the national and not Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the national 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)]

7. Challenge jurisdiction of the government to enforce an income tax within a state of the Union using section 8 of the following valuable resource:

Federal Jurisdiction, Form #05.018

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

8. Present evidence of unlawful duress to the court developed in the previous section, which hopefully will be extensive and will already be in your IRS administrative record:

*"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>49</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>50</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>51</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>52</sup>*

<sup>49</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134

<sup>50</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 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

<sup>51</sup> Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Heider v. Unicume, 142 Or. 416, 20 P.2d. 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

<sup>52</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.

9. Present evidence developed in the previous section to prove that:
  - 9.1. Information returns were filed against you in violation of 26 U.S.C. §§7206, 7207, and 7434.
  - 9.2. Insist that because the information returns were incorrect, the government is demanded to criminally prosecute the submitters of these false information returns pursuant to 26 U.S.C. §§7206 and 7207.
  - 9.3. That information returns submitted against you are not admissible as evidence because:
    - 9.3.1. They are “fruit of a poisonous tree”, which means the fruit of a crime. *Wong Sun v. United States*, 371 U.S. 471, 83 S.Ct. 407, 9 L.Ed.2d. 441 (1963).
    - 9.3.2. They are excludable under the Hearsay Rule, Fed.R.Ev. 802 because not signed under penalty of perjury.
    - 9.3.3. You are not engaged in a “trade or business”.
10. To emphasize that all income taxes are based on “domicile”, which is a voluntary choice, which makes taxes based on them voluntary and avoidable. Then present proof to the court that you don’t maintain a domicile within their jurisdiction and therefore don’t consent to it and are not subject to it. See:

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

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

11. To argue that the Internal Revenue Code is “private law” or “special law” rather than “public law”, which applies only to a very narrow group of people that you are not part of. Then to demand evidence of consent to it as “private law”. This places the burden of proof on the government to prove consent, which they won’t be able to do if you have eliminated all evidence of consent and shown that any that remains was submitted under duress and therefore is not obligatory. This means you are going to have to read it to learn who the IRC applies to and why it doesn’t cover you. You will also need to request a declaratory judgment from the court on which of the two that it is so that they have no option but to address the issue, because they will certainly do their best to avoid it.
12. To argue that the Internal Revenue Code only applies to federal officers, “employees”, contractors, benefit recipients, and members of the military and not to the general public. See:

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

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

13. To focus on the fact that the Internal Revenue Code, Subtitle A is a tax on voluntary, avoidable, privileged, excise taxable activity called a “trade or business”, and to show that you aren’t involved in it, don’t consent to be involved in it, and that banks and financial institutions are violating the law by filing reports that connect you to it. See our article below:

*The “Trade or Business” Scam*, Form #05.001

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

14. To emphasize the fact that no provision of the Internal Revenue Code may lawfully be enforced against persons in states of the Union without publication of the enforcement provision, whether a statute or implementing regulations, in the Federal Register. See:

*Federal Enforcement Authority Within States of the Union*, Form #05.032

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

15. To demand that the government prove that the section of the I.R.C. they are citing is “positive law”, and to demand that if they can’t, that such “prima facie evidence” should not be admitted into evidence because it is based on presumption and is a violation of due process which prejudices your constitutional rights. We talk about why “presumption” is a violation of due process in our memorandum below:

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

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

16. To not cite anything from the Internal Revenue Code as authority in any suit, because you are a “nontaxpayer” not subject to it. Only “taxpayers” subject to the I.R.C. can quote it or avail themselves of any benefit from using it.

*"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, 8 S.Ct. 631; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609; St. Louis, etc., Co., v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178."*  
*[Ashwander v. TVA, 297 U.S. 288 (1936)]*

California Civil Code

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.

[SOURCE:  
<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=civ&group=01001-02000&file=1565-1590>]

All you do by quoting and using the I.R.C. is to prove that it is "law" for you and that you are subject to it. See:

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

17. Use your Constitutional rights and not federal statutes as your authority for suit, and focus on an injury caused by a direct violation of law of a specific federal employee. Don't sue the "United States", because it will assert sovereign immunity. Instead, sue the specific federal employee individually and personally for violation of rights. Don't do it as a Bivens action or under [42 U.S.C. §1983](#), but under equity jurisdiction and using Diversity of citizenship under 28 U.S.C. §1332(a)(2). Cite the Foreign Sovereign Immunities Act at [28 U.S.C. §1602-1611](#):

*Plaintiff's complaint asserts that the civil rights statutes, 42 U.S.C. §1981, 1983, and 1986, give this court jurisdiction over his suit. However, none of these provisions is an appropriate basis for relief in this case. Section 1981 is restricted by the import of its language to discrimination based on race or color. Virginia v. Rives, 100 U.S. 313, 25 L.Ed. 667 (1880); Willingham v. Macon Telegraph Publishing Co., 482 F.2d. 535, 537 n. 1 (5th Cir. 1973). In fact, the language of § 1981 militates against plaintiff's case, because the section provides that "all persons" shall be subject to taxes. Section 1983 prohibits deprivation of rights under color of state law. However, actions of IRS officials, even if beyond the scope of their official duties, are acts done under color of federal law and not state law, thus making § 1983 inapplicable. Seibert v. Baptist, 594 F.2d. 423 (5th Cir. 1979), cert. denied, 446 U.S. 918, 100 S.Ct. 1851, 64 L.Ed.2d. 271 (1980); Mack v. Alexander, 575 F.2d. 488, 489 (5th Cir. 1978). Section 1986 creates a cause of action for failure or neglect to prevent a § 1985 conspiracy. However, § 1985(1) deals with conspiring to prevent an official from discharging his duties, while § 1985(2) deals with obstructing justice, both of which are inapplicable here. Section 1985(3) requires that there be "some racial, or perhaps otherwise class based, invidiously discriminatory animus behind the conspirators' action," Griffin v. Breckenridge, 403 U.S. 88, 102, 91 S.Ct. 1790, 1798, 29 L.Ed.2d. 338 (1971), none of which is alleged to be present here. It is therefore obvious that none of these statutory provisions can provide plaintiff with a basis for suit.*

*The court notes that two general jurisdiction statutes may have some potential applicability to this case. However, the court is convinced that neither one of these statutes will supply this court with jurisdiction over plaintiff's claim. The first statute, 28 U.S.C. §1340, grants the district court original jurisdiction of any civil action arising under any act of Congress providing for internal revenue. The very language of the statute indicates that this section does not create jurisdiction in and of itself. Section 1340 makes clear that the jurisdiction extends to civil actions arising under the Internal Revenue laws; as such, the suit must be based on some cause of action which the Internal Revenue Code recognizes and allows the plaintiff to bring. Absent some recognition of this kind of suit under the Internal Revenue Code, § 1340 will not create an independent basis for jurisdiction. As one court has noted, "given the limitations which Article III of the Constitution places on the jurisdiction of the federal courts, it is doubtful that the various jurisdictional statutes [like § 1340] could do more than waive the congressionally imposed jurisdictional amount requirement." Crown Cork & Seal Co. v. Pennsylvania Human Relations Commn., 463 F. Supp. 120, 127 n. 8 (E.D.Pa. 1979).*

*It appears that this case does not arise under the Internal Revenue Code. Plaintiff does not seek either to enforce any provision of the Code or to pursue a statutory remedy under the Code. Rather, he seeks damages for the alleged violation of his rights. In fact, the whole thrust of plaintiff's case is that he is outside the scope of the Code so that the actions of the defendants are violations of his rights. However, if the plaintiff's claim comes from outside the Code, then it logically cannot "arise under" the Code, and therefore § 1340 cannot provide plaintiff with jurisdiction.*

*A second possible source of general jurisdiction is 28 U.S.C. § 1331, the federal question jurisdiction statute. Plaintiff claims that he is outside the scope of the federal income tax laws. Such a claim brings into question the interpretation of several provisions of the Internal Revenue Code. This may be sufficient to create some kind of federal question jurisdiction based on the interpretation of the Code. However, this federal question would not provide a sufficient jurisdictional basis for plaintiff's damage claim. In order to recover damages, the plaintiff must show that he can recover damages for violations stemming from defendants' alleged unconstitutional activity. Plaintiff can obtain damages against the defendants under only one of two theories: a claim under the Federal Tort Claims Act, 28 U.S.C. § 2671-2680; or an implied cause of action under the principles of Bivens v. Six Unknown Agents, 403 U.S. 388, 91 S.Ct. 1999, 29 L.Ed.2d. 619 (1971). **As will be discussed more fully in the next section of this order, a claim under the Federal Tort Claims Act will fail on principles of sovereign immunity. Furthermore, in Seibert v. Baptist, 594 F.2d. 423, 429-32 (5th Cir. 1979), cert. denied, 446 U.S. 918, 100 S.Ct. 1851, 64 L.Ed.2d. 271 (1980), the court refused to recognize a Bivens-type cause of action against the IRS and IRS officials and agents. The actions of the present defendants in assessing the taxes and penalties against the plaintiff and in generally operating under the IRS regulatory framework were not of the outrageous nature of those found in Bivens. This court agrees with the Seibert court and refuses to recognize a Bivens-type cause of action against the IRS or IRS officials and agents for the collection and assessment of taxes.** Thus, while a federal question may exist, it provides no basis for plaintiff to recover damages. As such, § 1331 cannot provide this court with jurisdiction over plaintiff's damage claim.*  
*[Young v. IRS, 596 F.Supp. 141 (N.D.Ind 09/25/1984)]*

Below is how one of our members describes the income tax fraud in his pleadings before federal courts which emphasizes and reinforces everything we have said in this pamphlet:

*I am a reasonable person, but my religious beliefs do NOT permit me to participate in a state-sponsored civil religion of the kind created in this courtroom. I recognize this proceeding not as a legal war, but a spiritual war.*

*“For we do not wrestle against flesh and blood, but against principalities, against powers, against the rulers of the darkness of this age,[a] against spiritual hosts of wickedness in the heavenly places.”*  
*[Eph. 6:12, Bible, NKJV]*

*This is a worship service, the court is the church, the Internal Revenue Code is the state-sponsored Bible, and it is nothing but a presumption that is not positive law. \_\_\_\_\_[U.S. attorney name] is the state licensed and “ordained” deacon who is conducting this particular worship service. He was “ordained” by the chief priests of the \_\_\_\_\_[state name] Supreme Court. This religion is a Civil Religion, and it is based on glorifying and empowering man and governments made up of men instead of the true and living God. Of this subject, the Bible says and requires the following:*

*“It is better to trust the Lord  
Than to put confidence in man.  
It is better to trust in the Lord  
Than to put confidence in princes [or government, or the ‘state’].”*  
*[Psalm 118:8-9, Bible, NKJV]*

*The Internal Revenue Code regulates the tithes to this state-sponsored church. Those who want to voluntarily join this government church simply choose a domicile within the “United States”, which is the District of Columbia, and thereby shift their allegiance from God to a political ruler, thus FIRING God from their life. The “faith” practiced by this civil religion is called “presumption”. People who practice this satanic religion are motivated primarily by fear rather than love for their God or their neighbor. Those who are members of this church are called “U.S. persons”, “taxpayers”, and “public officers” who are acting in a representative capacity not of the true and living God, but a pagan, socialist, money-grubbing politician whose only concern is expanding and aggrandizing his own vain importance. What the Plaintiff is attempting to do in this case is destroy and discredit a competing religion, Christianity, in order to elevate his religion to top, and he is doing it in violation of the First Amendment. He has done so by refusing to recognize a religion for what it is, by turning its parishoners into “customers”, and by reclassifying its beliefs to make them into factual commercial speech in violation of the First Amendment. There is no stare decisis that could or does permit this malicious attempt to dis-establish a religion by the Plaintiff. His presence here is an immune response to a competing religion. On this subject, Rousas Rushdoony has said:*

*“...there can be no tolerance in a law-system for another religion. Toleration is a device used to introduce a new law-system as a prelude to a new intolerance. Legal positivism, a humanistic faith, has been savage in its hostility to the Biblical law-system and has claimed to be an “open” system. But Cohen, by no means a Christian, has aptly described the logical positivists as “nihilists” and their faith as “nihilistic absolutism.” [3] Every law-system must maintain its existence by hostility to every other law-system and to alien religious foundations or else it commits suicide.”*  
*[The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card Number 72-79485, pp. 4-5, Emphasis added]*

*I cannot condone the abuse of the machinery of this state-sponsored church and tribunal to allow the government to promote and expand a civil religion of the kind clearly demonstrated here today. The only law I can or will recognize is God’s Law found in THIS BOOK (hold up the bible). By that Sovereign and Eternal Law, I cannot lawfully participate as a “citizen” or “domiciliary” of this corrupted forum, be subject to any civil laws within the forum, or participate in any of its franchises such as a “trade or business”, Socialist Security, or any other method of surrendering the sovereignty God gave me and delegating it to the a pagan ruler. I am instead a “stateless person”, a “foreign sovereign”, a “transient foreigner”, a “non-citizen national”, and a nonresident alien and I have a protected First Amendment right to make that choice to disassociate from governments that have become corrupt and are not fulfilling their Biblical mandate of providing ONLY protection such as this one. As a stateless person, I can still be a law abiding American by obeying ONLY the criminal laws of the area I temporarily occupy but do not inhabit. By obeying God’s Laws, I satisfy the criminal laws, and so I am NOT a bad American in any sense. It is not a crime under God’s laws to not subject yourself to laws which require your explicit consent and choice of domicile in order to be subject to.*

*It is a violation of the First Amendment for this court to interfere with the right to change one’s domicile and politically disassociate, or to falsely and maliciously label such a protected political choice of disassociation as an illegal “tax shelter” that can lawfully be enjoined. If this court cannot lawfully involve itself in “political questions”, then it also cannot interfere with the political right to disassociate by changing one’s domicile and*

## 3 **24 Resources for Further Study and Rebuttal**

4 If you would like to study the subjects covered in this short memorandum in further detail, may we recommend the  
5 following authoritative sources, and also welcome you to rebut any part of this pamphlet after your have read it and studied  
6 the subject carefully yourself just as we have:

- 7 1. Government Instituted Slavery Using Franchises, Form #05.030-how corrupt public servants unlawfully implement  
8 and enforce franchises to enslave and injure those they are supposed to be protecting  
9 <http://sedm.org/Forms/FormIndex.htm>
- 10 2. Government Franchises Course, Form #12.012-basic introduction to how government franchises work, all of which are  
11 contracts from a legal perspective.  
12 <http://sedm.org/Forms/FormIndex.htm>
- 13 3. Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form  
14 #05.011. Proves that you have to volunteer to become a "taxpayer".  
15 <http://sedm.org/Forms/FormIndex.htm>
- 16 4. Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002. Describes why the basis of income  
17 taxation, which is domicile, is voluntary  
18 <http://sedm.org/Forms/FormIndex.htm>
- 19 5. The "Trade or Business" Scam, Form #05.001. Describes why income taxes are voluntary excise taxes that require  
20 your consent and which you can lawfully avoid by avoiding the activity  
21 <http://sedm.org/Forms/FormIndex.htm>
- 22 6. Great IRS Hoax, Form #11.302, section 4.3.16 through 4.3.16.9 entitled "How public servants Eliminate or Avoid or  
23 Hide the Requirement for Consent to Become Masters". Describes how public dis-servants abuse their authority to  
24 eliminate or avoid or hide the requirement that they have your consent to do anything  
25 <http://sedm.org/Forms/FormIndex.htm>
- 26 7. Great IRS Hoax, Form #11.302, Section 5.4.23 through 5.4.23.8 entitled "Popular Illegal Techniques for Coercing  
27 Consent". Describes how public dis-servants actively coerce you to consent to their services, help, and the taxes that  
28 pay for them.  
29 <http://sedm.org/Forms/FormIndex.htm>
- 30 8. The Fundamental Nature of the Federal Income Tax, Form #05.035. Describes how income taxes are based on  
31 federalism, and how the federal government cannot reach into a state without your INDIVIDUAL consent  
32 <http://sedm.org/Forms/FormIndex.htm>
- 33 9. Liberty University. Useful resources to learn about exercising your sovereignty by demanding consent of all those who  
34 expect anything from you.  
35 <http://sedm.org/LibertyU/LibertyU.htm>
- 36 10. SEDM Forms Page. Useful resources to achieve sovereignty  
37 <http://sedm.org/LibertyU/LibertyU.htm>
- 38 11. Family Guardian Website, Taxes page.  
39 <http://famguardian.org/Subjects/Taxes/taxes.htm>
- 40 12. Sovereignty Forms and Instructions Online, Form #10.004. How to remove your consent to all government services,  
41 refuse to accept their services, and thereby be completely self-governing and keep every dime that you earn. Tell the  
42 government "You're fired!"  
43 <http://famguardian.org/TaxFreedom/FormsInstr.htm>

## 44 **25 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the** 45 **Government**

46 These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who  
47 would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain  
48 financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the  
49 questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an  
50 admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We  
51 are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

1. Admit that all JUST governments are founded on the “consent of the governed”, as the Declaration of Independence states.

*“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed”*  
*[Declaration of Independence]*

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

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

2. Admit that the only kind of law that can lawfully be enforced WITHOUT the “consent of the governed” is criminal law.

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

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

3. Admit that all civil laws require “domicile” in a place in order to be enforceable against the “governed”.

*“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]*

*“This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the firm foundation of justice, and the claim to be protected is earned by considerations which the protecting power is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-born or naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his residence, and, if he breaks them, incurs the same penalties. He owes the same obedience to the civil laws. His property is, in the same way and to the same extent as theirs, liable to contribute to the support of the Government. In nearly all respects, his and their condition as to the duties and burdens of Government are undistinguishable.”*  
*[Fong Yue Ting v. United States, 149 U.S. 698 (1893)]*

*Under our system of law, judicial power to grant a divorce -- jurisdiction, strictly speaking -- is founded on domicil. Bell v. Bell, 181 U.S. 175; Andrews v. Andrews, 188 U.S. 14. The framers of the Constitution were familiar with this jurisdictional prerequisite, and, since 1789, neither this Court nor any other court in the English-speaking world has questioned it. Domicil implies a nexus between person and place of such permanence as to control the creation of legal relations and responsibilities of the utmost significance. The domicil of one spouse within a State gives power to that State, we have held, to dissolve [325 U.S. 230] a marriage wheresoever contracted. In view of Williams v. North Carolina, supra, the jurisdictional requirement of domicil is freed from confusing refinements about “matrimonial domicil,” see Davis v. Davis, 305 U.S. 32, 41, and the like. Divorce, like marriage, is of concern not merely to the immediate parties. It affects personal rights of the deepest significance. It also touches basic interests of society. Since divorce, like marriage, creates a new status, every consideration of policy makes it desirable that the effect should be the same wherever the question arises.*

[. . .]

If a finding by the court of one State that domicil in another State has been abandoned were conclusive upon the old domiciliary State, the policy of each State in matters of most intimate concern could be subverted by the policy of every other State. This Court has long ago denied the existence of such destructive power. The issue has a far reach. **For domicil is the foundation of probate jurisdiction, precisely as it is that of divorce.** [*Williams v. North Carolina, 325 U.S. 226 (1945)*]

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

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

4. Admit that a person who is compelled to maintain a domicile in a particular place is relieved of all the consequences associated with that compelled domicile.

**"Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond his control, he may be relieved of the consequences attendant on domicile at that place.** In *Roboz* (USDC D.C. 1963) [*Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24*], a federal statute was involved which precluded the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary (and lost domicile there) had they been able to. Since they had been precluded from leaving because of the political privations imposed by the very government they wanted to escape (the father was in prison there), the court would not hold them to have lost their property based on a domicile that circumstances beyond their control forced them to retain."  
[*Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24*]

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

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

5. Admit that domicile is established in a place by the coincidence of physical presence in that place at some time in the present or past in combination with the "intent" or "consent" to remain there permanently.

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

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

6. Admit that according to the Bible, the earth is NOT permanent and anyone who loves it enough to call it a "permanent home" is a heathen.

"But the heavens and the earth which are now preserved by the same word, are reserved for fire until the day of judgment and perdition of ungodly men."  
[*2 Peter 3:7, Bible NKJV*]

"Do not love [be a permanent inhabitant or resident of] the world or the things in the world. **If anyone loves the world, the love of the Father is not in him.** For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life--is not of the Father but is of the world. **And the world is passing away [not permanent],** and the lust of it; but he who does the will of God abides forever."  
[*1 John 2:15, Bible, NKJV*]

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

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

7. Admit that domicile may be established by either tacit implied consent or by express declaration, and that the express declaration, when made, supersedes whatever may be concluded about one's domicile based on their behavior.

The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is styled by Vattel [in his book *The Law of Nations* as] "domicile," which he defines to be "a habitation fixed in any place, with an intention of always staying there." **Such a person, says this author, becomes a member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens, but is, nevertheless, united and subject to the society,** without participating in all its advantages. **This right of domicile, he continues, is not established unless the person makes sufficiently**

1 known his intention of fixing there, either tacitly or by an express declaration. Vatt. Law Nat. pp. 92, 93.  
2 Grotius nowhere uses the word "domicile," but he also distinguishes between those who stay in a foreign  
3 country by the necessity of their affairs, or from any other temporary cause, and those who reside there from  
4 a permanent cause. The former he denominates "strangers," and the latter, "subjects." The rule is thus laid  
5 down by Sir Robert Phillimore:

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

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

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

- 15 8. Admit that a person who chooses not to have a “domicile” in the place he currently occupies is called a “transient  
16 foreigner”.

17 *"Transient foreigner. One who visits the country, without the intention of remaining."*  
18 *[Black's Law Dictionary, Sixth Edition, p. 1498]*

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

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

- 22 9. Admit that choice of domicile is a political choice that no one but the affected person can make.

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

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

- 26 10. Admit that any attempt by a judge to compel a particular choice of domicile constitutes:  
27 10.1. Compelled association in violation of the First Amendment.

28 *"The right to associate or not to associate with others solely on the basis of individual choice, not being*  
29 *absolute, may conflict with a societal interest in requiring one to associate with others, or to prohibit one*  
30 *from associating with others, in order to accomplish what the state deems to be the common good. The*  
31 *Supreme Court, though rarely called upon to examine this aspect of the right to freedom of association, has*  
32 *nevertheless established certain basic rules which will cover many situations involving forced or prohibited*  
33 *associations.* Thus, where a sufficiently compelling state interest, outside the political spectrum, can be  
34 accomplished only by requiring individuals to associate together for the common good, then such forced  
35 association is constitutional. <sup>53</sup> *But the Supreme Court has made it clear that compelling an individual to*  
36 *become a member of an organization with political aspects, or compelling an individual to become a member*  
37 *of an organization which financially supports, in more than an insignificant way, political personages or*  
38 *goals which the individual does not wish to support, is an infringement of the individual's constitutional*  
39 *right to freedom of association.* <sup>54</sup> *The First Amendment prevents the government, except in the most*  
40 *compelling circumstances, from wielding its power to interfere with its employees' freedom to believe and*

<sup>53</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>54</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).

associate, or to not believe and not associate; it is not merely a tenure provision that protects public employees from actual or constructive discharge.<sup>55</sup> Thus, First Amendment principles prohibit a state from compelling any individual to associate with a political party, as a condition of retaining public employment.<sup>56</sup> The First Amendment protects nonpolicymaking public employees from discrimination based on their political beliefs or affiliation.<sup>57</sup> But the First Amendment protects the right of political party members to advocate that a specific person be elected or appointed to a particular office and that a specific person be hired to perform a governmental function.<sup>58</sup> In the First Amendment context, the political patronage exception to the First Amendment protection for public employees is to be construed broadly, so as presumptively to encompass positions placed by legislature outside of "merit" civil service. Positions specifically named in relevant federal, state, county, or municipal laws to which discretionary authority with respect to enforcement of that law or carrying out of some other policy of political concern is granted, such as a secretary of state given statutory authority over various state corporation law practices, fall within the political patronage exception to First Amendment protection of public employees.<sup>59</sup> However, a supposed interest in ensuring effective government 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>60</sup>

[American Jurisprudence 2d, Constitutional law, §546: Forced and Prohibited Associations]

## 10.2. An attempt to violate the separation of powers doctrine by involving the court in "political questions":

*"Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their purely political character, or because their determination would involve an encroachment upon the executive or legislative powers.*

*"Political questions doctrine" holds that certain issues should not be decided by courts because their resolution is committed to another branch of government and/or because those issues are not capable, for one reason or another, of judicial resolution. Islamic Republic of Iran v. Pahlavi, 116 Misc.2d. 590, 455 N.Y.S.2d. 987, 990.*

*A matter of dispute which can be handled more appropriately by another branch of the government is not a "justiciable" matter for the courts. However, a state apportionment statute is not such a political question as to render it nonjusticiable. Baker v. Carr, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663.*

[Black's Law Dictionary, Sixth Edition, pp. 1158-1159]

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

<sup>55</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>56</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>57</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>58</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>59</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.

<sup>60</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 CLARIFICATION: \_\_\_\_\_

- 2 11. Admit that one's choice of legal domicile is the basis from which the government derives its authority to collect  
3 income taxes.

4 *"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in*  
5 *transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the*  
6 *Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates*  
7 *universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter*  
8 *obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,*  
9 *the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most*  
10 *obvious illustration being a tax on realty laid by the state in which the realty is located."*  
11 *[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

12 *"This right to protect persons having a domicile, though not native-born or naturalized citizens, rests on the*  
13 *firm foundation of justice, and the claim to be protected is earned by considerations which the protecting*  
14 *power is not at liberty to disregard. Such domiciled citizen pays the same price for his protection as native-*  
15 *born or naturalized citizens pay for theirs. He is under the bonds of allegiance to the country of his*  
16 *residence, and, if he breaks them, incurs the same penalties. He owes the same obedience to the civil laws.*  
17 *His property is, in the same way and to the same extent as theirs, liable to contribute to the support of the*  
18 *Government. In nearly all respects, his and their condition as to the duties and burdens of Government are*  
19 *undistinguishable."*  
20 *[Fong Yue Ting v. United States, 149 U.S. 698 (1893)]*

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

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

- 24 12. Admit that the income tax described in Internal Revenue Code, Subtitle A is a tax upon a "trade or business", which is  
25 defined as follows:

26 [26 U.S.C. §7701\(a\)\(26\)](#)

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

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

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

- 31 13. Admit that a "trade or business" is an "activity"

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

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

- 35 14. Admit that all taxes on activities are "excise taxes":

36 *"Excise tax. A tax imposed on the performance of an act, the engaging in an occupation, or the enjoyment of a*  
37 *privilege. Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735. A tax on the manufacture, sale, or use of*  
38 *goods or on the carrying on of an occupation or activity or tax on the transfer of property. In current usage the*  
39 *term has been extended to include various license fees and practically every internal revenue tax except income*  
40 *tax (e.g., federal alcohol and tobacco excise taxes, I.R.C. §5011 et seq.)"*  
41 *[Black's Law Dictionary, Sixth Edition, p. 563]*

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

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

- 45 15. Admit that all "excise taxes" are voluntary and avoidable, and that engaging in the taxed activity necessarily involves  
46 consent to be bound by all the consequences associated with the activity, including excise taxes:

**"Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations and upon corporate privileges..the requirement to pay such taxes involves the exercise of [220 U.S. 107, 152] privileges, and the element of absolute and unavoidable demand is lacking..**

*...It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the measure of taxation is found in the income produced in part from property which of itself considered is nontaxable...*

*Conceding the power of Congress to tax the business activities of private corporations.. the tax must be measured by some standard..."*  
*[Flint v. Stone Tracy Co., 220 U.S. 107 (1911)]*

CALIFORNIA CIVIL CODE  
DIVISION 3. OBLIGATIONS  
PART 2. CONTRACTS  
CHAPTER 3. CONSENT

Section 1589

*1589. A voluntary acceptance of the benefit of a transaction [or "activity"] 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.*

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

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

16. Admit that the facts in the preceding question are one of the reasons why both the IRS and the U.S. Supreme Court refer to the I.R.C. Subtitle A income tax as "voluntary" or based on "voluntary compliance":

*"Our system of taxation is based upon voluntary assessment and payment, not distraint."*  
*[Flora v. U.S., 362 U.S. 145 (1960)]*

*"The purpose of the IRS is to collect the proper amount of tax revenues at the least cost to the public, and in a manner that warrants the highest degree of public confidence in our integrity, efficiency and fairness. To achieve that purpose, we will encourage and achieve the highest possible degree of **voluntary compliance** in accordance with the tax laws and regulations..."*  
*[Internal Revenue Manual, Chapter 1100, section 1111.1]*

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

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

17. Admit that information returns such as IRS Forms W-2, 1042-S, 1098, and 1099 are the method by which the transfer of money is connected with the "trade or business" activity, pursuant to 26 U.S.C. §6041.

TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041  
§ 6041. Information at source

*(a) Payments of \$600 or more*

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

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

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

18. Admit that excise taxes upon regulated activities constitute a "franchise":

**FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not belong to citizens of country generally of common right.** *Elliott v. City of Eugene*, 135 Or. 108, 294 P. 358, 360. *In England it is defined to be a royal privilege in the hands of a subject.*

A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise from the king's grant, or be held by prescription, but today we understand a franchise to be some special privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general. *State v. Fernandez*, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

**In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised without legislative grant. To be a corporation is a franchise.** The various powers conferred on corporations are franchises. The execution of a policy of insurance by an insurance company [e.g. *Social Insurance/Socialist Security*], and the issuing a bank note by an incorporated bank [such as a *Federal Reserve NOTE*], are franchises. *People v. Utica Ins. Co.*, 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace the property acquired by the exercise of the franchise. *Bridgeport v. New York & N. H. R. Co.*, 36 Conn. 255, 4 Am.Rep. 63. Nor involve interest in land acquired by grantee. *Whitbeck v. Funk*, 140 Or. 70, 12 P.2d. 1019, 1020. **In a popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage, etc.** *Pierce v. Emery*, 32 N.H. 484; *State v. Black Diamond Co.*, 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A. 1918E, 352.

*Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.*

*Exclusive Franchise. See Exclusive Privilege or Franchise.*

*General and Special. The charter of a corporation is its "general" franchise, while a "special" franchise consists in any rights granted by the public to use property for a public use but-with private profit.* *Lord v. Equitable Life Assur. Soc.*, 194 N.Y. 212, 81 N.E. 443, 22 L.R.A.,N.S., 420.

*Personal Franchise. A franchise of corporate existence, or one which authorizes the formation and existence of a corporation, is sometimes called a "personal" franchise. as distinguished from a "property" franchise, which authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special privilege in its employment, as, for example, to construct and operate a railroad. See Sandham v. Nye*, 9 Misc.ReP. 541, 30 N.Y.S. 552.

*Secondary Franchises. The franchise of corporate existence being sometimes called the "primary" franchise of a corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may, receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls, collect fares, etc.* *State v. Topeka Water Co.*, 61 Kan. 547, 60 P. 337; *Virginia Canon Toll Road Co. v. People*, 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while the latter are certain rights and privileges conferred upon existing corporations. *Gulf Refining Co. v. Cleveland Trust Co.*, 166 Miss. 759, 108 So. 158, 160.

*Special Franchisee. See Secondary Franchises, supra.*  
[Black's Law Dictionary, Fourth Edition, pp. 786-787]

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

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

19. Admit that the basis for all franchises is an implied or express contract of some kind.

As a rule, **franchises spring from contracts between the sovereign power and private citizens**, made upon valuable considerations, for purposes of individual advantage as well as public benefit,<sup>61</sup> and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be

<sup>61</sup> *Georgia R. & Power Co. v. Atlanta*, 154 Ga. 731, 115 S.E. 263; *Lippencott v. Allander*, 27 Iowa 460; *State ex rel. Hutton v. Baton Rouge*, 217 La. 857, 47 So.2d. 665; *Tower v. Tower & S. Street R. Co.* 68 Minn 500, 71 N.W. 691.

1 granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in  
2 exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But  
3 when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental  
4 control growing out of its other nature as publici juris.<sup>62</sup>  
5 [Am.Jur.2d, Franchises, §4: Generally]

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

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

- 9 20. Admit that all law which regulates franchises is “special law” that only applies to those who implicitly or explicitly  
10 consent to the terms of the franchise agreement.

11 *“special law. One relating to particular persons or things; one made for individual cases or for particular*  
12 *places or districts; one operating upon a selected class, rather than upon the public generally. A private law.*  
13 *A law is "special" when it is different from others of the same general kind or designed for a particular purpose,*  
14 *or limited in range or confined to a prescribed field of action or operation. A "special law" relates to either*  
15 *particular persons, places, or things or to persons, places, or things which, though not particularized, are*  
16 *separated by any method of selection from the whole class to which the law might, but not such legislation, be*  
17 *applied. Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754. A special law*  
18 *applies only to an individual or a number of individuals out of a single class similarly situated and affected, or*  
19 *to a special locality. Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361,*  
20 *362. See also Private bill; Private law. Compare General law; Public law.”*  
21 *[Black's Law Dictionary, Sixth Edition, pp. 1397-1398]*

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

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

- 26 21. Admit that the U.S. Supreme Court describes the income tax as “quasi-contractual”:

27 *“Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and*  
28 *we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to*  
29 *enforce it outside the state where rendered, see Wisconsin v. Pelican Insurance Co., [127 U.S. 265](#), 292, et seq.*  
30 *8 S.Ct. 1370, compare Fauntleroy v. Lum, [210 U.S. 230](#), 28 S.Ct. 641, **still the obligation to***  
31 **pay taxes is not penal. It is a statutory liability, quasi**  
32 **contractual in nature, enforceable, if there is no exclusive**  
33 **statutory remedy, in the civil courts by the common-law action**  
34 **of debt or indebitatus assumpsit.** *United States v. Chamberlin, [219 U.S. 250](#), 31 S.Ct.*  
35 *[155](#); Price v. United States, [269 U.S. 492](#), 46 S.Ct. 180; Dollar Savings Bank v. United States, 19 Wall. 227;*  
36 *and see Stockwell v. United States, 13 Wall. 531, 542; Meredith v. United States, 13 Pet. 486, 493. This was*  
37 *the rule established in the English courts before the Declaration of Independence.* *Attorney General v. Weeks,*  
38 *Bunbury's Exch. Rep. 223; Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225; Attorney General*  
39 *v. Hatton, Bunbury's Exch. Rep. [296 U.S. 268, 272] 262; Attorney General v. \_ , 2 Ans.Rep. 558; see*  
40 *Comyn's Digest (Title 'Dett,' A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77. “*  
41 *[Milwaukee v. White, [296 U.S. 268](#) (1935)]*

42  
43 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

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

- 46 22. Admit that [I.R.C. Subtitle A](#) constitutes a “franchise agreement” by which those engaging in the “trade or business”  
47 franchise agreement are regulated.

48  
49 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

50  
51 CLARIFICATION:\_\_\_\_\_

<sup>62</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

23. Admit that persons subject to the “trade or business” franchise agreement codified in [I.R.C. Subtitle A](#) are defined in [26 U.S.C. §7701\(a\)\(14\)](#) as “taxpayers”.

[26 U.S.C. §7701\(a\)\(14\)](#):

*Taxpayer*

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

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

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

24. Admit that the “trade or business” franchise agreement codified in [I.R.C. Subtitle A](#) may not be enforced against “nontaxpayers”, which are persons who never consented to the franchise agreement.

*“Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the national and not Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the national 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)]*

*“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)]*

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

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

25. Admit that it constitutes involuntary servitude, peonage, and slavery in violation of the Thirteenth Amendment and [42 U.S.C. §1994](#) to enforce any provision of the “trade or business” franchise agreement against anyone who is not party to it, such as a “nontaxpayer”.

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

*[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)]*

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

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

1 26. Admit that those who participate in government franchises become “residents” with the jurisdiction of the government  
2 granting the franchise, even if they do not maintain a domicile within said territorial jurisdiction:

3 *A domestic corporation is one organized or created in the United States, including only the States (and during*  
4 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*  
5 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*  
6 *domestic corporation is a resident corporation even though it does no business and owns no property in the*  
7 *United States. A foreign corporation engaged in trade or business within the United States is referred to in*  
8 *the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in*  
9 *trade or business within the United States, as a nonresident foreign corporation.* A partnership engaged in  
10 *trade or business within the United States is referred to in the regulations in this chapter as a resident*  
11 *partnership, and a partnership not engaged in trade or business within the United States, as a nonresident*  
12 *partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the*  
13 *nationality or residence of its members or by the place in which it was created or organized.*  
14 *[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]*  
15 *[**IMPORTANT NOTE!**: Whether a "person" is a "resident" or "nonresident" has NOTHING to do with the*  
16 *nationality or residence, but with whether it is engaged in a "trade or business" franchise]*  
17 *[26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons; older version*  
18 *SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]*

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

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

23 27. Admit that it is unlawful to compel a person who is not subject to a franchise agreement to use a legislative or  
24 “franchise court” such as tax court.

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

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

29 28. Admit Tax Court is an Article I Legislative “Franchise Court”

30 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter C](#) > [PART I](#) > § 7441  
31 [§ 7441. Status](#)

32 *There is hereby established, under article I of the Constitution of the United States, a court of record to be*  
33 *known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of*  
34 *the Tax Court.*

35  
36 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

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

39 29. Admit that Tax Court has NO JURISDICTION over persons who are not franchisees called “taxpayers”:

40 *United States Tax Court*  
41 *RULE 13. JURISDICTION*

42 *(a) ...the jurisdiction of the Court depends*

43 *(1) in a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a notice of*  
44 *deficiency in income*

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

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

49 30. Admit that NO FEDERAL COURT has the legislatively delegated authority to declare a person who is a  
50 “nontaxpayer” as a “taxpayer”:

51 [TITLE 28](#) > [PART VI](#) > [CHAPTER 151](#) > § 2201

§ 2201. Creation of remedy

(a) In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of 1930), as determined by the administering authority, any court of the United States, upon the filing of an appropriate pleading, may declare the rights and other legal relations of any interested party seeking such declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and effect of a final judgment or decree and shall be reviewable as such.

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

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

31. Admit that NO FEDERAL COURT can lawfully do indirectly that which it cannot do directly.

*"I turn now to the arguments by which the constitutionality of the act of Congress has been attempted to be supported. It is said that, though Congress cannot directly abrogate contracts, or impair their obligation, it may indirectly, by the exercise of other powers granted to it. This I have conceded, but **I deny that an acknowledged power can be exerted solely for the purpose of effecting indirectly an unconstitutional end which the legislature cannot directly attempt to reach. If the purpose were declared in the act, I think no court would hesitate to pronounce the act void. In Hoke v. Harderson, to which I have referred, Chief Justice Ruffin, when considering at length an argument that a legislature could purposely do indirectly what it could not do directly, used this strong language: 'The argument is unsound in this, that it supposes (what cannot be admitted as a supposition) the legislature will, designedly and wilfully, violate the Constitution, in utter disregard of their oaths and duty. To do indirectly in the abused exercise of an acknowledged power, not given for, but perverted for that purpose, that which is expressly forbidden to be done directly, is a gross and wicked infraction of the Constitution.'**"*  
[Sinking Fund Cases, 99 U.S. 700 (1878) ]

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

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

32. Admit that it is an unconstitutional violation of due process of law to "presume" that a "nontaxpayer" is a "taxpayer":  
32.1. The foundation of the American system of jurisprudence is innocence until proven guilty, which means that everyone is a "nontaxpayer" until proven with evidence and not presumption, that they are a "taxpayer".

*"In Calder v. Bull, which was here in 1798, **Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.'**" 3 Dall. 388."*  
[Sinking Fund Cases, 99 U.S. 700 (1878) ]

*"Keeping in mind the well-settled rule that **the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.**"*  
[Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)]

32.2. All presumptions which prejudice constitutionally guaranteed rights are unconstitutional violations of due process.

(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](#)]

"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.'"  
[Heiner v. Donnan, [285 U.S. 312](#) (1932)]

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

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

33. Admit that the Anti-Injunction Act codified in [26 U.S.C. §7421](#) only applies to franchisees called "taxpayers", and may not be invoked against a "nontaxpayer", and that this therefore implies that it is a part of the franchise agreement codified in I.R.C. Subtitle A:

In sum, the Anti-Injunction Act's purpose and the circumstances of its enactment indicate that Congress did not intend the Act to apply to actions brought by aggrieved parties for whom it has not provided an alternative remedy [such as NONTAXPAYERS]. [17](#) In this [465 U.S. 367, 379] case, if the plaintiff South Carolina issues bearer bonds, its bondholders will, by virtue of 103(j)(1), be liable for the tax on the interest earned on those bonds. South Carolina will [465 U.S. 367, 380] incur no tax liability. Under these circumstances, the State will be unable to utilize any statutory procedure to contest the constitutionality of 103(j)(1). Accordingly, the Act cannot bar this action.  
[[South Carolina v. Regan, 465 U.S. 367 \(1984\)](#)]

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

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

34. Admit that the only statutory remedy provided for "nontaxpayers" within the Internal Revenue Code is that found in [26 U.S.C. §7426](#).

[TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter B > § 7426](#)  
[§ 7426. Civil actions by persons other than taxpayers](#)

(a) Actions permitted

(1) Wrongful levy

*If a levy has been made on property or property has been sold pursuant to a levy, and any person (other than the person against whom is assessed the tax out of which such levy arose) who claims an interest in or lien on such property and that such property was wrongfully levied upon may bring a civil action against the United States in a district court of the United States. Such action may be brought without regard to whether such property has been surrendered to or sold by the Secretary.*

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

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

35. Admit that the Anti-Injunction Act may not be lawfully imposed by federal courts against "nontaxpayers" to dismiss attempts to prevent illegal collection actions instituted by the IRS that are not addressed within [26 U.S.C. §7426](#).

In holding that the Act does not bar suits by nontaxpayers with no other remedies, the Court today has created a "breach in the general scheme of taxation [that] gives an opening for the disorganization of the whole plan [.]" [Allen v. Regents, 304 U.S. 439, 454, 58 S.Ct. 980, 987, 82 L.Ed. 1448](#) (Reed, J., concurring in the result). Non-taxpaying associations of taxpayers, and most other nontaxpayers, will now be allowed to sidestep Congress' policy against judicial resolution of abstract tax controversies. They can now challenge both Congress' tax statutes and the Internal Revenue Service's regulations, revenue rulings, and private letter decisions. In doing so, they can impede \*395 the process of collecting federal revenues and require Treasury to focus its energies on questions deemed important not by it or Congress but by a host of private plaintiffs. The Court's holding travels "a long way down the road to the emasculation of the Anti-Injunction Act, and down the companion pathway that leads to the blunting of the strict requirements of Williams Packing

1 ....” [Commissioner v. Shapiro, 424 U.S. 614, 635, 96 S.Ct. 1062, 1074, 47 L.Ed.2d. 278 \(1976\)](#) (BLACKMUN,  
2 J., dissenting). I simply cannot join such a fundamental undermining of the congressional purpose.  
3 [[South Carolina v. Regan, 465 U.S. 367 \(1984\)](#)]  
4

5 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny  
6

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

8 **Affirmation:**

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

14 Name (print):\_\_\_\_\_

15 Signature:\_\_\_\_\_

16 Date:\_\_\_\_\_

17 Witness name (print):\_\_\_\_\_

18 Witness Signature:\_\_\_\_\_

19 Witness Date:\_\_\_\_\_