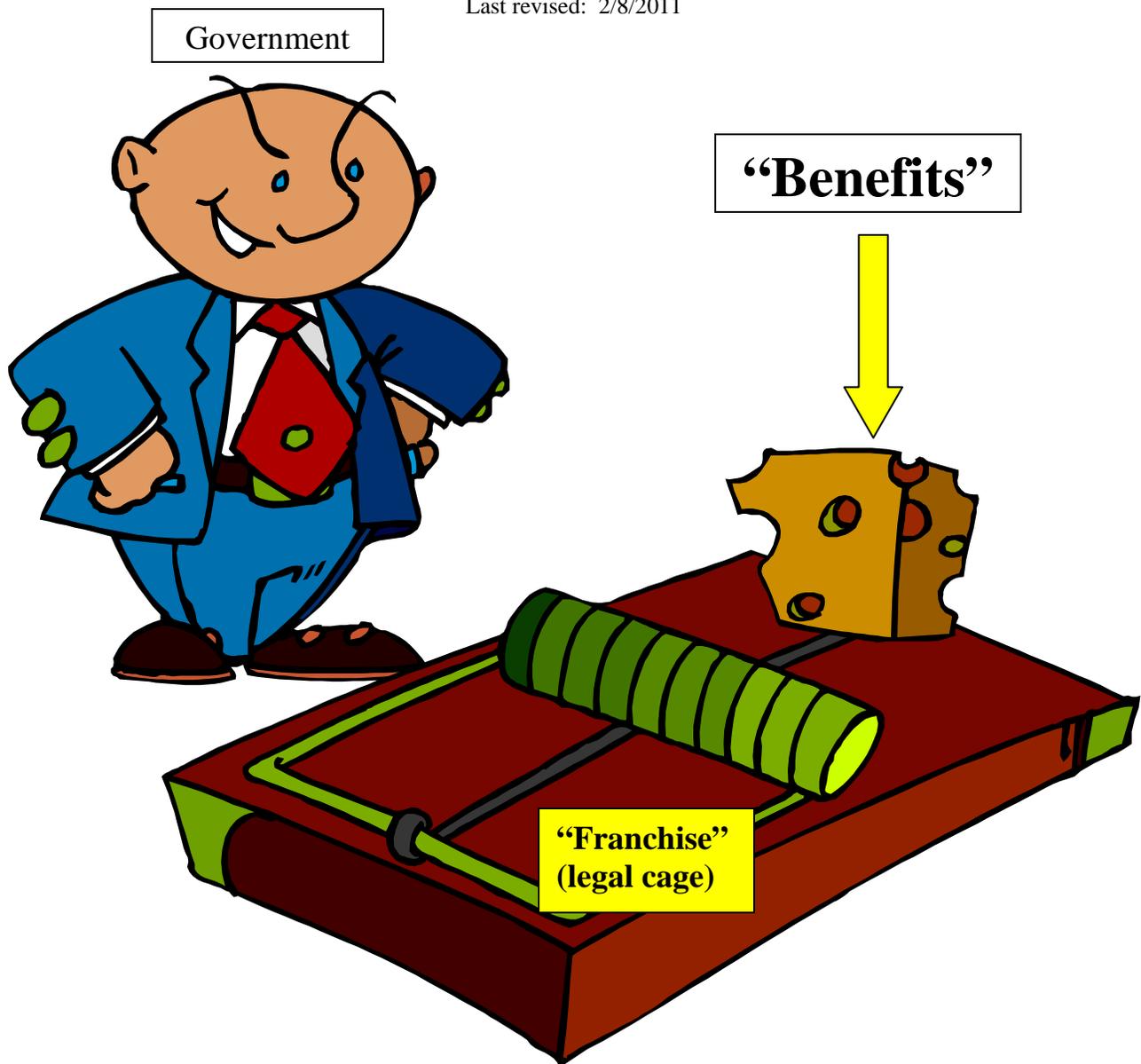


GOVERNMENT INSTITUTED SLAVERY USING FRANCHISES

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

"Awake, awake, O Zion, clothe yourself with strength. Put on your garments of splendor, O Jerusalem, the holy city. The uncircumcised and defiled will not enter you again. Shake off your dust; rise up, sit enthroned, O Jerusalem [Christians]. Free yourself from the chains [contracts and franchises] on your neck, O captive Daughter of Zion. For this is what the LORD says: "You were sold for nothing [free government cheese worth a fraction of what you had to pay them to earn the right to "eat" it], and without money you will be redeemed."
[Isaiah 52:1-3, Bible, NKJV]

DEDICATION

"I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and I said, 'I will never break My covenant with you. And you shall make no covenant [contract or franchise or agreement of ANY kind] with the inhabitants of this [corrupt pagan] land; you shall tear down their [man/government worshipping socialist] altars.' But you have not obeyed Me. Why have you done this?"

"Therefore I also said, 'I will not drive them out before you; but they will become as thorns [terrorists and persecutors] in your side and their gods will be a snare [slavery!] to you.'"

So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up their voices and wept.
[Judges 2:1-4, Bible, NKJV]

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

"In the matter of taxation, every privilege is an injustice."
[Voltaire]

"The more you want [privileges], the more the world can hurt you."
[Confucius]

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

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

WHAT WOULD JESUS DO?

I try to imagine my Lord filling out an application for a license of some sort.

I try to imagine my Lord writing down a social security number when trying to open a bank account.

I try to imagine my Lord saying the "pledge of allegiance".

I try to imagine my Lord holding on to a 'birth certificate' in some undisclosed location to be able retrieve it when asked:

"Who are you? We need proof that you are our public officer, statutory 'employee', and/or dependent".

I try to imagine my Lord getting a 'passport' from Caesar to travel somewhere else on His Father's property.

I try to imagine my God sending His children (believers) to government controlled educational systems. (public school). Even animals are not stupid enough to turn their young over to predators to be raised.

I try to imagine what my Lord truly meant when He spoke these words:

". . . and I appoint unto you a kingdom, even as my Father appointed unto me;"
[Luke 22:29, Bible, NKJV]

I try to imagine what is truly meant when Paul writes:

"And do not be conformed to this world, but be transformed by the renewing of your mind, that you may prove what is that good and acceptable and perfect will of God."
[Romans 12:2, Bible, NKJV]

I try to imagine if my Lord would have any concern at all of a 'license' from Caesar. Herod maybe whom He called a fox.

I try to imagine if my Lord would accept being numbered by a man made government in any way. Do not all licenses come with some form of a number?

I often wonder if the opposite is implied in this verse to which I am sure:

"Yea, and all that will live godly in Christ Jesus shall suffer persecution."
[2 Timothy 3:12, Bible, NKJV]

I imagine and wonder and think on these things daily to remind myself always. Here is what has been revealed. My Lord came to us as an example for us all. To show us HOW to live and to die for it is written:

"For whoever desires to save his life will lose it, but whoever loses his life for My sake will find it."
[Matt. 16:25, Bible, NKJV]

I try to imagine the meaning of Christians being a light on a hill that cannot be hid, and then I realize that "the light" spoken of in the parable is really those who are OBEDIENT to God's law out of respect, reverence, and genuine love for God. Love, after all, is biblically defined as OBEDIENCE to God's law, and not some sentimental feeling:

"Not everyone who says to Me, 'Lord, Lord,' shall enter the kingdom of heaven, but he who does the will of My Father in heaven."
[Jesus in [Matt. 7:21](#), Bible, NKJV]

"Now by this we know that we know Him [God], if we keep His commandments. He who says, "I know Him," and does not keep His commandments, is a liar, and the truth is not in him. But whoever keeps His word, truly the love of God is perfected in him. By this we know that we are in Him [His fiduciaries]. He who says he abides in Him [as a fiduciary] ought himself also to walk just as He [Jesus] walked."
[1 John 2:3-6, Bible, NKJV]

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1 Purpose

2 This document will explain what a franchise is, how the government illegally compels participation, how it causes a
3 surrender of rights, how enfranchisement of any essential government service within states of the Union and outside of
4 federal territory violates the intent of the constitution and the requirement for equal protection, and finally point to
5 resources useful in avoiding franchises and fighting abuse of the legal process to compel participation.

6 If you would like a simplified Powerpoint curricula that summarizes the great amount of detail found in this memorandum
7 of law to its barest essentials and which is intended for presentation to large audiences of people who are not schooled in
8 the law, please see to the following free training course on our website. You may then refer the participants of the course to
9 this document for greater detail at the conclusion of the presentation:

Government Franchises Course, Form #12.012
<http://sedm.org/Forms/FormIndex.htm>

10 The purpose of this legal treatise is to provide tools useful in preventing acts of international terrorism by the national
11 government against parties within states of the Union. Under our constitution, states of the Union are “nations” under the
12 law of nations as acknowledged by the U.S. Supreme Court.

13 *“The States between each other are sovereign and independent. They are distinct and separate sovereignties,*
14 *except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue***
15 ***to be nations,** with all their rights, and under all their national obligations, and with all the rights of nations in*
16 *every particular; except in the surrender by each to the common purposes and objects of the Union, under the*
17 *Constitution. The rights of each State, when not so yielded up, remain absolute.”*
18 *[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]*

19 Hence, an attempt to do any of the following constitutes an act of international terrorism:

- 20 1. To offer or enforce federal civil law or franchises within states of the Union protected by the Constitution.
- 21 2. To misrepresent a “national franchise” as a “federal franchise
- 22 3. To call a “compact” (contract) under acts of Congress “law” for everyone or “law” for people in states of the Union.
- 23 4. To waive, overlook, or avoid the requirement that all federal civil law may only be enforced against those
24 CONSENSUALLY domiciled on federal territory. This includes the following criminal and deceptive practices:
 - 25 4.1. Allow anyone to claim the status of “citizen” or “resident” under acts of Congress WITHOUT actual physical
26 presence on federal territory.
 - 27 4.2. To refuse to acknowledge IN EACH SPECIFIC CASE within acts of Congress which of the three definitions of
28 “United States” elucidated by the U.S. Supreme Court is implied.
- 29 5. To abuse “words of art” to blur the separation of civil jurisdictions of state and national governments.
- 30 6. To add to statutory definitions using PRESUMPTION in order to unlawfully expand federal jurisdiction outside of
31 federal territory. This is a violation of due process of law and confers legislative powers upon those who make such
32 presumptions. It also violates the separation of powers by allowing judges to exercise functions reserved for the
33 executive branch.
- 34 7. Through de facto policies, to compel otherwise private Americans into becoming involuntary public officers within the
35 national government. This includes:
 - 36 7.1. Turning statutory “citizen” and “resident” statuses into a contractual franchise, privilege, or immunity.
 - 37 7.2. Compelled use of Social Security Numbers or Taxpayer Identification Numbers as a prerequisite for any
38 government service.
 - 39 7.3. Deceiving financial institutions through fraudulent IRS publications into becoming the equivalent of “employment
40 recruiters” who recruit public officers by compelling the use of SSNs and TINs to open accounts.¹
 - 41 7.4. Allowing government property such as TINs and SSNs to be abused to DESTROY rather than PROTECT private
42 rights, thus accomplishing a purpose OPPOSITE to what governments were created for.

¹ The IRS positively refuses to take legal responsibility for the accuracy of anything it writes or publishes, including all of its forms and publications. See: Reasonable Belief About Income Tax Liability, Form #05.007; <http://sedm.org/Forms/FormIndex.htm>.

1 8. To recognize that which is not “positive law” as having the force of law without PROVING on the record of every
2 legal proceeding HOW the enactment acquired “the force of law” against the party it is being enforced against. The
3 only lawful method is by the consent of the subject.

4 “Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.”
5 [Bouvier’s Maxims of Law, 1856;
6 SOURCE: <http://fanguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

7 Why are all of the above acts of international terrorism recognized by and prohibited by the U.S. Constitution? Because the
8 U.S. Constitution contains only ONE mandate, and that mandate is that the national government MUST protect each and
9 every state of the Union from invasion. That mandate STARTS by protecting these states FROM THE INVASION BY
10 THE NATIONAL GOVERNMENT.

11 United States Constitution
12 Article IV, Section 4

13 The United States shall guarantee to every State in this Union a Republican Form of Government, and shall
14 protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the
15 Legislature cannot be convened) against domestic Violence.

16 Any attempt to convert PRIVATE rights to PUBLIC rights without the EXPRESS rather than IMPLIED consent of the
17 owner is a denial of a Republican form of government MANDATED by the United States Constitution and an act of
18 INVASION. The main basis for a republican form of government is PRIVATE, INDIVIDUAL, PERSONAL rights.

19 **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.

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

22 The U.S. Supreme Court recognized such acts as an invasion when it held:

23 "Wholly apart from that question, another principle embedded in our Constitution prohibits the enforcement of
24 the Agricultural Adjustment Act. The act invades the reserved rights of the states. It is a statutory plan to
25 regulate and control agricultural production, a matter beyond the powers delegated to the federal
26 government. The tax, the appropriation of the funds raised, and the direction for their disbursement, are but
27 parts of the plan. They are but means to an unconstitutional end." [Author's emphasis]
28 [U.S. v. Butler, 297 U.S. 1 (1936)]

29 **2 Introduction**

30 Government franchises are the main method used by covetous public servants to destroy your rights, undermine your
31 sovereignty, and destroy equal protection by making themselves superior to you. However, they cannot injure you without
32 your consent to participate, which you should not give. The following subsections describe the basic aspects of franchises
33 that you need to know about.

34 The courts call "franchises" by various pseudonyms to disguise the nature of the inferior and UNEQUAL relation to the
35 government of "franchisees", such as "public right" or "privilege". Examples of franchises include the following:

- 36 1. All federal and state income taxes. See:
37 The "Trade or Business" Scam, Form #05.001
38 <http://sedm.org/Forms/FormIndex.htm>
- 39 2. Domicile in the forum state, which causes one to end up being one of the following:
40 2.1. Statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 if a domestic national.
41 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.

Chapter 1

1 Introduction
2 §1.1 Generally

3 A notary public (sometimes called a notary) is a public official appointed under authority of law with power,
4 among other things, to administer oaths, certify affidavits, take acknowledgments, take depositions, perpetuate
5 testimony, and protect negotiable instruments. Notaries are not appointed under federal law; they are
6 appointed under the authority of the various states, districts, territories, as in the case of the Virgin Islands, and
7 the commonwealth, in the case of Puerto Rico. The statutes, which define the powers and duties of a notary
8 public, frequently grant the notary the authority to do all acts justified by commercial usage and the "law
9 merchant".

10 [[Anderson's Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3](#)]

- 11 4. Becoming a registered "voter" rather than an "elector".
12 5. Serving as a jurist. [18 U.S.C. §201](#)(a)(1) says that all persons serving as federal jurists are "public officials".
13 6. [I.R.C. §501](#)(c)(3) status for churches. Churches that register under this program become government "trustees" and
14 "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>

- 15 7. All licensed activities, such as:
16 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>

- 17 7.2. Marriage licenses. See:

Sovereign Christian Marriage, Form #06.009
<http://sedm.org/Forms/FormIndex.htm>

- 18 7.3. Driver's licenses. See:

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

- 19 7.4. Professional licenses.

- 20 7.5. Fishing licenses.

- 21 8. All government "benefits", including, but not limited to:

- 22 8.1. Social Security benefits. See:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

- 23 8.2. Medicare.

- 24 8.3. Medicaid.

- 25 9. FDIC insurance of banks. [31 CFR §202.2](#) says all FDIC insured banks are "agents" of the federal government and
26 therefore "public officers".

- 27 10. Participation of banks in the federal Reserve System. [12 U.S.C. §90](#) makes all "national banks" that are part of the
28 Federal Reserve System into "agents of the government".

- 29 11. Patents.

- 30 12. Copyrights.

31 The U.S. Supreme Court acknowledged that private conduct is beyond the reach of the government and that certain
32 harmful, and therefore regulated activities may require the actors to be "public officers" when it held the following.

33 "One great object of the Constitution is to permit citizens to structure their private relations as they choose
34 subject only to the constraints of statutory or decisional law. [500 U.S. 614, 620]

35 To implement these principles, courts must consider from time to time where the governmental sphere [e.g.
36 "public purpose" and "public office"] ends and the private sphere begins. Although the conduct of private
37 parties lies beyond the Constitution's scope in most instances, governmental authority may dominate an
38 activity to such an extent that its participants must be deemed to act with the authority of the government
39 and, as a result, be subject to constitutional constraints. This is the jurisprudence of state action, which
40 explores the "essential dichotomy" between the private sphere and the public sphere, with all its attendant
41 constitutional obligations. *Moose Lodge, supra*, at 172."

42 [. . .]

43 Given that the statutory authorization for the challenges exercised in this case is clear, the remainder of our
44 state action analysis centers around the second part of the *Lugar* test, whether a private litigant, in all fairness,

1 must be deemed a government actor in the use of peremptory challenges. Although we have recognized that this
2 aspect of the analysis is often a fact-bound inquiry, see *Lugar, supra*, 457 U.S. at 939, our cases disclose
3 certain principles of general application. **Our precedents establish that, in determining whether a particular**
4 **action or course of conduct is governmental in character, it is relevant to examine the following:**

5 **[1] the extent to which the actor relies on governmental assistance and benefits, see *Tulsa Professional***
6 ***Collection Services, Inc. v. Pope*, 485 U.S. 478 (1988); *Burton v. Wilmington Parking Authority*, 365 U.S.**
7 **715 (1961);**

8 **[2] whether the actor is performing a traditional governmental function, see *Terry v. Adams*, 345 U.S. 461**
9 **(1953); *Marsh v. Alabama*, 326 U.S. 501 (1946) ; cf. *San Francisco Arts & Athletics, Inc. v. United States***
10 ***Olympic Committee*, 483 U.S. 522, 544 -545 (1987);**

11 **[3] and whether the injury caused is aggravated in a unique way by the incidents of governmental authority, see**
12 ***Shelley v. Kraemer*, 334 U.S. 1 (1948).**

13 *Based on our application of these three principles to the circumstances here, we hold that the exercise of*
14 *peremptory challenges by the defendant in the District Court was pursuant to a course of state action.*
15 *[Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991)]*

16 Note that the "statutory or decisional law" they are referring to above are ONLY.

- 17 1. Criminal law.
- 18 2. Civil franchises that you consensually engage in using your right to contract.
- 19 3. The common law. This protects exclusively private rights beyond the control of government.

20 For an explanation of why this is, see:

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

21 **2.1 Summary of the effects of franchises**

22 Nearly every type of government-issued "benefit", license, or "[privilege](#)" you could possibly procure requires the
23 participant to be a "[public officer](#)", "public official", "[fiduciary](#)", "alien", "[resident](#)", "[transferee](#)", or "trustee" of the
24 government of one kind or another with a "residence" on federal [territory](#).

25 "All the powers of the government [[including ALL of its civil enforcement powers](#) against the public] must be
26 carried into operation [by individual agency, either through the medium of public officers, or contracts made](#)
27 [with \[private\] individuals.](#)"
28 [*Osborn v. Bank of U.S.*, 22 U.S. 738 (1824)]

29 The application or license to procure the "[benefits](#)" of the franchise constitutes the contract mentioned above that creates
30 the "RES" which is "IDENT-ified" within the government's legislative jurisdiction on federal territory. Hence "[RES-](#)
31 [IDENT](#)"/"[resident](#)".

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

42 *Res is everything that may form an object of rights and includes an object, subject-matter or status. In re*
43 *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-*
44 *matter, or status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object*
45 *against which, directly, proceedings are taken. Thus, in a prize case, the captured vessel is "the res"; and*

1 proceedings of this character are said to be in rem. (See In personam; In Rem.) "Res" may also denote the
2 action or proceeding, as when a cause, which is not between adversary parties, is entitled "In re _____".
3 [Black's Law Dictionary, Sixth Edition, pp. 1304-1306]

4 The "subject matter or status" they are talking about includes all privileged statuses such as "taxpayer", "benefit recipient",
5 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
6 a type of franchise--a "protection franchise", to be precise. This "res-ident" is what most people in the freedom community
7 would refer to as your "straw man". If a state-issued license or benefit is at issue, the territory that the privilege or franchise
8 attaches to is federal [territory](#) that is usually in a [federal area within the exterior limits of the state](#). This "res-ident" is what
9 most people in the freedom community would refer to as your "straw man". If it is a state-issued license or benefit, that
10 federal [territory](#) is usually in a [federal area within the exterior limits of the state](#). The reason all licenses must presume
11 federal [territory](#) is that licenses usually regulate the exercise of rights protected by the Constitution and the Bill of Rights
12 portion of the Constitution does not apply on federal [territory](#).

13 *"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and*
14 *uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase*
15 *or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every*
16 *state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the*
17 *definition of Webster, 'a government in which the supreme power resides in the whole body of the people,*
18 *and is exercised by representatives elected by them.' Congress did not hesitate, in the original organization of*
19 *the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana,*
20 *Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of*
21 *government bearing a much greater analogy to a British Crown colony than a republican state of America,*
22 *and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by*
23 *the President. It was not until they had attained a certain population that power was given them to organize a*
24 *legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the*
25 *Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over*
26 *them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the*
27 *privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."*
28 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

29 Consent to the franchise contract is therefore what creates the statutory "person" and "individual", or "res-ident" who is the
30 only proper subject of the franchise in the otherwise foreign jurisdiction. In fact, we refer to all statutory "residents" simply
31 as "government contractors". Below is an example of how this identity theft and kidnapping occurs in fraudulently creating
32 this "res-ident". The word of art "trade or business" is defined as "the functions of a public office" in 26 U.S.C.
33 §7701(a)(26). When one indicates that they are engaged in the privileged "trade or business"/public office activity, they at
34 that point are treated as and presumed to be "resident aliens" within the meaning of the Internal Revenue Code:

35 [26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons. \(4-1-04\)](#)

36 *A domestic corporation is one organized or created in the United States, including only the States (and during*
37 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*
38 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*
39 *domestic corporation is a resident corporation even though it does no business and owns no property in the*
40 *United States. A foreign corporation engaged in trade or business within the United States is referred to in*
41 *the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in*
42 *trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in*
43 *trade or business within the United States is referred to in the regulations in this chapter as a resident*
44 *partnership, and a partnership not engaged in trade or business within the United States, as a nonresident*
45 *partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the*
46 *nationality or residence of its members or by the place in which it was created or organized.*
47 [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

48
49 *"Consensus facit legem.*
50 *Consent makes the law. A contract is a law between the parties, which can acquire force only by consent."*
51 [Bouvier's Maxims of Law, 1856;
52 SOURCE: <http://tamguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]

53 Applying for any kind of "privilege" or franchise from the government or engaging in the activity that constitutes the
54 privilege therefore amounts to your constructive consent to be treated as a [resident alien](#) who is [domiciled](#) on federal
55 territory and who has no constitutional rights. The following articles and forms describe this straw man and provide tools
56 to notify the government that you have [disconnected](#) yourself from this "straw man" who is the "public officer" that is the
57 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 *Proof That There Is a "Straw Man"*, Form #05.042
<http://sedm.org/Forms/FormIndex.htm>
2. *IRS Form 56: Notice Concerning Fiduciary Relationship*, Form #04.204
<http://sedm.org/Forms/FormIndex.htm>
3. *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 1: Effect of accepting franchises upon your civil status

<i>Entity type</i>	<i>Sovereign status within federal law WITHOUT franchises</i>	<i>Status in federal law AFTER accepting franchise</i>
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"
	<i>Constitutional</i> but not <i>statutory</i> "citizen" Non-citizen national (See Why You Are a "national", "state national", and Constitutional but not Statutory Citizen)	<i>Statutory</i> "U.S. citizen" pursuant to 8 U.S.C. §1401 because representing a federal corporation under 28 U.S.C. §3002(15)(A) which is a "citizen" pursuant to Fed.R.Civ.P. 17(b) NOT a <i>constitutional</i> "citizen of the United States" pursuant to Fourteenth Amendment
	"Stateless person" "Transient foreigner"	Inhabitant
Foreigner	Domestic person "U.S. person" (26 U.S.C. §7701(a)(30)) Domiciliary	
State of the Union	"state" "foreign state"	Statutory "State" as defined in 4 U.S.C. §110(d) (see Federal Trade Zone Act, 1934, 19 U.S.C. 81a-81u)
Trust	Foreigner Foreign estate (26 U.S.C. §7701(a)(31)) Nonstatutory trust	Domestic person "U.S. person" (26 U.S.C. §7701(a)(30)) Statutory trust
State corporation	Foreigner Foreign estate (26 U.S.C. §7701(a)(31))	Domestic person "U.S. person" (26 U.S.C. §7701(a)(30))
Federal corporation	Domestic person "U.S. person" "Person" (already privileged)	Domestic person "U.S. person" (26 U.S.C. §7701(a)(30)) "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:

(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.

(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 U.S. 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 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](#).

2.2 Legal 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. "benefit".
5. "entitlement".
6. "excise taxable privilege".
7. "public office".
8. "Congressionally created right".
9. "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,² 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."³
[Am.Jur.2d, Franchises, §4: Generally]

The term "publici juris" as used above is defined as follows:

² 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.

³ 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 “**Publici juris** /pɪblɪsaj jɪns/. Lat. **Of public right.** The word “public” in this sense means pertaining to the
2 people, or affecting the community at large; **that which concerns a multitude of people; and the word “right,”**
3 **as so used, means a well-founded claim; an interest; concern; advantage; benefit.** This term, as applied to a
4 thing or right, means that it is open to or exercisable by all persons. **It designates things which are owned by**
5 **“the public;” that is, the entire state or community, and not by any private person.** When a thing is common
6 property, so that anyone can make use of it who likes, it is said to be *publici juris*; as in the case of light, air,
7 and public water.”
8 [Black’s Law Dictionary, Fifth Edition, p. 1106]

9 Franchises are therefore an outgrowth of your absolute right to contract and they require either implicit or explicit consent
10 in order for the terms of the franchise agreement to be enforceable against you. They are public property. Based on the last
11 definition, they ALWAYS result in a conversion of YOUR formerly private property to public property, a public use, a
12 public purpose, and/or public office in the government, which is a polite way of saying that all those who participate must
13 do all the following in order to participate:

- 14 1. Donate their PRIVATE property to the public in order to qualify for “benefits”.
- 15 2. Surrender their right to own some or all of their formerly private property.
- 16 3. Transform from a sovereign to a subject and a serf.
- 17 4. Transform from a de jure citizen to nothing more than a federal “employee” or public officer on official business.
- 18 5. Join a socialist collective.
- 19 6. Consent to transform a de jure government into a de facto private corporate monopoly that not only doesn’t protect
20 private rights, but systematically destroys them and makes them illegal for all practical purposes.
- 21 7. Consent to allow your donations to the franchise to be illegally used to bribe other people to expand and perpetuate
22 “the system” and Ponzi scheme.

23 **2.3 Franchise operation in a simplified nutshell**

24 This section presents a simplified description of how franchises operate that is useful to the common man and as a
25 conversation piece at social events.

26 To fully understand how franchises work, one must understand the nature of “property” from a legal perspective. Below is
27 a definition:

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

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

43 *Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or
44 whether beneficial, or a private ownership. *Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes
45 not only ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v.
46 Kinealy, Mo., 389 S.W.2d. 745, 752.**

47 *Property, within constitutional protection, denotes group of rights inhering in citizen’s relation to physical
48 thing, as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway Commission,
49 230 Or. 439, 370 P.2d. 694, 697.**

50 *Goodwill is property, *Howell v. Bowden, TexCiv. App., 368 S.W.2d. 842, &18; as is an insurance policy and
51 rights incident thereto, including a right to the proceeds, Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.**

1 Criminal code. "Property" means anything of value, including real estate, tangible and intangible personal
2 property, contract rights, choses-in-action and other interests in or claims to wealth, admission or
3 transportation tickets, captured or domestic animals, food and drink, electric or other power. Model Penal
4 Code. Q 223.0. See also Property of another, infra. Dusts. Under definition in Restatement, Second, Trusts, Q
5 2(c), it denotes interest in things and not the things themselves.
6 [Black's Law Dictionary, Fifth Edition, p. 1095]

7 The idea of owning property carries with it the right to exclude all others from using said property and the right to control
8 HOW the property is used by others in every particular. The right to control how people use your property is how
9 franchises and trusts are created, in fact. One's right to control their property, who uses it, and how they use it is defensible
10 in court by the owner as a matter of equity.

11 When one takes federal money, which is property, it always comes with regulatory strings attached. Well, they are not so
12 much as "strings" but rather, they are massive - sized chain links, linking the federal benefit recipient to the U.S.
13 Government in a way that always requires the surrender by the Citizen/benefit recipient, of some Right. Here is how a
14 book on the common law describes the method by which distributing government property called "benefits" can be used to
15 control the recipient:

16 "How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or
17 by equity alone. But how can one person impose an obligation upon another? By giving property to the latter
18 on the terms of his assuming an obligation in respect to it. At law there are only two means by which the
19 object of the donor could be at all accomplished, consistently with the entire ownership of the property
20 passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting
21 the title of the donee to a condition subsequent. The first of these the law does not permit; the second is
22 entirely inadequate. Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of
23 real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come
24 without value or with notice) a personal obligation with respect to the property; and accordingly this is what
25 equity does. It is in this way that all trusts are created, and all equitable charges made (i.e., equitable
26 hypothecations or liens created) by testators in their wills. In this way, also, most trusts are created by acts
27 inter vivos, except in those cases in which the trustee incurs a legal as well as an equitable obligation. In short,
28 as property is the subject of every equitable obligation, so the owner of property is the only person whose act
29 or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of
30 property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself,
31 in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some
32 third person; and this he does in the way just explained."
33 [Readings on the History and System of the Common Law, Roscoe Pound, Second Edition, 1925, p. 543]

34 The U.S. Supreme Court describes the above process as follows:

35 "When Sir Matthew Hale, and the sages of the law in his day, spoke of property as affected by a public
36 interest, and ceasing from that cause to be juris privati solely, that is, ceasing to be held merely in private
37 right, they referred to

38 [1] property dedicated [DONATED] by the owner to public uses, or

39 [2] to property the use of which was granted by the government [e.g. Social Security Card], or

40 [3] in connection with which special privileges were conferred [licenses].

41 Unless the property was thus dedicated [by one of the above three mechanisms], or some right bestowed by
42 the government was held with the property, either by specific grant or by prescription of so long a time as to
43 imply a grant originally, the property was not affected by any public interest so as to be taken out of the
44 category of property held in private right."
45 [Munn v. Illinois, 94 U.S. 113, 139-140 (1876)]

46 The "title of the donee" that Roscoe Pound is referring to above, in the case of government franchises, for instance, is
47 "taxpayer" and or "citizen". The following maxims of law implement the above principle of equity:

48 "Cujus est commodum ejus debet esse incommodum.
49 He who receives the benefit should also bear the disadvantage."

50 "Que sentit commodum, sentire debet et onus.
51 He who derives a benefit from a thing, ought to feel the disadvantages attending it. 2 Bouv. Inst. n. 1433."
52 [Bouvier's Maxims of Law, 1856;

53 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>
54

1 The principle that borrowing someone else's property makes the borrower the servant of the lender is also biblical in origin.
2 Keep in mind that the thing borrowed need NOT be "money" and can be ANY KIND OF PROPERTY, from a legal
3 perspective:

4 *"The rich rules over the poor,*
5 *And the borrower is servant to the lender."*
6 *[Prov. 22:7, Bible, NKJV]*

7 What kind of government property can be given to you that might impose an obligation upon you as the "donee"? How
8 about any of the following, all of which are treated as GOVERNMENT property and not PRIVATE property. Receipt or
9 use of any of the following types of property creates a prima facie presumption that you are a public officer "donee"
10 exercising agency on behalf of the government, which agency is the other half of the mutual "consideration" involved in the
11 implied contract regulating the use of the property:

- 12 1. Any kind of "status" you claim to which legal rights attach under a franchise. Remember: All "rights" are property"! This includes:
 - 13 1.1. "taxpayer" (I.R.C. "trade or business" franchise).
 - 14 1.2. "citizen" or "resident" (civil law protection franchise").
 - 15 1.3. "driver" (vehicle code of your state).
 - 16 1.4. "spouse" (family code of your state, which is a voluntary franchise).
- 17 2. A Social Security Card. 20 CFR §422.103(d) says the card and the number belong to the U.S. government.
- 18 3. A "Taxpayer Identification Number" (TIN) issued under the authority of 26 U.S.C. §6109. All "taxpayers" are public
19 officers in the U.S. government. Per 26 CFR §301.6109-1, use of the number provides prima facie evidence that the
20 user is engaged in official government business called a "trade or business", which is defined in 26 U.S.C.
21 §7701(a)(26) as "the functions of a public office" (in the U.S. and not state government).
- 22 4. Any kind of license. Most licenses say on the back or in the statutes regulating them that they are property of the
23 government and must be returned upon request. This includes:
 - 24 4.1. Driver's licenses.
 - 25 4.2. Contracting licenses.
- 26 5. A USA Passport. The passport indicates on page 6, note 2 that it is property of the U.S. government and must be
27 returned upon request. So does 22 CFR §51.7.
- 28 6. Any kind of government ID, including state Resident ID cards. Nearly all such ID say they belong to the government.
29 This includes Common Access Cards (CACs) used in the U.S. military.
- 30 7. A vehicle license plate. Attaching it to the car makes a portion of the vehicle public property.
- 31 8. Stock in a public corporation. All stock holders in corporations are regarded by the courts as GOVERNMENT
32 CONTRACTORS!
33

34 *"The court held that the first company's charter was a contract between it and the state, within the protection of*
35 *the constitution of the United States, and that the charter to the last company was therefore null and void., Mr.*
36 *Justice DAVIS, delivering the opinion of the court, said that, if anything was settled by an unbroken chain of*
37 *decisions in the federal courts, it was that an act of incorporation was a contract between the state and the*
38 *stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, would*
39 *shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that*
40 *respect which has always been felt for the judicial department of the government.'"*
41 *[New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]*

42 Once they hand you government property essentially as a "bribe", you consent to be treated as a de facto "public officer" in
43 the government. A "public officer" is, after all, legally defined as someone who is in charge of the property of the public.
44 Receipt and temporary custody of the valuable property of the public therefore constitutes your "employment
45 consideration" to act as a public officer!:

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

1 *service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position*
2 *so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.*
3 *[Black's Law Dictionary, Fourth Edition, p. 1235]*

4 Ultimately, however, what your corrupted public servants are doing is both criminal and illegal. None of the franchises
5 they administer expressly authorize the creation of any new public offices in the government, but rather add benefits to
6 EXISTING public offices. If they abuse public funds and programs to bribe otherwise PRIVATE people to accept the
7 duties of a public office, the U.S. Code says this is a serious crime:

8 [TITLE 18](#) > [PART I](#) > [CHAPTER 11](#) > § 210
9 [§ 210. Offer to procure appointive public office](#)

10 *Whoever pays or offers or promises any money or thing of value, to any person, firm, or corporation in*
11 *consideration of the use or promise to use any influence to procure any appointive office or place under the*
12 *United States for any person, shall be fined under this title or imprisoned not more than one year, or both.*

13

14 [TITLE 18](#) > [PART I](#) > [CHAPTER 11](#) > § 211
15 [§ 211. Acceptance or solicitation to obtain appointive public office](#)

16 *Whoever solicits or receives, either as a political contribution, or for personal emolument, any money or thing*
17 *of value, in consideration of the promise of support or use of influence in obtaining for any person any*
18 *appointive office or place under the United States, shall be fined under this title or imprisoned not more than*
19 *one year, or both.*

20 *Whoever solicits or receives any thing of value in consideration of aiding a person to obtain employment under*
21 *the United States either by referring his name to an executive department or agency of the United States or by*
22 *requiring the payment of a fee because such person has secured such employment shall be fined under this title,*
23 *or imprisoned not more than one year, or both. This section shall not apply to such services rendered by an*
24 *employment agency pursuant to the written request of an executive department or agency of the United States.*

25 If you collude with your criminal public servants in this FRAUD by accepting the bribe and carry on the charade of
26 pretending to be a public officer, you too become a criminal who is impersonating a public officer. You also become hated
27 in God's eyes because you are simultaneously trying to serve two masters, meaning God and Caesar:

28 [TITLE 18](#) > [PART I](#) > [CHAPTER 43](#) > § 912
29 [§ 912. Officer or employee of the United States](#)

30 *Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United*
31 *States or any department, agency or officer thereof, and acts as such, or in such pretended character demands*
32 *or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more*
33 *than three years, or both.*

34

35 *"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*
36 *one and despise the other. **You cannot serve God and mammon [unrighteous gain or any other false god].**"⁴*
37 *[Jesus in Matt. 6:24, Bible, NKJV]*

38 Everything they give you will always be a LOAN rather than a GIFT. Everything they give you will always have legal
39 strings attached that make the property they give you into a Trojan Horse designed to destroy and enslave you. The proverb
40 "Beware of Greeks bearing gifts." definitely applies to everything the government does. Please keep these critical facts in
41 mind as you try and decide whether you want you and your family to give the corrupted U.S. Government the right to
42 intrude into your personal health care. Also keep in mind that under the concept of equal protection, you can use the
43 SAME tactic to entrap and prejudice the government and defend yourself from this tactic.

44 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
45 474 (1990). What the U.S. Supreme Court is describing is the basic principle for how franchises operate and how they are
46 used to snare you. In a 6 -3 decision that dealt with the 10% minority set - aside issue, the Court held the following:

⁴The New King James Version. 1996, c1982 . Thomas Nelson: Nashville

1 ". . .Congress has frequently employed the Spending Power to further broad policy objectives... by conditioning
2 receipt of federal moneys upon compliance by the recipient... with federal statutory and administrative
3 directives. This Court has repeatedly upheld... against constitutional challenge... the use of this technique to
4 induce governments and private parties to cooperate voluntarily with federal policy."
5 [Fullilove v. Klotznick, 448 U.S. 448, at 474 (1990)]

6 When those who are unknowingly party to a franchise challenge the constitutionality or violation of due process resulting
7 from the enforcement of the franchise provisions against them, here is how the U.S. Supreme Court has historically
8 responded:

9 "We can hardly find a denial of due process in these circumstances, particularly since it is even doubtful that
10 appellee's burdens under the program outweigh his benefits. It is hardly lack of due process for the
11 Government to regulate that which it subsidizes."
12 [Wickard v. Filburn, 317 U.S. 111, 63 S.Ct. 82 (1942)]

13 The key to the effect of the conveyance of property is the NATURE of the funds or property conveyed by the government.
14 If it was property of the government at the time it was conveyed, then it is a subsidy and conveys rights to the government.
15 If, on the other hand, the property was someone else's property temporarily loaned to the government under a franchise of
16 the REAL owner, it ceases to be a subsidy and cannot convey any rights to the government under ITS franchise, because
17 the government is not the rightful owner of the property. That is why everything that members of the Ministry convey to
18 the government is identified legally not as a gift, but a LOAN, on the following form. Section 6 establishes what we call an
19 "anti-franchise franchise" which reverses the relationship between the parties and makes all those who receive monies from
20 the sender into officers and servants of the sender under franchise contract:

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

21 If you want to win at this game, you have to use all the same weapons and tactics as your enemy and INSIST vociferously
22 on complete equality of treatment and rights as the Constitution mandates. You can't do that until you have identified and
23 fully understand how all of the weapons function.

24 Here is yet more proof of why those who accept government benefits cannot assert their constitutional rights as a defense to
25 challenge the statutes that regulate the benefit. The language below comes from the Brandeis rules for the U.S. Supreme
26 Court:

27 "*The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its*
28 *constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527;*
29 *Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis, etc., Co., v. George*
30 *C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351."*
31 [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

32 What the court is saying in the above statute is that those who accept federal benefits HAVE NO CONSTITUTIONAL
33 RIGHTS and have voluntarily surrendered ALL such rights!

34 Here is how franchises enslave and entrap you:

- 35 1. Congress borrows money in your name (like they were using your credit card) from the private Federal Reserve Bank.
36 You and your descendants must pay this money back at interest.

37 "*I sincerely believe ... that banking establishments are more dangerous than standing armies, and that the*
38 *principle of spending money to be paid by posterity under the name of funding is but swindling futurity on a*
39 *large scale."*
40 [Thomas Jefferson to John Taylor, 1816]

- 41 2. Congress wants to further its broad policy objectives (like making America a socialist state under a "unitary
42 executive"...or invading another country for its natural resources.)
43 3. So Congress offers private people and state and foreign governments BRIBES using the money borrowed/STOLEN in
44 #1. above...On condition that those private people and state and foreign governments cooperate "VOLUNTARILY"
45 with federal policy, which is really just PRIVATE business activity disguised to LOOK like "government business".
46 4. Federal policy is whatever federal judges and other bureaucrats say it is.

- 1 5. Among the "federal policy" you must comply with is for them to be able to lawfully and administratively take from
2 you ANY amount of money they want to fund their program. This is done through false information return reporting,
3 IRS administrative levies that would otherwise be a constitutional tort, etc.
- 4 6. In short, once you accept the bribe, you change from being the BOSS of your public servants into their
5 "employee"/officer and cheap whore. They turn the relationship upside down with trickery and words of art.
- 6 7. If you create your own franchise (we call it an anti-franchise franchise) and call EVERYTHING you pay them a
7 privilege and use their own game rules against them, they will hypocritically and unlawfully apply different rules
8 against themselves than they apply to you, in violation of the requirement for equal protection. If they are going to
9 defend the above method of acquiring rights, they have to defend your EQUAL right to play the same rules with them
10 and prohibit themselves from abusing sovereign immunity to make the game rules unequal. They call what you give to
11 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
12 makes you their voluntary, uncompensated public officer. HYPOCRITES!

13 Notice the word "voluntarily" in Fullilove v. Klotznick above. The federal government cannot coerce a state citizen not
14 domiciled on federal land and not taking money from King Congress. The only way the federal government can make you
15 a subject of itself and rule over you, and tax you, is by your CONSENT in taking federal "benefits" (bribes... to entice you
16 to agree to its jurisdiction – The Declaration of Independence requires the federal government to get your consent in order
17 to exercise its powers).

18 Parents tell their children:

19 *"As long as you live in my house...you play by my rules."*

20 The federal government says, and the Supreme Court agrees:

21 *"As long as you take money from me...you play by my rules (e.g. compulsory health care...compulsory flu*
22 *injections...compulsory education for your children in government schools...federal income tax...etc.) not by*
23 *constitutional rules."*

24 Now...:

- 25 1. Are you a free self-determining citizen of your state...or are you a subject of the federal government?
26 2. Did you sign the social security APPLICATION (giving your consent) for your newborn children to be subjects of
27 federal bureaucrats and tyrants?

28 We use the term "state citizen" in the same sense that the reader understands it.

29 If you are a subject of the federal government, and have made your children subjects of the federal government by writing
30 them off as privileged tax deductions on a federal tax return, the Supreme Court has held over and over that you cannot
31 bring constitutional challenges against the federal government in federal court. Federal judges will dismiss you... and
32 rightly so... for "lack of standing".

33 *"These general rules are well settled:*

34 *(1) That the United States, when it creates rights in individuals against itself [a "public right", which is a*
35 *euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation to*
36 *provide a remedy through the courts, United States ex rel. Dunlap v. Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed.*
37 *354; Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696; Gordon v. United States, 7 Wall. 188, 195, 19 L.Ed. 35; De*
38 *Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700; Comegys v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108.*

39 *(2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. Wilder*
40 *Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas.*
41 *1916A, 118; Arnsion v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; Barnet v. National Bank, 98 U.S.*
42 *555, 558, 25 L.Ed. 212; Farmers' & Mechanics' National Bank v. Dearing, 91 U.S. 29, 35, 23 L.Ed. 196. Still*
43 *the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require U.S.*
44 *to hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of*
45 *the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly*
46 *upon the construction of the act. See Medbury v. United States, 173 U.S. 492, 198, 19 Sup. Ct. 503, 43 L.Ed.*
47 *779; Parish v. MacVeagh, 214 U.S. 124, 29 Sup. Ct. 556, 53 L.Ed. 936; McLean v. United States, 226 U.S.*
48 *374, 33 Sup. Ct. 122, 57 L.Ed. 260; United States v. Laughlin (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63*
49 *L.Ed. 696."*

Since the Constitution offers no remedy to statutory “subjects” and serfs of the federal government when Rights [which state citizens have surrendered for a bribe] are violated, what is it they actually celebrate on the 4th of July by waving those federal flags made in COMMUNIST China? Hmmm...

What is really going on is that there is an invisible war being waged against your constitutional rights by people who are supposed to be serving and protecting you, but who have stealthily and invisibly transformed from protectors into predators. As a result of these stealthful transformations, Americans are largely unaware that they are a conquered people. The conquerors are aliens from a legislatively foreign land called the District of Columbia, 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 thing that Jacob did to Esau, his brother, in the Bible: Persuaded him to give up his freedom and inheritance for a stinking bowl of pottage. Here is the way the Bible dictionary describes it, wherein “taxes” used to be called “tribute” in biblical times:

“TRIBUTE. Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a common feature of international relationships in the biblical world. The tributary could be either a hostile state or an ally. Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the manpower. The aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to increase the conqueror’s own revenues and to acquire commodities in short supply in his own country. As an instrument of administration it was one of the simplest ever devised: the subjugated country could be made responsible for the payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an expedition would then be sent to deal with the recalcitrant. This was probably the reason for the attack recorded in Gn. 14.

[New Bible Dictionary. Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962; InterVarsity Press: Downers Grove]

Your devious conquerors are doing and will continue to do EVERYTHING in their power to keep you in their legal cage as their SATANIC SEX SLAVE, PRISONER, and WHORE. This is the same whore that the Bible refers to as “Babylon the Great Harlot” in the Book of Revelation. By “sex”, we mean commerce between you and a corrupted de facto government that loves money more than it loves YOUR freedom. Black’s Law defines “commerce”, in fact, as “intercourse” and therefore “sex” in a figurative sense:

“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]

Here are the things your covetous conquerors have done and will continue to do to compel you, AT GUNPOINT, to bend over and be a good little whore, or be slapped silly with what the Constitution calls a “bill of attainder” for rattling your legal cage:

1. They will willfully lie to you in their publications with judicial impunity about what the law requires. See: [Reasonable Belief About Income Tax Liability](http://sedm.org/Forms/FormIndex.htm), Form #05.007
2. They will tempt you with socialist bribes called “benefits”. See: [The Government “Benefits” Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.040
3. They will rig their forms so that it is impossible to truthfully declare your status, leaving as the only options available statuses that connect you to consent to their franchises.
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 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.
6. They will make false, prejudicial, and self-serving presumptions or determinations about your status that they are not allowed to do until AFTER you expressly consent to give them that authority IN WRITING and they will do so in violation of due process of law. See: [Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](http://sedm.org/Forms/FormIndex.htm), Form #05.017
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>

- 1 8. They will publish false propaganda encouraging third parties to file knowingly false and fraudulent reports about your
2 status such as information returns that constitute prima facie evidence of consent to participate in government
3 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>

- 4 9. They will willfully refuse or omit to prosecute the filers of false information returns, thus compelling you to unlawfully
5 and criminally impersonate a public officer who is compelled to fill a position as a franchisee. It is called theft by
6 omission and it is also a criminal conspiracy against your constitutional rights. Both OMISSIONS and
7 COMMISSIONS that cause injury to you are CRIMES. They might even protect criminals filing these false reports
8 INSTEAD of the victims.
9 10. They will disestablish all constitutional courts that could serve as a remedy against such abuses and replace them with
10 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>

- 11 11. They will use “selective enforcement” of the tax laws as a way to silence and punish those who expose their
12 monumental scam. They don't need to torture you physically. All they have to do is destroy your ability to survive
13 commercially, and it is as good as putting you in jail and subjecting you to physical torture.
14 12. They will remove the subject of law from the curricula in public schools, so that they can do all the above things
15 without you even realizing it is happening so that you don't become alarmed as they tighten the bars of your cage.

16 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

17 **2.4 Where franchises may lawfully be enforced**

18 The important thing to remember about franchises is that Congress is FORBIDDEN from creating franchises within states
19 of the Union. Why? Because:

- 20 1. The Declaration of Independence, which is organic law, says our constitutional rights are “unalienable”.
21 2. An “unalienable right” is one that you AREN'T ALLOWED BY LAW to consent to give away in relation to a real, de
22 jure government! Such a right cannot lawfully be sold, bargained away, or transferred through any commercial
23 process, INCLUDING A FRANCHISE. Hence, even if we consent, the forfeiture of such rights is unconstitutional,
24 unauthorized, and a violation of the fiduciary duty to the public officer we surrender them to.

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

- 27 3. The only place you can lawfully give up constitutional rights is where they physically do not exist, which is among
28 those domiciled on AND physically present on federal territory not part of any state of the Union.

29 *“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and*
30 *uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase*
31 *or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every*
32 *state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the*
33 *definition of Webster, 'a government in which the supreme power resides in the whole body of the people,*
34 *and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of*
35 *the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana,*
36 *Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of*
37 *government bearing a much greater analogy to a British Crown colony than a republican state of America,*
38 *and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by*
39 *the President. It was not until they had attained a certain population that power was given them to organize a*
40 *legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the*
41 *Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over*
42 *them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the*
43 *privilege of the writ of habeas corpus, as well as other privileges of the bill of rights.”*
44 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

1 4. All governments are created exclusively to protect PRIVATE RIGHTS. The way you protect them is to LEAVE
2 THEM ALONE and not burden their exercise in any way. A lawful de jure government cannot and does not protect
3 your rights by making a business out of destroying, regulating, and taxing their exercise, implement the business as a
4 franchise, and hide the nature of what they are doing as a franchise and an excise. This would cause and has caused the
5 money changers to take over the charitable public trust and “civic temple” and make it into a warehouse in violation
6 of the Constitutional trust indenture. This kind of money changing in fact, is the very reason that Jesus flipped tables
7 over in the temple out of anger: Turning the bride of Christ and God’s minister for justice into a WHORE. The nuns
8 are now pimped out and the church is open for business for all the statutory “taxpayer” Johns who walk in.

9 The above explains why:

- 10 1. The geographical definitions within every franchise we have seen, including the Income Tax, Social Security, etc.,
11 limit themselves to federal territory exclusively and include no part of any state of the Union.
- 12 2. The Unconstitutional Conditions Doctrine of the U.S. Supreme Court, limits what you can consent to in the context of
13 franchises. See section 20.1 later.
- 14 3. The U.S. Supreme Court held the following about licenses enforced in areas protected by the Constitution, keeping in
15 mind that licensing implements franchises:

16 *“ . . . the acceptance of a license, in whatever form, **will not impose upon the licensee an obligation to respect or***
17 ***to comply with any provisions of the statute . . . that are repugnant to the Constitution of the United States.”***
18 *[Power Mfg. Co. v. Saunders, 274 U.S. 490 (1927)]*

19 **2.5 How private parties abuse franchises to compel you to contract with the government**

20 Since all franchises are contracts or agreements that acquire the force of law ONLY by your express or implied consent,
21 then any of the following activities represent an attempt to contract with the government grantor of the franchise:

- 22 1. Using a government form available only to franchisees.
- 23 2. Invoking or claiming any status within a government franchise. Such statuses include the following statutory statuses:
 - 24 2.1. “U.S. citizen”, “U.S. resident”, “U.S. person”, or “taxpayer” (under the Internal Revenue Code).
 - 25 2.2. “Employee” under 26 U.S.C. §3401(c) .
 - 26 2.3. “Employer” under 26 U.S.C. §3401(d) .
 - 27 2.4. “Spouse” (under the family code of your state).
 - 28 2.5. “Driver” (under the vehicle code of your state).
 - 29 2.6. “Buyer” or “Seller” (under the FIRPTA provisions of the I.R.C., as described in Income Taxation of Real Estate
30 Sales, Form #05.028).
- 31 3. Invoking or claiming any right or privilege within a government franchise. For instance:
 - 32 3.1. Receiving or being eligible to receive Social Security Benefits.
 - 33 3.2. Invoking a graduated and thereby REDUCED rather than fixed rate of tax under 26 U.S.C. §1.
 - 34 3.3. Invoking Earned income Credits under 26 U.S.C. §32.
 - 35 3.4. Invoking “trade or business” deductions available ONLY to those lawfully engaged in a public office within the
36 U.S. and not State government under 26 U.S.C. §162.

37 As a risk reduction strategy, the legal departments of most companies will insist that all the people they deal with AGREE
38 or CONSENT to be in a privileged state by insisting that they meet one of the above criteria. This is their technique
39 essentially of:

- 40 1. Producing evidence to defend themselves from damages they cause to their clients by their ILLEGAL honoring of a
41 levy or lien against a “nontaxpayer”.
- 42 2. Producing evidence that you CONSENTED to be privileged, and therefore do not have standing in court to claim an
43 injury against them.
- 44 3. Preventing themselves from becoming the target for IRS enforcement because they might be misconstrued as violating
45 provisions within the I.R.C. “trade or business” franchise agreement.

46 Keenly aware of the above, private companies such as escrow companies, financial services companies, businesses, and
47 employers typically will tacitly compel you to contract with the government using the following means:

- 1 1. Invoking statutory franchise statuses on their application forms for service or the contracts (real estate sales contracts,
- 2 for instance) that are the output of their services.
- 3 2. Saying they won't do business with you or provide the service you contract with them for unless:
- 4 2.1. You invoke a statutory franchise status.
- 5 2.2. You agree not to remove references to statutory statuses on their forms or output of their services.
- 6 2.3. Submit knowingly FALSE withholding forms that misrepresent your status as a statutory "individual",
- 7 "nonresident alien individual", or "taxpayer".
- 8 3. Secretly filing reports that connect you franchise statuses without your knowledge, as retribution for insisting that they
- 9 NOT misrepresent your status in their records. Such reports include
- 10 3.1. Currency Transaction Report (CTR), Form 8300. See:
- 11

<p><i>Demand for Verified Evidence of "Trade or Business" Activity: Currency Transaction Report</i>, Form #04.008 http://sedm.org/Forms/FormIndex.htm</p>
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- 3.2. Suspicious Activity Report (SAR) filed with the FINCEN of the Dept. of Treasury.

12 As an example of the above, here is a provision that an real estate escrow company put within a sales contract that
 13 FORCES the Seller to be subject to FIRPTA who would not otherwise be, as a precondition of the sale. Any astute reader
 14 will ensure that such provisions are NOT in THEIR land sale contract. This is an example of PRIVATE PARTIES
 15 compelling you into a privileged state and therefore destroying your constitutional rights.

16 **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.

17

18 The following defensive strategies should be pointed out in response to such CRIMINAL tactics by escrow companies:

- 19 1. FIRPTA only pertains to "United States" properties, which are properties physically located in a territory or possession
- 20 in which the United States government has outright or equity ownership of the entire property or a portion thereof.
- 21 This is covered in Forms #04.214, and 05.028.
- 22 2. An exclusively PRIVATE party who is not managing PUBLIC property does not have any status under the I.R.C. All
- 23 "individuals" within the Internal Revenue Code are public officers or instrumentalities within the U.S. government.
- 24 3. By including the above provision within a land sale contract against an otherwise exclusively PRIVATE party who is
- 25 not a public officer "taxpayer", they are acting as the equivalent of employment recruiters for the national government,
- 26 and doing so ILLEGALLY and in violation of 18 U.S.C. §§912, 201, 208, and 210.
- 27 4. One cannot, by exercising their right to contract with an otherwise PRIVATE party, LAWFULLY do any of the
- 28 following without criminally impersonating a public officer within the U.S. Government:
- 29 4.1. Invoke any franchise status, including "individual", "nonresident alien INDIVIDUAL", "taxpayer", "person", etc.
- 30 4.2. Invoke any privilege, payment, or "benefit" within a franchise. It is ILLEGAL for the government to pay
- 31 "benefits" to exclusively PRIVATE parties or to abuse their taxing power to redistribute wealth or "benefits"
- 32 among otherwise PRIVATE parties.
- 33 5. An exclusively PRIVATE party not acting as a public officer within the U.S. government at the time of executing the
- 34 above transaction would be committing perjury under penalty of perjury to sign any form that connects them to any
- 35 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.](#)
- 36 [§1621](#) if the document or any of its attachment requires a perjury statement.
- 37 6. All attempts by third parties you do business with that encourage you to put knowingly false statements on the
- 38 application for their services of the output of their services constitute a conspiracy to commit perjury.
- 39 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
- 40 federal law. The contract provisions above, for instance, did not precisely define all terms, thus delegating UNDUE
- 41 DISCRETION to both the clerk receiving the form or the judge or jury viewing the form in future legal proceeding to
- 42 define the term in a way that needlessly benefits the government at your expense. The following form prevents such
- 43 abuse of language in the context of taxation and is an excellent and highly recommended way to prevent such abuses:

<p><i>Tax Form Attachment</i>, Form #04.201 http://sedm.org/Forms/FormIndex.htm</p>
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- 1 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
2 and state law to tamper with, advise, or threaten such a witness to change or alter their testimony, and especially to
3 change it to something that they KNOW is false. That means they can't threaten you, withhold service from you, or
4 punish you in any way because they don't like what you put on their forms, or don't like the attachments you mandate
5 to their forms.
- 6 9. To protect oneself from such stealthful attempts by third parties to recruit you into a public office in the government,
7 you should ensure that the crimes and misrepresentations described herein are thoroughly and completely documented
8 IN WRITING in the administrative record of the party who attempted it AND in your own records, and that such
9 documentation is served upon them with the following form providing proof that you formally did so. This will
10 produce the evidence you will later need to prosecute the perpetrator of these injuries. They will try to avoid this by
11 talking with you on the phone or in person, but you should hang up the phone and tell them you want their responses
12 and ALL communications IN WRITING signed by a specific person in the company so that they CANNOT avoid
13 producing evidence admissible in court of their own wrongdoing:

Certificate/Proof/Affidavit of Service, Form #01.002
<http://sedm.org/Forms/FormIndex.htm>

14 The greatest irony of all is that governments are CREATED to PROTECT your right to PRIVATELY CONTRACT, and
15 yet every opportunity where you could invoke their authority to protect the exercise of that right turns into an opportunity to
16 FORCE you to contract with THEM. They in effect through deceptive "words of art" attempt to INSERT themselves as
17 parties INTO EVERY contract, and then use that relationship to STEAL FROM, and ENSLAVE both parties to the
18 contract to themselves and extract AS MUCH wealth from the transaction as they want without contributing ANYTHING
19 to the transaction that either party regards as having any value at all. That's TOTALLY EVIL. The right to contract, if it is
20 a right at all, certainly includes the right to contract the government OUT of the relationship between the parties. Here is
21 how the U.S. Supreme Court describes the right of the federal government to INTERFERE with rather than PROTECT
22 your PRIVATE right to contract:

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

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

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

9 *In the second place, legislation impairing the obligation of contracts impinges upon the provision of the*
10 *Constitution which declares that no one shall be deprived of his property without due process of law; and*
11 *that means by law in its regular course of administration through the courts of justice. Contracts are*
12 *property, and a large portion of the wealth of the country exists in that form. Whatever impairs their value*
13 *diminishes, therefore, the property of the owner; and if that be effected by direct legislative action operating*
14 *upon the contract, forbidding its enforcement or transfer, or otherwise restricting its use, the owner is as*
15 *much deprived of his property without due process of law as if the contract were impounded, or the value it*
16 *represents were in terms wholly or partially confiscated.*

17 [*Sinking Fund Cases, 99 U.S. 700 (1878)]*

18 **2.6 How franchises are abused as snares by corrupt rulers to trap and enslave the innocent and** 19 **the ignorant and Undermine the Constitutional separation of powers**

20 Franchises are the method of choice in a free society by which the innocent, the sinful, or the ignorant are cunningly snared,
21 abused and enslaved to the whims of civil rulers LAWFULLY.

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

24 Since participation is at least theoretically consensual and contractual, then no one who participates can claim an injury
25 cognizable in a real, Article III court under the common law:

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

28 *Consensus tollit errorem.*
29 *Consent removes or obviates a mistake. Co. Litt. 126.*

30 *Melius est omnia mala pati quam malo consentire.*
31 *It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

32 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*
33 *One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.*
34 [*Bouvier's Maxims of Law, 1856;*
35 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

36 Everything the government gives you or promises you, and which is commonly called a "benefit" is, in fact, a snare used to
37 entice you into servitude to them because everything they give you will always have strings attached. The snare is not
38 physical, but legal and contractual. The mechanism of the snare works as follows:

39 *Catching Wild Pigs*

40 *A chemistry professor in a large college had some exchange students in the class. One day while the class was*
41 *in the lab the Professor noticed one young man (exchange student) who kept rubbing his back, and stretching as*
42 *if his back hurt.*

43 *The professor asked the young man what was the matter. The student told him he had a bullet lodged in his*
44 *back. He had been shot while fighting communists in his native country who were trying to overthrow his*
45 *country's government and install a new communist government.*

46 *In the midst of his story he looked at the professor and asked a strange question. He asked, 'Do you know how*
47 *to catch wild pigs?'*

1 The professor thought it was a joke and asked for the punch line. The young man said this was no joke. You
2 catch wild pigs by finding a suitable place in the woods and putting corn on the ground. The pigs find it and
3 begin to come every day to eat the free corn. When they are used to coming every day, you put a fence down one
4 side of the place where they are used to coming. When they get used to the fence, they begin to eat the corn
5 again and you put up another side of the fence. They get used to that and start to eat again. You continue until
6 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
7 to come through the gate to eat, you slam the gate on them and catch the whole herd.

8 Suddenly the wild pigs have lost their freedom. They run around and around inside the fence, but they are
9 caught. Soon they go back to eating the free corn. They are so used to it that they have forgotten how to forage
10 in the woods for themselves, so they accept their captivity.

11 The young man then told the professor that is exactly what he sees happening to America. The government
12 keeps pushing U.S. toward socialism and keeps spreading the free corn out in the form of programs such as
13 supplemental income, tax credit for unearned income, tobacco subsidies, dairy subsidies, payments not to plant
14 crops (CRP), welfare, medicine, drugs, etc.. While we continually lose our freedoms -- just a little at a time.

15 One should always remember: There is no such thing as a free lunch! Also, a politician will never provide a
16 service for you cheaper than you can do it yourself.

17 Also, if you see that all of this wonderful government 'help' is a problem confronting the future of democracy in
18 America, you might want to send this on to your friends. If you think the free ride is essential to your way of life
19 then you will probably delete this email, but God help you when the gate slams shut!

20 Keep your eyes on the newly elected politicians who are about to slam the gate on America.

21 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.
22 People can be trapped just as easily as animals and it happens all the time. For the government, this "bait" is called
23 "benefits". You "grab" or consume this bait by filling out an "application" such as a Social Security Form SS-5, or IRS
24 Forms W-7 or W-9. The courts call this process of grabbing the bait and waiving your sovereign immunity "purposeful
25 availment".⁵ Beyond the point of taking the bait, you become a public officer in the government corporation. Hence, the
26 "cage", from a legal perspective, is a corporation and the animal in the cage is a public officer. Why? Because the
27 government can't lawfully pay public funds to private people. Therefore, you must be assimilated into the government
28 corporation as a public officer and a public "person" in order to lawfully receive the payment or "benefit" and in effect,
29 become one of them.

⁵ 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 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.

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, Form #13.008](http://sedm.org/Forms/FormIndex.htm)

The following document proves that the "bait" or "benefit" they snare you with, like the bait in real animal traps, was actually worth NOTHING from a legal standpoint because it created no real "right" to anything cognizable in a REAL court of law. So they create FAKE franchise courts that FALSELY PRETEND like it is a "benefit" and then charge you for the PRIVILEGE of participating:

[The Government "Benefits" Scam, Form #05.040](http://sedm.org/Forms/FormIndex.htm)

None of these concepts ought to be new or unfamiliar to Christians who regularly read the word of God. The very first city described in the Bible, which was Babylon, was established by a man name Nimrod who was described as a "mighty hunter". What he hunted were MEN, and he did so by establishing cities full of "benefits" to lure them into the city from out of their agrarian primitive dwellings. To wit:

Cush begot Nimrod; he began to be a mighty one on the earth. He was a mighty hunter before the LORD; therefore it is said, "Like Nimrod the mighty hunter before the LORD." And the beginning of his kingdom was Babel, Erech, Accad, and Calneh, in the land of Shinar. From that land he went to Assyria and built Nineveh, Rehoboth Ir, Calah, and Resen between Nineveh and Calah (that is the principal city). [Gen. 10:8-12, Bible, NKJV]

1 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>

2 The following video very powerfully proves that all present nations and countries are, in fact, simply “people farms” for
3 “government livestock”, where YOU are the livestock!:

The REAL Matrix
http://famguardian.org/Media/The_REAL_Matrix.wmv

4 The Bible also speaks directly, through the prophet Jeremiah, about those “who devise evil by law” as a way to trap and
5 enslave men. The “snares” they are referring to, at least in the area of government and the legal field, are franchises. The
6 phrase “fearing the Lord” is defined in Proverbs 8:13 as hating, and by implication punishing and preventing violation of
7 God’s laws such as those described here:

8 “Let U.S. now fear the LORD our God,
9 Who gives rain, both the former and the latter, in its season.
10 He reserves for U.S. the appointed weeks of the harvest.”
11 Your iniquities have turned these things away, [filling out government forms for “benefits”]
12 **And your sins have withheld good from you.**
13 **‘For among My people are found wicked men [the District of Criminals, who are foreigners posing as**
14 **protectors];**
15 **They lie in wait as one who sets snares;**
16 **They set a trap;**
17 **They catch men.**
18 As a cage is full of birds,
19 So their houses are full of deceit. [in their usurious “codes” that are not law, but contracts]
20 Therefore they have become great and grown rich. [by stealing and spending TRILLIONS of dollars from those
21 who were unjustly compelled to participate in government franchises]
22 They have grown fat, they are sleek;
23 Yes, they surpass the deeds of the wicked;
24 They do not plead the cause, [who pleads such a cause?: LAWYERS!]
25 The cause of the fatherless; [or the “nontaxpayer”]
26 Yet they prosper,
27 And the right of the needy [or the “nontaxpayer”] they do not defend.
28 **Shall I not punish them for these things?’ says the LORD.**
29
30 ‘Shall I not avenge Myself on such a nation as this?’
31 **“An astonishing and horrible thing**
32 **Has been committed in the land;**
33 The prophets [pastors in 501c3 “privileged” churches] prophesy falsely,
34 **And the priests [judges, who preside over a civil religion of socialism that worships the “state”] rule by their**
35 **own power;**
36 **And My people love to have it so,**
37 **But what will you do in the end?’**
38 [Jeremiah 5:24-31, Bible, NKJV]

39 It is interesting to note that our most revered founding fathers understood these concepts and warned against engaging in
40 contracts or alliances, and by implication “franchises”, with any government, when they said:

41 “My ardent desire is, and my aim has been...to comply strictly with all our engagements foreign and domestic;
42 **but to keep the United States free from political connections with every other Country. To see that they may**
43 **be independent of all, and under the influence of none. In a word, I want an American character, that the**
44 **powers of Europe may be convinced we act for ourselves and not for others** [as “public officers”]; this, in my
45 judgment, is the only way to be respected abroad and happy at home.”
46 [George Washington, (letter to Patrick Henry, 9 October 1775);
47 Reference: The Writings of George Washington, Fitzpatrick, ed., vol. 34 (335)]

48 “About to enter, fellow citizens, on the exercise of duties which comprehend everything dear and valuable to
49 you, it is proper that you should understand what I deem the essential principles of our government, and
50 consequently those which ought to shape its administration. I will compress them within the narrowest compass
51 they will bear, stating the general principle, but not all its limitations. Equal and exact justice to all men, of
52 whatever state or persuasion, religious or political; **peace, commerce, and honest friendship with all nations**
53 **— entangling alliances [contracts, treaties, franchises] with none;”**
54 [Thomas Jefferson, First Inaugural Address, March 4, 1801]

1 The Bible also disdains contracts, covenants, and franchises with those who are not believers and especially with foreign
2 governments:

3 *“Take heed to yourself, lest you make a covenant or mutual agreement [contract, franchise agreement] with the*
4 *inhabitants of the land to which you go, lest it become a snare in the midst of you.”*
5 *[Exodus 34:12, Bible, Amplified version]*

6 Franchises are the main method by which malicious public servants in the government have systematically and
7 surreptitiously:

- 8 1. Corrupted the original purpose of the charitable public trust called “government” and usurped it in order to:
 - 9 1.1. Unconstitutionally expand their power and influence.
 - 10 1.2. Increase the pecuniary benefits of those serving the government.
 - 11 1.3. Deprive most Americans of equal protection that is the foundation of the United States Constitution.
- 12 2. Exceeded their territorial jurisdiction very deliberately put there for the protection of private rights.

13 *Debitum et contractus non sunt nullius loci.*
14 *Debt and contract [franchise agreement, in this case] are of no particular place.*

15 *Locus contractus regit actum.*
16 *The place of the contract [franchise agreement, in this case] governs the act.*

17 *[Bouvier’s Maxims of Law, 1856;*
18 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

- 21 3. Destroyed the separation of powers between the states and the federal government put there by the founding fathers for
22 the protection of our liberties. Franchises are abused to pay bribes to state officials to disregard and invade the rights
23 of those under their care and protection by condoning the illegal enforcement of federal statutory civil law and within
24 their borders. See:

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

- 25 4. Enforced federal statutory law directly against persons domiciled outside their territorial jurisdiction in states of the
26 Union who do not work for the government and avoided the requirement to publish implementing enforcement
27 regulations in the Federal Register. See:

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

- 28 5. Introduced and expanded communism and socialism within America and inducted Americans unwittingly into the
29 service of these causes:

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

32 *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ,*
33 *and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a*
34 *conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto*
35 *government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted*
36 *federal judiciary in collusion* within a [constitutional] republic, demanding for itself the rights and privileges
37 *[including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the*
38 *Constitution]* accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by
39 *the Constitution*. Unlike political parties, which evolve their policies and programs through public means, by
40 *the reconciliation of a wide variety of individual views, and submit those policies and programs to the*
41 *electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly*
42 *[by corrupt judges and the IRS in complete disregard of the tax laws] prescribed for it by the foreign leaders of*
43 *the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was*
44 *terrorized to do IRS bidding recently by the framing of Congressman Traficant] have no part in determining its*
45 *goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members*
46 *of the Communist Party are recruited for indoctrination [in the public schools by homosexuals, liberals, and*
47 *socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS*
48 *and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical*
49 *chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary]*
50 *acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members. The*
51 *Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends*
52 *by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to*
53 *acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the*

1 *present constitutional Government of the United States ultimately must be brought to ruin by any available*
2 *means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as the*
3 *agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its*
4 *existence a clear present and continuing danger to the security of the United States. It is the means whereby*
5 *individuals are seduced into the service of the world Communist movement, trained to do its bidding, and*
6 *directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the*
7 *Communist Party should be outlawed*

8 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>

- 9 6. Created the “administrative state”, whereby federal agencies are empowered to directly and unconstitutionally
10 supervise the activities of otherwise private citizens and enforce federal statutory law against them. This sort of
11 intrusion is repugnant to the Constitution:

12 *“The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes*
13 *of redress” against offensive state action, was “repugnant” to the Constitution. Id., at 15. See also United States*
14 *v. Reese, 92 U.S. 214, 218 (1876) ; United States v. Harris, 106 U.S. 629, 639 (1883) ; James v. Bowman, 190*
15 *U.S. 127, 139 (1903) . Although the specific holdings of these early cases might have been superseded or*
16 *modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964) ; United States v. Guest,*
17 *383 U.S. 745 (1966) , their treatment of Congress’ §5 power as corrective or preventive, not definitional, has*
18 *not been questioned.”*
19 *[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]*

- 20 7. Caused a destruction of sovereign immunity and rights of persons domiciled in states of the Union that brings them
21 under the control of the foreign law system that makes up the U.S. Code. See [28 U.S.C. §1605](#).

22 *“If men, through fear, fraud, or mistake, should in terms renounce or give up any natural right, the eternal law*
23 *of reason and the grand end of society would absolutely vacate such renunciation. The right to freedom being a*
24 *gift of ALMIGHTY GOD, it is not in the power of man to alienate this gift and voluntarily become a slave.”*
25 *[Samuel Adams, 1772]*

- 26 8. Invaded the exclusive sovereignty of families and churches over charitable causes. Only churches and families can
27 lawfully engage in charitable causes. The U.S. Supreme Court has said that the government may not use its power to
28 tax to compel anyone to subsidize “benefits”, whether charitable or not, to the public at large:

29 *“Men are endowed by their Creator with certain unalienable rights,- ‘life, liberty, and the pursuit of*
30 *happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or***
31 ***income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that***
32 ***he shall not use it to his neighbor’s injury, and that does not mean that he must use it***
33 ***for his neighbor’s benefit [e.g. SOCIAL SECURITY, Medicare, and***
34 ***every other public “benefit”]; second, that if he devotes it to a public use, he gives to the***
35 ***public a right to control that use; and third, that whenever the public needs require, the public may take it***
36 ***upon payment of due compensation.”***
37 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

38
39 ***To lay, with one hand, the power of the government on the property of the citizen, and with the other to***
40 ***bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a***
41 ***robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree***
42 ***under legislative forms.***

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

47 *Coulter, J., in Northern Liberties v. St. John’s Church, 13 Pa. St., 104 says, very forcibly, ‘I think the common*
48 *mind has everywhere taken in the understanding that **taxes are a public imposition, levied by authority of the***
49 ***government for the purposes of carrying on the government in all its machinery and operations—that they***
50 ***are imposed for a public purpose.**’ See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of*
51 *N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47;*
52 *Whiting v. Fond du Lac, supra.”*
53 *[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 U.S. 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.**"*
[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, Form #10.005 Sections 1.4 through 1.11](#).

2 Those who exercise their right to contract in procuring a franchise become "residents" of the forum or jurisdiction where
3 the other party to the franchise agreement resides or where the agreement itself specifies. In the context of the Internal
4 Revenue Code, Subtitle A "trade or business" franchise agreement, the agreement itself, in [26 U.S.C. §§7701\(a\)\(39\)](#) and
5 [7408\(d\)](#), specifies where the parties to the agreement MUST litigate all disputes. That place is the District of Columbia for
6 all persons who have no domicile in the District of Columbia because they are either domiciled in a foreign country or a
7 state of the Union.

3 Public v. Private

3.1 Introduction

In order to fully understand and comprehend the nature of franchises, it is essential to thoroughly understand the distinctions between PUBLIC and PRIVATE property. The following subsections will deal with this important subject extensively. In the following subsections, we will establish the following facts:

1. There are TWO types of property:
 - 1.1. Public property. This type of property is protected by the CIVIL law.
 - 1.2. Private property. This type of property is protected by the COMMON law.
2. Specific legal rights attach to EACH of the two types of property. These “rights” in turn, are ALSO property as legally defined.

*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 everyone 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.*

[. . .]

[Black's Law Dictionary, Fifth Edition, p. 1095]

3. Human beings can simultaneously be in possession of BOTH PUBLIC and PRIVATE rights. This gives rise to TWO legal “persons”: PUBLIC and PRIVATE.
 - 3.1. The CIVIL law attaches to the PUBLIC person.
 - 3.2. The COMMON law attaches to the PRIVATE person.This is consistent with the following maxim of law.

Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.

*When two rights [public right v. private right] concur in one person, it is the same as if they were **two separate persons**. 4 Co. 118.*

[Bouvier's Maxims of Law, 1856;

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

4. That the purpose of the Constitution and the establishment of government itself is to protect EXCLUSIVELY PRIVATE rights.

*“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 [EXCLUSIVELY PRIVATE, God-given] rights, Governments are instituted among Men, deriving their just powers from the consent of the governed.** -”*
[Declaration of Independence, 1776]

The VERY FIRST step in protecting PRIVATE rights and PRIVATE property is to prevent such property from being converted to PUBLIC property or PUBLIC rights without the consent of the owner. In other words, the VERY FIRST step in protecting PRIVATE rights is to protect you for the GOVERNMENT'S OWN theft. Obviously, if a government becomes corrupted and refuses to protect PRIVATE rights or recognize them, there is absolutely no reason you can or should want to hire them to protect you from ANYONE ELSE.

1 5. The main method for protecting PRIVATE rights is to impose the following burden of proof and presumption upon
2 any entity or person claiming to be “government”:

3 *“All rights and property are PRESUMED to be EXCLUSIVELY PRIVATE and beyond the control of*
4 *government or the CIVIL law unless and until the government meets the burden of proving, WITH EVIDENCE,*
5 *on the record of the proceeding that:*

- 6 1. A SPECIFIC formerly PRIVATE owner consented IN WRITING to convert said property to PUBLIC
7 property.
- 8 2. The owner was domiciled on federal territory NOT protected by the Constitution and therefore had the legal
9 capacity to ALIENATE a Constitutional right or relieve a public servant of the fiduciary obligation to respect
10 and protect the right. Those domiciled in a constitutional but not statutory state and who are “citizens” or
11 “residents” protected by the constitution cannot alienate rights to a real, de jure government.
- 12 3. If the government refuses to meet the above burden of proof, it shall be CONCLUSIVELY PRESUMED to be
13 operating in a PRIVATE, corporate capacity on an EQUAL footing with every other private corporation and
14 which is therefore NOT protected by official, judicial, or sovereign immunity.
- 15 6. That the ability to regulate EXCLUSIVELY PRIVATE conduct is repugnant to the constitution and therefore such
16 conduct cannot lawfully become the subject of any civil law.
- 17 7. That the terms “person”, “persons”, “individual”, “individuals” as used within the civil law by default imply PUBLIC
18 “persons” and therefore public offices within the government and not PRIVATE human beings. All such offices are
19 creations and franchises of the government and therefore property of the government subject to its exclusive control.
- 20 8. That if the government wants to call you a statutory “person” or “individual” under the civil law, then:
21 8.1. You must volunteer or consent at some point to occupy a public office in the government while situated physically
22 in a place not protected by the USA Constitution and the Bill of Rights....namely, federal territory. In some cases,
23 that public office is also called a “citizen” or “resident”.
- 24 8.2. If you don’t volunteer, they are essentially exercising unconstitutional “eminent domain” over your PRIVATE
25 property. Keep in mind that rights protected by the Constitution are PRIVATE PROPERTY.
- 26 9. That there are VERY SPECIFIC and well defined rules for converting PRIVATE property into PUBLIC PROPERTY
27 and OFFICES, and that all such rules require your express consent except when a crime is involved.
- 28 10. That if a corrupted judge or public servant imposes upon you any civil statutory status, including that of “person” or
29 “individual” without your consent, they are:
30 10.1. Violating due process of law.
31 10.2. Imposing involuntary servitude.
32 10.3. STEALING property from you. We call this “theft by presumption”.
- 33 10.4. Kidnapping your identity and moving it to federal territory.
34 10.5. Instituting eminent domain over EXCLUSIVELY PRIVATE property.

35 For an example of how this phenomenon works in the case of the Internal Revenue Code, Subtitles A and C “trade or
36 business” franchise, see:

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

37 As an example of why an understanding of this subject is EXTREMELY important, consider the following dialog at an IRS
38 audit in which the FIRST question out of the mouth of the agent is ALWAYS “What is YOUR Social Security Number?”:

39 _____
40
41 **IRS AGENT:** What is YOUR Social Security Number?

42
43 **YOU:** 20 CFR §422.103(d) says SSNs belong to the government. The only way it could be MY number is if I am
44 appearing here today as a federal employee or officer on official business. If that is the case, no, I am here as a
45 private human being and not a government statutory “employee” in possession or use of “public property” such as
46 a number. Therefore, I don’t HAVE a Social Security Number. Furthermore, I am not lawfully eligible and never
47 have been eligible to participate in Social Security and any records you have to the contrary are FALSE and
48 FRAUDULENT and should be DESTROYED.

49
50 **IRS AGENT:** That’s ridiculous. Everyone HAS a SSN.
51

1 YOU: Well then EVERYONE is a STUPID whore for acting as a federal employee or agent without compensation THEY
2 and not YOU determine. The charge for my services to act as a federal “employee” or officer or trustee in
3 possession of public property such as an SSN is ALL the tax and penalty liability that might result PLUS \$1,000
4 per hour. Will you agree in writing pay the compensation I demand to act essentially as your federal coworker,
5 because if you don’t, then it’s not MY number?
6

7 IRS AGENT: It’s YOUR number, not the government’s.
8

9 YOU: Well why do the regulations at 20 CFR §422.103(d) say it belongs to the Social Security Administration instead of
10 me? I am not appearing as a Social Security employee at this meeting and its unreasonable and prejudicial for you
11 to assume that I am. I am also not appearing here as “federal personnel” as defined in [5 U.S.C. §552a](#)(a)(13). I
12 don’t even qualify for Social Security and never have, and what you are asking me to do by providing an
13 INVALID and knowingly FALSE number is to VIOLATE THE LAW and commit fraud by providing that which I
14 am not legally entitled to and thereby fraudulently procure the benefits of a federal franchise. Is that your
15 intention?
16

17 IRS AGENT: Don’t play word games with me. It’s YOUR number.
18

19 YOU: Well good. Then if it’s MY number and MY property, then I have EXCLUSIVE control and use over it. That is
20 what the word “property” implies. That means I, and not you, may penalize people for abusing MY property. The
21 penalty for wrongful use or possession of MY property is all the tax and penalty liability that might result from
22 using said number for tax collection plus \$1,000 per hour for educating you about your lawful duties because you
23 obviously don’t know what they are. If it’s MY property, then your job is to protect me from abuses of MY
24 property. If you can penalize me for misusing YOUR procedures and forms, which are YOUR property, then I am
25 EQUALLY entitled to penalize you for misusing MY property. Are you willing to sign an agreement in writing to
26 pay for the ABUSE of what you call MY property, because if you aren’t, you are depriving me of exclusive use
27 and control over MY property and depriving me of the equal right to prevent abuses of my property??
28

29 IRS AGENT: OK, well it’s OUR number. Sorry for deceiving you. Can you give us OUR number that WE assigned to
30 you?
31

32 YOU: You DIDN’T assign it to ME as a private person, which is what I am appearing here today as. You can’t lawfully
33 issue public property such as an SSN to a private person. That’s criminal embezzlement. The only way it could
34 have been assigned to me is if I’m acting as a “public officer” or federal employee at this moment, and I am NOT.
35 I am here as a private person and not a public employee. Therefore, it couldn’t have been lawfully issued to me.
36 Keep this up, and I’m going to file a criminal complaint with the U.S. Attorney for embezzlement in violation of
37 [18 U.S.C. §641](#) and impersonating a public officer in violation of [18 U.S.C. §912](#). I’m not here as a public officer
38 and you are asking me to act like one without compensation and without legal authority. Where is the
39 compensation that I demand to act as a fiduciary and trustee over your STINKING number, which is public
40 property? I remind you that the very purpose why governments are created is to PROTECT and maintain the
41 separation between "public property" and "private property" in order to preserve my inalienable constitutional
42 rights that you took an oath to support and defend. Why do you continue to insist on co-mingling and confusing
43 them in order to STEAL my labor, property, and money without compensation in violation of the Fifth
44 Amendment takings clause?
45

46 Usually, after the above interchange, the IRS agent will realize he is digging a DEEP hole for himself and will abruptly end
47 that sort of inquiry, and many times will also end his collection efforts.

48 **3.2 The purpose and foundation of de jure government: Protection of EXCLUSIVELY** 49 **PRIVATE rights**

50 The main purpose for which all governments are established is the protection of EXCLUSIVELY PRIVATE rights. This
51 purpose is the foundation of all the just authority of any government as held by the Declaration of Independence:

1 "We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator
2 with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to
3 secure these rights, Governments are instituted among Men, deriving their just powers from the consent of
4 the governed. -"
5 [Declaration of Independence, 1776]

6 The fiduciary duty that a public officer who works for the government has is founded upon the requirement to protect
7 PRIVATE property.

8 "As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
9 exercised in behalf of the government or of all citizens who may need the intervention of the officer. ⁶
10 Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level
11 of government, and whatever be their private vocations, are trustees of the people, and accordingly labor
12 under every disability and prohibition imposed by law upon trustees relative to the making of personal
13 financial gain from a discharge of their trusts. ⁷ That is, a public officer occupies a fiduciary relationship to
14 the political entity on whose behalf he or she serves. ⁸ and owes a fiduciary duty to the public. ⁹ It has been
15 said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual. ¹⁰
16 Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken
17 public confidence and undermine the sense of security for individual rights is against public policy. ¹¹"
18 [63C Am.Jur.2d, Public Officers and Employees, §247]

19 The VERY FIRST step that any lawful de jure government must take in protecting PRIVATE property and PRIVATE
20 rights is to protect it from being converted to PUBLIC/GOVERNMENT property. After all: If the people you hire to
21 protect you won't even do the job of protecting you from THEM, why should you hire them to protect you from ANYONE
22 ELSE?

23 The U.S. Supreme Court has also affirmed that the protection of PRIVATE rights and PRIVATE property is "the
24 foundation of the government" when it held the following. The case below was a challenge to the constitutionality of the
25 first national income tax, and the U.S. government rightfully lost that challenge:

26 "Here I close my opinion. I could not say less in view of questions of such gravity that they go down to the very
27 foundations of the government. If the provisions of the Constitution can be set aside by an act of Congress,
28 where is the course of usurpation to end?"

29 The present assault upon capital [THEFT! and WEALTH TRANSFER by unconstitutional CONVERSION of
30 PRIVATE property to PUBLIC property] is but the beginning. It will be but the stepping stone to others larger
31 and more sweeping, until our political contest will become war of the poor against the rich; a war of growing
32 intensity and bitterness."
33 [Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895), hearing the case against the first
34 income tax passed by Congress that included people in states of the Union. They declared that first income tax
35 UNCONSTITUTIONAL, by the way]

36 In the above landmark case, the lawyer for the petitioner, Mr. Choate, even referred to the income tax as COMMUNISM,
37 and he was obviously right! Why? Because communism like socialism operates upon the following political premises:

- 38 1. All property is PUBLIC property and there IS no PRIVATE property.
39 2. The government owns and/or controls all property and said property is LOANED to the people.

⁶ 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.

⁷ 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.

⁸ 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.

⁹ 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).

¹⁰ 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.

¹¹ Indiana State Ethics Comm'n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

- 1 3. The government and/or the collective has rights superior to those of the individual. There is and can be NO equality or
2 equal protection under the law. In that sense, the government or the “state” is a pagan idol with “supernatural powers”
3 because human beings are “natural” and they are inferior.
- 4 4. Control is synonymous with ownership. If the government CONTROLS the property but the citizen “owns” it, then:
5 4.1. The REAL owner is the government.
6 4.2. The ownership of the property is QUALIFIED rather than ABSOLUTE.
7 4.3. The person holding the property is a mere CUSTODIAN over GOVERNMENT property and has EQUITABLE
8 rather than LEGAL ownership. Hence, their name in combination with the Social Security Number constitutes a
9 PUBLIC office synonymous with the government itself.
- 10 5. Everyone in temporary use of said property is an officer and agent of the state. A “public officer”, after all, is someone
11 who is in charge of the PROPERTY of the public:

12 *“Public office. The right, authority, and duty created and conferred by law, by which for a given period, either*
13 *fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of*
14 *the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56,*
15 *58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the*
16 *sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v.*
17 *State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v.*
18 *City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46*
19 *Ariz. 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient*
20 *authority, but for such time as de- notes duration and continuance, with Independent power to control the*
21 *property of the public, or with public functions to be exercised in the supposed interest of the people, the*
22 *service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position*
23 *so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.*
24 *[Black’s Law Dictionary, Fourth Edition, p. 1235]*

25 Look at some of the planks of the Communist Manifesto and confirm the above for yourself:

- 26 1. Abolition of property in land and application of all rents of land to public purposes.
27 2. A heavy progressive or graduated income tax.
28 [. . .]
29 [Wikipedia on “The Communist Manifesto”, 12-27-2011; SOURCE:
30 http://en.wikipedia.org/wiki/The_Communist_Manifesto]

31 The legal definition of “property” confirms that one who OWNS a thing has the EXCLUSIVE right to use and dispose of
32 and CONTROL the use of his or her property and ALL the fruits and “benefits” associated with the use of such property .
33 The implication is that you as the PRIVATE owner have a right to EXCLUDE ALL OTHERS including all governments
34 from using, benefitting from, or controlling your property. Governments, after all, are simply legal “persons” and the
35 constitution guarantees that ALL “persons” are equal. If your neighbor can’t benefit from your property without your
36 consent, then neither can any so-called “government”.

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

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

52 *Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or*
53 *whether beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes*
54 *not only ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v.*
55 *Kinealy, Mo., 389 S.W.2d. 745, 752.*

1 Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical
2 thing, as right to possess, use and dispose of it. *Cereghino v. State By and Through State Highway Commission*,
3 230 Or. 439, 370 P.2d. 694, 697.

4 [. . .]

5 [*Black's Law Dictionary, Fifth Edition, p. 1095*]

6 In a lawful de jure government under our constitution:

- 7 1. All "persons" are absolutely equal under the law. No government can have any more rights than a single human being,
8 no matter how many people make up that government. If your neighbor can't take your property without your consent,
9 then neither can the government. See:

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

- 10 2. All property is CONCLUSIVELY presumed to be EXCLUSIVELY PRIVATE until the GOVERNMENT meets the
11 burden of proof on the record of the legal proceeding that you EXPRESSLY consented IN WRITING to donate the
12 property or use of the property to the PUBLIC:

13 *"Men are endowed by their Creator with certain unalienable rights,- 'life, liberty, and the pursuit of*
14 *happiness;'* and to 'secure,' not grant or create, these rights, governments are instituted. *That property for*
15 *income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that*
16 *he shall not use it to his neighbor's injury, and that does not mean that he must use it*
17 *for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and*
18 *every other public "benefit"]*; *second, that if he devotes it to a public use, he gives to the*
19 *public a right to control that use; and third, that whenever the public needs require, the public may take it*
20 *upon payment of due compensation."*
21 [*Budd v. People of State of New York, 143 U.S. 517 (1892)*]

- 22 3. You have to knowingly and intentionally DONATE your property to a public use and a PUBLIC purpose before the
23 government can lawfully REGULATE its use.
24 4. That donation ordinarily occurs by applying for and/or using a license in connection with the use of SPECIFIC
25 otherwise PRIVATE property.
26 5. The process of applying for or using a license cannot be compelled.
27 6. The consumer of your services has a right to do business with those who are unlicensed and if the government invades
28 the commercial relationship between you and those you do business with, they are:
29 6.1. Interfering with your UNALIENABLE right to contract.
30 6.2. Compelling you to donate EXCLUSIVELY PRIVATE property to a PUBLIC use.
31 6.3. Exercising unconstitutional eminent domain over your otherwise PRIVATE property.
32 6.4. Compelling you to accept a public "benefit", where the "protection" afforded by the license is the "benefit".

33 The above requirements of the USA Constitution are circumvented with nothing more than the simple PRESUMPTION,
34 usually on the part of the IRS and corrupted judges who want to STEAL from you, that the GOVERNMENT owns it and
35 that you have to prove that they CONSENTED to let you keep the fruits of it. They can't and never have proven that they
36 have such a right, and all such presumptions are a violation of due process of law.

37 (1) [8:4993] *Conclusive presumptions affecting protected interests:*

38 *A conclusive presumption may be defeated where its application would impair a party's constitutionally-*
39 *protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a*
40 *party's due process and equal protection rights.* [*Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230,*
41 *2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under*
42 *Illinois law that unmarried fathers are unfit violates process]*
43 [[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34](#)]

44 In order to unconstitutionally and TREASONOUSLY circumvent the above limitation on their right to presume, corrupt
45 governments and government actors will play "word games" with citizenship and key definitions in the ENCRYPTED
46 "code" in order to KIDNAP your legal identity and place it OUTSIDE the above protections of the constitution by:

1 1. PRESUMING that you are a public officer and therefore, that everything held in your name is PUBLIC property of the
2 GOVERNMENT and not YOUR PRIVATE PROPERTY. See:

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008
DIRECT LINK: <http://sedm.org/Forms/MemLaw/WhyThiefOrPubOfficer.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

3 2. Abusing fraudulent information returns to criminally and unlawfully "elect" you into public offices in the government:

Correcting Erroneous Information Returns, Form #04.001
DIRECT LINK: <http://sedm.org/Forms/Tax/CorrErrInfoRtns/CorrErrInfoRtns.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

4 3. PRESUMING that because you did not rebut evidence connecting you to a public office, then you CONSENT to
5 occupy the office.

6 4. PRESUMING that ALL of the four contexts for "United States" are equivalent.

7 5. PRESUMING that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law.
8 They are NOT. A CONSTITUTIONAL citizen is a "non-citizen national" under federal law and NOT a "citizen of the
9 United States".

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
DIRECT LINK: <http://sedm.org/Forms/MemLaw/WhyANational.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

10 6. PRESUMING that "nationality" and "domicile" are equivalent. They are NOT. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
DIRECT LINK: <http://sedm.org/Forms/MemLaw/Domicile.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

11 7. Using the word "citizenship" in place of "nationality" OR "domicile", and refuse to disclose WHICH of the two they
12 mean in EVERY context.

13 8. Confusing the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For
14 instance, asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then
15 FALSELY PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.

16 9. Confusing the words "[domicile](#)" and "[residence](#)" or impute either to you without satisfying the burden of proving that
17 you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can
18 have only one "domicile" but many "residences" and BOTH require your consent. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002
DIRECT LINK: <http://sedm.org/Forms/MemLaw/Domicile.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

19 10. Adding things or classes of things to the meaning of statutory terms that do not EXPRESSLY appear in their
20 definitions, in violation of the rules of statutory construction. See:

Meaning of the Words "includes" and "including", Form #05.014
DIRECT LINK: <http://sedm.org/Forms/MemLaw/Includes.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

21 11. Refusing to allow the jury to read the definitions in the law and then give them a definition that is in conflict with the
22 statutory definition. This substitutes the JUDGES will for what the law expressly says and thereby substitutes PUBLIC
23 POLICY for the written law.

24 12. Publishing deceptive government publications that are in deliberate conflict with what the statutes define "United
25 States" as and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their](#)
26 [publications](#) and it is FRAUD. See:

Reasonable Belief About Income Tax Liability, Form #05.007
DIRECT LINK: <http://sedm.org/Forms/MemLaw/ReasonableBelief.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

27 This kind of arbitrary discretion is PROHIBITED by the Constitution, as held by the U.S. Supreme Court:

28 *"When we consider the nature and the theory of our institutions of government, the principles upon which they*
29 *are supposed to rest, and review the history of their development, **we are constrained to conclude that they do***
30 ***not mean to leave room for the play and action of purely personal and arbitrary power."***
31 *[Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S. Sup. Ct. 1064, 1071]*

32 Thomas Jefferson, our most revered founding father, precisely predicted the above abuses when he astutely said:

1 "It has long been my opinion, and I have never shrunk from its expression,... that the germ of dissolution of our
2 Federal Government is in the constitution of the Federal Judiciary--an irresponsible body (for impeachment is
3 scarcely a scare-crow), working like gravity by night and by day, gaining a little today and a little tomorrow,
4 and advancing its noiseless step like a thief over the field of jurisdiction until all shall be usurped from the
5 States and the government be consolidated into one. To this I am opposed."
6 [Thomas Jefferson to Charles Hammond, 1821. ME 15:331]

7 "Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before
8 them, to throw an anchor ahead and grapple further hold for future advances of power. They are then in fact
9 the corps of sappers and miners, steadily working to undermine the independent rights of the States and to
10 consolidate all power in the hands of that government in which they have so important a freehold estate."
11 [Thomas Jefferson: Autobiography, 1821. ME 1:121]

12 "The judiciary of the United States is the subtle corps of sappers and miners constantly working under ground
13 to undermine the foundations of our confederated fabric. They are construing our Constitution from a co-
14 ordination of a general and special government to a general and supreme one alone. This will lay all things at
15 their feet, and they are too well versed in English law to forget the maxim, 'boni judicis est ampliari
16 jurisdictionem."
17 [Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297]

18 "When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the
19 center of all power, it will render powerless the checks provided of one government on another and will
20 become as venal and oppressive as the government from which we separated."
21 [Thomas Jefferson to Charles Hammond, 1821. ME 15:332]

22 "What an augmentation of the field for jobbing, speculating, plundering, office-building ["trade or business"
23 scam] and office-hunting would be produced by an assumption [PRESUMPTION] of all the State powers into
24 the hands of the General Government!"
25 [Thomas Jefferson to Gideon Granger, 1800. ME 10:168]

26 The key to preventing the unconstitutional abuse of presumption by the corrupted judiciary and IRS to STEAL from people
27 is to completely understand the content of the following memorandum of law and consistently apply it in every interaction
28 with the government:

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

29 It ought to be very obvious to the reader that:

- 30 1. The rules for converting PRIVATE property to PUBLIC property ought to be consistently, completely, clearly, and
31 unambiguously defined by every government officer you come in contact with, and ESPECIALLY in court. These
32 rules ought to be DEMANDED to be declared EVEN BEFORE you enter a plea in a criminal case.
- 33 2. If the government asserts any right over your PRIVATE property, they are PRESUMING they are the LEGAL owner
34 and relegating you to EQUITABLE ownership. This presumption should be forcefully challenged.
- 35 3. If they won't expressly define the rules, or try to cloud the rules for converting PRIVATE property to PUBLIC
36 property, then they are:
 - 37 3.1. Defeating the very purpose for which they were established as a "government". Hence, they are not a true
38 "government" but a de facto private corporation PRETENDING to be a "government", which is a CRIME under
39 18 U.S.C. §912.
 - 40 3.2. Exercising unconstitutional eminent domain over private property without the consent of the owner and without
41 compensation.
 - 42 3.3. Trying to STEAL from you.
 - 43 3.4. Violating their fiduciary duty to the public.

44 **3.3 All PUBLIC/GOVERNMENT law attaches to government territory, all PRIVATE law** 45 **attaches to your right to contract**

46 A very important consideration to understand is that:

- 1 1. All EXCLUSIVELY PUBLIC LAW attaches to the government’s own territory. By “PUBLIC”, we mean law that
- 2 runs the government and ONLY the government.
- 3 2. All EXCLUSIVELY PRIVATE law attaches to one of the following:
- 4 2.1. The exercise of your right to contract with others.
- 5 2.2. The property you own and lend out to others based on specific conditions.

6 Item 2.2 needs further attention. Here is how that mechanism works:

7 *“How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or*

8 *by equity alone. But how can one person impose an obligation upon another? By giving property to the latter*

9 *on the terms of his assuming an obligation in respect to it. At law there are only two means by which the*

10 *object of the donor could be at all accomplished, consistently with the entire ownership of the property*

11 *passing to the donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting*

12 *the title of the donee to a condition subsequent. The first of these the law does not permit; the second is*

13 *entirely inadequate. Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of*

14 *real obligations by imposing upon the donee (and upon all persons to whom the property shall afterwards come*

15 *without value or with notice) a personal obligation with respect to the property; and accordingly this is what*

16 *equity does. It is in this way that all trusts are created, and all equitable charges made (i.e., equitable*

17 *hypothecations or liens created) by testators in their wills. In this way, also, most trusts are created by acts*

18 *inter vivos, except in those cases in which the trustee incurs a legal as well as an equitable obligation. In short,*

19 *as property is the subject of every equitable obligation, so the owner of property is the only person whose act*

20 *or acts can be the means of creating an obligation in respect to that property. Moreover, the owner of*

21 *property can create an obligation in respect to it in only two ways: first, by incurring the obligation himself,*

22 *in which case he commonly also incurs a legal obligation; secondly, by imposing the obligation upon some*

23 *third person; and this he does in the way just explained.”*

24 *[Readings on the History and System of the Common Law, Roscoe Pound, Second Edition, 1925, p. 543]*

25 Next, we must describe exactly what we mean by “territory”, and the three types of “territory” identified by the U.S.

26 Supreme Court in relation to the term “United States”. Below is how the united States Supreme Court addressed the

27 question of the meaning of the term “United States” (see Black’s Law Dictionary) in the famous case of *Hooven & Allison*

28 *Co. v. Evatt*, 324 U.S. 652 (1945). The Court ruled that the term United States has three uses:

29 *“The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign*

30 *occupying the position analogous to that of other sovereigns in the family of nations. It may designate the*

31 *territory over which the sovereignty of the United States extends, or it may be the collective name of the states*

32 *which are united by and under the Constitution.”*

33 *[[Hooven & Allison Co. v. Evatt, 324 U.S. 652 \(1945\)](#)]*

34 We will now break the above definition into its three contexts and show what each means.

35

1 **Table 2: Meanings assigned to "United States" by the U.S. Supreme Court in *Hooven & Allison v. Evatt***

#	U.S. Supreme Court Definition of "United States" in <i>Hooven</i>	Context in which usually used	Referred to in this article as	Interpretation
1	"It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations."	International law	"United States**"	"These <u>united States</u> ," when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where "U.S." refers to the sovereign society. You are a "Citizen of the United States" like someone is a Citizen of France, or England. We identify this version of "United States" with a single asterisk after its name: "United States*" throughout this article.
2	"It may designate the territory over which the sovereignty of the United States extends, or"	Federal law Federal forms	"United States**"	"The United States (the District of Columbia, possessions and territories)". Here Congress has exclusive legislative jurisdiction. In this sense, the term "United States" is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a "citizen of the United States." This is the definition used in most "Acts of Congress" and federal statutes. We identify this version of "United States" with two asterisks after its name: "United States**" throughout this article. This definition is also synonymous with the "United States" corporation found in 28 U.S.C. §3002(15)(A).
3	"...as the collective name for the states which are united by and under the Constitution."	Constitution of the United States	"United States***"	"The several States which is the <u>united States of America</u> ." Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a " <u>Citizen of these united States</u> ." This is the definition used in the Constitution for the United States of America. We identify this version of "United States" with a three asterisks after its name: "United States***" throughout this article.

2 The way our present system functions, all PUBLIC rights are attached to federal territory. They cannot lawfully attach to
 3 EXCLUSIVELY PRIVATE property because the right to regulate EXCLUSIVELY PRIVATE rights is repugnant to the
 4 constitution, as held by the U.S. Supreme Court.

5 Lastly, when the government enters the realm of commerce and private business activity, it operates in equity and is treated
 6 as EQUAL in every respect to everyone else. ONLY in this capacity can it enact law that does NOT attach to its own
 7 territory and to those DOMICILED on its territory:

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

18 *See Jones, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government seem to commingle, a*
 19 *citizen or corporate body must by supposition be substituted in its place, and then the question be determined*
 20 *whether the action will lie against the supposed defendant"); O'Neill v. United States, 231 Cl.Ct. 823, 826*
 21 *(1982) (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private parties, the*
 22 *party hurt by such governing action could not claim compensation from the other party for the governing*
 23 *action"). The dissent ignores these statements (including the statement from Jones, from which case Horowitz*
 24 *drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize*
 25 *the need to treat the government-as-contractor the same as a private party.*
 26 *[United States v. Winstar Corp. 518 U.S. 839 (1996)]*

27 If a government wants to reach outside its territory and create PRIVATE law for those who have not consented to its
 28 jurisdiction by choosing a domicile on its territory, the ONLY method it has for doing this is to exercise its right to contract.

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

1 *Locus contractus regit actum.*
2 *The place of the contract [franchise agreement, in this case] governs the act.*
3 *[Bouvier's Maxims of Law, 1856;*
4 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

5 The most important method by which governments exercise their PRIVATE right to contract and disassociate with the
6 territorial limitation upon their lawmaking powers is through the use or abuse of franchises, which are contracts.

7 *As a rule, **franchises spring from contracts between the sovereign power and private citizens**, made upon*
8 *valuable considerations, for purposes of individual advantage as well as public benefit,¹² and thus a franchise*
9 *partakes of a double nature and character. **So far as it affects or concerns the public, it is publici juris and is***
10 ***subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be***
11 ***granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in***
12 ***exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But***
13 ***when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental***
14 ***control growing out of its other nature as publici juris.**¹³*
15 *[Am.Jur.2d, Franchises, §4: Generally]*

16 **3.4 The Ability to Regulate Private Rights and Private Conduct is Repugnant to the** 17 **Constitution**

18 The following cite establishes that private rights and private property are entirely beyond the control of the government:

19 *When one becomes a member of society, he necessarily parts with some rights or privileges which, as an*
20 *individual not affected by his relations to others, he might retain. **"A body politic," as aptly defined in the***
21 ***preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants***
22 ***with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the***
23 ***common good." This does not confer power upon the whole people to control rights which are purely and***
24 ***exclusively private. Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of***
25 ***laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure***
26 ***another. This is the very essence of government, and 125*125 has found expression in the maxim sic utere***
27 ***tuo ut alienum non laedas. From this source come the police powers, which, as was said by Mr. Chief Justice***
28 ***Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent***
29 ***in every sovereignty, . . . that is to say, . . . the power to govern men and things."***
30 *Under these powers the government regulates the conduct of its citizens one towards another, and the manner in which each shall use*
31 *his own property, when such regulation becomes necessary for the public good. In their exercise it has been*
32 *customary in England from time immemorial, and in this country from its first colonization, to regulate ferries,*
33 *common carriers, hackmen, bakers, millers, wharfingers, innkeepers, &c., and in so doing to fix a maximum of*
34 *charge to be made for services rendered, accommodations furnished, and articles sold. To this day, statutes are*
35 *to be found in many of the States upon some or all these subjects; and we think it has never yet been*
36 *successfully contended that such legislation came within any of the constitutional prohibitions against*
37 *interference with private property. With the Fifth Amendment in force, Congress, in 1820, conferred power*
38 *upon the city of Washington "to regulate . . . the rates of wharfage at private wharves, . . . the sweeping of*
39 *chimneys, and to fix the rates of fees therefor, . . . and the weight and quality of bread," 3 Stat. 587, sect. 7; and,*
40 *in 1848, "to make all necessary regulations respecting hackney carriages and the rates of fare of the same, and*
41 *the rates of hauling by cartmen, wagoners, carmen, and draymen, and the rates of commission of auctioneers,"*
42 *9 id. 224, sect. 2.*
43 *[Munn v. Illinois, 94 U.S. 113 (1876),*
44 *SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]*

45 Notice that they say that the ONLY basis to regulate private rights is to prevent injury of one man to another by the use of
46 said property. They say that this authority is the origin of the "police powers" of the state. What they hide, however, is that
47 these same POLICE POWERS involve the CRIMINAL laws and EXCLUDE the CIVIL laws or even franchises. You can
48 TELL they are trying to hide something because around this subject they invoke the latin language that is unknown to most
49 Americans to conceal the nature of what they are doing. Whenever anyone invokes latin in a legal setting, a red flag ought
50 to go up because you KNOW they are trying to hide a KEY fact. Here is the latin they invoked:

51 *"sic utere tuo ut alienum non laedas"*

¹² 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.

¹³ 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 The other phrase to notice in the Munn case above is the use of the word "social compact". A compact is legally defined as
2 a contract.

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

10 Therefore, one cannot exercise their First Amendment right to legally associate with or contract with a SOCIETY and
11 thereby become a party to the "social compact/contract" without ALSO becoming a STATUTORY "citizen". By statutory
12 citizen, we really mean a domiciliary of a SPECIFIC municipal jurisdiction, and not someone who was born or naturalized
13 in that place. Hence, by STATUTORY citizen we mean a person who:

- 14 1. Has voluntarily chosen a civil domicile within a specific municipal jurisdiction and thereby become a "citizen" or
15 "resident" of said jurisdiction. "citizens" or "residents" collectively are called "inhabitants".
- 16 2. Has indicated their choice of domicile on government forms in the block called "residence" or "permanent address".
- 17 3. CONSENTS to be protected by the regional civil laws of a SPECIFIC municipal government.

18 A CONSTITUTIONAL citizen, on the other hand, is someone who cannot consent to choose the place of their birth. These
19 people in statutes are called "non-citizen nationals". Neither BEING BORN nor being PHYSICALLY PRESENT in a
20 place is an express exercise of one's discretion or an act of CONSENT, and therefore cannot make one a government
21 contractor called a statutory "U.S. citizen". That is why birth or naturalization determines nationality but not their status
22 under the CIVIL laws. All civil jurisdiction is based on "consent of the governed", as the Declaration of Independence
23 indicates. Those who do NOT consent to the civil laws that implement the social compact of the municipal government
24 they are PHYSICALLY situated within are called "free inhabitants", "nonresidents", "transient foreigners", "non-citizen
25 nationals", or "foreign sovereigns". These "free inhabitants" are mentioned in the Articles of Confederation, which
26 continue to this day and they are NOT the same and mutually exclusive to a statutory "U.S. citizen". These "free
27 inhabitants" instead are CIVILLY governed by the common law RATHER than the civil law.

28 Policemen are NOT allowed to involve themselves in CIVIL disputes and may ONLY intervene or arrest anyone when a
29 CRIME has been committed. They CANNOT arrest for an "infraction", which is a word designed to hide the fact that the
30 statute being enforced is a CIVIL or FRANCHISE statute not involving the CRIMINAL "police powers". Hence, civil
31 jurisdiction over PRIVATE rights is NOT authorized among those who HAVE such rights. Only those who know those
32 rights and claim and enforce them, not through attorneys but in their proper person, have such rights. Nor can those
33 PRIVATE rights lawfully be surrendered to a REAL, de jure government, even WITH consent, if they are, in fact
34 UNALIENABLE as the Declaration of Independence indicates.

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

37 The only people who can consent to give away a right are those who HAVE no rights because domiciled on federal territory
38 not protected by the Constitution or the Bill of Rights:

39 *"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and*
40 *uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase*
41 *or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every*
42 *state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the*
43 *definition of Webster, 'a government in which the supreme power resides in the whole body of the people,*
44 *and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of*
45 *the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana,*
46 *Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of*
47 *government bearing a much greater analogy to a British Crown colony than a republican state of America,*
48 *and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by*
49 *the President. It was not until they had attained a certain population that power was given them to organize a*
50 *legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the*
51 *Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over*
52 *them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the*
53 *privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."*
54 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

1 To apply these concepts, the police enforce the "vehicle code", but most of the vehicle code is a civil franchise that they
2 may NOT enforce without ABUSING the police powers of the state. In recognition of these concepts, the civil provisions
3 of the vehicle code are called "infractions" rather than "crimes". AND, before the civil provisions of the vehicle code may
4 lawfully be enforced against those using the public roadways, one must be a "resident" with a domicile not within the state,
5 but on federal territory where rights don't exist. All civil law attaches to SPECIFIC territory. That is why by applying for a
6 driver's license, most state vehicle codes require that the person must be a "resident" of the state, meaning a person with a
7 domicile within the statutory but not Constitutional "United States", meaning federal territory.

8 So what the vehicle codes in most states do is mix CRIMINAL and CIVIL and even PRIVATE franchise law all into one
9 title of code, call it the "Vehicle code", and make it extremely difficult for even the most law abiding "citizen" to
10 distinguish which provisions are CIVIL/FRANCHISES and which are CRIMINAL, because they want to put the police
11 force to an UNLAWFUL use enforcing CIVIL rather than CRIMINAL law. This has the practical effect of making the
12 "CODE" not only a deception, but void for vagueness on its face, because it fails to give reasonable notice to the public at
13 large, WHICH specific provisions pertain to EACH subset of the population. That in fact, is why they have to call it "the
14 code", rather than simply "law": Because the truth is encrypted and hidden in order to unlawfully expand their otherwise
15 extremely limited civil jurisdiction. The two subsets of the population who they want to confuse and mix together in order
16 to undermine your sovereignty are:

- 17 1. Those who consent to the "social compact" by choosing a domicile or residence within a specific municipal
18 jurisdiction. These people are identified by the following statutory terms:
 - 19 1.1. Individuals.
 - 20 1.2. Residents.
 - 21 1.3. Citizens.
 - 22 1.4. Inhabitants.
 - 23 1.5. PUBLIC officers serving as an instrumentality of the government.
- 24 2. Those who do NOT consent to the "social compact" and who therefore are called:
 - 25 2.1. Free inhabitants.
 - 26 2.2. Nonresidents.
 - 27 2.3. Transient foreigners.
 - 28 2.4. Sojourners.
 - 29 2.5. EXCLUSIVELY PRIVATE human beings beyond the reach of the civil statutes implementing the social compact.

30 The way they get around the problem of only being able to enforce the CIVIL provisions of the vehicle code against
31 domiciliaries of the federal zone is to:

- 32 1. ONLY issue driver licenses to "residents" domiciled in the federal zone.
- 33 2. Confuse CONSTITUTIONAL "citizens" with STATUTORY "citizens", to make them appear the same even though
34 they are NOT.
- 35 3. Arrest people for driving WITHOUT a license, even though technically these provisions can only be enforceable
36 against those who are acting as a public officer WHILE driving AND who are STATUTORY but not
37 CONSTITUTIONAL "citizens".

38 The act of "governing" WITHOUT consent therefore implies CRIMINAL governing, not CIVIL governing. To procure
39 CIVIL jurisdiction over a private right requires the CONSENT of the owner of the right. That is why the U.S. Supreme
40 Court states in Munn the following:

41 *"When one becomes a member of society, he necessarily parts with some rights or privileges which, as an*
42 *individual not affected by his relations to others, he might retain."*

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

44 *SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]*

45 Therefore, if one DOES NOT consent to join a "society" as a statutory citizen, he RETAINS those SOVEREIGN rights that
46 would otherwise be lost through the enforcement of the civil law. Here is how the U.S. Supreme Court describes this
47 requirement of law:

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

1 [1] First, that he shall not use it to his neighbor's injury, and that does not mean that he
2 must use it for his neighbor's benefit [e.g. SOCIAL SECURITY,
3 Medicare, and every other public "benefit"];

4 [2] second, that if he devotes it to a public use, he gives to the public a right to control that use; and

5 [3] third, that whenever the public needs require, the public may take it upon payment of due
6 compensation."

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

8 A PRIVATE right that is unalienable cannot be given away, even WITH consent. Hence, the only people that any
9 government may CIVILLY govern are those without unalienable rights, all of whom MUST therefore be domiciled on
10 federal territory where CONSTITUTIONAL rights do not exist.

11 Notice that when they are talking about "regulating" conduct using CIVIL law, all of a sudden they mention "citizens"
12 instead of ALL PEOPLE. These "citizens" are those with a DOMICILE within federal territory not protected by the
13 Constitution:

14 *"Under these powers the government regulates the **conduct of its citizens** one towards another, and the manner*
15 *in which each shall use his own property, when such regulation becomes necessary for the public good."*

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

17 SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]

18 All "citizens" that they can regulate therefore must be WITHIN the government and be acting as public officers. Otherwise,
19 they would continue to be PRIVATE parties beyond the CIVIL control of any government. Hence, in a Republican Form
20 of Government where the People are sovereign:

- 21 1. The only "subjects" under the civil law are public officers in the government.
- 22 2. The government is counted as a STATUTORY "citizen" but not a CONSTITUTIONAL "citizen". All
23 CONSTITUTIONAL citizens are human beings and CANNOT be artificial entities. All STATUTORY citizens, on the
24 other hand, are artificial entities and franchises and NOT CONSTITUTIONAL citizens.

25 *"A corporation [the U.S. government, and all those who represent it as public officers, is a federal corporation*
26 *per 28 U.S.C. §3002(15)(A)] is a citizen, **resident**, or inhabitant of the state or country by or under the laws of*
27 *which it was created, and of that state or country only."*

28 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886]

29
30 **Citizens of the United States within the meaning of this Amendment must be natural and not artificial**
31 **persons; a corporate body is not a citizen of the United States.**¹⁴

32
33 ¹⁴ *Insurance Co. v. New Orleans, 13 Fed. Cas. 67 (C.C.D.La. 1870). Not being citizens of the United States,*
34 *corporations accordingly have been declared unable "to claim the protection of that clause of the Fourteenth*
35 *Amendment which secures the privileges and immunities of citizens of the United States against abridgment or*
36 *impairment by the law of a State." Orient Ins. Co. v. Dagg, 172 U.S. 557, 561 (1869) . This conclusion was in*
37 *harmony with the earlier holding in Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869), to the effect that*
38 *corporations were not within the scope of the privileges and immunities clause of state citizenship set out in*
39 *Article IV, Sec. 2. See also Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912) ; Berea College v.*
40 *Kentucky, 211 U.S. 45 (1908) ; Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928) ; Grosjean*
41 *v. American Press Co., 297 U.S. 233, 244 (1936).*

42 [SOURCE: Annotated Fourteenth Amendment, Congressional Research Service:

43 http://www.law.cornell.edu/amdt14a_hd1]

- 44 3. The only statutory "citizens" are public offices in the government.
- 45 4. By serving in a public office, one becomes the same type of "citizen" as the GOVERNMENT is.

46 These observations are consistent with the very word roots that form the word "republic". The following video says the
47 word origin comes from "res publica", which means a collection of PUBLIC rights shared by the public. You must
48 therefore JOIN "the public" and become a public officer before you can partake of said PUBLIC right.

Overview of America, SEDM Liberty University, Section 2.3
<http://sedm.org/LibertyU/LibertyU.htm>

1 This gives a WHOLE NEW MEANING to Abraham Lincoln's Gettysburg Address, in which he refers to American
2 government as:

3 *"A government of the people, by the people, and for the people."*

4 You gotta volunteer as an uncompensated public officer for the government to CIVILLY govern you. Hence, the only thing
5 they can CIVILLY GOVERN, is the GOVERNMENT! Pretty sneaky, huh? Here is a whole memorandum of law on this
6 subject proving such a conclusion:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
DIRECT LINK: <http://sedm.org/Form...StatLawGovt.pdf>

7 The other important point we wish to emphasize is that those who are EXCLUSIVELY private and therefore beyond the
8 reach of the civil law are:

- 9 1. Free inhabitants.
- 10 2. Not a statutory "person" under the civil law or franchise statute in question.
- 11 3. Not "individuals" under the CIVIL law if they are human beings. All statutory "individuals", in fact, are identified as
12 "employees" under 5 U.S.C. §2105(a). This is the ONLY statute that describes HOW one becomes a statutory
13 "individual" that we have been able to find.
- 14 4. "foreign", a "transient foreigner", and sovereign in respect to government CIVIL but not CRIMINAL jurisdiction.
- 15 5. NOT "subject to" but also not necessarily statutorily "exempt" under the civil or franchise statute in question.

16 For a VERY interesting background on the subject of this section, we recommend reading the following case:

Mugler v. Kansas, 123 U.S. 623 (1887)
SOURCE: http://scholar.google.com/scholar_case?case=12658364258779560123

17 **3.5 "Political (PUBLIC) law" v. "civil (PRIVATE) law"**

18 Within our republican government, the founding fathers recognized three classes of law:

- 19 1. Criminal law. Protects both PUBLIC and PRIVATE rights.
- 20 2. Civil law. Protects exclusively PRIVATE rights.
- 21 3. Political law. Protects exclusively PUBLIC rights of public officers and offices within the government.

22 The above three types of law were identified in the following document upon which the founding fathers wrote the
23 constitution and based the design of our republican form of government:

The Spirit of Laws, Charles de Montesquieu, 1758
SOURCE: <http://famguardian.org/Publications/SpiritOfLaws/sol.htm>

24 Montesquieu defines "political law" and "political liberty" as follows:

25 *1. A general Idea.*

26 ***1 make a distinction between the laws that establish political liberty, as it relates to the constitution, and those***
27 ***by which it is established, as it relates to the citizen. The former shall be the subject of this book; the latter I***
28 ***shall examine in the next.***

29 ***[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section I;***
30 ***SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm#001***

1 The Constitution in turn is a POLITICAL document which represents law EXCLUSIVELY for public officers within the
2 government. It does not obligate or abrogate any PRIVATE right. It defines what the courts call “public rights”, meaning
3 rights possessed and owned exclusively by the government ONLY.

4 “And the Constitution itself is in every real sense a law—the lawmakers being the people themselves, in whom
5 under our system all political power and sovereignty primarily resides, and through whom such power and
6 sovereignty primarily speaks. It is by that law, and not otherwise, that the legislative, executive, and judicial
7 agencies which it created exercise such political authority as they have been permitted to possess. The
8 Constitution speaks for itself in terms so plain that to misunderstand their import is not rationally possible.
9 ‘We the People of the United States,’ it says, ‘do ordain and establish this Constitution.’ Ordain and establish!
10 These are definite words of enactment, and without more would stamp what follows with the dignity and
11 character of law. The framers of the Constitution, however, were not content to let the matter rest here, but
12 provided explicitly: ‘This Constitution, and the Laws of the United States which shall be made in Pursuance
13 thereof; ... shall be the supreme Law of the Land.’ (Const. art. 6, cl. 2.) The supremacy of the Constitution as
14 law is thus declared without qualification. That supremacy is absolute; the supremacy of a statute enacted by
15 Congress is not absolute but conditioned upon its being made in pursuance of the Constitution. And a
16 judicial tribunal, clothed by that instrument with complete judicial power, and, therefore, by the very nature of
17 the power, required to ascertain and apply the law to the facts in every case or proceeding properly brought for
18 adjudication, must apply the supreme law and reject the inferior stat- [298 U.S. 238, 297] ute whenever the
19 two conflict. In the discharge of that duty, the opinion of the lawmakers that a statute passed by them is valid
20 must be given great weight, *Adkins v. Children’s Hospital*, [261 U.S. 525, 544](#), 43 S.Ct. 394, 24 A.L.R. 1238; but
21 their opinion, or the court’s opinion, that the statute will prove greatly or generally beneficial is wholly
22 irrelevant to the inquiry. *Schechter Poultry Corp. v. United States*, [295 U.S. 495, 549](#), 550 S., 55 S.Ct. 837, 97
23 A.L.R. 947. “
24 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#) (1936)]

25 The vast majority of laws passed by Congress are what Montesquieu calls “political law” that is intended exclusively for
26 the government and not the private citizen. The authority for implementing such political law is Article 4, Section 3,
27 Clause 2 of the United States Constitution. To wit:

28 *United States Constitution*
29 *Article 4, Section 3, Clause 2*

30 *The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the*
31 *Territory or other Property belonging to the United States; and nothing in this Constitution shall be so*
32 *construed as to Prejudice any Claims of the United States, or of any particular State.*

33 The only areas where POLITICAL law and CIVIL law overlap is in the exercise of the political rights to vote and serve on
34 jury duty. Why? Because jurists are regarded as public officers in 18 U.S.C. §201(a)(1):

35 [TITLE 18 > PART I > CHAPTER 11 > § 201](#)
36 [§ 201. Bribery of public officials and witnesses](#)

37 (a) For the purpose of this section—

38 (1) the term “public official” means Member of Congress, Delegate, or Resident Commissioner, either before
39 or after such official has qualified, or an officer or employee or person acting for or on behalf of the United
40 States, or any department, agency or branch of Government thereof, including the District of Columbia, in any
41 official function, under or by authority of any such department, agency, or branch of Government, **or a**
42 **juror**;

43 However, it has also repeatedly been held by the courts that poll taxes are unconstitutional. Hence, voters technically are
44 NOT to be regarded as public officers or franchisees for any purpose OTHER than their role as a voter. Recall that all
45 statutory “Taxpayer” are public officers in the government.

46 Tax laws, for instance, are “political law” exclusively for the government or public officer and not the private citizen.
47 Why? Because:

- 48 1. The U.S. Supreme Court identified taxes as a “political matter”. “Political law”, “political questions”, and “political
49 matters” cannot be heard by true constitutional courts and may ONLY be heard in legislative franchise courts officiated
50 by the Executive and not Judicial branch:

1 "Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in
2 transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the
3 Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates
4 universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter
5 obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,
6 the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most
7 obvious illustration being a tax on realty laid by the state in which the realty is located."

8 [Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]

9 2. The U.S. Tax Court:

10 2.1. Is an Article I Court in the EXECUTIVE and not JUDICIAL branch, and hence, can only officiate over matters
11 INTERNAL to the government. See 26 U.S.C. §7441 and section 18.4 later.

12 2.2. Is a POLITICAL court in the POLITICAL branch of the government. Namely, the Executive branch.

13 2.3. Is limited to the District of Columbia because all public offices are limited to there per 4 U.S.C. §72. It travels all
14 over the country, but this is done ILLEGALLY and in violation of the separation of powers.

15 3. The activity subject to excise taxation is limited exclusively to "public offices" in the government, which is what a
16 "trade or business" is statutorily defined as in 26 U.S.C. §7701(a)(26).

17 [26 U.S.C. Sec. 7701\(a\)\(26\)](#)

18 "The term 'trade or business' includes the performance of the functions of a [public office](#)."

19 In Book XXVI, Section 15 of the Spirit of Laws, Montesquieu says that POLITICAL laws should not be allowed to
20 regulate CIVIL conduct, meaning that POLITICAL laws limited exclusively to the government should not be enforced
21 upon the PRIVATE citizen or made to "appear" as though they are "civil law" that applies to everyone:

22 *The Spirit of Laws, Book XXVI, Section 15*

23 *15. That we should not regulate by the Principles of political Law those Things which depend on the Principles*
24 *of civil Law.*

25 *As men have given up their natural independence to live under political laws, they have given up the natural*
26 *community of goods to live under civil laws.*

27 *By the first, they acquired [PUBLIC] liberty; by the second, [PRIVATE] property. We should not decide by*
28 *the laws of [PUBLIC] liberty, which, as we have already said, is only the government of the community, what*
29 *ought to be decided by the laws concerning [PRIVATE] property. It is a paralogism to say that the good of*
30 *the individual should give way to that of the public; this can never take place, except when the government of*
31 *the community, or, in other words, the liberty of the subject is concerned; this does not affect such cases as*
32 *relate to private property, because the public good consists in every one's having his property, which was*
33 *given him by the civil laws, invariably preserved.*

34 *Cicero maintains that the Agrarian laws were unjust; because the community was established with no other*
35 *view than that every one might be able to preserve his property.*

36 *Let us, therefore, lay down a certain maxim, that whenever the public good happens to be the matter in*
37 *question, it is not for the advantage of the public to deprive an individual of his property, or even to retrench*
38 *the least part of it by a law, or a political regulation. In this case we should follow the rigour of the civil law,*
39 *which is the Palladium of [PRIVATE] property.*

40 *Thus when the public has occasion for the estate of an individual, it ought never to act by the rigour of*
41 *political law; it is here that the civil law ought to triumph, which, with the eyes of a mother, regards every*
42 *individual as the whole community.*

43 *If the political magistrate would erect a public edifice, or make a new road, he must indemnify those who are*
44 *injured by it; the public is in this respect like an individual who treats with an individual. It is fully enough that*
45 *it can oblige a citizen to sell his inheritance, and that it can strip him of this great privilege which he holds from*
46 *the civil law, the not being forced to alienate his possessions.*

47 *After the nations which subverted the Roman empire had abused their very conquests, the spirit of liberty called*
48 *them back to that of equity. They exercised the most barbarous laws with moderation: and if any one should*
49 *doubt the truth of this, he need only read Beaumanoir's admirable work on jurisprudence, written in the twelfth*
50 *century.*

1 *They mended the highways in his time as we do at present. He says, that when a highway could not be repaired,*
2 *they made a new one as near the old as possible; but indemnified the proprietors at the expense of those who*
3 *reaped any advantage from the road.⁴³ They determined at that time by the civil law; in our days, we determine*
4 *by the law of politics.*

5 *[The Spirit of Laws, Charles de Montesquieu, 1758, Book XXVI, Section 15;*
6 *SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm#001]*

7 What Montesquieu is implying is what we have been saying all along, and he said it in 1758, which was even before the
8 Declaration of Independence was written:

- 9 1. The purpose of establishing government is exclusively to protect PRIVATE rights.
10 2. PRIVATE rights are protected by the CIVIL law. The civil law, in turn is based in EQUITY rather than PRIVILEGE:

11 *“Thus when the public has occasion for the estate of an individual, it ought never to act by the rigour of*
12 *political law; it is here that the civil law ought to triumph, which, with the eyes of a mother, regards every*
13 *individual as the whole community.”*

- 14 3. PUBLIC or government rights are protected by the PUBLIC or POLITICAL or GOVERNMENT law and NOT the
15 CIVIL law.
16 4. The first and most important role of government is to prevent the POLITICAL or GOVERNMENT law from being
17 used or especially ABUSED as an excuse to confiscate or jeopardize PRIVATE property.

18 Unfortunately, it is precisely the above type of corruption that Montesquieu describes that is the foundation of the present
19 de facto government, tax system, and money system. ALL of them treat every human being as a PUBLIC officer against
20 their consent, and impose what he calls the “rigors of the political law” upon them, in what amounts to a THEFT and
21 CONFISCATION of otherwise PRIVATE property by enforcing PUBLIC law against PRIVATE people.

22 **3.6 Lawful methods for converting PRIVATE property into PUBLIC property**

23 Next, we must carefully consider all the rules by which EXCLUSIVELY PRIVATE property is lawfully converted into
24 PUBLIC property subject to government control or civil regulation. These rules are important, because the status of a
25 particular type of property as either PRIVATE or PUBLIC determines whether either COMMON LAW or STATUTORY
26 LAW apply respectively.

27 In general, only by either accepting physical property from the government or voluntarily applying for and claiming a status
28 or right under a government franchise can one procure a PUBLIC status and be subject to STATUTORY civil law. If one
29 wishes to be governed ONLY by the common law, then they must make their status very clear in every interaction with the
30 government and on EVERY government form they fill out so as to avoid connecting them to any statutory franchise.

31 Below is a detailed list of the rules for converting PRIVATE property to PUBLIC property:

- 32 1. The purpose for establishing governments is mainly to protect private property. The Declaration of Independence
33 affirms this:

34 *“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator*
35 *with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to*
36 *secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the*
37 *governed, -”*
38 *[Declaration of Independence, 1776]*

- 39 2. Government protects private rights by keeping “public [government] property” and “private property” separate and
40 never allowing them to be joined together. This is the heart of the separation of powers doctrine: separation of what is
41 private from what is public with the goal of protecting mainly what is private. See:

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

- 42 3. All property BEGINS as private property. The only way to lawfully change it to public property is through the
43 exercise of your unalienable constitutional right to contract. All franchises qualify as a type of contract, and therefore,

franchises are one of many methods to lawfully convert PRIVATE property to PUBLIC property. The exercise of the right to contract, in turn, is an act of consent that eliminates any possibility of a legal remedy of the donor against the donee:

*“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 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/BouviereMaxims.htm>]*

4. In law, all rights are “property”.

*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 everyone 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.
[Black’s Law Dictionary, Fifth Edition, p. 1095]**

By protecting your constitutional rights, the government is protecting your PRIVATE property. Your rights are private property because they came from God, not from the government. Only what the government creates can become public property. An example is corporations, which are a public franchise that makes officers of the corporation into public officers.

5. The process of taxation is the process of converting “private property” into a “public use” and a “public purpose”. Below are definitions of these terms for your enlightenment.

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

*Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent domain, means a use concerning the whole community distinguished from particular individuals. But each and every member of society need not be equally interested in such use, or be personally and directly affected by it; if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or**

1 advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted
2 locality, but must be in common, and not for a particular individual. The use must be a needful one for the
3 public, which cannot be surrendered without obvious general loss and inconvenience. A "public use" for which
4 land may be taken defies absolute definition for it changes with varying conditions of society, new appliances in
5 the sciences, changing conceptions of scope and functions of government, and other differing circumstances
6 brought about by an increase in population and new modes of communication and transportation. *Katz v.*
7 *Brandon*, 156 Conn. 521, 245 A.2d. 579, 586.

8 See also *Condemnation; Eminent domain.*
9 [*Black's Law Dictionary, Sixth Edition, p. 1232*]

10
11 "**Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the
12 objects for which, according to settled usage, the government is to provide, from those which, by the like usage,
13 are left to private interest, inclination, or liberality. **The constitutional requirement that the purpose of any**
14 **tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety,**
15 **or welfare of the entire community and not the welfare of a specific individual or class of persons [such as,**
16 **for instance, federal benefit recipients as individuals].** "Public purpose" that will justify expenditure of public
17 money generally means such an activity as will serve as benefit to community as a body and which at same time
18 is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387
19 S.W.2d. 789, 794 .

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

- 28 6. The federal government has no power of eminent domain within states of the Union. This means that they cannot
29 lawfully convert private property to a public use or a public purpose within the exclusive jurisdiction of states of the
30 Union:

31 "**The United States have no constitutional capacity to exercise municipal jurisdiction, sovereignty, or**
32 **eminent domain, within the limits of a State or elsewhere, except in cases where it is delegated, and the**
33 **court denies the faculty of the Federal Government to add to its powers**
34 **by treaty or compact.**"
35 [*Dred Scott v. Sandford, 60 U.S. 393, 508-509 (1856)*]

- 36 7. The Fifth Amendment prohibits converting private property to a public use or a public purpose without just
37 compensation if the owner does not consent, and this prohibition applies to the Federal government as well as states of
38 the Union. It was made applicable to states of the Union by the Fourteenth Amendment in 1868.

39 Fifth Amendment - Rights of Persons

40 **No person shall** be held to answer for a capital, or otherwise infamous crime, unless on a presentment or
41 indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual
42 service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in
43 jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor **be**
44 **deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public**
45 **use, without just compensation.**
46 [*United States Constitution, Fifth Amendment*]

47 If the conversion of private property to public property is done without the express consent of the party affected by the
48 conversion and without compensation, then the following violations have occurred:

- 49 7.1. Violation of the Fifth Amendment "takings clause" above.
50 7.2. "Conversion" in violation of 18 U.S.C. §654.
51 7.3. Theft.

- 52 8. Because taxation involves converting private property to a public use, public purpose, and public office, then it
53 involves eminent domain if the owner of the property did not expressly consent to the taking:

1 **Eminent domain.** *The power to take private property for public use by the state, municipalities, and private*
2 *persons or corporations authorized to exercise functions of public character. Housing Authority of Cherokee*
3 *National of Oklahoma v. Langley, Okl., 555 P.2d. 1025, 1028. Fifth Amendment, U.S. Constitution.*

4 *In the United States, the power of eminent domain is founded in both the federal (Fifth Amend.) and state*
5 *constitutions. **However, the Constitution limits the power to taking for a public purpose and prohibits the***
6 ***exercise of the power of eminent domain without just compensation to the owners of the property which is***
7 ***taken. The process of exercising the power of eminent domain is commonly referred to as “condemnation”***
8 ***or, “expropriation”.***

9 *The right of eminent domain is the right of the state, through its regular organization, to reassert, either*
10 *temporarily or permanently, its dominion over any portion of the soil of the state on account of public exigency*
11 *and for the public good. Thus, in time of war or insurrection, the proper authorities may possess and hold any*
12 *part of the territory of the state for the common safety; and in time of peace the legislature may authorize the*
13 *appropriation of the same to public purposes, such as the opening of roads, construction of defenses, or*
14 *providing channels for trade or travel. Eminent domain is the highest and most exact idea of property*
15 *remaining in the government, or in the aggregate body of the people in their sovereign capacity. It gives a right*
16 *to resume the possession of the property in the manner directed by the constitution and the laws of the state,*
17 *whenever the public interest requires it.*

18 *See also Adequate compensation; Condemnation; Constructive taking; Damages; Expropriation; Fair market*
19 *value; Just compensation; Larger parcel; Public use; Take.*
20 *[Black’s Law Dictionary, Fifth Edition, p. 470]*

- 21 9. The Fifth Amendment requires that any taking of private property without the consent of the owner **must** involve
22 compensation. The Constitution must be consistent with itself. The taxation clauses found in Article 1, Section 8,
23 Clauses 1 and 3 cannot conflict with the Fifth Amendment. The Fifth Amendment contains no exception to the
24 requirement for just compensation upon conversion of private property to a public use, even in the case of taxation.
25 This is why all taxes must be indirect excise taxes against people who provide their consent by applying for a license to
26 engage in the taxed activity: The application for the license constitutes constructive consent to donate the fruits of the
27 activity to a public use, public purpose, and public office.
- 28 10. There is only ONE condition in which the conversion of private property to public property does NOT require
29 compensation, which is when the owner donates the private property to a public use, public purpose, or public office.
30 To wit:

31 *“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’*
32 *and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property for income] which a***
33 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use***
34 ***it to his neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit [e.g. SOCIAL***
35 ***SECURITY, Medicare, and every other public “benefit”]; second, that if he devotes it to a public use, he***
36 ***gives to the public a right to control that use; and third, that whenever the public needs require, the public***
37 ***may take it upon payment of due compensation.**”*
38 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

39 The above rules are summarized below:
40

Table 3: Rules for converting private property to a public use or a public office

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are “property”. Therefore, the basis for the “taking” was violation of the equal rights of a fellow sovereign “neighbor”.	No
3	He cannot be compelled or required to use it to “benefit” his neighbor. That means he cannot be compelled to donate the property to any franchise that would “benefit” his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. “eminent domain”.	No

11. The following two methods are the ONLY methods involving consent of the owner that may be LAWFULLY employed to convert PRIVATE property into PUBLIC property. Anything else is unlawful and THEFT:

11.1. DIRECT CONVERSION: Owner donates the property by conveying title or possession to the government.¹⁴

11.2. INDIRECT CONVERSION: Owner assumes a PUBLIC status as a PUBLIC officer in the HOLDING of title to the property.¹⁵ All such statuses and the rights that attach to it are creations and property of the government, the use of which is a privilege. The status and all PUBLIC RIGHTS that attach to it conveys a “benefit” for which the status user must pay an excise tax. The tax acts as a rental or use fee for the status, which is government property.

12. You and ONLY you can authorize your private property to be donated to a public use, public purpose, and public office. No third party can lawfully convert or donate your private property to a public use, public purpose, or public office without your knowledge and express consent. If they do, they are guilty of theft and conversion, and especially if they are acting in a quasi-governmental capacity as a “withholding agent” as defined in 26 U.S.C. §7701(a)(16).

12.1. A withholding agent cannot file an information return connecting your earnings to a “trade or business” without you actually occupying a “public office” in the government BEFORE you filled out any tax form.

12.2. A withholding agent cannot file IRS Form W-2 against your earnings if you didn’t sign an IRS Form W-4 contract and thereby consent to donate your private property to a public office in the U.S. government and therefore a “public use”.

12.3. That donation process is accomplished by your own voluntary self-assessment and ONLY by that method. Before such a self-assessment, you are a “nontaxpayer” and a private person. After the assessment, you become a “taxpayer” and a public officer in the government engaged in the “trade or business” franchise.

12.4. In order to have an income tax liability, you must complete, sign, and “file” an income tax return and thereby assess yourself:

“Our system of taxation is based upon voluntary assessment and payment, not distraint.”
[Flora v. U.S., 362 U.S. 145 (1960)]

By assessing yourself, you implicitly give your consent to allow the public the right to control that use of the formerly PRIVATE property donated to a public use.

¹⁴ An example of direct conversion would be the process of “registering” a vehicle with the Department of Motor Vehicles in your state. The act of registration constitutes consent by original ABSOLUTE owner to change the ownership of the property from ABSOLUTE to QUALIFIED and to convey legal title to the state and qualified title to himself.

¹⁵ An example of a PUBLIC status is statutory “taxpayer” (public office called “trade or business”), statutory “citizen”, statutory “driver” (vehicle), statutory voter (registered voters are public officers).

1 A THEFT of property has occurred on behalf of the government if it attempts to do any of the following:

- 2 1. Circumvents any of the above rules.
- 3 2. Blurs, confuses, or obfuscates the distinction between PRIVATE property and PUBLIC property.
- 4 3. Refuses to identify EXACTLY which of the mechanisms identified in item 10 above was employed in EACH specific
- 5 case where it:
- 6 3.1. Asserts a right to regulate the use of private property.
- 7 3.2. Asserts a right to convert the character of property from PRIVATE to PUBLIC.
- 8 3.3. Asserts a right to TAX what you THOUGHT was PRIVATE property.

9 An example of a technique by which the above rules are violated is for a government to enact a tax or regulation on the use
10 of otherwise PRIVATE property by legislative or judicial fiat:

- 11 1. Without the express consent of the owner. AND
- 12 2. Without demonstrating with evidence that the “public health, safety, and morals” will be irreparably harmed by a
- 13 failure to regulate the use of the property. The U.S. Supreme Court describes this process as follows. Notice that they
- 14 only reference the “citizen” as being the object of regulation, which implies that those who are “nonresidents”,
- 15 “transient foreigners”, and “non-citizen nationals” are beyond the control of those governments in whose territory they
- 16 have not chosen a civil domicile:

17 “The doctrine that each one must so use his own as not to injure his neighbor — sic utere tuo ut alienum
18 non laedas — is the rule by which every member of society must possess and enjoy his property; and all
19 legislation essential to secure this common and equal enjoyment is a legitimate exercise of State authority.
20 Except in cases where property may be destroyed to arrest a conflagration or the ravages of pestilence, or be
21 taken under the pressure of an immediate and overwhelming necessity to prevent a public calamity, the
22 power of the State over the property of the citizen [NOT EVERYONE, but only those consent to become
23 citizens by choosing a domicile] does not extend beyond such limits.”
24 [Munn v. Illinois, 94 U.S. 113 (1876)]

25 It ought to be obvious to the reader that the basis for Socialism is public ownership of ALL property.

26 “socialism n (1839) 1: any of various economic and political theories **advocating collective or governmental**
27 ownership and administration of the means of production and distribution of goods 2 a: **a system of society**
28 or group living in which there is no private property b: a system or condition of society in which the means of
29 production are owned and controlled by the state 3: a stage of society in Marxist theory transitional between
30 capitalism and communism and distinguished by unequal distribution of goods and pay according to work
31 done.”
32 [Webster’s Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 1118]

33 Any system of law that recognizes no absolute and inviolable constitutional boundary between PRIVATE property and
34 PUBLIC property, or which regards ALL property as being subject to government taxation and/or regulation is a socialist
35 or collectivist system. That socialist system is exhaustively described in the following:

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

36 Below is how the U.S. Supreme Court characterizes efforts to violate the rules for converting PRIVATE property into
37 PUBLIC property listed above and thereby STEAL PRIVATE property. The text below the following line up to the end of
38 the section comes from the case indicated:

39 _____
40 Munn v. Illinois, 94 U.S. 113 (1876)

41 The question presented, therefore, is one of the greatest importance, — whether it is within the competency of a State to fix
42 the compensation which an individual may receive for the use of his own property in his private business, and for his
43 services in connection with it.

44 [. . .]

1 139*139 The validity of the legislation was, among other grounds, assailed in the State court as being in conflict with that
2 provision of the State Constitution which declares that no person shall be deprived of life, liberty, or property without due
3 process of law, and with that provision of the Fourteenth Amendment of the Federal Constitution which imposes a similar
4 restriction upon the action of the State. The State court held, in substance, that the constitutional provision was not violated
5 so long as the owner was not deprived of the title and possession of his property; and that it did not deny to the legislature
6 the power to make all needful rules and regulations respecting the use and enjoyment of the property, referring, in support
7 of the position, to instances of its action in prescribing the interest on money, in establishing and regulating public ferries
8 and public mills, and fixing the compensation in the shape of tolls, and in delegating power to municipal bodies to regulate
9 the charges of hackmen and draymen, and the weight and price of bread. In this court the legislation was also assailed on
10 the same ground, our jurisdiction arising upon the clause of the Fourteenth Amendment, ordaining that no State shall
11 deprive any person of life, liberty, or property without due process of law. But it would seem from its opinion that the court
12 holds that property loses something of its private character when employed in such a way as to be generally useful. The
13 doctrine declared is that property "becomes clothed with a public interest when used in a manner to make it of public
14 consequence, and affect the community at large;" and from such clothing the right of the legislature is deduced to control
15 the use of the property, and to determine the compensation which the owner may receive for it. **When Sir Matthew Hale,**
16 **and the sages of the law in his day, spoke of property as affected by a public interest, and ceasing from that cause to**
17 **be juris privati solely, that is, ceasing to be held merely in private right, they referred to property dedicated by the**
18 **owner to public uses, or to property the use of which was granted by the government, or in connection with which**
19 **special privileges were conferred. Unless the property was thus dedicated, or some right bestowed by the**
20 **government was held with the property, either by specific grant or by prescription of so long a time as 140*140 to**
21 **imply a grant originally, the property was not affected by any public interest so as to be taken out of the category of**
22 **property held in private right.** But it is not in any such sense that the terms "clothing property with a public interest" are
23 used in this case. From the nature of the business under consideration — the storage of grain — which, in any sense in
24 which the words can be used, is a private business, in which the public are interested only as they are interested in the
25 storage of other products of the soil, or in articles of manufacture, it is clear that the court intended to declare that,
26 whenever one devotes his property to a business which is useful to the public, — "affects the community at large," — the
27 legislature can regulate the compensation which the owner may receive for its use, and for his own services in connection
28 with it. "When, therefore," says the court, "one devotes his property to a use in which the public has an interest, he, in
29 effect, grants to the public an interest in that use, and must submit to be controlled by the public for the common good, to
30 the extent of the interest he has thus created. He may withdraw his grant by discontinuing the use; but, so long as he
31 maintains the use, he must submit to the control." The building used by the defendants was for the storage of grain: in such
32 storage, says the court, the public has an interest; therefore the defendants, by devoting the building to that storage, have
33 granted the public an interest in that use, and must submit to have their compensation regulated by the legislature.

34 **If this be sound law, if there be no protection, either in the principles upon which our republican government is**
35 **founded, or in the prohibitions of the Constitution against such invasion of private rights, all property and all**
36 **business in the State are held at the mercy of a majority of its legislature.** The public has no greater interest in the use
37 of buildings for the storage of grain than it has in the use of buildings for the residences of families, nor, indeed, anything
38 like so great an interest; and, according to the doctrine announced, the legislature may fix the rent of all tenements used for
39 residences, without reference to the cost of their erection. If the owner does not like the rates prescribed, he may cease
40 renting his houses. He has granted to the public, says the court, an interest in the use of the 141*141 buildings, and "he may
41 withdraw his grant by discontinuing the use; but, so long as he maintains the use, he must submit to the control." The public
42 is interested in the manufacture of cotton, woollen, and silken fabrics, in the construction of machinery, in the printing and
43 publication of books and periodicals, and in the making of utensils of every variety, useful and ornamental; **indeed, there is**
44 **hardly an enterprise or business engaging the attention and labor of any considerable portion of the community, in**
45 **which the public has not an interest in the sense in which that term is used by the court in its opinion; and the**
46 **doctrine which allows the legislature to interfere with and regulate the charges which the owners of property thus**
47 **employed shall make for its use, that is, the rates at which all these different kinds of business shall be carried on,**
48 **has never before been asserted, so far as I am aware, by any judicial tribunal in the United States.**

49 **The doctrine of the State court, that no one is deprived of his property, within the meaning of the constitutional**
50 **inhibition, so long as he retains its title and possession, and the doctrine of this court, that, whenever one's property**
51 **is used in such a manner as to affect the community at large, it becomes by that fact clothed with a public interest,**
52 **and ceases to be juris privati only, appear to me to destroy, for all useful purposes, the efficacy of the constitutional**
53 **guaranty. All that is beneficial in property arises from its use, and the fruits of that use; and whatever deprives a**
54 **person of them deprives him of all that is desirable or valuable in the title and possession. If the constitutional**
55 **guaranty extends no further than to prevent a deprivation of title and possession, and allows a deprivation of use,**

1 **and the fruits of that use, it does not merit the encomiums it has received.** Unless I have misread the history of the
2 provision now incorporated into all our State constitutions, and by the Fifth and Fourteenth Amendments into our Federal
3 Constitution, and have misunderstood the interpretation it has received, it is not thus limited in its scope, and thus impotent
4 for good. **It has a much more extended operation than either court, State, or Federal has given to it. The provision, it**
5 **is to be observed, places property under the same protection as life and liberty. Except by due process of law, no**
6 **State can 142*142 deprive any person of either. The provision has been supposed to secure to every individual the**
7 **essential conditions for the pursuit of happiness; and for that reason has not been heretofore, and should never be,**
8 **construed in any narrow or restricted sense.**

9 No State "shall deprive any person of life, liberty, or property without due process of law," says the Fourteenth Amendment
10 to the Constitution. By the term "life," as here used, something more is meant than mere animal existence. The inhibition
11 against its deprivation extends to all those limbs and faculties by which life is enjoyed. The provision equally prohibits the
12 mutilation of the body by the amputation of an arm or leg, or the putting out of an eye, or the destruction of any other organ
13 of the body through which the soul communicates with the outer world. The deprivation not only of life, but of whatever
14 God has given to everyone with life, for its growth and enjoyment, is prohibited by the provision in question, if its efficacy
15 be not frittered away by judicial decision.

16 By the term "liberty," as used in the provision, something more is meant than mere freedom from physical restraint or the
17 bounds of a prison. It means freedom to go where one may choose, and to act in such manner, not inconsistent with the
18 equal rights of others, as his judgment may dictate for the promotion of his happiness; that is, to pursue such callings and
19 avocations as may be most suitable to develop his capacities, and give to them their highest enjoyment.

20 **The same liberal construction which is required for the protection of life and liberty, in all particulars in which life**
21 **and liberty are of any value, should be applied to the protection of private property. If the legislature of a State,**
22 **under pretence of providing for the public good, or for any other reason, can determine, against the consent of the**
23 **owner, the uses to which private property shall be devoted, or the prices which the owner shall receive for its uses, it**
24 **can deprive him of the property as completely as by a special act for its confiscation or destruction. If, for instance,**
25 **the owner is prohibited from using his building for the purposes for which it was designed, it is of little consequence**
26 **that he is permitted to retain the 143*143 title and possession; or, if he is compelled to take as compensation for its**
27 **use less than the expenses to which he is subjected by its ownership, he is, for all practical purposes, deprived of the**
28 **property, as effectually as if the legislature had ordered his forcible dispossession. If it be admitted that the**
29 **legislature has any control over the compensation, the extent of that compensation becomes a mere matter of**
30 **legislative discretion. The amount fixed will operate as a partial destruction of the value of the property, if it fall**
31 **below the amount which the owner would obtain by contract, and, practically, as a complete destruction, if it be less**
32 **than the cost of retaining its possession. There is, indeed, no protection of any value under the constitutional**
33 **provision, which does not extend to the use and income of the property, as well as to its title and possession.**

34 This court has heretofore held in many instances that a constitutional provision intended for the protection of rights of
35 private property should be liberally construed. It has so held in the numerous cases where it has been called upon to give
36 effect to the provision prohibiting the States from legislation impairing the obligation of contracts; the provision being
37 construed to secure from direct attack not only the contract itself, but all the essential incidents which give it value and
38 enable its owner to enforce it. Thus, in *Bronson v. Kinzie*, reported in the 1st of Howard, it was held that an act of the
39 legislature of Illinois, giving to a mortgagor twelve months within which to redeem his mortgaged property from a judicial
40 sale, and prohibiting its sale for less than two-thirds of its appraised value, was void as applied to mortgages executed prior
41 to its passage. It was contended, in support of the act, that it affected only the remedy of the mortgagee, and did not impair
42 the contract; but the court replied that there was no substantial difference between a retrospective law declaring a particular
43 contract to be abrogated and void, and one which took away all remedy to enforce it, or encumbered the remedy with
44 conditions that rendered it useless or impracticable to pursue it. And, referring to the constitutional provision, the court said,
45 speaking through Mr. Chief Justice Taney, that

46 *"it would be unjust to the memory of the distinguished men who framed it, to suppose that it was designed to*
47 *protect a mere barren and 144*144 abstract right, without any practical operation upon the business of life. It*
48 *was undoubtedly adopted as a part of the Constitution for a great and useful purpose. It was to maintain the*
49 *integrity of contracts, and to secure their faithful execution throughout this Union, by placing them under the*
50 *protection of the Constitution of the United States. And it would but ill. become this court, under any*
51 *circumstances, to depart from the plain meaning of the words used, and to sanction a distinction between the*
52 *right and the remedy, which would render this provision illusive and nugatory, mere words of form, affording*
53 *no protection and producing no practical result."*

1 And in Pumpelly v. Green Bay Company, 13 Wall. 177, the language of the court is equally emphatic. That case arose in
2 Wisconsin, the constitution of which declares, like the constitutions of nearly all the States, that private property shall not
3 be taken for public use without just compensation; and this court held that the flooding of one's land by a dam constructed
4 across a river under a law of the State was a taking within the prohibition, and required compensation to be made to the
5 owner of the land thus flooded. The court, speaking through Mr. Justice Miller, said: —

6 *"It would be a very curious and unsatisfactory result, if, in construing a provision of constitutional law, always*
7 *understood to have been adopted for protection and security to the rights of the individual as against the*
8 *government, and which has received the commendation of jurists, statesmen, and commentators, as placing the*
9 *just principles of the common law on that subject beyond the power of ordinary legislation to change or control*
10 *them, it shall be held that, if the government refrains from the absolute conversion of real property to the uses*
11 *of the public, it can destroy its value entirely, can inflict irreparable and permanent injury to any extent, can, in*
12 *effect, subject it to total destruction without making any compensation, because, in the narrowest sense of the*
13 *word, it is not taken for the public use. Such a construction would pervert the constitutional provision into a*
14 *restriction on the rights of the citizen, as those rights stood at the common law, instead of the government,*
15 *and make it an authority for invasion of private right under the pretext of the public good, which had no*
16 *warrant in the laws or practices of our ancestors."*

17 **The views expressed in these citations, applied to this case, would render the constitutional provision invoked by the**
18 **defendants effectual to protect them in the uses, income, and revenues of their property, as well as in its title and**
19 **possession. The construction actually given by the State court and by this court makes the provision, in the language**
20 **of Tanev, a protection to "a mere barren and abstract right, without any practical operation upon the business of**
21 **life," and renders it "illusive and nugatory, mere words of form, affording no protection and producing no practical**
22 **result."**

23 The power of the State over the property of the citizen under the constitutional guaranty is well defined. The State may take
24 his property for public uses, upon just compensation being made therefor. It may take a portion of his property by way of
25 taxation for the support of the government. It may control the use and possession of his property, so far as may be necessary
26 for the protection of the rights of others, and to secure to them the equal use and enjoyment of their property. **The doctrine**
27 **that each one must so use his own as not to injure his neighbor — sic utere tuo ut alienum non lædas — is the rule**
28 **by which every member of society must possess and enjoy his property; and all legislation essential to secure this**
29 **common and equal enjoyment is a legitimate exercise of State authority. Except in cases where property may be**
30 **destroyed to arrest a conflagration or the ravages of pestilence, or be taken under the pressure of an immediate and**
31 **overwhelming necessity to prevent a public calamity, the power of the State over the property of the citizen does not**
32 **extend beyond such limits.**

33 It is true that the legislation which secures to all protection in their rights, and the equal use and enjoyment of their
34 property, embraces an almost infinite variety of subjects. Whatever affects the peace, good order, morals, and health of the
35 community, comes within its scope; and every one must use and enjoy his property subject to the restrictions which such
36 legislation imposes. What is termed the police power of the State, which, from the language often used respecting it, one
37 would suppose to be an undefined and irresponsible element in government, can only interfere with the conduct of
38 individuals in their intercourse with each other, and in the use of their property, so far 146*146 as may be required to secure
39 these objects. **The compensation which the owners of property, not having any special rights or privileges from the**
40 **government in connection with it, may demand for its use, or for their own services in union with it, forms no**
41 **element of consideration in prescribing regulations for that purpose.** If one construct a building in a city, the State, or
42 the municipality exercising a delegated power from the State, may require its walls to be of sufficient thickness for the uses
43 intended; it may forbid the employment of inflammable materials in its construction, so as not to endanger the safety of his
44 neighbors; if designed as a theatre, church, or public hall, it may prescribe ample means of egress, so as to afford facility for
45 escape in case of accident; it may forbid the storage in it of powder, nitro-glycerine, or other explosive material; it may
46 require its occupants daily to remove decayed vegetable and animal matter, which would otherwise accumulate and
47 engender disease; it may exclude from it all occupations and business calculated to disturb the neighborhood or infect the
48 air. Indeed, there is no end of regulations with respect to the use of property which may not be legitimately prescribed,
49 having for their object the peace, good order, safety, and health of the community, thus securing to all the equal enjoyment
50 of their property; but in establishing these regulations it is evident that compensation to the owner for the use of his
51 property, or for his services in union with it, is not a matter of any importance: whether it be one sum or another does not
52 affect the regulation, either in respect to its utility or mode of enforcement. One may go, in like manner, through the whole
53 round of regulations authorized by legislation, State or municipal, under what is termed the police power, and in no instance
54 will he find that the compensation of the owner for the use of his property has any influence in establishing them. **It is only**
55 **where some right or privilege is conferred by the government or municipality upon the owner, which he can use in**

1 connection with his property, or by means of which the use of his property is rendered more valuable to him, or he
2 thereby enjoys an advantage over others, that the compensation to be received by him becomes a legitimate matter
3 of regulation. Submission to the regulation of compensation in such cases is an implied condition 147*147 of the
4 grant, and the State, in exercising its power of prescribing the compensation, only determines the conditions upon
5 which its concession shall be enjoyed. When the privilege ends, the power of regulation ceases.

6 Jurists and writers on public law find authority for the exercise of this police power of the State and the numerous
7 regulations which it prescribes in the doctrine already stated, that everyone must use and enjoy his property consistently
8 with the rights of others, and the equal use and enjoyment by them of their property. "The police power of the State," says
9 the Supreme Court of Vermont, "extends to the protection of the lives, limbs, health, comfort, and quiet of all persons, and
10 the protection of all property in the State. According to the maxim, sic utere tuo ut alienum non lædas, which, being of
11 universal application, it must, of course, be within the range of legislative action to define the mode and manner in which
12 every one may so use his own as not to injure others." Thorpe v. Rutland & Burlington Railroad Co., 27 Vt. 149. "We think
13 it a settled principle growing out of the nature of well-ordered civil society," says the Supreme Court of Massachusetts,
14 "that every holder of property, however absolute and unqualified may be his title, holds it under the implied liability that his
15 use of it shall not be injurious to the equal enjoyment of others having an equal right to the enjoyment of their property, nor
16 injurious to the rights of the community." Commonwealth v. Alger, 7 Cush. 84. In his Commentaries, after speaking of the
17 protection afforded by the Constitution to private property, Chancellor Kent says: —

18 *"But though property be thus protected, it is still to be understood that the law-giver has the right to prescribe*
19 *the mode and manner of using it, so far as may be necessary to prevent the abuse of the right, to the injury or*
20 *annoyance of others, or of the public. The government may, by general regulations, interdict such uses of*
21 *property as would create nuisances and become dangerous to the lives, or health, or peace, or comfort of the*
22 *citizens. Unwholesome trades, slaughter-houses, operations offensive to the senses, the deposit of powder, the*
23 *application of steam-power to propel cars, the building with combustible materials, and the burial of the dead,*
24 *may all be interdicted by law, in the-midst of dense masses of population, 148*148 on the general and rational*
25 *principle that every person ought so to use his property as not to injure his neighbors, and that private interests*
26 *must be made subservient to the general interests of the community. 2 Kent, 340.*

27 The Italics in these citations are mine. The citations show what I have already stated to be the case, that the regulations
28 which the State, in the exercise of its police power, authorizes with respect to the use of property are entirely independent of
29 any question of compensation for such use, or for the services of the owner in connection with it.

30 There is nothing in the character of the business of the defendants as warehousemen which called for the interference
31 complained of in this case. Their buildings are not nuisances; their occupation of receiving and storing grain infringes upon
32 no rights of others, disturbs no neighborhood, infects not the air, and in no respect prevents others from using and enjoying
33 their property as to them may seem best. The legislation in question is nothing less than a bold assertion of absolute
34 power by the State to control at its discretion the property and business of the citizen, and fix the compensation he
35 shall receive. The will of the legislature is made the condition upon which the owner shall receive the fruits of his
36 property and the just reward of his labor, industry, and enterprise. "That government," says Story, "can scarcely
37 be deemed to be free where the rights of property are left solely dependent upon the will of a legislative body
38 without any restraint. The fundamental maxims of a free government seem to require that the rights of personal
39 liberty and private property should be held sacred." Wilkeson v. Leland, 2 Pet. 657. The decision of the court in this
40 case gives unrestrained license to legislative will.

41 The several instances mentioned by counsel in the argument and by the court in its opinion, in which legislation has fixed
42 the compensation which parties may receive for the use of their property and services, do not militate against the views I
43 have expressed of the power of the State over the property of the citizen. They were mostly cases of public ferries, bridges,
44 and turnpikes, of wharfingers, hackmen, and draymen, and of interest on money. In all these cases, except that of interest on
45 money, which I shall presently notice there was some special 149*149 privilege granted by the State or municipality; and
46 no one, I suppose, has ever contended that the State had not a right to prescribe the conditions upon which such privilege
47 should be enjoyed. The State in such cases exercises no greater right than an individual may exercise over the use of
48 his own property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being
49 stated or implied in the legislation authorizing its grant, no right is, of course, impaired by their enforcement. The
50 recipient of the privilege, in effect, stipulates to comply with the conditions. It matters not how limited the privilege
51 conferred, its acceptance implies an assent to the regulation of its use and the compensation for it. The privilege
52 which the hackman and drayman have to the use of stands on the public streets, not allowed to the ordinary coachman or
53 laborer with teams, constitutes a sufficient warrant for the regulation of their fares. In the case of the warehousemen of

1 Chicago, no right or privilege is conferred by the government upon them; and hence no assent of theirs can be alleged to
2 justify any interference with their charges for the use of their property.

3 The quotations from the writings of Sir Matthew Hale, so far from supporting the positions of the court, do not recognize
4 the interference of the government, even to the extent which I have admitted to be legitimate. They state merely that the
5 franchise of a public ferry belongs to the king, and cannot be used by the subject except by license from him, or
6 prescription time out of mind; and that when the subject has a public wharf by license from the king, or from having
7 dedicated his private wharf to the public, as in the case of a street opened by him through his own land, he must allow the
8 use of the wharf for reasonable and moderate charges. Thus, in the first quotation which is taken from his treatise De Jure
9 Maris, Hale says that the king has

10 *"a right of franchise or privilege, that no man may set up a common ferry for all passengers without a*
11 *prescription time out of mind or a charter from the king. He may make a ferry for his own use or the use of his*
12 *family, but not for the common use of all the king's subjects passing that way; because it doth in consequent*
13 *tend to a common charge, and is become a thing of public interest and use, and every man for his passage*
14 *150*150 pays a toll, which is a common charge, and every ferry ought to be under a public regulation, viz., that*
15 *it give attendance at due times, keep a boat in due order, and take but reasonable toll; for if he fail in these he is*
16 *finable."*

17 Of course, one who obtains a license from the king to establish a public ferry, at which "every man for his passage pays a
18 toll," must take it on condition that he charge only reasonable toll, and, indeed, subject to such regulations as the king may
19 prescribe.

20 In the second quotation, which is taken from his treatise De Portibus Maris, Hale says: —

21 *"A man, for his own private advantage, may, in a port or town, set up a wharf or crane, and may take what*
22 *rates he and his customers can agree for crantage, wharfage, housellage, pesage; for he doth no more than is*
23 *lawful for any man to do, viz., makes the most of his own. If the king or subject have a public wharf, unto which*
24 *all persons that come to that port must come and unlade or lade their goods as for the purpose, because they*
25 *are the wharves only licensed by the king, or because there is no other wharf in that port, as it may fall out*
26 *where a port is newly erected, in that case there cannot be taken arbitrary and excessive duties for crantage,*
27 *wharfage, pesage, &c.; neither can they be enhanced to an immoderate rate, but the duties must be reasonable*
28 *and moderate, though settled by the king's license or charter. For now the wharf and crane and other*
29 *conveniences are affected with a public interest, and they cease to be juris privati only; as if a man set out a*
30 *street in new building on his own land, it is now no longer bare private interest, but is affected by the public*
31 *interest."*

32 The purport of which is, that if one have a public wharf, by license from the government or his own dedication, he must
33 exact only reasonable compensation for its use. By its dedication to public use, a wharf is as much brought under the
34 common-law rule of subjection to reasonable charges as it would be if originally established or licensed by the crown. All
35 property dedicated to public use by an individual owner, as in the case of land for a park or street, falls at once, by force of
36 the dedication, under the law governing property appropriated by the government for similar purposes.

37 I do not doubt the justice of the encomiums passed upon Sir 151*151 Matthew Hale as a learned jurist of his day; but I am
38 unable to perceive the pertinency of his observations upon public ferries and public wharves, found in his treatises on "The
39 Rights of the Sea" and on "The Ports of the Sea," to the questions presented by the warehousing law of Illinois, undertaking
40 to regulate the compensation received by the owners of private property, when that property is used for private purposes.

41 The principal authority cited in support of the ruling of the court is that of Alnutt v. Inglis, decided by the King's Bench,
42 and reported in 12 East. But that case, so far from sustaining the ruling, establishes, in my judgment, the doctrine that
43 everyone has a right to charge for his property, or for its use, whatever he pleases, unless he enjoys in connection with it
44 some right or privilege from the government not accorded to others; and even then it only decides what is above stated in
45 the quotations from Sir Matthew Hale, that he must submit, so long as he retains the right or privilege, to reasonable rates.
46 In that case, the London Dock Company, under certain acts of Parliament, possessed the exclusive right of receiving
47 imported goods into their warehouses before the duties were paid; and the question was whether the company was bound to
48 receive them for a reasonable reward, or whether it could arbitrarily fix its compensation. In deciding the case, the Chief
49 Justice, Lord Ellenborough, said: —

50 *"There is no doubt that the general principle is favored, both in law and justice, that every man may fix what*
51 *price he pleases upon his own property, or the use of it; but if, for a particular purpose, the public have a right*

1 to resort to his premises and make use of them, and he have a monopoly in them for that purpose, if he will take
2 the benefit of that monopoly, he must, as an equivalent, perform the duty attached to it on reasonable terms."

3 And, coming to the conclusion that the company's warehouses were invested with "the monopoly of a public privilege," he
4 held that by law the company must confine itself to take reasonable rates; and added, that if the crown should thereafter
5 think it advisable to extend the privilege more generally to other persons and places, so that the public would not be
6 restrained from exercising a choice of warehouses for the purpose, the company might be enfranchised from the restriction
7 which 152*152 attached to a monopoly; but, so long as its warehouses were the only places which could be resorted to for
8 that purpose, the company was bound to let the trade have the use of them for a reasonable hire and reward. The other
9 judges of the court placed their concurrence in the decision upon the ground that the company possessed a legal monopoly
10 of the business, having the only warehouses where goods imported could be lawfully received without previous payment of
11 the duties. From this case it appears that it is only where some privilege in the bestowal of the government is enjoyed in
12 connection with the property, that it is affected with a public interest in any proper sense of the terms. It is the public
13 privilege conferred with the use of the property which creates the public interest in it.

14 In the case decided by the Supreme Court of Alabama, where a power granted to the city of Mobile to license bakers, and to
15 regulate the weight and price of bread, was sustained so far as regulating the weight of the bread was concerned, no
16 question was made as to the right to regulate the price. 3 Ala. 137. There is no doubt of the competency of the State to
17 prescribe the weight of a loaf of bread, as it may declare what weight shall constitute a pound or a ton. But I deny the power
18 of any legislature under our government to fix the price which one shall receive for his property of any kind. If the power
19 can be exercised as to one article, it may as to all articles, and the prices of everything, from a calico gown to a city
20 mansion, may be the subject of legislative direction.

21 **Other instances of a similar character may, no doubt, be cited of attempted legislative interference with the rights of**
22 **property.** The act of Congress of 1820, mentioned by the court, is one of them. There Congress undertook to confer upon
23 the city of Washington power to regulate the rates of wharfage at private wharves, and the fees for sweeping chimneys.
24 Until some authoritative adjudication is had upon these and similar provisions, I must adhere, notwithstanding the
25 legislation, to my opinion, that those who own property have the right to fix the compensation at which they will allow its
26 use, and that those who control services have a right to fix the compensation at which they will be rendered. The chimney-
27 sweeps may, I think, safely claim all the compensation which 153*153 they can obtain by bargain for their work. In the
28 absence of any contract for property or services, the law allows only a reasonable price or compensation; but what is a
29 reasonable price in any case will depend upon a variety of considerations, and is not a matter for legislative determination.

30 **The practice of regulating by legislation the interest receivable for the use of money, when considered with reference**
31 **to its origin, is only the assertion of a right of the government to control the extent to which a privilege granted by it**
32 **may be exercised and enjoyed. By the ancient common law it was unlawful to take any money for the use of money;**
33 **all who did so were called usurers, a term of great reproach, and were exposed to the censure of the church; and if,**
34 **after the death of a person, it was discovered that he had been a usurer whilst living, his chattels were forfeited to**
35 **the king, and his lands escheated to the lord of the fee. No action could be maintained on any promise to pay for the**
36 **use of money, because of the unlawfulness of the contract. Whilst the common law thus condemned all usury,**
37 **Parliament interfered, and made it lawful to take a limited amount of interest. It was not upon the theory that the**
38 **legislature could arbitrarily fix the compensation which one could receive for the use of property, which, by the**
39 **general law, was the subject of hire for compensation, that Parliament acted, but in order to confer a privilege which**
40 **the common law denied. The reasons which L.Ed. to this legislation originally have long since ceased to exist; and if**
41 **the legislation is still persisted in, it is because a long acquiescence in the exercise of a power, especially when it was**
42 **rightfully assumed in the first instance, is generally received as sufficient evidence of its continued lawfulness. 10**
43 **Bac. Abr. 264.*]**

44 There were also recognized in England, by the ancient common law, certain privileges as belonging to the lord of the
45 manor, which grew out of the state of the country, the condition of the people, and the relation existing between him and
46 154*154 his tenants under the feudal system. Among these was the right of the lord to compel all the tenants within his
47 manor to grind their corn at his mill. No one, therefore, could set up a mill except by his license, or by the license of the
48 crown, unless he claimed the right by prescription, which presupposed a grant from the lord or crown, and, of course, with
49 such license went the right to regulate the tolls to be received. Woolrych on the Law of Waters, c. 6, of Mills. Hence
50 originated the doctrine which at one time obtained generally in this country, that there could be no mill to grind corn for the
51 public, without a grant or license from the public authorities. It is still, I believe, asserted in some States. This doctrine
52 being recognized, all the rest followed. The right to control the toll accompanied the right to control the establishment of
53 the mill.

1 It requires no comment to point out the radical differences between the cases of public mills and interest on money, and that
 2 of the warehouses in Chicago. No prerogative or privilege of the crown to establish warehouses was ever asserted at the
 3 common law. **The business of a warehouseman was, at common law, a private business and is so in its nature. It has**
 4 **no special privileges connected with it, nor did the law ever extend to it any greater protection than it extended to all**
 5 **other private business. No reason can be assigned to justify legislation interfering with the legitimate profits of that**
 6 **business, that would not equally justify an intermeddling with the business of every man in the community, so soon,**
 7 **at least, as his business became generally useful.**

8 **3.7 “Public” v. “Private” Franchises Compared**

9 Another useful exercise is to compare PUBLIC franchises, meaning government franchise, with PRIVATE franchises that
 10 involve private parties exclusively. Understanding these distinctions is very important to those who want to be able to
 11 produce legally admissible evidence that governments are illegally implementing or enforcing their franchises. Below is a
 12 table summarizing the main differences between PUBLIC and PRIVATE franchises:

13 **Table 4: Public v. Private Franchises Compared**

<i>Characteristic</i>	<i>PUBLIC/GOVERNMENT Franchise</i>	<i>PRIVATE Franchise</i>
Franchise agreement is	Civil law associated with the domicile of those who are statutory but not constitutional “citizens” and “residents” within the venue of the GRANTOR	Private law among all those who expressly consented in writing
Consent to the franchise procured by	IMPLIED by ACTION of participants: 1. Using the government’s license number; 2. Declaring a STATUS under the franchise such as “taxpayer”	EXPRESS by signing a WRITTEN contract absent duress
Franchise rights are property of	Government (de facto government if property outside of federal territory)	Human being or private company
Choice of law governing disputes under the franchise agreement	Franchise agreement itself and Federal Rule of Civil Procedure 17(b) .	Franchise agreement only
Disputes legally resolved in	Article 4, Section 3, Clause 2 statutory FRANCHISE court with INEQUITY	Constitutional court in EQUITY
Courts officiating disputes operate in	POLITICAL context and issue [political] OPINIONS	LEGAL context and issue ORDERS
Parties to the contract	Are “public officers” within the government grantor of the franchise	Maintain their status as private parties
Domicile of franchise participants	Federal territory . See 26 U.S.C. §7701(a)(39) and §7408(d)	Wherever the parties declare it or express it in the franchise

14 How can we prove that a so-called “government” is operating a franchise as a PRIVATE company or corporation in
 15 EQUITY rather than as a parens patriae protected by sovereign immunity? Below are the conditions that trigger this status
 16 as we understand them so far:

- 17 1. When they are implementing the franchises against parties domiciled outside of their EXCLUSIVE rather than subject
 18 matter jurisdiction. For instance, when the federal government implements or enforces a federal franchise within states
 19 of the Union, then it is operating outside its territory and implicitly waives sovereign immunity. Hence, they are
 20 “purposefully availing themselves” of commercial activity outside of their jurisdiction and waive immunity within the
 21 jurisdiction they are operating. See:

Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>
- 22 2. When [domicile](#) and one’s status as a statutory “citizen”, “resident”, or “U.S. person” under the civil laws of the
 23 grantor:
 24 2.1. Is not required in the franchise agreement itself.

2.2. Is in the franchise agreement but is ignored or disregarded as a matter of policy and not law by the government.
For instance, the government ignores the legal requirements of the franchise found in [20 CFR §422.104](#) and insists that EVERYONE is eligible and TO HELL with the law.

3. When any of the above conditions occur, then the government engaging in them:

3.1. Is engaging in PRIVATE business activity beyond its core purpose as a de jure “government”

3.2. Is operating in a de facto capacity and not as a “sovereign”. See:

De Facto Government Scam, Form #05.043

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

3.3. Is abusing its monopolistic authority to compete with private business concerns

3.4. Is “purposefully availing itself” of commerce in the foreign jurisdictions, such as states of the Union, that it operates the franchise

3.5. Implicitly waives sovereign immunity under the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#) and its equivalent act in the foreign jurisdictions that it operates the franchise

3.6. Implicitly agrees to be sued IN EQUITY in a Constitutional court if it enforces the franchise against [NONRESIDENTS](#)

3.7. Cannot truthfully identify the [statutory FRANCHISE courts](#) that administer the franchise as “government” courts, but simply PRIVATE arbitration boards.

The following ruling by the U.S. Supreme Court confirms some of the above.

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

*See Jones, 1 Cl.Ct. at 85 (“Wherever the public and private acts of the government seem to commingle, a citizen or corporate body must by supposition be substituted in its place, and then the question be determined whether the action will lie against the supposed defendant”); *O’Neill v. United States, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, “[w]ere [the] contracts exclusively between private parties, the party hurt by such governing action could not claim compensation from the other party for the governing action”). The dissent ignores these statements (including the statement from Jones, from which case Horowitz drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize the need to treat the government-as-contractor the same as a private party. [*United States v. Winstar Corp. 518 U.S. 839 (1996)*]**

Only one sentence in the above seems suspicious:

“When the United States, with constitutional authority, makes contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such instruments. There is no difference . . . except that the United States cannot be sued [IN ITS OWN COURTS] without its consent”

What they are referring to above is that the “United States” federal corporation cannot be sued IN THEIR OWN COURTS without their consent, not that they cannot be sued in EQUITY in a court of a constitutional state. The federal government has no direct control over the courts of a legislatively “foreign state”, such as a state of the Union. Hence, it cannot impede itself being sued directly there when it is operating a private business in competition with other private businesses in a commercial market place. An example is “insurance services”, such as Social Security, which is private insurance. The government deceptively calls the premiums a “tax” on the 800 line of Social Security, but in fact, they are simply PRIVATE insurance premiums. No one can make you buy any commercial product the government offers, including private “Social Insurance”. Otherwise, we are talking about THEFT and involuntary servitude. The definition of “State” found in the Social Security Act is entirely consistent with these conclusions. “State” is nowhere defined to expressly include states of the Union and therefore, they are NOT included under the rules of statutory construction. Hence, they are “foreign” for the subject matter of Social Security, Medicare, and every other federal socialism program.

*“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. *Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.*Mention of one thing implies exclusion of another. When certain persons or*

1 things are specified in a law, contract, or will, an intention to exclude all others from its operation may be
2 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
3 of a certain provision, other exceptions or effects are excluded.”
4 [Black’s Law Dictionary, Sixth Edition, p. 581]

5 A legal term useful in describing the proper operation of government franchises is “publici juris”. Here is a legal definition:

6 “*PUBLICI JURIS*. Lat. Of public right. The word “public” in this sense means pertaining to the people, or
7 affecting the community at large [the SOCIALIST collective]; that which concerns a multitude of people; and
8 the word “right,” as so used, means a well-founded claim; an interest; concern; advantage; benefit. *State v.*
9 *Lyon*, 63 Okl. 285, 165 P. 419, 420.

10 This term, as applied to a thing or right [PRIVILEGE], means that it is open to or exercisable by all persons. It
11 designates things which are owned by “the public:” that is, the entire state or community, and not by any
12 private person. When a thing is common property, so that anyone can make use of it who likes, it is said to be
13 *publici juris*; as in the case of light, air, and public water. Sweet. “
14 [Black’s Law Dictionary, Fourth Edition, p. 1397]

15 We allege that:

- 16 1. Associating anything with a government identifying number (SSN or TIN)
17 1.1. Changes the character of the thing so associated to “publici juris”
18 1.2. Donates and converts private property to a public use, public purpose, and public office
19 1.3. Makes you the trustee with equitable title over the thing donated, instead of the LEGAL OWNER of the property
20 2. The compelled, involuntary use of government identifying numbers therefore constitutes THEFT and CONVERSION,
21 which are CRIMES.

22 For further details on the compelled use of government identifying numbers, see:

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

23 **4 “Rights” v. “Privileges”?**¹⁶

24 A right is a behavior or a choice, the exercise of which can’t be taken away, fined, taxed, or regulated by anyone, including
25 the government. The rights recognized by the Bill of Rights are “unalienable” according to the Declaration of
26 Independence.

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

32 The word “unalienable” is defined as follows:

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

35 So in other words, rights protected by the Constitution or a REAL, de jure government may not lawfully be bargained
36 away, sold, or transferred in relation to that government, including by the commercial mechanism of a franchise.
37 Governments must drop to the level of PRIVATE individuals and surrender their sovereign immunity, in fact, before they
38 can entice you out of a right protected by the Constitution without violating the Constitution and even then, they are
39 violating the purpose of their creation and engaging in a commercial conflict of interest in criminal violation of 18 U.S.C.
40 §208 to make a business (franchise) out of destroying and enticing you out of your rights.

¹⁶ Adapted from Great IRS Hoax, Form #11.302, Section 4.2.3 with permission.

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

11 See *Jones, 1 Ct.Cl. at 85* ("Wherever the public and private acts of the government seem to commingle, a
12 citizen or corporate body must by supposition be substituted in its place, and then the question be determined
13 whether the action will lie against the supposed defendant"; *O'Neill v. United States*, 231 Ct.Cl. 823, 826
14 (1982) (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private parties, the
15 party hurt by such governing action could not claim compensation from the other party for the governing
16 action"). The dissent ignores these statements (including the statement from *Jones*, from which case *Horowitz*
17 drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize
18 the need to treat the government-as-contractor the same as a private party.
19 [*United States v. Winstar Corp.* 518 U.S. 839 (1996)]

20 What specifically do rights attach to? They attach irrevocably to LAND protected by the Constitution, and not to the
21 STATUS of the people standing on said land.

22 "It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure,
23 and not the status of the people who live in it."
24 [*Balzac v. Porto Rico*, 258 U.S. 298 (1922)]

25 Notice that the Declaration of Independence also states that all men are EQUAL. The results of the requirement that rights
26 are unalienable and that all men are equal are the following:

- 27 1. Kings are impossible.
- 28 2. The source of all sovereignty is the People as private individuals and NOT as a collective.

29 "Sovereignty is the right to govern; a nation or State-sovereign is the person or persons in whom that resides.
30 In Europe the sovereignty is generally ascribed to the Prince; here it rests with the people; there, the
31 sovereign actually administers the Government; here, never in a single instance; our Governors are the
32 agents [fiduciaries] of the people, and at most stand in the same relation to their sovereign, in which regents in
33 Europe stand to their sovereigns. Their Princes have personal powers, dignities, and pre-eminences, our rulers
34 have none but official; nor do they partake in the sovereignty otherwise, or in any other capacity, than as
35 private citizens." at 472."
36 [*Justice Wilson, Chisholm, Ex'r. v. Georgia*, 2 *Dall. (U.S.)* 419, 1 L.Ed. 454, 457, 471, 472 (1794)]

- 37 3. All governments are established by authority delegated by the private individual People they serve. In that sense, they
38 govern ONLY by our continuing consent and when they fail to do their job properly, it is our right AND duty as the
39 Sovereigns they serve to fire them by changing our domicile and forming a competing government that does a better
40 job.
- 41 4. No group or collection of men can have any more authority than a single man.
- 42 5. No government, which is simply a collection of men, can have any more authority, rights, or privileges than a single
43 man.
- 44 6. The sovereign People cannot delegate an authority they do not themselves individually have. For instance, they cannot
45 delegate the authority to injure the equal rights of others by stealing from others. Hence, they cannot delegate an
46 authority to a government to collect a tax that redistributes wealth by taking from one group of private individuals and
47 giving it to another group or class of private individuals.
- 48 7. A government that asserts "sovereign immunity" must also give human beings the same right. When governments
49 assert sovereign immunity in court, their opponent has to produce evidence of consent to be sued in writing. The same
50 concept of sovereign immunity pertains to U.S. as human beings, where if the government attempts to allege that we
51 consented to something, they too must produce evidence of consent to be sued and surrender rights IN WRITING.
- 52 8. The only place where all men are UNEQUAL is on federal territory where Constitutional rights do not exist.

53 If you would like a wonderful, animated version of the above concepts, then we highly recommend the following:

1 Why is all of this relevant and important to the subject of government authority over private persons? Because once you
2 understand this concept of equality, you also understand that:

- 3 1. The foundation of the Constitution is equal protection.
- 4 2. Any attempt to make U.S. unequal constitutes tyranny, usurpation, and slavery.
- 5 3. Any attempt to do any of the following constitutes tyranny, usurpation, and slavery:
 - 6 3.1. Replace *rights* with *privileges*.
 - 7 3.2. Describe rights as privileges.
 - 8 3.3. Call a privilege a “right”.
- 9 4. Any attempt to do any of the following constitutes tyranny, usurpation, and slavery because it compels U.S. into
10 subjection and subordination to a political ruler as a “public official”:
 - 11 4.1. Compel U.S. to participate in a government franchise.
 - 12 4.2. Presume that we consented to participate in said franchise without being required to obtain our consent in writing
13 where all rights surrendered to procure the benefits of the franchise are fully disclosed.
 - 14 4.3. Replace a de jure government service with a franchise.
 - 15 4.4. Confer benefits of a franchise against our will and without our consent.
- 16 5. Any attempt to make some persons or groups of persons more equal than others constitutes idolatry in violation of the
17 first four commandments of the Ten Commandments. See Exodus 20:3-8. It amounts to the establishment of a religion
18 and a “superior being”. All religions are based on the “worship” of superior beings, and the essence of “worship” is
19 obedience. The fact that obedience to this superior being is a product of the force implemented under the authority of
20 law doesn’t change the nature of the relationship at all. It is STILL a religion.

21 *“You shall have no other gods [or rulers or governments] before Me.*

22 *You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in*
23 *the earth beneath, or that is in the water under the earth; **you shall not bow down to them nor serve them***
24 ***[rulers or governments].** For I, the LORD your God, am a jealous God, visiting the iniquity of the fathers upon*
25 *the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those*
26 *who love Me and keep My commandments.*
27 *[Exodus 20:3-6, Bible, NKJV]*

28 A privilege, on the other hand, is something that can be taken away at any moment, usually at the discretion of the entity
29 providing it, subject only to the contractual and legal constraints governing your relationship with that entity. For instance,
30 it is unconstitutional for the government to tax or fine you for exercising your right to free speech guaranteed by the First
31 Amendment to the Constitution. To give another example, no one, including the government, your employer, or another
32 human being can fine or penalize you for exercising your right to vote, for instance, by taxing you or charging you a fee. If
33 voting were a privilege then they could, but it is a right, so they can’t. Such a fee is called a “poll tax” and the courts have
34 repeatedly held that poll taxes are illegal, no matter who charges them.

35 You can’t be fined for exercising the right not to incriminate yourself guaranteed by the 5th Amendment, by, for instance,
36 fining you \$500 (under the “Jurat” amendment and 26 U.S.C. §6702) for refusing to sign your 1040 income tax return
37 “under penalty of perjury”. The government also should never be permitted to fine you for your right under the Petition
38 clause of the constitution to correct a government wrongdoing (the First Amendment states that we have a right “to petition
39 the Government for a redress of grievances.”), but in fact the courts routinely do this anyway, in violation of the
40 Constitution. The fact that most Americans allow and tolerate this kind of injustice, abuse, and violation of their God-given
41 rights confounds U.S. and simply reveals how apathetic and indifferent we have become about our heritage and our
42 treasured rights under the Constitution of the United States.

43 Privileges attach to a statutory “status” rather than to land protected by the Constitution as in the case of rights. Such
44 statutory statuses include “taxpayer”, “citizen”, “resident”, “employee”, “driver”, “spouse”, etc. If you don’t have the
45 status, then you can’t exercise the privilege, and usually the only way you can acquire the status is by filling out a
46 government form that usually calls itself an “application”. For instance, IRS Form W-4 identifies itself as an “Employee
47 Withholding Allowance Certificate”. If you fill out, sign, and submit that form the regulations controlling its use say that it
48 is an agreement or contract and that you are to be treated as an “employee” beyond that point but NOT before. If you don’t

1 want the status of “employee” under federal law or don’t want the “benefits” associated with said status such as social
2 insurance, then you have to use a different form such as IRS Form W-8BEN.

3 Privileges, however, are much different from rights. Privileges we want are how the government, our employer, and others
4 we know enslave and coerce U.S. into giving up our rights voluntarily. Giving up a right is an injury, and as one shrewd
5 friend frequently said:

6 *“The more you want, the more the world can hurt you.”*

7 The more needy and desperate we allow ourselves to become, the more susceptible we become to being abused by
8 voluntarily jeopardizing our rights and becoming willing slaves to others. There is nothing unconstitutional or illegal about
9 giving away our rights to PRIVATE parties and not governments in exchange for benefits in this way, so long as we do it
10 voluntarily and with full knowledge of exactly what we are giving up to procure the benefit. The Constitution doesn’t
11 apply to transactions involving private parties, in fact. This is called “informed consent”. Situations where we surrender
12 rights in exchange for privileges are commonplace and actually are the foundation of the commercial marketplace. This
13 exchange is referred to as a business transaction and is usually governed by some contractual or legal vehicle in order to
14 protect the property interests of the parties to the transaction. This legal vehicle is the Uniform Commercial Code, or UCC
15 and the contract that fixes the rights of the two or PRIVATE parties to it. An example of a privilege we give up our
16 property rights to exercise is legalized gambling. If a person is a compulsive gambler and they lose their whole life savings
17 and gamble themselves into massive debt, they in effect have sold themselves into legalized financial slavery to the casino.
18 That’s perfectly legal, and the laws will protect the property interest of the casino and the right of the casino to collect on
19 the debt. Even though the Thirteenth Amendment outlawed slavery and even though the gambler might be a slave in this
20 circumstance, because it was his choice and he wasn’t compelled to do it, then it isn’t illegal or unconstitutional.

21 Another example of privileges being exchanged for rights is when we obtain a state marriage license. When we voluntarily
22 get a marriage license, we basically surrender our God-given right to control the fruit of our marriage, including our
23 children and all our property, and give jurisdiction to the government to control every aspect of our lives. Many people do
24 this because their hormones get the better of them and they aren’t practical or rational enough to negotiate the terms of their
25 marriage and won’t sit down with their spouse and write down an agreement that will keep the government out of their
26 lives. Marriage is supposed to be a confidential spiritual and religious union between a man and a woman, but when we get
27 a marriage license, we violate the separation of church and state and actually get married not only to our spouse, but also to
28 the government. We become, in effect, a polygamist! A marriage license is a license to the government, not to us, that
29 allows them to invade our lives any way they see fit at anytime at the request of either spouse and based on the presumption
30 that they are furthering the “public good”, whatever that is! If couples get married in the church and get a marriage
31 certificate but don’t get a marriage license from the state, then the government has no jurisdiction over the spouses, the
32 children, or the property of the marriage, and the only way it can get jurisdiction, under such circumstances is to PROVE
33 that someone within the relationship is being hurt by the actions of others. If divorce results from an unlicensed marriage,
34 the parties can litigate if need be, but the government has to stay within the bounds of any written or verbal agreement that
35 the spouses have between them.

36 The government can’t take away or even bargain away rights protected by the Constitution because the Declaration of
37 Independence, which is “organic law” of this country that is implemented by the Constitution, says these rights are
38 “unalienable”. That means they can’t be sold or transferred by any commercial process, including franchises. However,
39 governments can definitely take away privileges, often indiscriminately. For instance, receiving social security checks is a
40 privilege, and not a right. The courts have repeatedly ruled that Social Security is not a contract or a right, but a privilege.
41 We can only earn that privilege by “volunteering” to be a U.S. or “federal” statutory and NOT constitutional “citizen” and
42 paying into the Social Security System. Paying into the Social Security System means participants have to waive their right
43 to not be taxed on our income with direct taxes, which the Constitution forbids. Same thing for Medicare and disability
44 insurance. There is nothing immoral or unethical or illegal with being taxed on our income to support these programs
45 provided:

- 46 1. The programs are ONLY offered to those domiciled and physically present on federal territory that is no part of any
47 state of the Union, who are called statutory “U.S. citizens” and “U.S. residents”. Offering the “benefit” to those
48 domiciled outside the territory of the sovereign such as those domiciled in states of the Union is a violation of the
49 separation of powers doctrine.
- 50 2. Those being offered the “benefit” are informed prior to joining that participation was voluntary and that we could not
51 be coerced to join or punished for not joining.

- 1 3. The program is only offered to EXISTING public officers in the government and is NOT used as a mechanism to
2 unlawfully create any NEW offices. Pursuant to 4 U.S.C. §72, all such public offices may be exercise ONLY in the
3 District of Columbia and NOT elsewhere, except as expressly provided by law. There is no provision within the I.R.C.
4 or the Social Security Act that in fact authorizes the creation of NEW public offices or the exercise of the offices that it
5 does regulate within the exclusive jurisdiction of any state of the Union. Furthermore, there are not internal revenue
6 districts within any state of the Union, so revenue can't be collected outside the District of Columbia, which is the only
7 remaining internal revenue district.
- 8 4. There is some measure of accountability and fiduciary duty associated with the government in managing and investing
9 our money. Good stewardship of our contributions by the government is expected and bad stewardship is punished by
10 the law and those who enforce the law.
- 11 5. We are informed frequently by the fiduciary that we can leave the program at any time, and that our benefits will be
12 proportional to our contributions.
- 13 6. We made a conscious, informed decision on a signed contract to sacrifice our rights to qualify to receive the benefit or
14 privilege. This is called "informed consent", which can only exist where there is "full disclosure" by either party of the
15 rights surrendered and the benefits obtained through the surrender of rights. This approach is the basis for what is
16 called "good faith" dealing.
- 17 7. If you die young or never collect benefits, your contributions plus interest should be given to your relatives, so that the
18 government doesn't benefit financially from people dying.
- 19 8. There is no unwritten or invisible or undisclosed contract that binds us, and nothing will be expected of U.S. that
20 wasn't clearly explained up front before we signed the contract.

21 However, the problem is that the federal government has mismanaged the funds put into the Social Security System and
22 squandered the money. This has lead them to violate their fiduciary duties and the above requirements as follows:

- 23 1. Government employees routinely and deliberately waive or overlook the domicile requirement as a matter of public
24 policy rather than law, and thereby turn a government function essentially into private business activity. See 20 CFR
25 §422.104, which says that only statutory "citizens" and "residents" domiciled on federal territory within a statutory but
26 not constitutional "State" may lawfully participate.
- 27 2. The government refuses to be accountable or to notify U.S. of the benefits we have earned. They also don't tell U.S.
28 on their statements how much we would earn if we quit contributing today and only drew benefits based on what we
29 paid in the past.
- 30 3. The federal government won't tell U.S. that participation is voluntary and they provide no means on the social security
31 website (<http://www.ssa.gov>) to *de-enroll* from the program. Instead, they try to fool U.S. all into thinking that the
32 program is mandatory when in fact it is entirely voluntary. The reason the U.S. Government won't tell U.S. that
33 participation is voluntarily is that so many people would leave such an inefficient and poorly managed system to start
34 their own plans when they find this out that the Ponzi scheme it has become would suffer instant meltdown and would
35 turn into a big scandal!
- 36 4. If you never collect benefits or you die young, all the money you paid in and the interest aren't given to your relatives
37 as an inheritance. The government keeps EVERYTHING, and this is a BIG injustice that would not occur if the
38 program were run more like the annuity that it should be.
- 39 5. There is no written agreement or contract, so they have no obligation or liability to be good stewards over our
40 contributions.
- 41 6. Our kids are coerced into joining the system when they are born under the Enumeration At Birth Program and the
42 decision is made by their parents and not by them directly. This is unethical and immoral. See section 2.8.7.1 of the
43 *Great IRS Hoax*, Form #11.302 for details on this type of scamming by the government.
- 44 7. We are also coerced by our parents to join because the IRS deceives U.S. into thinking that we are obligated to get
45 Socialist Security Numbers for each of our children in order to qualify to use them as deductions on our taxes. In
46 effect, they bribe U.S. with our own money to sell our children into slavery into this inept and poorly managed system.

47 For all the above reasons and many more, *we recommend exiting this bankrupt welfare-state system as quickly as you can!*
48 It's a "privilege" you can't be coerced to participate in anyway. We have to ask ourselves: Is a *compelled* benefit really a
49 benefit, or just another form of slavery? The trick is determining how to escape, because you will get absolutely NO help
50 from the Social Security Administration or the government! We provide answers to this dilemma of how to abandon the
51 Social Security Program and your federal citizenship in Chapter 3 of the *Tax Fraud Prevention Manual*.

52 We have prepared the following table to compare rights with privileges to make this section crystal clear and to help you
53 discern the two:

1 **Table 5: Rights and privileges compared**

#	Characteristic	Right	Privilege
1	Name	Right	Privilege
2	How created	By God through His law	Legislatively granted by government (“publici juris”)
3	Attach to	IRREVOCABLY to land protected by the Constitution	Statutory “statutes” such as “taxpayer”, “citizen”, “resident”, “spouse”, “driver”, “benefit recipient”, “employee”
4	Exercised ONLY by	Human beings	Public offices and officers of the state and federal government
5	Described in	Bill of Rights God’s Laws Natural law	Statutes Codes Administrative regulations
6	Can be legislatively revoked?	No	Yes
7	Protected by	Police powers of the state Article III constitutional and NOT franchise courts	Administrative codes, regulations, and Article IV legislative franchise courts

2 Lastly, it is VERY important to realize that the very words we use to describe ourselves establish whether we are engaged
 3 in a privileged activity or a right. We must be VERY careful to recognize key “words or art” that create a false legal
 4 presumption of “privilege” and remove or replace them with appropriate non-privileged and non-statutory words on all
 5 government forms and correspondence we are forced to fill out in order to avoid compromising our rights. This subject is
 6 covered more thoroughly in section 1.5.2.6 of the *Sovereignty Forms and Instructions Manual*, Form #10.005, if you would
 7 like to know more. Below is a table showing you how to describe yourself so as to avoid any association with “privileged”
 8 and thus “taxable” activities or status:

9 **Table 6: Privileged v. Non-privileged words**

#	Condition	Privileged Status	Unprivileged status	Reason
1	Place where you live	Residence	Dwelling	The only people who have a “residence” are aliens. See 26 CFR §1.872-1
2	Residency	Resident Citizen	Inhabitant Free inhabitant	The only “residents” are aliens with a domicile in the District of Columbia under the I.R.C. See section 4.10 of the <i>Great IRS Hoax</i> , Form #11.302.
3	Citizenship status	Citizen	National	A subject “citizen” is subject to the legislative jurisdiction of the government. A “national” is not, unless of course he injures the equal rights of others. See section 4.11 of the <i>Great IRS Hoax</i> , Form #11.302 and following.
4	“Taxpayer” status	Taxpayer	Nontaxpayer	A “taxpayer” is subject to the I.R.C. A “nontaxpayer” is not. He is “foreign” with respect to it, as defined in 26 U.S.C. §7701(a)(31)
5	Marriage status	Married	Betrothed	Those who are “married” have a license. The only “marriages” recognized in most states is a licensed marriage. All persons with licensed marriages are polygamists. They marry BOTH the state AND their spouse and consent to be subject to the family code in their state.

#	Condition	Privileged Status	Unprivileged status	Reason
6	Country to which you owe allegiance	“United States”	“United States of America”	The “United States” is the government of the District of Columbia and the territories and possessions of the federal government and excludes states of the Union, which are “foreign” with respect to the legislative jurisdiction of states of the Union.
7	What you earn by working	“wages” “income”	Earnings	“wages”, which are defined under 26 CFR §31.3401(a)-3, can only be earned by federal “employees”, which are elected or appointed officers of the United States government under 26 CFR §31.3401(c)-1. “income” can only be earned by federally chartered corporations under the indirect excise tax upon “trade or business” activity described in Subtitle A of the Internal Revenue Code. Since you don’t hold a “public office” and are not engaged in a “trade or business”, then you are incapable of earning either “wages” or “income”. See section 5.6.7 later for details.
8	Employment status	Self-employed Employee	Self-supporting Worker	The only “employees” under the Internal Revenue Code are those connected with a “trade or business”, as defined in 26 U.S.C. §7701(a)(26) and 26 CFR §31.3401(c)-1. The only people who are “self employed” are those federal “employees” who have income connected with a “trade or business”, which is a “public office” as shown in 26 U.S.C. §1402.
9	Method of defining words	“includes”	“means”	See sections 5.12 through 5.12.3 later.
10	Place to send mail	Address	Dwelling	You can’t “have” or “possess” an address. An “address” is information, not a location. A dwelling is a physical location.

1 Do you see how tricky this game and deception with words and status is? This was covered in section 3.9.1 of the *Great*
2 *IRS Hoax*, Form #11.302 as well. The trickiness is deliberate, so that you can be deceived by a covetous government into
3 becoming a “subject” of their corrupt laws and a feudal serf residing on the federal plantation:

4 *“For where [government] envy and self-seeking [of money they are not entitled to] exist, confusion [and*
5 *deception] and every evil thing will be there.”*
6 *[James 3:16, Bible, NKJV]*

7 **5 Franchise agreements generally**

8 *“It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and*
9 *that it does in fact constitute a contract when the requisite element of a consideration is present.¹⁷ Conversely,*

¹⁷ 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.

1 a franchise granted without consideration is not a contract binding upon the state, franchisee, or pseudo-
2 franchisee.¹⁸ “
3 [American Jurisprudence 2d, Volume 36, Franchises, Section 6: As a Contract]

4 In the case of public benefits and social insurance franchises such as Social Security and government retirement, Congress
5 has NO contractual obligation to provide any benefits.

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

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

13 Consequently, there can be NO consideration given to the recipients of said “benefits”. Therefore, under the concept of
14 equal protection, the government similarly cannot justly claim or acquire any right or obligation out of the franchisees of
15 any such “programs”. If it does, then it’s operating a Ponzi Scheme, in fact. Hence, payment into any government program
16 of entitlement, social insurance, or retirement CANNOT be said to be mandatory, compelled, or enforceable against the
17 alleged franchisees. This may explain why the U.S. Supreme Court described the nature of the income taxes that subsidize
18 the “trade or business” franchise as “quasi-contractual” rather than “contractual”:

19 “Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and
20 we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to
21 enforce it outside the state where rendered, see Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq.
22 8 S.Ct. 1370, compare Fauntleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641, **still the obligation to**
23 **pay taxes is not penal. It is a statutory liability, quasi**
24 **contractual in nature, enforceable, if there is no exclusive**
25 **statutory remedy, in the civil courts by the common-law action**
26 **of debt or indebitatus assumpsit.** United States v. Chamberlin, 219 U.S. 250, 31 S.Ct.
27 155; Price v. United States, 269 U.S. 492, 46 S.Ct. 180; Dollar Savings Bank v. United States, 19 Wall. 227;
28 and see Stockwell v. United States, 13 Wall. 531, 542; Meredith v. United States, 13 Pet. 486, 493. This was
29 the rule established in the English courts before the Declaration of Independence. Attorney General v. Weeks,
30 Bunbury’s Exch. Rep. 223; Attorney General v. Jewers and Batty, Bunbury’s Exch. Rep. 225; Attorney General
31 v. Hatton, Bunbury’s Exch. Rep. [296 U.S. 268, 272] 262; Attorney General v. —, 2 Ans.Rep. 558; see
32 Comyn’s Digest (Title ‘Dett,’ A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77.”
33 [Milwaukee v. White, 296 U.S. 268 (1935)]

34 The fact that there is not any real consideration and therefore no real enforceable contract may also explain why the
35 Supreme Court has held that “taxes” are not “debts” as legally defined.

36 In his work on the Constitution, the late Mr. Justice Story whose praise as a jurist is in all civilized lands,
37 speaking of the clause in the Constitution giving to Congress the power to lay and collect taxes, says of the
38 theory which would limit the power to the object of paying the debts that, thus limited, it would be only a power
39 to provide for the payment of debts then existing.¹⁹ **And certainly if a narrow and limited interpretation would**
40 **thus restrict the word "debts" in the Constitution, the same sort of interpretation would in like manner**
41 **restrict the same word in the act. Such an interpretation needs only to be mentioned to be rejected. We refer**
42 **to it only to show that a right construction must be sought through larger and less technical views. We may,**
43 **then, safely decline either to limit the word "debts" to existing dues, or to extend its meaning so as to**
44 **embrace all dues of whatever origin and description.**

45 **What, then, is its true sense? The most obvious, and, as it seems to us, the most rational answer to this**
46 **question is that Congress must have had in contemplation debts originating in contract or demands carried**
47 **into judgment, and only debts of this character.** This is the commonest and most natural use of the word. Some
48 strain is felt upon the understanding when an attempt is made to extend it so as to include taxes imposed by
49 legislative authority, and there should be no such strain in the interpretation of a law like this.

¹⁸ Pennsylvania R. Co. v. Bowers, 124 Pa 183, 16 A 836.

¹⁹ 1 Story on the Constitution, 639, § 921.

We are the more ready to adopt this view because the greatest of English elementary writers upon law, when treating of debts in their various descriptions, gives no hint that taxes come within either;²⁰ while American state courts of the highest authority have refused to treat liabilities for taxes as debts in the ordinary sense of that word, for which actions of debt may be maintained.

The first of these cases was that of *Pierce v. City of Boston*,²¹ 1842, in which the defendant attempted to set off against a demand of the plaintiff certain taxes due to the city. The statute allowed mutual debts to be set off, but the court disallowed the right to set off taxes. This case went, indeed, upon the construction of the statute of Massachusetts, and did not turn on the precise point before us, but the language of the court shows that taxes were not regarded as debts within the common understanding of the word.

The second case was that of *Shaw v. Pickett*,²² in which the Supreme Court of Vermont said,

"The assessment of taxes does not create a debt that can be enforced by suit, or upon which a promise to pay interest can be implied. It is a proceeding in invitum."

The next case was that of the *City of Camden v. Allen*,²³ 1857. That was an action of debt brought to recover a tax by the municipality to which it was due. The language of the Supreme Court of New Jersey was still more explicit: **"A tax, in its essential characteristics," said the court, "is not a debt nor in the nature of a debt. A tax is an impost levied by authority of government upon its citizens or subjects for the support of the state. It is not founded on contract or agreement. It operates in invitum. A debt is a sum of money due by certain and express agreement. It originates in and is founded upon contracts express or implied."**

These decisions were all made before the acts of 1862 were passed, and they may have had some influence upon the choice of the words used. Be this as it may, we all think that the interpretation which they sanction is well warranted.

We cannot attribute to the legislature an intent to include taxes under the term debts without something more than appears in the acts to show that intention.

The Supreme Court of California, in 1862, had the construction of these acts under consideration in the case of *Perry v. Washburn*.²⁴ The decisions which we have cited were referred to by Chief Justice Field, now holding a seat on this bench, and the very question we are now considering, "What did Congress intend by the act?" was answered in these words:

"Upon this question, we are clear that it only intended by the terms debts, public and private, such obligations for the payment of money as are founded upon contract."

In whatever light, therefore, we consider this question, whether in the light of the conflict between the legislation of Congress and the taxing power of the states, to which the interpretation, insisted on in behalf of the County of Lane, would give occasion, or in the light of the language of the acts themselves, or in the light of the decisions to which we have referred, we find ourselves brought to the same conclusion, that the clause making the United States notes a legal tender for debts has no reference to taxes imposed by state authority, but relates only to debts in the ordinary sense of the word, arising out of simple contracts or contracts by specialty, which include judgments and recognizances.²⁵

Whether the word "debts," as used in the act, includes obligations expressly made payable or adjudged to be paid in coin has been argued in another case. We express at present, no opinion on that question.²⁶
[*Lane County v. Oregon*, 74 U.S. 7 Wall. 71 (1868)]

On the requirement for a "benefit" to be enforceable, American Jurisprudence Legal Encyclopedia 2d says the following:

"It is generally considered that the obligation resting upon the grantee to comply with the terms and conditions of the grant constitutes a sufficient consideration."²⁷ As expressed by some authorities, the benefit to the community may constitute the sole consideration for the grant of a franchise by a state.²⁸

²⁰ 1 Blackstone's Comm. 475, 6.

²¹ 3 Metcalf, 520.

²² 26 Vermont, 486.

²³ 2 Dutcher, 398.

²⁴ 20 California, 350.

²⁵ 1 Parsons on Contracts, 7.

²⁶ See infra, pp. 229, 258, *Bronson v. Rodes*, and *Butler v. Horwitz*.

1 *"A contract thus created has the same status as any other contract recognized by the law;²⁹ it is binding*
2 *mutually upon the grantor and the grantee and is enforceable according to its terms and tenor;³⁰ and is entitled*
3 *to be protected from impairment by legislative action under the provision of the state and federal constitutions*
4 *prohibiting the passage of any law by which the obligation of existing contracts shall be impaired or lessened.³¹*
5 *The well-established rule as to franchises is that where a municipal corporation, acting within its powers,*
6 *enacts an ordinance conferring rights and privileges on a person or corporation, and the grantee accepts the*
7 *ordinance and expends money in availing itself of the rights and privileges so conferred, a contract is thereby*
8 *created which, in the absence of a reserved power to amend or repeal the ordinance, cannot be impaired by a*
9 *subsequent municipal enactment.³² Certain limitations upon this general rule, and particular applications*
10 *thereof, are discussed in the following section."*

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

12 The equivalent of a municipal grant or franchise may result from the acceptance of an offer contained in a state statute³³ or
13 in the constitution of the state.³⁴

14 A franchise is acquired, ordinarily, only when the grant is actually accepted.³⁵ Acceptance may be implied by the acts or
15 conduct of the grantee,³⁶ and this is especially true when the franchise makes no provision for a formal acceptance
16 thereof.³⁷ Those who do not wish to participate in the franchise simply withdraw their consent to participate.

²⁷ Central Transp. Co. v. Pullman's Palace Car Co., 139 U.S. 24, 35 L.Ed. 55, 11 S.Ct. 478; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Dufour v. Stacey, 90 Ky. 288, 14 S.W. 48; State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo. 539, 41 S.W. 955; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

Consideration for the grant of a charter need not be based upon benefit to the grantor; it is sufficient if it imports damage or loss, or forbearance of benefit, or any act done, or to be done, on the part of the grantee. Per Story, J., Dartmouth College v. Woodward, 4 Wheat (US) 518, 4 L.Ed. 629.

²⁸ Dartmouth College v. Woodward, supra; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

²⁹ Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13.

³⁰ Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Louisville v. Cumberland Tel. & Tel. Co., 224 U.S. 649, 56 L.Ed. 934, 32 S.Ct. 572; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; East Ohio Gas Co. v. Akron, 81 Ohio.St. 33, 90 N.E. 40.

³¹ Ohio Pub. Serv. Co. v. Ohio, 274 U.S. 12, 71 L.Ed. 898, 47 S.Ct. 480; Northern Ohio Traction & Light Co. v. Ohio, 245 U.S. 574, 62 L.Ed. 481, 38 S.Ct. 196; Cincinnati v. Cincinnati & H. Traction Co., 245 U.S. 446, 62 L.Ed. 389, 38 S.Ct. 153; Kansas Gas & E. Co. v. Independence (CA10) 79 F.2d. 32, 638, 100 A.L.R. 1479; State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala 388, 64 So 23; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Chicago v. Chicago Union Traction Co. 199 Ill. 259, 65 N.E. 243; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; State ex rel. Shaver v. Iowa Tel. Co. 175 Iowa 607, 154 N.W. 678; Dayton v. South Covington & C. Street R. Co. 177 Ky. 202, 197 S.W. 670; Shreveport Traction Co. v. Shreveport, 122 La. 1, 47 So 40; Benton Harbor v. Michigan Fuel & Light Co., 250 Mich. 614, 231 N.W. 52, 71 A.L.R. 114; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Quinby v. Public Serv. Com. 223 N.Y. 244, 119 N.E. 433, 3 A.L.R. 685; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696; Providence Gas Co. v. Thurber, 2 R.I. 15; Cumberland Tel. & Tel. Co. v. United Electric R. Co., 93 Tenn. 492, 29 S.W. 104; Salt Lake City v. Utah Light & Traction Co. 52 Utah 210, 173 P. 556, 3 A.L.R. 715; State v. Gibbs, 82 Vt. 526, 74 A. 229; 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; Allen v. Forrest, 8 Wash 700, 36 P. 971; Clarksburg Electric Light Co. v. Clarksburg, 47 W.Va. 739, 35 S.E. 994, error dismd (US) 46 L.Ed. 1267, 22 S.Ct. 942; Wright v. Milwaukee Electric R. & Light Co., 95 Wis. 29, 69 N.W. 791.

³² New York Electric Lines Co. v. Empire City Subway Co., 235 U.S. 179, 59 L.Ed. 184, 35 S.Ct. 72; Boise Artesian Hot & Cold Water Co. v. Boise City, 230 U.S. 84, 57 L.Ed. 1400, 33 S.Ct. 997; Owensboro v. Cumberland Tel. & Tel. Co., 230 U.S. 58, 57 L.Ed. 1389, 33 S.Ct. 988; Omaha Water Co. v. Omaha (CA8) 147 F. 1, app dismd, 207 U.S. 584, 52 L.Ed. 352, 28 S.Ct. 262; Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747; Washington v. Atlantic Coast Line R. Co. 136 Ga. 638, 71 S.E. 1066; Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87; Michigan Tel. Co. v. St. Joseph, 121 Mich. 502, 80 N.W. 383; Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn 140, 83 N.W. 527, 86 N.W. 69; Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77; Backus v. Lebanon, 11 NH 19; Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706; Elliott v. Eugene, 135 Or. 108, 294 P. 358; Milwaukee Electric R. & Light Co. v. Railroad Com. 153 Wis. 592, 142 N.W. 491, affd 238 U.S. 174, 59 L.Ed. 1254, 35 S.Ct. 820.

³³ The grant resulting from the acceptance, by the establishment of a plant devoted to the prescribed public use, of the state's offer to permit persons or corporations duly incorporated for the purpose "in any city where there are no public works owned and controlled by the municipality for supplying the same with water or artificial light," to lay pipes in the city streets for the purpose specified, constitutes a contract and vests in the accepting individual or corporation a property right protected by the Federal Constitution against impairment. Russell v. Sebastian, 233 U.S. 195, 58 L.Ed. 912, 34 S.Ct. 517.

³⁴ Madera Waterworks v. Madera, 228 U.S. 454, 57 L.Ed. 915, 33 S.Ct. 571.

³⁵ Stockton Gas & E. Co. v. San Joaquin County, 148 Cal. 313, 83 P. 54.

³⁶ City R. Co. v. Citizens' Street R. Co., 166 U.S. 557, 41 L.Ed. 1114, 17 S.Ct. 653.

³⁷ State ex rel. Martin v. Ohio Electric Power Co., 35 Ohio App 481, 172 N.E. 615, affd 121 Ohio.St. 235, 167 N.E. 877.

1 The grant of a franchise, when accepted by the grantee, constitutes a binding contract between the parties thereto by which
2 their rights and obligations are to be determined in accordance with its terms and conditions.³⁸ The character and extent of
3 the rights granted in the use of a franchise depend upon the terms of the grant, the nature of the franchise, and the purpose
4 designed to be accomplished.³⁹ Moreover, the jurisdiction of the granting authority is a limitation upon the extent of the
5 franchise which is granted.⁴⁰

6 The franchise contract as currently construed by the court often although not necessarily always has the practical effect of
7 producing agency of the franchisee on behalf of the government grantor. In most cases, that agency is falsely presumed or
8 imputed to imply a public office in the government and the status of “public official” to the franchisee. When courts such
9 as the U.S. Supreme Court refer to franchisees, they say that the person occupying such an office “is clothed with” some
10 governmental authority and therefore exercising agency on behalf of another. Such language usually is used in connection
11 with rights deprivations by officers of the government under the “color of law” which constitute torts under 42 U.S.C.
12 §1983. Here are some examples:

13 *“State officials acting in their official capacities, even if in abuse of their lawful authority, generally are held to*
14 *act “under color” of law. E.g., Monroe v. Pape, 365 U.S. at 171-172; Ex parte Virginia, 100 U.S. 339, 346-347*
15 *(1880). **This is because such officials are “clothed with the authority” of state law, which gives them power***
16 ***to perpetrate the very wrongs that Congress intended § 1983 to prevent.** United States v. Classic, 313 U.S.*
17 *299, 326 (1941); Ex parte Virginia, supra, at 346-347. Cf. Polk County v. Dodson, 454 U.S. 312 (1981) (a*
18 *public defender, representing an indigent client in a criminal proceeding, performs a function for which the*
19 *authority of his state office is not needed, and therefore does not act under color of state law when engaged in a*
20 *defense attorney’s traditionally private roles).”*
21 *[Lugar v. Edmondson Oil Co., Inc., 457 U.S. 922 (1982), Footnote 5]*

22
23
24
25 *Actionable deprivations must be based on “**[m]isuse of power, possessed by virtue of state law and made***
26 ***possible only because the wrongdoer is clothed with the authority of state law.”** Ibid. (quoting United States*
27 *v. Classic, 313 U.S. 299, 326 (1941)). See also Screws, supra, at 134 (Rutledge, J., concurring in result) (the*
28 *Constitution protects the “right not to be deprived of life or liberty by a **state officer** who takes it by abuse of his*
29 *office and its power”) (emphasis added). Where state officials cause injuries in ways that are equally available*
30 *to private citizens, constitutional issues are not necessarily raised.*
31 *[Parratt v. Taylor, 451 U.S. 527 (1981), Footnote 10]*

32 All franchise agreements created by the government are what the legal profession calls “private law”:

33 *“Private law. That portion of the law which defines, regulates, enforces, and administers relationships among*
34 *individuals, associations, and corporations. As used in contradistinction to public law, the term means all that*
35 *part of the law which is administered between citizen and citizen, or which is concerned with the definition,*
36 *regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person*
37 *upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare*
38 *Public Law.”*
39 *[Black’s Law Dictionary, Sixth Edition, p. 1196]*

40 Franchise agreements are private law because they only affect those who consent explicitly (in writing) or
41 implicitly/implicitly/constructively (by their conduct) to participate in the franchise. What all government franchise
42 agreements have in common is that they:

- 43 1. Convey rights to each of the parties.
- 44 2. Regulate the use of “public property” by the franchisee.
- 45 3. Operate as contracts.
- 46 4. Involve mutual consideration of one kind or another to all those who are party to it.

³⁸ Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696.

The rights of the parties are to be determined by the terms of a franchise contract which is included in the provisions of a valid franchise ordinance accepted by the grantee. Columbus R. Power & L. Co. v. Columbus, 249 U.S. 399, 63 L.Ed. 669, 39 S.Ct. 349, 6 A.L.R. 1648; Cleveland v. Cleveland City R. Co., 194 U.S. 517, 48 L.Ed. 1102, 24 S.Ct. 756; State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala 388, 64 So 23; People ex rel. Jackson v. Suburban R. Co., 178 Ill. 594, 53 N.E. 349; Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696.

³⁹ Leonard v. Baylen Street Wharf Co., 59 Fla. 547, 52 So. 718.

⁴⁰ Citizens Tel. Co. v. Cincinnati, N. O. & T. P. R. Co 192 Ky. 399, 233 S.W. 901, 18 A.L.R. 615.

- 1 5. Create “agency” of each party on the part of the other.
- 2 6. Regulate the “choice of law” rules applying to the relationship between the grantor of the franchise and the franchisees.
- 3 For instance, most franchise agreements specify the laws under which disputes are regulated and sometimes even the
- 4 forums or courts that will hear the disputes. Some franchise agreements even cause those who sign up to waive all of
- 5 their rights to litigate in a government court and to submit the dispute instead to binding private arbitration.
- 6 7. Operate as a trust or constructive trust. The person in custody of the public property is a trustee over said property
- 7 under the terms of the franchise agreement, which is the trust document.
- 8 8. Make those who consent into “trustees” or “transferees” (26 U.S.C. §6901) or “fiduciaries” (26 U.S.C. §6903) of one
- 9 kind or another on behalf of the entity granting the franchise. These trustees exercise agency on behalf of the trust. If
- 10 the grantor of the franchise is the government, the franchisees in effect become “trustees” of the “public trust” and
- 11 therefore an officer of the government granting the franchise.
- 12 9. Make those who sign up the object of what the courts call “legal disability”. This disability includes a surrender of the
- 13 right to not be subject to administrative “bills of attainder”, which would otherwise be unconstitutional:

14 *“The Government urges that the Power Company is estopped to question the validity of the Act creating the*
15 *Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297*
16 *U.S. 323] maintain this suit. The principle is invoked that one who accepts the benefit of a statute cannot*
17 *be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;*
18 *Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co.,*
19 *260 U.S. 469.“*
20 *[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]*

21 *“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity*
22 *under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”*
23 *[Papasan v. Allain, 478 U.S. 265 (1986)]*
24

25 CALIFORNIA CIVIL CODE
26 DIVISION 3. OBLIGATIONS
27 PART 2. CONTRACTS
28 CHAPTER 3. CONSENT
29 [Section 1589](#)

30 *1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations*
31 *arising from it, so far as the facts are known, or ought to be known, to the person accepting.*
32

- 33 10. May not lawfully be offered outside of federal territory by a legitimate de jure government. The government cannot be
- 34 established exclusively to protect your private rights and on the other hand lawfully make a business out of taxing,
- 35 destroying, and regulating your rights and make every “citizen” it is supposed to serve into an employee with no rights.
- 36 The only place they can lawfully entice you out of your rights is where rights don’t exist, which is on federal territory.

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

39 *“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and*
40 *uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase*
41 *or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every*
42 *state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the*
43 *definition of Webster, ‘a government in which the supreme power resides in the whole body of the people,*
44 *and is exercised by representatives elected by them.’ Congress did not hesitate, in the original organization of*
45 *the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana,*
46 *Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of*
47 *government bearing a much greater analogy to a British Crown colony than a republican state of America,*
48 *and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by*
49 *the President. It was not until they had attained a certain population that power was given them to organize a*
50 *legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the*
51 *Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over*
52 *them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the*
53 *privilege of the writ of habeas corpus, as well as other privileges of the bill of rights.”*
54 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

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

1 *Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable*
2 *cause, but in many circumstances government employees can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987)*
3 *(plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for*
4 *refusing to provide the government information that may incriminate them, but government employees can be*
5 *dismissed when the incriminating information that they refuse to provide relates to the performance of their job.*
6 *Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech in*
7 *particular: Private citizens cannot be punished for speech of merely private concern, but government employees*
8 *can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished*
9 *for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that*
10 *reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v. Letter Carriers, 413 U.S.*
11 *548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973)."*
12 *[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]*

13 11. Constitute "property". In law, all "rights" are property and any instrument which conveys rights to either party of the
14 franchise agreement therefore becomes "property".

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

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

30 *Property embraces everything which is or may be the subject of ownership, whether a legal ownership. or*
31 *whether beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607, 611. Term includes*
32 *not only ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v.*
33 *Kinealy, Mo., 389 S.W.2d. 745, 752.*

34 *Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical*
35 *thing, as right to possess, use and dispose of it. Cereghino v. State By and Through State Highway Commission,*
36 *230 Or. 439, 370 P.2d. 694, 697.*

37 *Goodwill is property, Howell v. Bowden, TexCiv. App., 368 S.W.2d. 842, &18; as is an insurance policy and*
38 *rights incident thereto, including a right to the proceeds, Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.*

39 *Criminal code. "Property" means anything of value. including real estate, tangible and intangible personal*
40 *property, contract rights, choses-in-action and other interests in or claims to wealth, admission or*
41 *transportation tickets, captured or domestic animals, food and drink, electric or other power. Model Penal*
42 *Code. Q 223.0. See also Property of another, infra. Dusts. Under definition in Restatement, Second, Trusts, Q*
43 *2(c), it denotes interest in things and not the things themselves.*
44 *[Black's Law Dictionary, Fifth Edition, p. 1095]*

45 The authority under the constitution for federal jurisdiction over franchises originates from Article 4, Section 3, Clause 2 of
46 the United States Constitution, which states in pertinent part:

47 *United States Constitution*
48 *Article 4, Section 3, Clause 2*

49 *The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the*
50 *Territory or other Property belonging to the United States; and nothing in this Constitution shall be so*
51 *construed as to Prejudice any Claims of the United States, or of any particular State.*

52 The "other property" they are talking about can include federal franchises such as corporations. The U.S. Supreme Court
53 has recognized corporate franchises, for instance, as coming under the above provision when it held the following:

54 *"The power of making all needful rules and regulations respecting the territory of the United States, is one*
55 *of the specified powers of congress. Under this power, it has never been doubted, that congress had authority*

1 to establish corporations [franchises] in the territorial governments. But this power is derived entirely from
2 implication. It is assumed, as an incident to the principal power.”
3 [*M’Culloch v. State*, 17 U.S. 316, 1819 WL 2135 (U.S.,1819)]

4 Of such property and the jurisdiction of the United States over said property, the U.S. Supreme Court has held the
5 following:

6 “The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting
7 the territory or other property belonging to the United States. This power applies as well to territory
8 belonging to the United States within the States, as beyond them. It comprehends all the public domain,
9 wherever it may be. The argument is, that the power to make ‘ALL needful rules and regulations’ ‘is a power
10 of legislation,’ ‘a full legislative power;’ ‘that it includes all subjects of legislation in the territory,’ and is
11 without any limitations, except the positive prohibitions which affect all the powers of Congress. Congress
12 may then regulate or prohibit slavery upon the public domain within the new States, and such a prohibition
13 would permanently affect the capacity of a slave, whose master might carry him to it. And why not? Because no
14 power has been conferred on Congress. This is a conclusion universally admitted. But the power to ‘make
15 rules and regulations respecting the territory’ is not restrained by State lines, nor are there any constitutional
16 prohibitions upon its exercise in the domain of the United States within the States; and whatever rules and
17 regulations respecting territory Congress may constitutionally make are supreme, and are not dependent on
18 the situs of ‘the territory.’”
19 [*Dred Scott v. Sandford*, 60 U.S. 393, 509-510 (1856)]

20 Based on Constitution Article 4, Section 3, Clause 2, whenever we therefore find the phrase:

21 “. . .make all needful Rules and Regulations respecting the Territory and other Property. . .”

22 . . .appears in federal statutes, undoubtedly we are dealing with either federal territory, federal property, or a federal
23 franchise that also is property. Below are a few examples right out of the U.S. Code of statutes dealing with the
24 management of federal property or territory. Note, for instance, that the Secretary of the Treasury is empowered to “make
25 all needful rules and regulations for the enforcement of this title”, which deals exclusively with government franchises and
26 privileges:

27 1. 26 U.S.C. §7805(a): Application of Internal Revenue Laws. Franchise: “trade or business”

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

32 2. 16 U.S.C. §363: Hot Springs National Park. Subject: Federal territory or possession.

33 “Full power is vested in the Secretary of the Interior to provide, in all leases to be executed against any
34 combination among lessees or their assigns, as to ownership, prices, or accommodations at any bathhouse; as
35 well as to make all needful rules and regulations as to the use of the hot water, and to prevent its waste,
36 including full power to authorize the superintendent of said park to make examination and inspection at any
37 time of the manner of using the hot water at any bathtub, that it may be used in proper quantity only, and to
38 prevent its waste;”

39 3. 16 U.S.C. §430r: National military parks, rules and regulations. Subject: Federal territory or possession.

40 The Secretary of the Interior shall have the power to make all needful rules and regulations for the care of the
41 park, and for the establishment and marking of lines of battle and other historical features of the park.

42 4. 16 U.S.C. §425h: National military parks, rules and regulations. Subject: Federal territory or possession.

43 The Secretary of the Interior, subject to the approval of the President, shall have the power to make and shall
44 make all needful rules and regulations for the care of the park, and for the establishment and marking of lines
45 of battle and other historical features of the park.

46 5. 16 U.S.C. §423g: National military parks, rules and regulations. Subject: Federal territory or possession.

47 The Secretary of the Interior, subject to the approval of the President, shall have the power to make and shall
48 make all needful rules and regulations for the care of the battlefield, and for the establishment and marking of
49 lines of battle and other historical features of the battlefield.

1 6. 16 U.S.C. §694b: Rules and regulations for the administration of sanctuaries in national forests; jurisdiction of States.
2 Subject: Federal territory or possession.

3 *The Secretaries of Agriculture and Commerce shall execute the provisions of sections 694 to 694b of this title,*
4 *and they are jointly authorized to make all needful rules and regulations for the administration of such fish and*
5 *game sanctuaries or refuges in accordance with the purpose of sections 694 to 694b of this title, including*
6 *regulations not in contravention of State laws for hunting, capturing, or killing predatory animals, such as*
7 *wolves, coyotes, foxes, pumas, and other species destructive to livestock or wildlife or agriculture within the*
8 *limits of said fish and game sanctuaries or refuges: Provided, That the present jurisdiction of the States shall*
9 *not be altered or changed without the legislative approval of such States.*

10 7. 16 U.S.C. §689c: Rules and regulations for administration of the Tahquitz Preserve; predatory animals. Subject:
11 Federal territory or possession.

12 *The Secretary of Agriculture shall execute the provisions of sections 689 to 689d of this title, and he is*
13 *authorized to make all needful rules and regulations for the administration of such game preserves in*
14 *accordance with the purposes of said sections, including regulations for hunting, capturing, or killing predatory*
15 *animals, such as wolves, coyotes, cougar, and other species destructive to livestock or wildlife within the limits*
16 *of said game preserve.*

17 8. 16 U.S.C. §701: Protection of migratory game and insectivorous birds, generally. Subject: Federal territory or
18 possession.

19 *And the Secretary of the Interior shall make and publish all needful rules and regulations for carrying out the*
20 *purposes of this Act, and shall expend for said purposes such sums as Congress may appropriate therefor.*

21 9. 19 U.S.C. §1336(i): Equalization of costs of production. Subject: Privileged foreign commerce under Article, 1,
22 Section 8, Clause 3.

23 (i) *Rules and regulations of President*

24 *The President is authorized to make all needful rules and regulations for carrying out his functions under*
25 *the provisions of this section.*

26 10. 23 U.S.C. §315: Highways, Rules, regulations, and recommendations. Subject: Federal territory or possession. All
27 federal highways are federal possessions.

28 *Except as provided in sections 204(f) and 205(a) of this title, the Secretary is authorized to prescribe and*
29 *promulgate all needful rules and regulations for the carrying out of the provisions of this title.*

30 11. 25 U.S.C. §302: Indian Reform School; rules and regulations; consent of parents to placing youth in reform school.
31 Subject: Federal territory or possession. All Indian reservations are a federal territory or possession.

32 *The Commissioner of Indian Affairs, under the direction of the Secretary of the Interior, is authorized and*
33 *directed to select and designate some one of the schools or other institution herein specifically provided for as*
34 *an "Indian Reform School", and to make all needful rules and regulations for its conduct, and the placing of*
35 *Indian youth therein: Provided, That the appropriation for collection and transportation, and so forth, of*
36 *pupils, and the specific appropriation for such school so selected shall be available for its support and*
37 *maintenance: Provided further, That the consent of parents, guardians, or next of kin shall not be required to*
38 *place Indian youth in said school.*

39 12. 25 U.S.C. §317: Right of Way through Indian lands: Regulations. Subject: Federal territory or possession. All Indian
40 reservations are a federal territory or possession.

41 *The Secretary of the Interior shall make all needful rules and regulations, not inconsistent with sections 312 to*
42 *318 of this title, for the proper execution and carrying into effect of all the provisions of said sections.*

43 13. 30 U.S.C. §75: Coal Land Entries in General, Conflicting claims upon coal lands; rules and regulations. Subject:
44 Federal territory or possession. Bureau of Land Management only handles federal territory or possessions.

45 *Director of the Bureau of Land Management is authorized to issue all needful rules and regulations for*
46 *carrying into effect the provisions of this section and sections 71 to 74 of this title.*

1 14. 31 U.S.C. §783: Property Management, Rules and regulations. Subject: Federal territory or possession.

2 *The Comptroller General is authorized to make **all needful rules and regulations** for the Government of the*
3 *General Accounting Office Building, and to annex to such rules and regulations such reasonable penalties,*
4 *within the limits prescribed in subsection (b), as will ensure their enforcement. Such rules and regulations shall*
5 *be posted and kept posted in a conspicuous place on such Federal property.*

6 Of participation in franchises, both the founding fathers and the Bible say we should avoid them at all costs:

7 *"It is our true policy to **steer clear of permanent alliances** [contracts/covenants] with any portion of the foreign world."*
8 *[George Washington, Farewell Address]*

9 *"Peace, commerce, and honest friendship with all nations – **entangling alliances** [contracts, covenants, treaties] with none."*
10 *[Thomas Jefferson, First Inaugural Address, March 4, 1801]*

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

15 If you would like to investigate further what constitutes "constructive consent" "in terms of the various services provided by
16 government, please read the following very enlightening book:

Invisible Contracts, George Mercier
<http://famguardian.org/PublishedAuthors/Indiv/MercierGeorge/GeorgeMercier.htm>

17 **6 Domicile: Prerequisite to participating in all de jure government franchises**

18 All franchises are implemented with civil law. Hence, "domicile" or "residence" within the exclusive territory of the
19 sovereign is a prerequisite to be eligible to either sign up for, or continue participation in, a franchise. For instance, one
20 must be a statutory but not Constitutional "citizen" or "resident" domiciled on federal territory that is no part of any state of
21 the Union in order to be eligible to sign up for Social Security. See 20 CFR §422.104:

22 *TITLE 20--EMPLOYEES' BENEFITS*
23 *CHAPTER III--SOCIAL SECURITY ADMINISTRATION*
24 *PART 422_ORGANIZATION AND PROCEDURES--Table of Contents*
25 *Subpart B_General Procedures*
26 *Sec. 422.104 Who can be assigned a social security number.*

27
28
29 *(a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence*
30 *requirements in Sec. 422.107 and you are:*

31 ***(1) A United States citizen; or***
32 ***(2) An alien lawfully admitted to the United States for permanent residence or under other authority of law***
33 ***permitting you to work in the United States (Sec. 422.105 describes how we determine if a nonimmigrant***
34 ***alien is permitted to work in the United States); or***

35
36 *[SOURCE:*
37 *http://a257.g.akamaitech.net/7/257/2422/10apr20061500/edocket.access.gpo.gov/cfr_2006/aprqrtr/20cfr422.10*
38 *4.htm]*

39 Domicile and residence are implied within the words "citizen" and "resident" respectively. "Inhabitants" is a group that
40 includes all those domiciled within a jurisdiction and includes both "citizens" and "residents". "nonresidents" or "transient
41 foreigners" include all those not domiciled within a specific jurisdiction. Statutory "citizens" who change their domicile to
42 be outside of federal exclusive jurisdiction become "non-citizen nationals" as described in 8 U.S.C. §1101(a)(21) and 8
43 U.S.C. §1452. "residents" who change their domicile to be outside of a federal exclusive jurisdiction become "nonresident
44 aliens" as described in 26 U.S.C. §7701(b)(1)(B) .

45 Any attempt to exclude or disassociate the domicile or residence requirement from government franchises causes the
46 franchise to devolve into an act of private contracting on an equal footing with all other corporations that is not and cannot
47 be protected with sovereign immunity because no longer an exclusively government function.

1 See Jones, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government seem to commingle, a
2 citizen or corporate body must by supposition be substituted in its place, and then the question be determined
3 whether the action will lie against the supposed defendant"); *O'Neill v. United States*, 231 Ct.Cl. 823, 826
4 (1982) (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private parties, the
5 party hurt by such governing action could not claim compensation from the other party for the governing
6 action"). The dissent ignores these statements (including the statement from Jones, from which case Horowitz
7 drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize
8 the need to treat the government-as-contractor the same as a private party.

9 Note that the word "private acts" really means one or more of the following:

- 10 1. Domicile or residence are not a criteria in enforcing the statute in question...OR
- 11 2. The domicile criteria required by statute for entrance into the franchise is either ignored or relaxed due to public policy.

12 When either of the above two criteria apply, any dispute under the franchise becomes a private dispute in equity against
13 OTHER than a real government and against the equivalent of a private corporation and there is an implied waiver of
14 sovereign immunity by the quasi-governmental actor.

15 We also emphasize that the term "United States" as used in 20 CFR §422.104 above is nowhere defined and cannot be
16 defined to include any state of the Union because of the separation of powers.⁴¹ Instead, only federal territories, which are
17 statutory but not Constitutional "States", are expressly included within the definition of "State" within the Social Security
18 Act. All else is purposefully excluded under the rule of statutory construction "**Expressio unius est exclusio alterius**".

19 [TITLE 26 > Subtitle C > CHAPTER 21 > Subchapter C > § 3121](#)
20 [§ 3121. Definitions](#)

21 (e) *State, United States, and citizen*

22 *For purposes of this chapter—*

23 (1) *State*

24 *The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin*
25 *Islands, Guam, and American Samoa.*

26 (2) *United States*

27 *The term "United States" when used in a geographical sense includes the Commonwealth of Puerto*
28 *Rico, the Virgin Islands, Guam, and American Samoa.*

29 *An individual who is a citizen of the Commonwealth of Puerto Rico (but not otherwise a citizen of*
30 *the United States) shall be considered, for purposes of this section, as a citizen of the United States.*

31 Covetous public servants try to skirt the mandatory domicile requirement associated with government franchises by abusing
32 and misrepresenting geographical "words of art" to deceive prospective franchisees into unlawfully signing up for
33 "benefits" or licenses that they in fact are NOT eligible for.⁴² By doing so, they are devolving their role from that of a de
34 jure government down to a private, de facto corporation and then must operate in equity and surrender sovereign immunity
35 within all litigation. For additional evidence supporting why government franchise eligibility requires the COINCIDENCE
36 of domicile AND consent to the franchise, see:

- 37 1. [Why You Aren't Eligible for Social Security](#), Form #06.001
38 <http://sedm.org/Forms/FormIndex.htm>
- 39 2. [Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number"](#), Form #04.205

⁴¹ See: [Government Conspiracy to Destroy the Separation of Powers](#), Form #05.023, <http://sedm.org/Forms/FormIndex.htm>

⁴² The following tools are useful for fighting this devious tactic of games with geographical "words of art":

IN COURT: [Citizenship, Domicile, and Tax Status Options](#), Form #10.003
<http://sedm.org/Forms/FormIndex.htm>

IN ADMINISTRATIVE CORRESPONDENCE: [Affidavit of Citizenship, Domicile, and Tax Status](#), Form #02.001:
<http://sedm.org/Forms/FormIndex.htm>

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

3. Federal Enforcement Authority Within States of the Union, Form #05.032

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

If you would like to learn more about the subject of domicile and residence, we refer you to the following outstanding memorandum of law on our website:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002

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

7 Government Franchises may NOT lawfully be offered to persons domiciled in Constitutional states of the Union and may only be offered to those domiciled on federal territory

Another very important aspect of federal franchises is the fact that they cannot lawfully even be offered to human beings domiciled in states of the Union and whose rights are protected by the United States Constitution. We will prove this important fact in this section.

7.1 Background

All franchises are implemented with excise taxes. All excises are upon specific activities which are usually licensed. The Constitutional authority for excise taxation is found in Article 1, Section 8, Clause 1 of the United States Constitution:

*United States Constitution
Article I: Legislative Department
Section 8.*

The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;

The interpretation of the U.S. Supreme Court upon the above provision is that it pertains ONLY to imports coming into the country and to no other type of tax. The "activity" subject to excise taxation is therefore that of IMPORTING goods from foreign countries:

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

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

*"**The States, after they formed the Union, continued to have the same range of taxing power which they had before, barring only duties affecting exports, imports, and on tonnage.** 2. Congress, on the other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., **can reach every person** and every dollar in the land with due regard to Constitutional limitations as to the method of laying taxes."*
[*Graves v. People of State of New York*, 306 U.S. 466 (1939)]

The phrase "every person" as used in the last case above relates to:

1. "persons" domiciled on federal territory and licensed to engage in the regulated activity.. . OR
2. Those lawfully serving as public officers in the NATIONAL and not STATE government.

1 The term “every person” as used in Graves above does NOT include EVERYONE, or those domiciled in states of the
2 Union.

3 *The foregoing considerations would lead, in case of doubt, to a construction of any statute as intended to be*
4 *confined in its operation and effect to the territorial limits over which the lawmaker has general and legitimate*
5 *power. 'All legislation is prima facie territorial.' Ex parte Blain, L. R. 12 Ch. Div. 522, 528; State v. Carter,*
6 *27 N.J.L. 499; People v. Merrill, 2 Park. Crim. Rep. 590, 596. Words having universal scope, such as 'every*
7 *contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course,*
8 *to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to*
9 *catch. In the case of the present statute, the improbability of the United States attempting to make acts done in*
10 *Panama or Costa Rica criminal is obvious, yet the law begins by making criminal the acts for which it gives a*
11 *right to sue. We think it entirely plain that what the defendant did in Panama or Costa Rica is not within the*
12 *scope of the statute so far as the present suit is concerned. Other objections of a serious nature are urged, but*
13 *need not be discussed.*
14 [[American Banana Co. v. U.S. Fruit, 213 U.S. 347](#) at 357-358]

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

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

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

25 By “territory” above is meant TERRITORIES of the United States and not land subject to the exclusive jurisdiction of a
26 state of the Union.

27 *Corpus Juris Secundum (C.J.S.) Secundum Legal Encyclopedia*
28 *Volume 86: Territories*
29 “§1. Definitions, Nature, and Distinctions

30 “**The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal**
31 **meaning under the political institutions of the United States, and does not necessarily include all the**
32 **territorial possessions of the United States, but may include only the portions thereof which are organized**
33 **and exercise governmental functions under act of congress.”**

34 “While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions
35 of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which
36 the United States exercises dominion, the word 'territory,' when used to designate a political organization, has
37 a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term
38 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized
39 and exercise government functions under acts of congress. The term 'territories' has been defined to be political
40 subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a
41 description of a definite area of land but of a political unit governing and being governed as such. The question
42 whether a particular subdivision or entity is a territory is not determined by the particular form of government
43 with which it is, more or less temporarily, invested.

44 “Territories' or 'territory' as including 'state' or 'states.' While the term 'territories of the' United States
45 may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in
46 ordinary acts of congress "territory" does not include a foreign state.

47 “As used in this title, the term 'territories' generally refers to the political subdivisions created by congress,
48 and not within the boundaries of any of the several states.”

49 [86 Corpus Juris Secundum (C.J.S.), Territories, §1]

50 Congress can only reach “persons” via civil law by their consent expressed in the following form:

- 51 1. They must choose a civil domicile within exclusive federal jurisdiction on federal territory to be subject to federal civil
52 law...AND

1 2. They must apply for a license or run for a public office, both of which are federal franchises. All franchises are
2 implemented with the civil law.

3 Unless and until they have done the above, they are NOT statutory “persons” under federal law and cannot be reached by
4 the civil law of the national government. The Constitution protects states of the Union and all those domiciled therein by
5 ensuring that nearly all federal legislation cannot reach beyond federal territory and is therefore legislatively “foreign” and
6 “alien” in relation to the states. That is why we allege that the word “INTERNAL” within the phrase “INTERNAL
7 Revenue Service” only relates to activities and offices executed on federal territory by federal officers. However, there are
8 places where the Constitution does not apply, such as:

- 9 1. In a foreign country.
- 10 2. In a territory or possession of the United States. See 4 U.S.C. §110(d).

11 People in any of the above circumstances don’t have any rights to protect, but only statutorily granted privileges and
12 franchises. The U.S. Supreme Court recognized this when it held the following:

13 *“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and*
14 *uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase*
15 *or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every*
16 *state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the*
17 *definition of Webster, ‘a government in which the supreme power resides in the whole body of the people,*
18 *and is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of*
19 *the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana,*
20 *Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of*
21 *government bearing a much greater analogy to a British Crown colony than a republican state of America,*
22 *and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by*
23 *the President. It was not until they had attained a certain population that power was given them to organize a*
24 *legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the*
25 *Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over*
26 *them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the*
27 *privilege of the writ of habeas corpus, as well as other privileges of the bill of rights.”*
28 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

29 All legitimate governments are established primarily to protect private rights of those who expressly CONSENT to be
30 protected. However, that protection is only mandated by the Constitution and by law in places where the Constitution
31 applies. The Constitution, in turn attaches to the land and not to your status as a “person”, “citizen”, or “resident”
32 (alien). The Constitution doesn’t travel with you wherever you go but instead attaches to the land you are standing on at
33 the moment you receive an injury to your rights.

34 *“There could be no doubt as to the correctness of this conclusion, so far, at least, as it applied to the District*
35 *of Columbia. This District had been a part of the states of Maryland and [182 U.S. 244, 261] Virginia. It had*
36 *been subject to the Constitution, and was a part of the United States[***]. The Constitution had attached to it*
37 *irrevocably. There are steps which can never be taken backward. The tie that bound the states of Maryland*
38 *and Virginia to the Constitution could not be dissolved, without at least the consent of the Federal and state*
39 *governments to a formal separation. The mere cession of the District of Columbia to the Federal government*
40 *relinquished the authority of the states, but it did not take it out of the United States or from under the aegis*
41 *of the Constitution. Neither party had ever consented to that construction of the cession. If, before the*
42 *District was set off, Congress had passed an unconstitutional act affecting its inhabitants, it would have been*
43 *void. If done after the District was created, it would have been equally void; in other words, Congress could not*
44 *do indirectly, by carving out the District, what it could not do directly. The District still remained a part of the*
45 *United States, protected by the Constitution. Indeed, it would have been a fanciful construction to hold that*
46 *territory which had been once a part of the United States ceased to be such by being ceded directly to the*
47 *Federal government.”*
48 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

49 Former President Taft, the person most responsible for the introduction and ratification of the Sixteenth Amendment,
50 understood these concepts well when he made the following ruling as a U.S. Supreme Court Chief Justice after leaving the
51 office of President:

52 *“It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure,*
53 *and not the status of the people who live in it.”*
54 *[Balzac v. Porto Rico, 258 U.S. 298 (1922)]*

1 The Constitution protects your rights by making them “unalienable” in relation to the government. The Declaration of
2 Independence declares that these rights are “unalienable”.

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

8 Below is the definition of “unalienable”:

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

11 The implication of the above is that it is ILLEGAL for you to bargain away any of your constitutional rights to a real, de
12 jure government through any commercial process. Franchises are a commercial process that exchange rights for privileges.
13 Therefore, franchises cannot lawfully be offered within states of the Union without violating organic/fundamental law and
14 may only be offered where rights do not exist within the meaning of the Constitution, which is federal territory or a foreign
15 country.

16 Let’s examine this restriction even further. The Constitution requires that the federal government must protect the states of
17 the Union from invasion by “foreigners”.

18 *United States Constitution*
19 *Article IV: States Relations, Section 4.*

20 ***The United States shall guarantee to every State in this Union a Republican Form of Government, and shall***
21 ***protect each of them against Invasion;** and on Application of the Legislature, or of the Executive (when the*
22 *Legislature cannot be convened) against domestic Violence.*

23 Well, guess what? The District of Columbia is “foreign” for the purposes of legislative jurisdiction with respect to people
24 domiciled in states of the Union.

25 *“The United States government is a foreign corporation with respect to a state.”*
26 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §§883-884;*
27 *SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates-19CJS883to884.pdf>]*

28 *“It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to*
29 *its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District*
30 *of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these*
31 *authorities was the law in question passed?”*
32 *[Cohens v. Virginia., 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)]*

33 *Foreign States: “Nations outside of the United States...Term may also refer to another state; i.e. a sister state.*
34 *The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the*
35 *action is brought; and hence, one state of the Union is foreign to another, in that sense.”*
36 *[Black’s Law Dictionary, Sixth Edition, p. 648]*

37 *Foreign Laws: “The laws of a foreign country or sister state.”*
38 *[Black’s Law Dictionary, Sixth Edition, p. 647]*

39 Certainly, any attempt by the general government to offer franchises that destroy, regulate, and tax rights protected by the
40 Constitution within legislatively “foreign” states of the Union would constitute an “invasion” within the meaning of Article
41 4, Section 4 of the Constitution and an unconstitutional act of Treason. Our Bible dictionary says on the subject of “taxes”
42 that they constitute an act of war against a hostile state, in fact. In older times, “taxes” were called “tribute”. Nearly all
43 such “taxes” and “tribute” are collected as franchise taxes:

44 ***TRIBUTE**. Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a*
45 *common feature of international relationships in the biblical world. The tributary could be either a hostile state*
46 *or an ally. Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the*
47 *man-power. The aim of tribute was probably twofold: to impoverish the subjugated state and at the same time*
48 *to increase the conqueror’s own revenues and to acquire commodities in short supply in his own country. As*
49 *an instrument of administration it was one of the simplest ever devised: the subjugated country could be made*

1 responsible for the payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an
2 expedition would then be sent to deal with the recalcitrant. This was probably the reason for the attack
3 recorded in Gn. 14.

4 [New Bible Dictionary, Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962;
5 InterVarsity Press: Downers Grove]

6 The U.S. Supreme Court recognized that the central government cannot lawfully offer licenses or franchises within a state
7 of the Union without violating the Constitution when it held the following:

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

13 But very different considerations apply to the internal commerce or domestic trade of the States. Over this
14 commerce and trade Congress has no power of regulation nor any direct control. This power belongs
15 exclusively to the States. No interference by Congress with the business of citizens transacted within a State
16 is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted
17 to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power
18 of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is
19 given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and
20 it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus
21 limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
22 subjects. Congress cannot authorize [e.g. LICENSE, using a Social Security Number (SSN) or Taxpayer
23 Identification Number (TIN)] a trade or business [per 26 U.S.C. §7701(a)(26)] within a State in order to tax
24 it.”

25 [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

26 **7.2 Franchises and “titles of nobility” they are abused to create are prohibited by the** 27 **Constitution in States of the Union**

28 The original Constitution of the United States and the Articles of Confederation which preceded it prohibited what is called
29 “titles of nobility”:

30 *Articles of Confederation*
31 *Article VI.*

32 *No State, without the consent of the United States in Congress assembled, shall send any embassy to, or receive*
33 *any embassy from, or enter into any conference, agreement, alliance or treaty with any King, Prince or State;*
34 *nor shall any person holding any office of profit or trust under the United States, or any of them, accept any*
35 *present, emolument, office or title of any kind whatever from any King, Prince or foreign State; nor shall the*
36 *United States in Congress assembled, or any of them, grant any title of nobility.*
37

38 *United States Constitution*
39 *Article I, Section 9, Clause 8*

40 **No Title of Nobility shall be granted by the United States:** And no Person **holding any Office** of Profit or Trust
41 under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or **Title, of**
42 any kind whatever, from any King, Prince, or foreign State.
43

44 *United States Constitution*
45 *Article 1, Section. 10*

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

50 Notice in the above references that “offices” under a foreign power are prohibited. All franchises create and perpetuate
51 such de facto illegal “offices”, which are referred to as “public offices” in most franchise agreements. These offices are not
52 within the de jure government, but in fact are within the de facto government SCAM:

1. The IRS, which is NOT part of the de jure government. See:

Origins and Authority of the Internal Revenue Service, Form #05.005
<http://sedm.org/Forms/FormIndex.htm>

2. Corporate DE FACTO states, which are not the de jure states mentioned in the U.S. Constitution. All such de facto “States” are federal corporations acting as agents of the national government. These virtual corporations are created when constitutional states of the Union ILLEGALLY sign up for federal “benefits”, such as Social Security, Medicare, etc, and thus waive sovereign immunity and implicitly consent to act as the equivalent of federal territories and statutory “States” identified in 4 U.S.C. §110(d). See:

Corporatization and Privatization of the Government, Form #05.024
<http://sedm.org/Forms/FormIndex.htm>

Hence, all such offices are ipso facto unlawful and unconstitutional to implement within a state of the Union because they violate the separation of powers doctrine that forms the heart of the United States Constitution. The U.S. Supreme Court also reaffirmed that franchises and the offices and titles of nobility that accompany them could not be established within a state when it held the following:

“The United States have no constitutional capacity to exercise municipal jurisdiction, sovereignty, or eminent domain, within the limits of a State or elsewhere, except in cases where it is delegated, and the court denies the faculty of the Federal Government to add to its powers by treaty or compact.”

[*Dred Scott v. Sandford*, 60 U.S. 393, 508-509 (1856)]

“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 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)]

Note that the “treaty or compact” term above includes franchise agreements. All franchises are “contracts” and the term “compact” is equivalent to “contract”:

“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*]

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,⁴³ 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

⁴³ 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 *when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental*
2 *control growing out of its other nature as publici juris.*⁴⁴
3 *[Am.Jur.2d, Franchises, §4: Generally]*

4 The above analysis explains why the ONLY place where franchises can lawfully be exercised (per 4 U.S.C. §72) and where
5 the office they are associated with can be domiciled is on federal territory not protected by the Constitution. On federal
6 territory not protected by the Constitution, EVERYTHING is a privilege and you need permission to even exist from a legal
7 perspective.

8 Why would our Founding Fathers be so intent on restricting the use of Titles of Nobility? Quite simple -- Our Declaration
9 of Independence declares all men to be equal. The granting of Titles of Nobility creates a superior class of Citizens.

10 Generally, if someone has a Title of Nobility they join cliques and private groups that shun those they consider to be of
11 lesser quality than themselves. Our Founding Fathers knew that many people were very unhappy about being cut off from
12 the pomp and pageantry of England. It was these people, many of whom already held titles and positions of authority under
13 the Crown, that the ban was aimed at.

14 If we allow people to claim honors, titles, and privileges it will not be very long before the equality of all men is destroyed
15 and we start on the path to having those who have the money, the power, and the position, in short those who consider
16 themselves to be the elite, make slaves and servants out of the rest of us.

17 Participation in franchises and “privileges” confers the equivalent of a “title of nobility” upon those who participate. Those
18 who participate receive special favors and emoluments associated with participation that violates the notion of equal
19 protection and equal treatment, thus destroying one of the main goals of the Constitution to implement equal protection.

20 In addition to the above provisions of the Constitution prohibiting “titles of nobility”, one additional amendment was
21 proposed to the United States Constitution that would have added further weight to the above by causing anyone who
22 accepts privileges or franchises to be mandatorily expatriated and lose their citizenship. That amendment was the Original
23 Thirteenth Amendment proposed in 1810 and officially adopted in 1812. However, news of its adoption has been silenced
24 because it would undermine and destroy nearly everything that our present government does, which is implemented almost
25 entirely using franchises and privileges. The Original Thirteenth Amendment reads as follows:

26 *"If any citizen of the United States shall accept, claim, receive, or retain any title of nobility or honour, or shall*
27 *without the consent of Congress, accept and retain any present, pension, office, or emolument of any kind*
28 *whatever, from any emperor, king, prince, or foreign power, such person shall cease to be a citizen of the united*
29 *States, and shall be incapable of holding any office of trust or profit under them, or either of them."*
30 *[Original 13th Amendment to the Constitution for the united states of America]*

31 The history behind the cover-up of the adoption of this amendment is described below, along with some very interesting
32 political commentary. The analysis concludes that the phrase “attorney at law” is a title of nobility that is unlawful.

- 33 1. Although already prohibited by the Constitution, an additional "title of nobility" amendment was proposed in 1789, and
34 again in 1810, known as the 13th Amendment. The Founding Fathers wanted an Amendment that provided a
35 punishment for those who defied the Law. The 1810 Amendment was properly ratified by the States and thus became a
36 part of the Constitution, and thereby the law of the land.
- 37 2. The founding fathers saw such a serious threat in "titles of nobility" and "honors" that anyone receiving them would
38 forfeit their citizenship, and never again be able to hold any office in either the federal or State government. Since the
39 government prohibited them several times over four decades, and went through the amending process (even though
40 "titles of nobility" were already prohibited by the Constitution), the Amendment carries much more significance for
41 our Founding Fathers than is readily apparent today.
- 42 3. In an attempt to unlawfully change the Constitution, the predecessors of the above listed individuals quietly removed a
43 valid Amendment to the Constitution for the united States of America. Their actions were timed to coincide with the
44 tumult and confusion of the War of 1812, when the Capital Building and many of the original records were destroyed
45 by the British. The removal was completed following the Civil War. This Amendment, the 13th, was properly ratified

⁴⁴ 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 in 1812. It has never been reversed, and so, it is still the law of the land, Today. The 13th Amendment bars all
2 individuals who claim a title of nobility from holding any office of honor or trust.

3 *"If any citizen of the United States shall accept, claim, receive, or retain any title of nobility or honour, or shall*
4 *without the consent of Congress, accept and retain any present, pension, office, or emolument of any kind*
5 *whatever, from any emperor, king, prince, or foreign power, such person shall cease to be a citizen of the united*
6 *States, and shall be incapable of holding any office of trust or profit under them, or either of them."*
7 *[Original 13th Amendment to the Constitution for the united states of America]*

- 8 4. When the Proposed Amendment was passed by the Congress there were 17 States. Ratification requires $\frac{3}{4}$ of the then
9 existing States accept the Amendment. Thirteen States were required to Ratify the Amendment. The order of
10 ratification is:
11 4.1. December 25, 1810: Maryland ratifies the 13th Amendment, the 1st state.
12 4.2. January 31, 1811: Kentucky ratifies the 13th Amendment, the 2nd state.
13 4.3. January 31, 1811: Ohio unanimously ratifies the 13th Amendment, the 3rd state.
14 4.4. February 2, 1811: Delaware ratifies the 13th Amendment, the 4th state.
15 4.5. February 6, 1811 Pennsylvania ratifies the 13th Amendment, the 5th state.
16 4.6. February 13, 1811: New Jersey ratifies the 13th Amendment, the 6th state.
17 4.7. October 24, 1811: Vermont ratifies the 13th Amendment, the 7th state.
18 4.8. November 21, 1811: Tennessee ratifies the 13th Amendment, the 8th state.
19 4.9. November 22, 1811: Georgia ratifies the 13th Amendment, the 9th state.
20 4.10. December 23, 1811: North Carolina ratifies the 13th Amendment, the 10th state.
21 4.11. February 27, 1812: Massachusetts ratifies the 13th Amendment, the 11th state.
22 4.12. March 12, 1812: New York fails ratification of the 13th Amendment.
23 4.13. April 30, 1812: Louisiana becomes the 18th state in the Union, but is not consulted on the pending constitutional
24 amendment.
25 4.14. June 12, 1812: The War of 1812 begins.
26 4.15. June 12, 1812: Governor Plumer of New Hampshire send letter to New Hampshire Legislature accompanied by
27 letters from the Chief Executive Officers of Georgia, North Carolina, Tennessee, Virginia, and Vermont
28 indicating ratification of the 13th Amendment by their State. Virginia thus is shown to be the 12th State to ratify
29 the Amendment.
30 4.16. December 9, 1812: New Hampshire ratifies the 13th Amendment, the 13th of the 13 states required.
31 5. On March 10, 1819, the Virginia legislature passed Act No. 280 (Virginia Archives of Richmond, "misc." file, p. 299
32 for micro-film):

33 *"Be it enacted by the General Assembly, that there shall be published an edition of the Laws of this*
34 *Commonwealth in which shall be contained the following matters, that is to say: the Constitution of the united*
35 *States and the amendments thereto..."*

36 This act, by the Virginia General Assembly, was the specific legislated instructions on what was, by law, to be
37 included in the re-publication (a special edition) of the Virginia Civil Code.

38
39 The Virginia General Assembly had already agreed that all Acts were to go into effect on the day that the Act to re-
40 publish the Civil Code was enacted. Therefore, if the 13th Amendment had not already been ratified, its official date of
41 ratification would be as of the date of re-publication of the Virginia Civil Code: March 12, 1819.

- 42 6. However, there is evidence that the State of Virginia ratified the Amendment in 1812 and the documentation was either
43 never forwarded to Washington or was lost when the Capital and records were burned in the War of 1812.
44 7. In 2003 -- A bill, House Concurrent Resolution 10, was placed before the New Hampshire legislature, to reaffirm New
45 Hampshire's December 9, 1812 ratification of the 13th Amendment... Known as New Hampshire House Concurrent
46 Resolution 10
47 8. February 2003 -- Representative Marple, prime sponsor of the New Hampshire Resolution 10 above, sent the 13th
48 Amendment Committee copies of pages from the NH Journal of the Senate, Dated June 12, 1812, that has these
49 surprising statements on pages 48 and 49:

50 *Page 48:*

51 *"The following was received from His Excellency the Governor, by the Secretary.*

52 *To the Senate and House of Representatives.*

1 *I herewith communicate to the Legislature for their consideration, certain laws and resolutions passed by the*
2 *Legislatures of Georgia, North-Carolina, Tennessee, Virginia and Vermont, upon the subject of amendments of*
3 *the Constitution of the United States, together with letters from the executive officers of those States.*

4 *WILLIAM PLUMER"*

5 *June 12, 1812*

6 *Page 49:*

7 *"Voted, That Messers. Kimball and Ham, with such as the House of Representatives may join, be a committee to*
8 *take into consideration certain laws and resolutions passed by the Legislatures of Georgia, North-Carolina,*
9 *Tennessee, Virginia and Vermont, and other documents accompanying the same, communicated this day by His*
10 *Excellency the Governor, and report thereon. Sent down for concurrence."*

- 11 9. The above entry in the Senate Record for New Hampshire clearly shows that Virginia ratified the 13th Amendment
12 prior to June 12, 1812. Early enough before that date that documents from Virginia reached New Hampshire
13 evidencing their ratification of the Amendment. Governor Plumer, clearly states that he included copies of those
14 documents with his transmittal letter to the New Hampshire Senate and House of Representatives.
- 15 10. The publication of the Constitution for the United States with the Laws of the Commonwealth of Virginia on March
16 12, 1819 clearly indicates that the Amendment was properly ratified by Virginia. They also knew there were powerful
17 forces allied against this ratification so they took extraordinary measures to make sure that it was published in
18 sufficient quantity (4,000 copies were ordered, almost triple their usual order), and instructed the printer to send a copy
19 to President James Monroe as well as James Madison and Thomas Jefferson. (The printer, Thomas Ritchie, was
20 bonded. He was required to be extremely accurate in his research and his printing, or he would forfeit his bond.)
- 21 11. There is no Constitutional requirement that any notification be sent to the Secretary of State, or to any other individual,
22 that they had ratified the 13th Amendment. The Constitution only requires that three-fourths of the states ratify so that
23 an Amendment will be added to the Constitution. If three-quarters of the states ratify, the Amendment is passed. No
24 provisions are stated concerning any announcement.
- 25 12. Printing the Constitution, with the 13th Amendment, by the Virginia Legislature is prima facie evidence of ratification.
26 The 13th Amendment is now, and has been since 1812, the official Law of the Land and a valid part of the Constitution
27 for the united States of America.
- 28 13. Following Virginia's publication of March 12, 1819, other states and territories quickly followed suit. Word of
29 Virginia's publication quickly spread throughout the States and both Rhode Island and Kentucky published the new
30 Amendment in 1822. Ohio first published in 1824. Maine ordered 10,000 copies of the Constitution with the 13th
31 Amendment to be printed for use in the schools in 1825, and again in 1831 for their Census Edition. Indiana Revised
32 Laws of 1831 published the 13th Article on p. 20. Northwestern Territories published in 1833. Ohio published in 1831
33 and 1833. Then came the Wisconsin Territory in 1839; Iowa Territory in 1843; Ohio again, in 1848; Kansas Statutes in
34 1855; and Nebraska Territory six times in a row from 1855 to 1860.
- 35 14. The title "Esquire," which Attorneys have freely adopted and claim, is a "title of nobility or honor." They have no right
36 to be a citizen of the united States, and cannot hold any office of trust or profit. All laws passed by a Senate, or a House
37 of Representatives, that has a sitting member who claims the title of Esquire, or any other Title of Nobility, are null and
38 void.
- 39 15. When an Attorney is admitted to the "Bar" they are granted the title "Esquire." In England a knight held the title of
40 "Squire" and his armor bearer was granted the title "Esquire". King George, of Revolutionary War fame, established
41 the International Bar Association (IBA) and authorized the IBA to grant the title of Attorney and the associated title,
42 Esquire, to all Lawyers who joined the IBA. Because the International Bar Association, to which the other Bar
43 Associations, ABA and State Bars belong, still grants the titles of "Attorney" and "Esquire" as approved and permitted
44 by the King, or Queen of England the titles "Attorney" and "Esquire" are titles of nobility granted by the King or
45 Queen of England.
- 46 16. Every Congress since 1812 has contained individuals who claim titles of nobility. Thus, every Congress since 1812 is
47 unconstitutional. No valid laws have been passed, no valid Amendments to the U.S. Constitution have been adopted,
48 no additional States have been properly created. All States formed since 1812 do not exist as valid States.
- 49 17. Every Federal and State Supreme Court is composed of Attorneys who claim the title of "Esquire." These Supreme
50 Courts are unconstitutionally staffed. The constitution does not require that any specific learning or knowledge be had
51 by anyone for any position. Any Sovereign can "sit" on the Supreme Court.
- 52 18. The constitutions of most states formed since 1812 require that the State Attorney General be a member of the Bar. The
53 Attorney General is serving unlawfully and the provision in the State Constitution is unconstitutional.

- 1 19. In Colonial America, attorneys trained attorneys but most held no "title of nobility" or "honor". There was no
2 requirement that one be a lawyer to hold the position of district attorney, attorney general, or judge; a citizen's "counsel
3 of choice" was not restricted to a lawyer; there were no state or national bar associations. The only organization that
4 certified lawyers was the International Bar Association (IBA), chartered by the King of England, headquartered in
5 London, and closely associated with the international banking system. Lawyers admitted to the IBA received the rank
6 "Esquire" -- a "title of nobility".
- 7 20. Just holding a Title of Nobility is not the basic problem. The problem lies in the Oath that accompanies the granting of
8 the Title. You never get anything for nothing. The Oath requires strict allegiance to the codes of the "Bar" Association.
9 Even today, an Attorney's first obligation is not to his, or her, client, but to the court. This creates a conflict of interest,
10 because the Attorney has accepted payment from the client.

11 *No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the*
12 *one, and despise the other. Ye cannot serve God and mammon.*
13 *[Matthew 6:24, Bible, NKJV]*

- 14 21. All of the laws passed since 1812, are invalid.

15 *"The general rule is that an unconstitutional statute, though having the form and name of law, is in reality no*
16 *law, but is wholly void, and ineffective for any purpose; since unconstitutionality dates from the time of its*
17 *enactment, and not merely from the date of the decision so branding it. An unconstitutional law, in legal*
18 *contemplation, is as inoperative as if it had never been passed. Such a statute leaves the question that it*
19 *purports to settle just as it would be had the statute not been enacted.*

20 *"Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights,*
21 *creates no office, bestows no power or authority on anyone, affords no protection, and justifies no acts*
22 *performed under it. . .*

23 *A void act cannot be legally consistent with a valid one. An unconstitutional law cannot operate to supersede*
24 *any existing valid law. Indeed, insofar as a statute runs counter to the fundamental law of the land, it is*
25 *superseded thereby.*

26 *No one is bound to obey an unconstitutional law and no courts are bound to enforce it. "*
27 *[Black's Law Dictionary, Sixth Edition, Page 260]*

- 28 Pursuant to the facts established, The 13th Amendment to the Constitution for the united States as originally passed in
29 1812, and as set forth to wit:

30 *"If any citizen of the United States shall accept, claim, receive, or retain any title of nobility or honour, or shall*
31 *without the consent of Congress, accept and retain any present, pension, office, or emolument of any kind*
32 *whatever, from any emperor, king, prince, or foreign power, such person shall cease to be a citizen of the united*
33 *States, and shall be incapable of holding any office of trust or profit under them, or either of them."*
34 *[Original 13th Amendment to the Constitution for the united states of America]*

- 35 is a true and valid Amendment to the said Constitution and must be recognized as the valid "Law of the Land" in all States
36 and venues.

37 "Titles of nobility", including the titles of:

- 38 1. "attorney at law": Attorneys at law are the ONLY ones allowed to represent people. The term "assistance of counsel"
39 found in the Sixth Amendment is misinterpreted by judges to EXCLUDE PRIVATE non-attorneys from helping
40 others.
- 41 2. "taxpayer": IRS refuses to recognize, correspond with, or help NON-taxpayers. You can't even call them on the phone
42 without admitting you are a "taxpayer". They won't talk to you until you provide a "TAXPAYER identification
43 number". What about simply an Account Number that doesn't imply "taxpayer" status?
- 44 3. "United States government": The de facto government asserts sovereign immunity in ALL cases except where they
45 expressly waive it, and yet they deny the same capability to private human beings.
- 46 4. "IRS agent": IRS agents use pseudo names officially for anonymity but private parties are accused of FRAUD when
47 they do it.

48 . . .etc. are therefore prohibited by the United States Constitution. The U.S. Supreme Court has held that such "titles of
49 nobility" deny equal protection that is the foundation of the United States Constitution:

1 Central both to the idea of the rule of law and to our own Constitution's guarantee of equal protection is the
2 principle that government and each of its parts remain open on impartial terms to all who seek its assistance.
3 "Equal protection of the laws is not achieved through indiscriminate imposition of inequalities." "Sweatt v.
4 Painter, 339 U. S. 629, 635 (1950) (quoting Shelley v. Kraemer, 334 U. S. 1, 22 (1948)). Respect for this
5 principle explains why laws singling out a certain class of citizens for disfavored legal status or general
6 hardships are rare. A law declaring that in general it shall be more difficult for one group of citizens than for
7 all others to seek aid from the government is itself a denial of equal protection of the laws in the most literal
8 sense. "The guaranty of equal protection of the laws 634*634 is a pledge of the protection of equal laws." "
9 Skinner v. Oklahoma ex rel. Williamson, 316 U. S. 535, 541 (1942) (quoting Yick Wo v. Hopkins, 118 U. S.
10 356, 369 (1886)).
11 [Romer v. Evans, 517 U.S. 620 (1996)]

12
13
14 The Court's method of analysis seems to ignore the strictures of JUSTICES DOUGLAS and WHITE, but the
15 analysis is clear: the Court holds sua sponte that the Due Process Clause requires that Stanley, the unwed
16 biological father, be accorded a hearing as to his fitness as a parent before his children are declared wards of
17 the state court; the Court then reasons that, since Illinois recognizes such rights to due process in married
18 fathers, it is required by the Equal Protection Clause to give such protection to unmarried fathers. This
19 "method of analysis" is, of course, no more or less than the use of the Equal Protection Clause as a
20 shorthand condensation of the entire Constitution: a State may not deny any constitutional right to some of
21 its citizens without violating the Equal Protection Clause through its failure to deny such rights to all of its
22 citizens. The limits on this Court's jurisdiction are not properly expandable by the use of such semantic devices
23 as that. [405 U.S. 661]
24 [Stanley v. Illinois, 405 U.S. 645 (1972)]

25
26
27 We have consistently held, however, that some objectives, such as "a bare . . . desire to harm a politically
28 unpopular group," are not legitimate state interests. Department of Agriculture v. Moreno, supra, at 534. See
29 also Cleburne v. Cleburne Living Center, supra, at 446-447; Romer v. Evans, supra, at 632. When a law
30 exhibits such a desire to harm a politically unpopular group, we have applied a more searching form of
31 rational basis review to strike down such laws under the Equal Protection Clause.

32 [. . .]

33 The Equal Protection Clause "neither knows nor tolerates classes among citizens." Id. at 623 (quoting Plessy
34 v. Ferguson, 163 U.S. 537, 559 (1896) (Harlan, J. dissenting)).
35 [Lawrence v. Texas, 539 U.S. 558, 123 S.Ct. 2472 (2003)]

36 The fact the conclusions in this section are carefully hidden by a corrupted legal profession using the following means:

- 37 1. The annotated version of the clauses within the Constitution which prohibit titles of nobility are the nearly silent and
38 irrelevant to the issues discussed herein. See:
39 1.1. Article 1, Section 10
40 <http://caselaw.lp.findlaw.com/data/constitution/article01/>
41 1.2. Article I, Section 9, Clause 8
42 <http://caselaw.lp.findlaw.com/data/constitution/article01/>
43 2. The term "title of nobility" is not found in any law dictionary or regular dictionary that we could find.
44 3. Courts of justice deceive you into participating in the "attorney at law" franchise by fooling you into "representing
45 yourself" as a "pro per" or a "pro se" litigant. You can't "represent" anyone unless you are acting as a franchisee
46 called an "attorney at law". This is how they get the jurisdiction to regulate your conduct as a franchise court. Those
47 who don't want to participate in such franchise cannot claim to be "pro se" or "pro per", but rather must claim to be
48 "sui juris". Note the phrase "for oneself" instead of "as oneself" in the definition of "pro se" and then compare that
49 with the definition of "sui juris" below:

50 "Pro se. For one's own behalf; in person. Appearing for oneself, as in the case of one who does not retain a
51 lawyer and appears for himself in court."
52 [Black's Law Dictionary, Sixth Edition, p. 1221]

53 "Sui juris. Of his own right; possessing full social and civil rights; not under any legal disability [e.g.
54 "franchise"], or the power of another, or guardianship. Having capacity to manage one's own affairs; not
55 under legal disability to act for one's self."
56 [Black's Law Dictionary, Sixth Edition, p. 1434]

1 If you would like to see legal evidence proving the ratification and existence of the Original Thirteenth Amendment, see:

<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/Missing13thAmendment-1819-laws-of-virginia.pdf>

2 **7.3 Legal mechanisms for kidnapping your identity and moving it unlawfully to federal** 3 **territory and thereby enslave you to a franchise contract**

4 The states of the Union are legislatively but not constitutionally foreign and alien and sovereign in respect to the national
5 government. Maintaining that separation of legislative powers, in fact, is one of the main purposes of the United States
6 Constitution:

7 *"We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S.*
8 *Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal*
9 *government are few and defined. Those which are to remain in the State governments are numerous and*
10 *indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally mandated division**
11 **of authority "was adopted by the Framers to ensure protection of our fundamental liberties."** *Gregory v.*
12 **Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and**
13 **independence of the coordinate branches of the Federal Government serves to prevent the accumulation of**
14 **excessive power in any one branch, a healthy balance of power between the States and the Federal**
15 **Government will reduce the risk of tyranny and abuse from either front."** *Ibid.*
16 *[U.S. v. Lopez, 514 U.S. 549 (1995)]**

17 In order to break down this separation of powers and enact law that regulates the conduct of nonresident alien parties
18 domiciled in a legislatively foreign state such as a state of the Union, the national government has to use contracts and
19 franchises to unlawfully reach outside of federal territory. It is a maxim of law that debt and contract know no place,
20 meaning that they can be enforced anywhere.

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

22 *Locus contractus regit actum.*

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

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

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

26 Those who are in a state of the Union, in order to acquire a "commercial existence", identity, or right in a foreign
27 jurisdiction such as the federal zone are mandatorily required to become privileged. Here is an explanation of this
28 phenomenon by the U.S. Supreme Court. Note that legislatively foreign and alien inhabitants of states of the Union must
29 be treated as possessing an "implied license" to do business in a foreign jurisdiction, which in this case is the national
30 government, and therefore become privileged "resident aliens":

31 *The reasons for not allowing to other aliens exemption 'from the jurisdiction of the country in which they are*
32 *found' were stated as follows: **When private individuals of one nation [states of the Unions are "nations"**
33 **under the law of nations] spread themselves through another as business or caprice may direct, mingling**
34 **indiscriminately with the inhabitants of that other, or when merchant vessels enter for the purposes of trade,**
35 **it would be obviously inconvenient and dangerous to society, and would subject the laws to continual**
36 **infraction, and the government to degradation, if such individuals or merchants did not owe temporary and**
37 **local allegiance, and were not amenable to the jurisdiction of the country.** *Nor can the foreign sovereign have*
38 *any motive for wishing such exemption. His subjects thus passing into foreign countries are not employed by*
39 *him, nor are they engaged in national pursuits. Consequently, there are powerful motives for not exempting*
40 *persons of this description from the jurisdiction of the country in which they are found, and no one motive for*
41 *requiring it. **The implied license, therefore, under which they enter, can never be construed to grant such***
42 **exemption.' 7 Cranch, 144.***

43 *In short, the judgment in the case of The Exchange declared, as incontrovertible principles, that the jurisdiction*
44 *of every nation within its own territory is exclusive and absolute, and is susceptible of no limitation not imposed*
45 *by the nation itself; that all exceptions to its full and absolute territorial jurisdiction must be traced up to its*
46 *own consent, express or implied; that upon its consent to cede, or to waive the exercise of, a part of its*
47 *territorial jurisdiction, rest the exemptions from that jurisdiction of foreign sovereigns or their armies entering*
48 *its territory with its permission, and of their foreign ministers and public ships of war; and that **the implied***
49 **license, under which private individuals of another nation enter the territory and mingle indiscriminately**
50 **with its inhabitants, for purposes of business or pleasure, can never be construed to grant to them an**
51 **exemption from the jurisdiction of the country in which they are found.** *See, also, Carlisle v. U.S. (1872) 16*

1 Wall. 147, 155; Radich v. Hutchins (1877) 95 U.S. 210; Wildenhus' Case (1887) 120 U.S. 1, 7 Sup. Ct. 385;
2 Chae Chan Ping v. U.S. (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.
3 [United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898)]

4 The above is another way of expressing the operation of the Foreign Sovereign Immunities Act (FSIA), 28 U.S.C. Chapter
5 97, in which 28 U.S.C. §1605 identifies the criteria by which foreign sovereigns such as states of the Union, and the
6 inhabitants within them “waive sovereignty immunity” and become subject to the jurisdiction of otherwise foreign law.
7 Those mechanisms imply that when one “purposefully avails” himself of commerce in a foreign jurisdiction, they are to be
8 deemed “resident aliens” within that otherwise foreign jurisdiction.

9 [TITLE 28 > PART IV > CHAPTER 97 > § 1605](#)
10 [§ 1605. General exceptions to the jurisdictional immunity of a foreign state](#)

11 (a) A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in any
12 case—

13 (2) in which the action is based upon a commercial activity carried on in the United States by the foreign
14 state; or upon an act performed in the United States in connection with a commercial activity of the foreign
15 state elsewhere; or upon an act outside the territory of the United States in connection with a commercial
16 activity of the foreign state elsewhere and that act causes a direct effect in the United States;

17 Below is how the courts describe this mechanism. When a foreign state explicitly (in writing) or implicitly (through their
18 conduct) consents to the jurisdiction of a sister Forum or State, they are deemed to be “present” within that state legally, but
19 not necessarily physically. Here is how the Ninth Circuit Court of Federal Appeals describes this concept:

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

28 [. . .]

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

- 30 (1) The non-resident defendant must purposefully direct his activities or consummate some transaction with
31 the forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege
32 of conducting activities in the forum, thereby invoking the benefits and protections of its laws;
33 (2) the claim must be one which arises out of or relates to the defendant's forum-related activities; and
34 (3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.

35 *Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting Lake v. Lake, 817 F.2d.*
36 *1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in*
37 *shorthand fashion, as the "purposeful availment" prong. Schwarzenegger, 374 F.3d. at 802. Despite its label,*
38 *this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful*
39 *availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or*
40 *by some combination thereof.*
41 [Yahoo! Inc. v. La. Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 (9th Cir. 01/12/2006)]

42 The key is the phrase “purposeful availment”. If you did not consent to do business in the forum, and instead had your
43 money stolen by an ignorant payroll clerk or financial institution and sent to the corrupt United States, then that
44 government:

- 45 1. Becomes the custodian over STOLEN money.
46 2. Becomes a “bailee” and “transferee” in temporary possession of property rightfully belonging to the party who was the
47 subject of unlawful withholding and/or reporting.
48 3. Is required to return the funds, even if no law or even the franchise agreement itself authorizes the return of funds.
49 Hence, a statutory “tax return” available ONLY to statutory franchisees called “taxpayers” need not be filled out and a
50 NON-statutory claim should suffice.

1 "A claim against the United States is a right to demand money from the United States.⁴⁵ Such claims are
2 sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent.⁴⁶ The
3 general rule of non-liability of the United States does not mean that a citizen cannot be protected against the
4 wrongful governmental acts that affect the citizen or his or her property.⁴⁷ If, for example, money or property
5 of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the
6 United States cannot [lawfully] hold the money or property against the claim of the injured party.⁴⁸"
7 [American Jurisprudence 2d, United States, §45]
8

9 "When the Government has illegally received money which is the property of an innocent citizen and when this
10 money has gone into the Treasury of the United States, there arises an implied contract on the part of the
11 Government to make restitution to the rightful owner under the Tucker Act and this court has jurisdiction to
12 entertain the suit.
13 90 Ct.Cl. at 613, 31 F.Supp. at 769."
14 [Gordon v. U.S., 227 Ct.Cl. 328, 649 F.2d. 837 (Ct.Cl., 1981)]
15

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

- 24 4. May be sued in state court under a REPLEVIN action without invoking the franchise contract because the party whose
25 funds were stolen did not consent to be a franchisee and therefore never "purposefully availed" themselves of the
26 franchise or the commercial consequences of the franchise.

27 Here is how that process is described in the FSIA:

28 [TITLE 28 > PART IV > CHAPTER 97 > § 1605](#)
29 [§ 1605. General exceptions to the jurisdictional immunity of a foreign state](#)

30 (a) A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in any
31 case—

32 (3) in which rights in property taken in violation of international law are in issue and that property or any
33 property exchanged for such property is present in the United States in connection with a commercial activity
34 carried on in the United States by the foreign state; or that property or any property exchanged for such
35 property is owned or operated by an agency or instrumentality of the foreign state and that agency or
36 instrumentality is engaged in a commercial activity in the United States;

37 Below is the sequence of legal events that creates implied consent to the franchise, creates the legal "person", "individual",
38 and "resident", transports your identity to federal territory, and places it within the jurisdiction of a federal FRANCHISE
39 court, and creates what the courts call a "federal question" to be heard ONLY in a federal court. In other words, the
40 franchise agreement dictates choice of law that kidnaps your identity and moves it outside the protections of state law and
41 the constitution and onto federal territory.

- 42 1. Through deceit, fraud, and adhesion contracts within financial account applications and employment withholding
43 paperwork, you are illegally coerced to apply to receive and become a custodian of government property. The legal
44 definition of "public office" confirms that a public officer is, in fact, someone who manages public property. The
45 property you receive is the Social Security Card, Social Security Number, and the Taxpayer Identification Number.

⁴⁵ 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).

⁴⁶ Blagge v Balch, 162 U.S. 439, 40 L.Ed. 1032, 16 S.Ct. 853.

⁴⁷ Wilson v Shaw, 204 U.S. 24, 51 L.Ed. 351, 27 S.Ct. 233.

⁴⁸ Bull v United States, 295 U.S. 247, 79 L.Ed. 1421, 55 S.Ct. 695, 35-1 U.S.T.C. ¶ 9346, 15 A.F.T.R. 1069; United States v. State Bank, 96 U.S. 30, 96 Otto 30, 24 L.Ed. 647.

1 These numbers act as the equivalent of de facto license numbers giving permission from the state for you to engage in
2 “the functions of a public office”. IRS Regulations at 26 CFR §301.6109-1 confirm that the use of the number is
3 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
4 “the functions of a public office”.

5 “Public office. The right, authority, and duty created and conferred by law, by which for a given period, either
6 fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of
7 the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56,
8 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the
9 sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v.
10 State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v.
11 City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46
12 Ariz. 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient
13 authority, but for such time as de- notes duration and continuance, with Independent power to control the
14 property of the public, or with public functions to be exercised in the supposed interest of the people, the
15 service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position
16 so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.
17 [Black’s Law Dictionary, Fourth Edition, p. 1235]

- 18 2. The USE of said public property and de facto license and the number that goes with it constitutes “prima facie implied
19 consent” to engage in the franchise and accept all of its terms and conditions. Hence, your implied consent makes you
20 into a PRESUMED, DE FACTO public officer and transferee managing federal property. Any commercial transaction
21 you connect the de facto license number to constitutes consent to donate the FRUITS of the transaction to a public
22 purpose in order to receive the benefits of a government franchise.
- 23 3. Implied consent to the franchise contract creates “agency” on the part of the applicant. All contracts create agency,
24 which as a bare minimum consists of delivering the “consideration” called for under the contract. The courts and the
25 government illegally treat this agency as a public office as described in 26 U.S.C. §7701(a)(26). They do this
26 unlawfully, because NO WHERE in the I.R.C. are the creation of any new public offices in the government authorized
27 by the use of any tax form or any identifying number. The “consideration” they define by fiat as consisting of
28 obedience to the laws and dictates of a legislatively foreign jurisdiction.
- 29 4. Third parties are LIED TO by the IRS into producing FALSE legal evidence that connects PRIVATE people with a
30 public office. For instance, IRS FALSELY tells everyone that:
31 4.1. Every payment IN A LEGISLATIVELY FOREIGN JURISDICTION AND OUTSIDE THEIR TERRITORY
32 must be reported using information returns such as IRS Forms W-2, 1042-S, 1098, and 1099.
33 4.2. The reports MUST contain Taxpayer Identification Numbers, Employer Identification Numbers, and Social
34 Security Numbers, all of which are ONLY mandatory in the case of those lawfully occupying a public office in
35 ONLY the District of Columbia and not elsewhere pursuant to 4 U.S.C. §72.
36 This has the practical effect of “electing” third parties into a public office without their consent, and in most cases
37 ALSO without even their knowledge. Since they aren’t aware how the SCAM works, they never bother to rebut the
38 FALSE evidence and hence, are compelled to act as a de facto public officer in criminal violation of 18 U.S.C. §912
39 and to satisfy all the obligations of the office WITHOUT any real compensation. See:

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

- 40 5. The public office (the “trade or business”) that is fraudulently created using your implied consent means that you:
41 5.1. Are acting in a representative capacity on behalf of a federal corporation, which in this case is the national
42 government.
43 5.2. Are a statutory “U.S. citizen”, because the United States federal corporation you represent is a statutory but not
44 constitutional citizen.

45 *“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was*
46 *created, and of that state or country only.”*
47 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §886]*

- 48 6. Federal Rule of Civil Procedure 17(b) is used to transport your identity to the District of Columbia, because that is
49 where “U.S. Inc.” is domiciled and located, who is the REAL party in interest for those acting in a representative
50 capacity.

51 IV. PARTIES > Rule 17.
52 Rule 17. Parties Plaintiff and Defendant; Capacity

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

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

- 2 (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;
3 (2) for a corporation [the "United States", in this case, or its officers on official duty representing the
4 corporation], by the law under which it was organized [laws of the District of Columbia]; and
5 (3) for all other parties, by the law of the state where the court is located, except that:
6 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue
7 or be sued in its common name to enforce a substantive right existing under the United States Constitution
8 or laws; and
9 (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue
10 or be sued in a United States court.
11 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

- 12 7. The franchise contract is then used to transport your identity against your will to the Domicile of "U.S. Inc." in the
13 District of Criminals. For example, 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) are used to transport your identity
14 to the District of Columbia under the I.R.C. The "citizen or resident" they are talking about is the PUBLIC OFFICE,
15 and NOT the human being and OFFICER filling the office.

16 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
17 [§ 7701. Definitions](#)

18 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent
19 thereof—

20 (39) Persons residing outside United States

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

24 (A) jurisdiction of courts, or

25 (B) enforcement of summons
26

27 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter A](#) > § 7408
28 [§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions](#)

29 (d) Citizens and residents outside the United States

30 If any citizen or resident of the United States does not reside in, and does not have his principal place of
31 business in, any United States judicial district, such citizen or resident shall be treated for purposes of this
32 section as residing in the District of Columbia.

33 **7.4 How Deception, fraud, and "words of art" on government forms are abused by state and**
34 **federal governments to illegally bypass the geographical restrictions on franchises**

35 Now that we understand where franchises may lawfully be offered, we can also answer the question of WHY both state and
36 federal government statutes and forms and services do all the following:

- 37 1. Ask whether you are a statutory "U.S. citizen", which implies you are a "person" or "U.S. person" (26 U.S.C.
38 §7701(a)(30)) domiciled on federal territory and NOT within the exclusive jurisdiction of any state of the Union. The
39 term "U.S." within that phrase means the national government and no part of any state of the Union. This is
40 exhaustively proven in the following:
41

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

42 2. Forbid the issuance of licenses such as driver's licenses to those who are not domiciled on federal territory and
43 therefore not statutory 'U.S. citizens' or "residents" (aliens).

43 State of Virginia

1 Title 46.2 - MOTOR VEHICLES.
2 Chapter 3 - Licensure of Drivers
3 §46.2-328.1. Licenses, permits and special identification cards to be issued only to United States citizens, legal
4 permanent resident aliens, or holders of valid unexpired nonimmigrant visas; exceptions; renewal, duplication,
5 or reissuance.

6 A. Notwithstanding any other provision of this title, except as provided in subsection G of § 46.2-345, the
7 Department shall not issue an original license, permit, or special identification card to any applicant who has
8 not presented to the Department, with the application, valid documentary evidence that the applicant is either
9 (i) a citizen of the United States, (ii) a legal permanent resident of the United States, or (iii) a conditional
10 resident alien of the United States.

- 11 3. Ask for a government identifying number that ties you to domicile on federal territory. 20 CFR §422.104 says that
12 Social Security Numbers may only lawfully be issued to persons domiciled on federal territory.

13 [26 CFR §301.6109-1\(g\)](#)

14 (g) Special rules for taxpayer identifying numbers issued to foreign persons—

15 (1) General rule—

16 (i) Social security number.

17 A social security number is generally identified in the records and database of the Internal Revenue Service
18 as a number belonging to a U.S. citizen or resident alien individual. A person may establish a different status
19 for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as
20 the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may
21 specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will
22 assign this status to the individual's social security number.

- 23 4. Unlawfully and prejudicially deprive those who do not fraudulently declare a domicile on federal territory or a
24 connection with some public franchise of the ability to conduct commerce to support their family and this is a violation
25 of the equal protection of the laws mandated by the Constitution. They do this by:
26 4.1. Refusing to recognize the right of self-government declared in the Declaration of Independence to form your own
27 government and issue your own private ID. No entity deserves to be called a “government” that refuses to
28 recognize the EQUAL right of EVERYONE to peacefully govern themselves to the exclusion of others
29 guaranteed by the Declaration of Independence without having to institute violence or force against anyone. The
30 Declaration of Independence, in fact, makes it our DUTY to form our own government if the one we have does
31 not meet our needs.

32 *We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator*
33 *with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to*
34 *secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the*
35 *governed, --That whenever any Form of Government becomes destructive of these ends, it is the Right of the*
36 *People to alter or to abolish it, and to institute new [SELF] Government, laying its foundation on such*
37 *principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and*
38 *Happiness.*

39 [*Declaration of Independence, Thomas Jefferson*]

- 40 4.2. Refusing to recognize, permit, or protect private ID or ID issued by families, churches, or private groups not
41 associated with the government.
42 4.3. Refusing to publish standards for the issuance of PRIVATE ID for use by financial institutions and employers.
43 4.4. Refusing to prosecute financial institutions and employers for discrimination who fail to recognize or accept
44 private ID while acting as government officers called “withholding agents”.

45 For further details on this subject, see section 12 for the methods by which Americans are unlawfully compelled to
46 fraudulently declare a domicile on federal territory that they have never visited:

[Why Domicile and Becoming a “Taxpayer” Require Your Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

47 What they are trying to do is create the FALSE presumption that:

1. You are domiciled or resident on federal territory. For instance, those engaged in the “trade or business”/public officer franchise that forms the heart of I.R.C. Subtitles A through C have an effective residence on federal territory by virtue of simply engaging in the public office.

[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]

2. Because you are domiciled on federal territory, you are not party to or protected by the United States Constitution.
3. You have no rights, but only Congressionally granted “privileges” and franchises. Everything that happens on federal territory is a privilege and not a right.
4. You are a government statutory “employee” pursuant to 5 U.S.C. §2105(a) or “public officer” on official business engaging in federal franchises. 5 U.S.C. §2105(a) identifies this statutory employee as an “officer AND individual”, meaning a public officer.

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

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

5. You are in receipt, custody, and control of government property, namely the Social Security Card and number, or the “Employer Identification Number” and are therefore a “public officer” and fiduciary over said public property and all the legal rights that attach to said property. Both numbers are property of the government and possession of government/public property is what creates the usually false presumption that the holder into a public officer.

Title 20: Employees' Benefits
[PART 422—ORGANIZATION AND PROCEDURES](#)
[Subpart B—General Procedures](#)
[§ 422.103 Social security numbers.](#)

(d) Social security number cards.

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

“Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. *Walker v. Rich*, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v. State*, 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v. City of Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public,** or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.
[Black’s Law Dictionary, Fourth Edition, p. 1235]

1 6. By virtue of being a public officer, you are a “trustee”, “fiduciary” (26 U.S.C. §6903), and “transferee” (26 U.S.C.
2 §6901) of the national government who has no private earnings, and who has donated all of his formerly private
3 earnings to a “public use” under the terms of a franchise contract in order to procure the “benefits” of government
4 franchises.

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

13 7. You are NOT a human being, but a statutory but not common law “employee” (5 U.S.C. §2105(a)), public officer, and
14 servant of the government.

15 *“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*
16 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its*
17 *capacity as employer. We have recognized this in many contexts, with respect to many different constitutional*
18 *guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v.**
19 **Johnson*, [425 U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable*
20 *cause, but in many circumstances government employees can. *O’Connor v. Ortega*, [480 U.S. 709, 723](#) (1987)*
21 *(plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for*
22 *refusing to provide the government information that may incriminate them, but government employees can be*
23 *dismissed when the incriminating information that they refuse to provide relates to the performance of their job.*
24 **Gardner v. Broderick*, [497 U.S. 62, 95] [392 U.S. 273, 277](#) -278 (1968). With regard to freedom of speech in*
25 *particular: Private citizens cannot be punished for speech of merely private concern, but government employees*
26 *can be fired for that reason. *Connick v. Myers*, [461 U.S. 138, 147](#) (1983). Private citizens cannot be punished*
27 *for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that*
28 *reason. *Public Workers v. Mitchell*, [330 U.S. 75, 101](#) (1947); *Civil Service Comm’n v. Letter Carriers*, [413 U.S.](#)
29 [548, 556](#) (1973); *Broadrick v. Oklahoma*, [413 U.S. 601, 616](#) -617 (1973).”*
30 [*Rutan v. Republican Party of Illinois*, [497 U.S. 62](#) (1990)]

31 **7.5 The criminal and unconstitutional consequences when governments are allowed to offer**
32 **franchises outside of their territory and exclusive jurisdiction**

33 Another important thing to completely understand is what are all of the legal consequences of allowing any government to
34 enforce civil franchises outside of its territory and exclusive or general jurisdiction? Many people might say something like
35 the following when such a thing happens, which is what one person said in the forums of our sister website when the
36 Obama Healthcare Bill was passed in 2010:

37 *It's my feeling that the Health Care Law is constitutional because it is consensual. Correct me if I'm wrong, but*
38 *I believe a "nonresident alien" is allowed the option of not participating, while a "U.S. person" must*
39 *participate. Therein lies the voluntary and consensual nature of the franchise.*

40 *1) Either claim your true and correct status as provided for in the Constitution -- "nonresident alien"*

41 *or,*

42 *2) Elect to be treated as a "lawful permanent resident," and thus, a "U.S. person" -- someone who is subject.*

43 To such a statement, we can only say that the person who said it was PRESUMING that the people can consent to
44 ANYTHING without violating the law. The fact is THEY CANNOT. When this was attempted with the first major
45 franchise, Social Security the U.S. Supreme Court held that states of the Union are not allowed to consent to the
46 enlargement of federal powers within their borders under the Constitution.

47 *“The people of the United States, by their Constitution, have affirmed a division of internal governmental*
48 *powers between the federal government and the governments of the several states-committing to the first its*
49 *powers by express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by*
50 *reservation, ‘the powers not delegated to the United States by the Constitution, nor prohibited by it to the*

1 States.' The Constitution thus affirms the complete supremacy and independence of the state within the field of
2 its powers. *Carter v. Carter Coal Co.*, [298 U.S. 238, 295](#), 56 S.Ct. 855, 865. The federal government has no
3 more authority to invade that field than the state has to invade the exclusive field of national governmental
4 powers; for, in the oft-repeated words of this court in *Texas v. White*, 7 Wall. 700, 725, 'the preservation of
5 the States, and the maintenance of their governments, are as much within the design and care of the
6 Constitution as the preservation of the Union and the maintenance of the National government.' The
7 necessity of preserving each from every form of illegitimate intrusion or interference on the part of the other
8 is so imperative as to require this court, when its judicial power is properly invoked, to view with a careful
9 and discriminating eye any legislation challenged as constituting such an intrusion or interference. See
10 *South Carolina v. United States*, [199 U.S. 437, 448](#), 26 S.Ct. 110, 4 Ann.Cas. 737."
11 [*Steward Machine Co. v. Davis*, [301 U.S. 548](#) (1937)]

12 And that same U.S. Supreme Court went so far as to say that the separation between the two must be indestructible and not
13 subject to political whim, when it held just one year prior the following:

14 "The determination of the Framers Convention and the ratifying conventions to preserve complete and
15 unimpaired state self-government in all matters not committed to the general government is one of the
16 plainest facts which emerges from the history of their deliberations. And adherence to that determination is
17 incumbent equally upon the federal government and the states. State powers can neither be appropriated on
18 the one hand nor abdicated on the other. As this court said in *Texas v. White*, 7 Wall. 700, 725, 'The
19 preservation of the States, and the maintenance of their governments, are as much within the design and
20 care of the Constitution as the preservation of the Union and the maintenance of the National government.
21 The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible States.'
22 Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal
23 government in the direction of taking over the powers of the states is that the end of the journey may find the
24 states so despoiled of their powers, or-what may amount to the same thing-so [298 U.S. 238, 296] relieved of
25 the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than
26 geographical subdivisions of the national domain. It is safe to say that if, when the Constitution was under
27 consideration, it had been thought that any such danger lurked behind its plain words, it would never have been
28 ratified."
29 [*Carter v. Carter Coal Co.*, 298 U.S. 238 (1936)]

30 The people can't consent to an enlargement of federal power within the borders of their state either, because while they are
31 in a state and participating in the affairs of state government as jurists and voters, they are part of the state government and
32 hence, they cannot consent to give up their authority to the federal government. And, the rights of people in the states of
33 the Union are, per the Declaration of Independence, inalienable, which means you cannot lawfully consent to give them
34 away in relation to a real de jure government. So, even with their consent, it still cannot be done without destroying the
35 constitutional separation of powers and therefore being unconstitutional.

36 It is unconstitutional to offer civil franchises to those domiciled outside of federal territory and within a state of the Union,
37 because:

- 38 1. Franchises blur the line between what is public and private.
- 39 2. Franchises causes the de jure government to have to create "foreign agents" that are not part of the government and yet
40 who fraudulently PRETEND to be part of the government. This includes:
 - 41 2.1. The Federal Reserve.
42

<u><i>The Money Scam</i>, Form #05.041</u> http://sedm.org/Forms/FormIndex.htm

 - 42 2.2. The Internal Revenue Service. See:
43

<u><i>Origins and Authority of the Internal Revenue Service</i>, Form #05.005</u> http://sedm.org/Forms/FormIndex.htm
--
- 44 3. Franchises can't lawfully be offered to population protected by the constitution whose rights are unalienable. An
45 unalienable right is a right that cannot be sold, bargained away, or transferred by any means, including a franchise.
46 How do you "alienate" rights or make those who are the subject of them "resident aliens" under a franchise agreement?
- 47 4. Franchises create a conflict of interest in the people running the government. They will, on the one hand, be in charge
48 of PROTECTING private rights, but on the other hand making a business out of destroying, taxing, and burdening
49 those rights using franchises. They will simultaneously have to provide equal protection that is the foundation of the
50 constitution, and yet also be in charge of destroying equality and replacing it with privilege, partiality, hypocrisy, and
greed that is at the heart of all franchises. No man can serve two masters in this way.

51 "No [public] servant [or biological person] can serve two masters; for either he will hate the one and love the
52 other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [money,
53 franchises, or government]."

5. Franchises causes money changers and lobbyists who benefit financially from the franchises to hijack the civic temple called "government" for personal gain, not unlike how the money changers took over the church court described in Matt. 21:12-17. This kind of corruption was the ONLY thing that Jesus ever got angry at, and here we are institutionalizing and expanding it. Even the thieves in the District of Criminals themselves identify the capitol they serve in as a "civic temple" and refer to the trust that Americans have in their conduct as "faith", which is a kind of "civic religion".

*"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]

6. Franchises cause the commission of a crime of impersonating a statutory citizen under 18 U.S.C. §911, which is a public officer, by those domiciled outside of federal territory and within a state of the Union. Congress STILL cannot establish public offices within states of the Union under 4 U.S.C. §72.
7. Franchises put federal judges in a criminal conflict of interest in violation of 18 U.S.C. §208, because they are put in charge of protecting rights protected by the constitution of those domiciled outside their jurisdiction and filing Bivens actions, and yet also puts them in charge of maximizing revenues from DESTROYING those same rights and forcing people to participate. Do YOU want judges who are criminals?
8. Franchises commercially entice judges to abuse sovereign immunity to protect and expand a government monopoly in a specific field of PRIVATE business, and thus give the government unfair advantage.
9. Franchises result in crime by jurors in federal court and voters because many of those jurors and voters will be receiving the socialist "benefit" and yet will also be ruling on cases relating to the benefit or voting for candidates based on promises to INCREASE the benefit. That is the same problem the income tax has. It is a CRIME to rule on any issue you have a financial interest in (18 U.S.C. §208) and it is a CRIME to bribe a voter (18 U.S.C. §201). And by the way: all jurors and voters are public officers in their STATE governments as well. See 18 U.S.C. §201, which describes jurors as public officers. BOTH will be happening if everyone receiving ANY kind of federal benefit is not disqualified from serving as a jurist or a voter. Personally, I think it ought to be against the law to be a jurist or a voter if one receives ANY government benefit for this very reason. The original Articles of Confederation refused to count "paupers and vagabonds" as voters, and they were smart for this. That corruption will cause EVERYONE to be compelled to participate. Do you REALLY want to have to go in front of a WHOLE ROOM full of tax consumers on the jury and the bench and tell them that you don't want to subsidize their activities or bribe them? How do you think that is going to turn out?

"And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous."
[Exodus 23:8, Bible, NKJV]

*"He who is greedy for gain troubles his own house,
But he who hates bribes will live."*
[Prov. 15:27, Bible, NKJV]

*"Surely oppression destroys a wise man's reason.
And a bribe debases the heart."*
[Ecclesiastes 7:7, Bible, NKJV]

10. Franchises are based on fraud, because you can't call yourself a statutory "citizen" or "resident" in a place you have never physically lived in on federal territory. Meaning, you as a person domiciled in a constitutional state of the Union can't truthfully call yourself a citizen under federal law as a person domiciled outside the statutory but not constitutional "United States".
11. Franchises is based on fraud because the people participating still think they are private parties, and the courts lie about their status. Then, when you realize the fraud and correct your status as described in pleadings, the government tries to hide that fact by calling the litigant "frivolous", which really means you are a heretic who refuses to join the state sponsored religion of socialism.
12. Franchises are based on fraud because it is being offered as a government program, and yet cannot be offered by a de jure government. A private corporation that is not a government is the only thing that can offer such a franchise, and that corporation cannot use sovereign immunity to expand its program, and yet it does. It is fraud because they won't

1 describe it as it REALLY is: Private business activity that can lawfully be refused and which a REAL de jure
2 government would and should defend your right NOT to participate in.

3 13. Franchises are unconstitutional because people domiciled in states of the Union and serving within state governments
4 will have to violate their state constitutions, most of which forbid simultaneously serving in federal office and state
5 office at the same time. State judges, legislators, and employees who sign up for this FEDERAL program and become
6 federal public officers will be committing TREASON. For a list of states with this constitutional prohibition, see:

[SEDM Jurisdictions Database](http://sedm.org/Forms/FormIndex.htm), Litigation Tool #10.010
<http://sedm.org/Forms/FormIndex.htm>

7 There are MANY things that even if it is lawful under man's law to consent to, that Christians CANNOT consent to without
8 committing mutiny against God under HIS trust indenture called the Bible. This is exhaustively proven in:

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

9 We believers are God's trustees under the Bible trust indenture and covenant and we have a duty to faithfully execute it.
10 Jesus did not repeal the old testament and we still have to obey it. We must CARE at all times about what God's law says
11 about what we are supposed to do.

12 The only place it is constitutional is where the constitution doesn't apply: Federal territory. Offering it to those domiciled in
13 states of the Union and protected by the constitution is unconstitutional and violates the separation of powers doctrine. All
14 it does is magnify corruption that is already rampant and is caused by a violation of the separation of powers. That doesn't
15 help anything.

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

16 All government franchises are civil law, and civil statutory federal law cannot be enforced outside of federal territory or
17 against those not domiciled on federal territory without violating the separation of powers doctrine. Enforcing "health
18 insurance franchises" within a state of the Union is unconstitutional for the same reasons that enforcing the "trade or
19 business" franchise within a state of the Union is unconstitutional, as documented in:

[The "Trade or Business" Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.001, Section 17
<http://sedm.org/Forms/FormIndex.htm>

20 The only way to MAKE it constitutional is to authorize private companies to do it or to create private corporation that will
21 do it and seed it with government money initially, but privatize it IMMEDIATELY.

22 *"Congress cannot authorize a trade or business [INCLUDING a health insurance business] within a State in*
23 *order to tax it."*
24 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

25 The above case has NEVER been overruled. They STILL cannot lawfully establish franchises WITHIN states of the
26 Union. They tip toe around this by refusing to call it a franchise, but that is the ONLY way they can reach inside states and
27 outside their territory to begin with: Contracts, of which franchises are a type of contract. Therefore, they CANNOT
28 contract with people in a state to create public offices. That is why everyone who occupies said offices has to physically
29 MOVE to the District of Columbia and work on the king's land to begin with. Because that is the only way they can
30 lawfully reach these people under civil law.

31 **7.6 How "comity" has been redefined to allow franchises to be unconstitutionally extended** 32 **outside the territory of the granting power**

33 The main method of extending franchises outside the territory of the granting power is through the concept called "comity".
34 Comity is the process by which courts voluntarily recognize the laws of a legislatively foreign jurisdiction that do not
35 otherwise have the "force of law". At the founding of America, franchises were not allowed to be enforced outside the

territory of the granting powers. This is also clear from the original definition of Comity in Bouvier's Law Dictionary, 1856:

COMITY. Courtesy; a disposition to accommodate.

2. Courts of justice in one state will, out of comity, enforce the laws of another state, when by such enforcement they will not violate their laws or inflict an injury on some one of their own citizens; as, for example, the discharge of a debtor under the insolvent laws of one state, will be respected in another state, where there is a reciprocity in this respect.

3. **It is a general rule that the municipal laws of a country do not extend beyond its limits, and cannot be enforced in another,** except on the principle of comity. But when those laws clash and interfere with the rights of citizens, or the laws of the countries where the parties to the contract seek to enforce it, as one or the other must give way, those prevailing where the relief is sought must have the preference. 2 Mart. Lo. Rep. N. S. 93; S. C. 2 Harr. Cond. Lo. Rep. 606, 609; 2 B. & C. 448, 471; 6 Binn. 353; 5 Cranch, 299; 2 Mass. 84; 6 Mass. 358; 7 Mart. Lo. R. 318. See Conflict of Laws; Lex loci contractus.

[Bouvier's Law Dictionary, 1856; SOURCE: <http://fanguardian.org/Publications/Bouviere/bouviere.txt>]

As time progressed and courts became corrupted, comity was unilaterally and unconstitutionally and illegally redefined by the legal profession as the main means of protecting and expanding franchises outside of federal territory. They did this because it enhanced the importance of lawyers and judges. Judges did this by expanding the definition of "comity" to add to the definition the phrase "a willingness to grant a privilege":

COMITY. Courtesy; complaisance; respect; **a willingness to grant a privilege** [FRANCHISE], not as a matter of right, but out of deference and good will. Dow v. Lillie, 26 N.D. 512, 144 N.W. 1082, 1088, L.R.A. 1915D, 754; Cox v. Terminal R. Ass'n of St. Louis, 331 Mo. 910, 55 S.W.2d 685.

Comity of Nations
(Lat. comitas gentium)

The most appropriate phrase to express the true foundation and extent of the obligation of the laws of one nation within the territories of another. Story, Confl.Laws, § 38. That body of rules which states observe towards one another from courtesy or mutual convenience, although **they do not form part of international law.** Holtz. Enc. s. v. Hilton v. Guyot, 159 U.S. 113, 16 S.Ct. 139, 40 L.Ed. 95; People v. Rushworth, 294 Ill. 455, 128 N.E. 555, 558; Second Russian Ins. Co. v. Miller, C.C.A.N.Y., 297 F. 404, 409.

It is derived altogether from the voluntary consent of the latter; and it is inadmissible when it is contrary to its known policy, or prejudicial to its interests. In the silence of any positive rule affirming or denying or restraining the operation of foreign laws, **courts of justice presume the tacit adoption of them by their own government,** unless repugnant to its policy, or prejudicial to its interests. It is not the comity of the courts, but the comity of the nation, which is administered and ascertained in the same way, and guided by the same reasoning, by which all other principles of the municipal law are ascertained and guided.

The recognition which one nation allows within its territory to the legislative, executive, or judicial acts of another nation, having due regard both to international duty and convenience and to the rights of its own citizens or of other persons who are under the protection of its laws. State ex rel. National Surety Corporation v. Price, 129 Neb. 433, 261 N.W. 884.

"The use of the word 'comity' as expressing the basis of jurisdiction has been criticized. It is, however, a mere question of definition. The principles lying behind the word are recognized. * * * **The truth remains that jurisdiction depends upon the law of the forum, and this law in turn depends upon the public policy disclosed by the acts and declarations of the political departments of the government.**" Russian Socialist Federated Soviet Republic v. Cibrario, 235 N.Y. 255, 139 N.E. 259, 260.

Judicial Comity

The principle in accordance with which the courts of one state or jurisdiction will give effect to the laws and judicial decisions of another, not as a matter of obligation, but out of deference and respect. Franzen v. Zimmer, 35 N.Y.S. 612, 90 Hun 103; Stowe v. Bank, C.C.Me., 92 F. 96; Strawn Mercantile Co. v. First Nat. Bank, Tex. Civ.App., 279 S.W. 473, 474; Bobala v. Bobala, 68 Ohio App. 63, 33 N.E.2d 845, 849.

There is no statute or common-law rule by which one court is bound to abide by the decisions of another court of equal rank. It does so simply for what may be called comity among judges. There is no common law or statutory rule to oblige a court to bow to its own decisions; it does so on the ground of judicial comity. (1884) 9 P.D. 98, per Brett. M. R.

1 Of such a use of the word, however, Dicey says: "The term 'comity' * * * is open to the charge of implying that
2 the judge, when he applies foreign law to a particular case, does so as a matter of caprice or favor."

3 **Comity is not a rule of law, but one of practice, convenience and expediency.** It is something more than mere
4 courtesy, which implies only deference to the opinion of others, since it has a substantial value in securing
5 uniformity of decision, and discouraging repeated litigation of the same question. But its obligation is not
6 imperative. Comity persuades; but it does not command. It declares not how a case shall be decided, but how it
7 may with propriety be decided. *Mast, Foos & Co. v. Mfg. Co.*, 177 U.S. 485. 488. 20 S.Ct. 708. 44 L.Ed. 856;
8 *National Electric Signaling Co. v. Telefunken Wireless Telegraph Co. of United States*, C.C.A.N.Y., 221 F. 629,
9 632; *Lauer v. Freudenthal*, 96 Wash. 394, 165 P. 98, 99.

10 **Comity of States**

11 Simply a phrase designating the practice by which the courts of one state follow the decision of another on a
12 like question, though not bound by law of precedents to do so. *Larrick v. Walters*, 39 Ohio App. 363, 177 N.E.
13 642, 645.

14 [*Black's Law Dictionary, Fourth Edition, p. 334*]

15 Important principles emerge from the above which need to be emphasized:

- 16 1. **"Comity is not a rule of law, but one of practice, convenience and expediency."**
- 17 1.1. They don't define WHO'S convenience it is for, but the implication is obvious: It is for the convenience and profit
18 of the GOVERNMENT, and NOT the people that the government was created to PROTECT and SERVE.
19 Hence, it creates an unequal and prejudicial relationship between the governed and the governors.
- 20 1.2. The opportunity for a judge to exercise this type of discretion obviously cannot coexist with obligations under the
21 constitution to protect PRIVATE rights. This would create a criminal conflict of interest in violation of 18 U.S.C.
22 §208, 28 U.S.C. §144, and 28 U.S.C. §455. Hence, no judge who exercises this kind of discretion can or should
23 ALSO hear constitutional issues not involving franchises. Anyone who consents to the jurisdiction of a judge
24 who wears TWO hats, "franchise" and "constitutional", is aiding and abetting crime.
- 25 2. **"The truth remains that jurisdiction depends upon the law of the forum, and this law in turn depends upon the public
26 policy disclosed by the acts and declarations of the political departments of the government."** Comity thereof is the
27 means by which judges act in a POLITICAL rather than LEGAL manner and implement "public policy" by caprice,
28 rather than law. A true constitutional court cannot lawfully enforce public policy and therefore, only legislative
29 franchises courts in the Executive Branch of the government can lawfully exercise this kind of comity. See:
- 30 **Political Jurisdiction**, Form #05.004
31 <http://sedm.org/Forms/FormIndex.htm>
- 32 3. **"...they do not form part of international law."** This means that they are judge made law, not statutory law. That is
33 why courts hearing franchise issues such as tax issues frequently will make their rulings "unpublished" so that they
34 cannot be cited as precedence: Because they are not law but essentially an edict or command from the judge personally
35 to a litigant before the court. Judges recognize that such unconstitutional and fraudulent commands cannot and do not
36 have the "force of law", which is why they are published as "opinions" or "memorandum opinions" instead of
37 "ORDERS". Under the Federal Rule of Evidence 610, "opinions" are inadmissible as evidence of ANYTHING,
38 including an obligation. This is a sign that they are operating in a POLITICAL rather than LEGAL capacity AND that
39 their "opinion" need not be obeyed.
- 40 3.1. They only people they can issue "memorandums" to are OTHER public officers within the government.
- 41 3.2. They can't issue civil commands to public officers in any branch of the government outside the judicial branch
42 without violating the separation of powers. That's why FRANCHISE judges and FRANCHISEES have to BOTH
43 be in the Executive Branch of the government, as the U.S. Supreme Court indirectly referenced in *Freytag v.*
44 *Commissioner*, 501 U.S. 868 (1991).
- 45 4. **"There is no statute or common-law rule by which one court is bound to abide by the decisions of another court of
46 equal rank. It does so simply for what may be called comity among judges."** This means that the mere will of the
47 judge is the sole arbiter of whether the foreign law is enforced. The U.S. Supreme Court defined the exercise of this
48 type of discretion as "the essence of slavery itself":

47 **"And the law is the definition and limitation of power.** It is, indeed,
48 quite true that there must always be lodged somewhere, and in some person or body, the authority of final
49 decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying except
50 to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the
51 suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual

possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth 'may be a government of laws and not of men.' **For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself.**
[Yick Wo v. Hopkins, [118 U.S. 356](#) (1886)]

In conclusion, it ought to be obvious to the reader that:

1. The exercise of “comity” as it is currently defined turns a “society of law” into a “society of men”.
2. Lodging the kind of discretion exercised by judges that is described above is extremely dangerous.

*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.***
[Yick Wo v. Hopkins, [118 U.S. 356, 369](#), 6 S. Sup. Ct. 1064, 1071]

3. Franchises and franchise courts ought to be avoided entirely, because the conflict of interest, greed, and covetousness by the government that they create and perpetuate are a severe threat to one’s liberty.
4. It is a violation of the separation of powers for franchise judges to hear matters not involving those who are not lawfully appointed or elected to public offices within the federal and not state government. All such cases MUST be dismissed or the constitute an unconstitutional Bill of Attainder.

7.7 Summary

The profound implications of this section are the following:

1. De jure constitutional governments are established to protect private rights by keeping what is “public” separate from what is “private”.
2. The rights of those protected by the Constitution are “unalienable”, which means that they cannot be bargained away through any commercial process in relation to the government.
3. Franchises are a commercial process, and therefore they may not lawfully be offered to human beings protected by the Constitution.
4. The purpose of franchises is to tax, regulate and DESTROY rights, not protect them.
5. Franchises may only be offered to persons domiciled on federal territory where rights do not exist. Offering them any other place or within a state of the Union is a violation of the Constitution.
6. Rights and franchises compete with each other and destroy each other. They cannot coexist in any truly free de jure government. Any attempt to mix them inevitably will cause every single private right to be gobbled up by Pac Man franchises and turned into “public rights” and publici juris because the love of money by politicians is without end and without scruples. That conversion will occur primarily by manufacturing legal ignorance in the public schools, STEALING ordinary words and converting them into “words of art”, and abusing unconstitutional presumption to deceive the ignorant into volunteering for these franchises. See:

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

7. We cannot have a “Dr. Jekyll” and “Mr. Hyde” government or court that on the one hand is in charge of protecting private rights, and on the other hand and at the same time, is running businesses or “franchises” that can tax, destroy, and regulate rights! For instance:
 - 7.1. It is a conflict of interest for a judge to rule on any matter that he has either a direct or an indirect pecuniary financial interest in. See 18 U.S.C. §208, 28 U.S.C. §144.
 - 7.2. It is a conflict of interest for a voter to vote on any measure that might directly affect his vote. See 18 U.S.C. §597.

“The government that robs Peter to pay Paul can always depend on the support of Paul.”
[George Bernard Shaw]

“A democracy cannot exist as a permanent form of government. It can only exist until the voters discover that they can vote themselves money from the Public Treasury. From that moment on, the majority always votes for

1 *the candidate promising the most benefits from the Public Treasury with the result that a democracy always*
2 *collapses over loose fiscal policy always followed by dictatorship."*
3 [*Alexander Fraser Tyler, "The Decline and Fall of the Athenian Republic"*]

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

8 7.3. It is a conflict of interest for a jurist who receives government "benefits" to rule on any matter involving the
9 payment of taxes for those benefits. 18 U.S.C. §201 makes it a crime to bribe a "public officer" and it also
10 describes jurists as "public officers":

11 [TITLE 18 > PART 1 > CHAPTER 11 > § 201](#)
12 [§ 201. Bribery of public officials and witnesses](#)

13 (a) For the purpose of this section—

14 (1) the term "public official" means Member of Congress, Delegate, or Resident Commissioner, either before
15 or after such official has qualified, or an officer or employee or person acting for or on behalf of the United
16 States, or any department, agency or branch of Government thereof, including the District of Columbia, in any
17 official function, under or by authority of any such department, agency, or branch of Government, or a juror;

18 What we have is Dr. Jekyll and Mr. Hyde government. On the one hand, it claims to champion freedom and rights
19 throughout the world but behind the scenes and on government forms, it is secretly undermining those same rights and
20 making everyone into a government "employee" or "public officer" and servant without compensation who is called by any
21 one of the following names:

22 1. Statutory "taxpayer" as defined at 26 U.S.C. §§7701(a)(14) and 1313. A federal business trust that earns "income" as
23 defined in 26 U.S.C. §643(b). This trust is wholly owned by a federal corporation, the "United States" pursuant to 28
24 U.S.C. §3002(15)(A). All federal corporations are "citizens" under the law they were incorporated, which in the case
25 of the "U.S. Inc." is the District of Columbia. By signing and submitting SSA Form SS-5, you created this trust and
26 agreed to become surety for it as a "public office". Possession of the Social Security Card and use of the number
27 constitutes prima facie evidence that you consent to act as the "trustee" and custodian of public property. The card and
28 number are "public property" pursuant to 20 CFR §422.103(d) and you can't use public property for a private use. If
29 you did, you would be guilty of conversion pursuant to 18 U.S.C. §654. In that sense, the number acts as a prima facie
30 license to act as a "public officer" engaged in federal franchises. See:

[Resignation of Compelled Social Security Trustee, Form #06.002](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

- 31 2. Statutory "person" as defined at 26 U.S.C. §6671(b) and 7343. All such "persons" are officers or employees of federal
32 corporations or federal partnerships contractually engaged with the government as "public officers".
- 33 3. Statutory "individual" as defined at 26 CFR §1.1441-1(c)(3). This is an alien or "nonresident alien" who signed up for
34 a Taxpayer Identification Number or provided a Social Security Number as a substitute for a Taxpayer Identification
35 Number. He or she or it is engaged in any one of the following franchises. All of these franchises are described in the
36 instructions for IRS Form 1042-S:
- 37 3.1. Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.
38 3.2. Any foreign person claiming a reduced rate of, or exemption from, tax under a tax treaty between a foreign
39 country and the United States, unless the income is an unexpected payment (as described in Regulations section
40 1.1441-6(g)) or consists of dividends and interest from stocks and debt obligations that are actively traded;
41 dividends from any redeemable security issued by an investment company registered under the Investment
42 Company Act of 1940 (mutual fund); dividends, interest, or royalties from units of beneficial interest in a unit
43 investment trust that are (or were, upon issuance) publicly offered and are registered with the Securities and
44 Exchange Commission under the Securities Act of 1933; and amounts paid with respect to loans of any of the
45 above securities.
- 46 3.3. Any nonresident alien individual claiming exemption from tax under section 871(f) for certain annuities received
47 under qualified plans.
- 48 3.4. A foreign organization claiming an exemption from tax solely because of its status as a tax-exempt organization
49 under section 501(c) or as a private foundation.
- 50 3.5. Any QI.
- 51 3.6. Any WP or WT.

- 1 3.7. Any nonresident alien individual claiming exemption from withholding on compensation for independent
2 personal services [services connected with a “trade or business”].
- 3 3.8. Any foreign grantor trust with five or fewer grantors.
- 4 3.9. Any branch of a foreign bank or foreign insurance company that is treated as a U.S. person.
- 5 4. Statutory “Voter” as referred to at 18 U.S.C. §201(a)(1). All voters are “public officers”.
- 6 5. Statutory “Employee” as defined at 26 U.S.C. §3401(c) , 26 CFR §31.3401(c)-1, and 5 U.S.C. §2105. Defined as an
7 officer or employee of the national government and NOT a private business.
- 8 6. Statutory “U.S. citizen” as defined at 8 U.S.C. §1401 and 26 CFR §1.1-1(c) and 26 U.S.C. §3121(e).
- 9 7. Statutory “U.S. resident” as defined at 26 U.S.C. §7701(b)(A). A statutory “U.S. citizen” temporarily abroad and
10 coming under an income tax treaty with a foreign country pursuant to 26 U.S.C. §911. Under the treaty and in relation
11 to the foreign country, he or she is an “alien”. Pursuant to 26 U.S.C. §911(d)(3), this “resident alien” has an “abode”,
12 which means domicile, in the District of Columbia.
- 13 8. Statutory “Federal personnel” as defined at 5 U.S.C. §552a(a)(13). A Social Security Trust that you created by filling
14 out an SS-5 Form and agreeing to act as a trustee over said trust.

15 Of the above hypocrisy and the “Pharisees”, meaning lawyers who propagate it, Jesus Himself said the following:

16 *“But woe to you, scribes and Pharisees, hypocrites! For you shut up the kingdom of heaven against men; for*
17 *you neither go in yourselves, nor do you allow those who are entering to go in.*

18 [...]

19 ***Woe to you, scribes and Pharisees, hypocrites! For you pay***
20 ***tithe of mint and anise and cummin, and have neglected the***
21 ***weightier matters of the law: justice and mercy and faith.***
22 ***These you ought to have done, without leaving the others***
23 ***undone.***

24 [...]

25 ***Woe to you, scribes and Pharisees, hypocrites! For you are***
26 ***like whitewashed tombs which indeed appear beautiful***
27 ***outwardly, but inside are full of dead men’s bones and all***
28 ***uncleanness.***

29 ***Even so, you also outwardly appear righteous to men, but***
30 ***inside you are full of hypocrisy and lawlessness.***

31 [...]

32 *Fill up, then, the measure of your fathers’ guilt. Serpents, brood of vipers! How can you escape the*
33 *condemnation of hell? Therefore, indeed, I send you prophets, wise men, and scribes: some of them you will*
34 *kill and crucify, and some of them you will scourge in your synagogues and persecute from city to city, that on*
35 *you may come all the righteous bloodshed on the earth...”*
36 *[Matthew 23:13-36, Bible, NKJV]*

37 The design for our system of government came from Charles de Montesquieu in his seminal treatise entitled The Spirit of
38 Laws. The Founders used this book more often than any other in the drafting of the Constitution. See:

<p><i>The Spirit of Laws</i>, Baron Charles de Montesquieu http://famguardian.org/Publications/SpiritOfLaws/sol.htm</p>
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39 It was Montesquieu who first invented the idea of a republican government based on three branches, which is what we
40 have, and we were the first country to implement his plan. He wrote his book in 1752 and the USA was first to implement

1 it in 1789. In this book, Montesquieu predicted the very corruption personified in any kind of "benefit" or franchise, that
2 would cause people to sell their vote to get more state favors. He talked about how franchises would extinguish what he
3 called the "spirit of equality" that is the foundation of the constitution, and replace it with privilege, hypocrisy, injustice,
4 and corruption on the scale we have now. His predictions are coming true in spades both with the original Social Security
5 Act in 1935, the federal income tax, and with other SOCIALIST programs such as Medicare, Unemployment insurance,
6 etc. The corruption, Montesquieu said, would come from the "benefits" and privileges and the flow of money that would
7 corrupt the voters and cause the indolent to sanction the government through their vote to steal from the rich and give to the
8 poor. This prediction is precisely the same prediction that the U.S. Supreme Court made in the Pollock case in 1895 after
9 the first income tax: That income tax, and every other type of franchise tax, would pit the poor against the rich in a battle of
10 class warfare using the voting booth as the battlefield.

11 **"The principle of democracy is corrupted not only when the spirit of equality is extinct [BECAUSE OF**
12 **FRANCHISES!], but likewise when they fall into a spirit of extreme equality, and when each citizen would**
13 **gain be upon a level with those whom he has chosen to command him. Then the people, incapable of bearing**
14 **the very power they have delegated, want to manage everything themselves, to debate for the senate, to execute**
15 **for the magistrate, and to decide for the judges. When this is the case, virtue can no longer subsist in the**
16 **republic. The people are desirous of exercising the functions of the magistrates, who cease to be revered. The**
17 **deliberations of the senate are slighted; all respect is then laid aside for the senators, and consequently for old**
18 **age. If there is no more respect for old age, there will be none presently for parents; deference to husbands will**
19 **be likewise thrown off, and submission to masters. This license will soon become general, and the trouble of**
20 **command be as fatiguing as that of obedience. Wives, children, slaves will shake off all subjection. No longer**
21 **will there be any such thing as manners, order, or virtue.**

22 *We find in Xenophon's Banqueta very lively description of a republic in which the people abused their equality.*
23 *Each guest gives in his turn the reason why he is satisfied."Content I am," says Chamides, "because of my*
24 *poverty. When I was rich, I was obliged to pay my court to informers, knowing I was more liable to be hurt by*
25 *them than capable of doing them harm. **The republic constantly demanded some new tax of me; and I could***
26 **not decline paying. Since I have grown poor, I have acquired authority; nobody threatens me; I rather**
27 **threaten others. I can go or stay where I please. The rich already rise from their seats and give me the way. I**
28 **am a king, I was before a slave: I paid taxes to the republic, now it maintains [PAYS "BENEFITS"TO] me: I**
29 **am no longer afraid of losing: but I hope to acquire."**

30 *The people fall into this misfortune when those in whom they confide, desirous of concealing their own*
31 *corruption, endeavour to corrupt them. To disguise their own ambition, they speak to them only of the grandeur*
32 *of the state; to conceal their own avarice, they incessantly flatter theirs.*

33 **The corruption will increase among the corruptors, and likewise among those who are already corrupted.**
34 **The people will divide the public money among themselves [to pay "BENEFITS"], and, having added the**
35 **administration of affairs to their indolence, will be for blending their poverty with the amusements of luxury.**
36 **But with their indolence and luxury, nothing but the public treasure ["BENEFITS"] will be able to satisfy**
37 **their demands.**

38 **We must not be surprised to see their suffrages [VOTES at the ballot box] given for money [GOVERNMENT**
39 **"BENEFITS" UNDER A FRANCHISE]. It is impossible to make great largesses to the people without great**
40 **extortion: and to compass this, the state must be subverted. The greater the advantages they seem to derive**
41 **from their liberty, the nearer they approach towards the critical moment of losing it. Petty tyrants arise who**
42 **have all the vices of a single tyrant. The small remains of liberty soon become insupportable; a single tyrant**
43 **starts up, and the people are stripped of everything, even of the profits of their corruption."**

44 *[The Spirit of Laws, Baron Charles de Montesquieu,*
45 *SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_08.htm]*

46 Montesquieu states that franchises and the "benefits" that implement and pay for them will subvert the state. What he
47 means is that it will undermine the sovereignty of the "state", which is "We the People" in this country, by destroying their
48 sovereignty and making them the prey of greedy judges and lawyers with a conflict of interest who are more interested in
49 expanding their paycheck and their importance than in the advancing the purpose of law, which is to protect your
50 PRIVATE rights by keeping them from being converted to PUBLIC rights and franchises without your consent. A
51 "subverted" state is called a "de facto state". The methods by which a de jure state is converted into a de facto state are
52 exhaustively described in the following document:

De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

8 Parties who may lawfully engage in franchises

Next, we will analyze what specific parties may lawfully engage in franchises. Below is a list of all the possible candidate legal persons who might be able to participate and each will be analyzed individually to determine if they can lawfully be engaged in a franchise:

1. Private human beings domiciled in states of the Union and protected by the Constitution.
2. Private human beings domiciled on federal territory and not within any state of the Union.
3. States of the Union mentioned in the United States Constitution.
4. Federal territories and possessions as defined in 4 U.S.C. §110(d), which is the Buck Act. These are the only “States” mentioned in most federal statutes.
5. The national government.
6. Public officers and employees who work for the government.

8.1 EXCLUDED: Private parties (items 1 and 2 above)

In regards to the ability of private individuals identified in items 1 and 2 above to engage in franchises, the Declaration of Independence says that our rights are “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]

The term “unalienable” is defined as follows:

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

So in other words, the rights recognized and protected by the Constitution within the Bill of Rights (first ten amendments to the Constitution) cannot lawfully be aliened, sold, or transferred by any commercial process. These rights also only have an existence within the context of the relationship between the federal government and the people in states of the Union. Since all government franchises are the subject of a contract and are a commercial process, then no one with Constitutionally protected rights can lawfully participate in a franchise and thereby “bargain away” those rights in relation to the government in exchange for privileges. To conclude otherwise would be to sanction a violation of the oaths that all public officers take to “support and defend the constitution”. The minute the government starts bribing a select group or class of people within society using public monies, it is violating the notion of equal protection if it doesn’t provide the same amount of money to everyone equally.

It is worth emphasizing here that rights attach ONLY to the land you are standing on and NOT to the person. That land is only the 50 states of the Union. Here is what silver tongued President Taft, the author of the Sixteenth Amendment and the only President to serve as a Chief Justice in the Supreme Court said on this very subject after he got the Sixteenth Amendment FRAUDULENTLY ratified by a lame duck Secretary of State Philander Knox:

“It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it.”
[Balzac v. Porto Rico, 258 U.S. 298 (1922)]

The Bill of Rights, however, does NOT protect persons domiciled on or physically present within federal territory, as the U.S. Supreme Court admitted:

*“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*

1 the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana,
2 Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of
3 government bearing a much greater analogy to a British Crown colony than a republican state of America,
4 and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by
5 the President. It was not until they had attained a certain population that power was given them to organize a
6 legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the
7 Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over
8 them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the
9 privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."
10 [*Downes v. Bidwell*, [182 U.S. 244](#) (1901)]

11 Consequently, private persons domiciled on federal territory have no rights protected by the Constitution and instead only
12 enjoy legislatively granted "privileges". Domiciliaries of the federal zone, unlike persons domiciled in states of the Union,
13 therefore are the ONLY private persons who may lawfully engage in federal franchises without violating the organic law,
14 consisting of the Declaration of Independence and the Constitution.

15 The other thing we wish to emphasize in this section is that the foundation of the Constitution is equal protection and the
16 purpose of franchises is to destroy equal protection. Where franchises exist, there can be no equal protection, but only
17 privilege induced slavery. Anyone who offers you government franchises as a person standing on land protected by the
18 constitution is:

- 19 1. Trying to acquire, destroy, or otherwise limit your God given rights.

20 "The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the
21 latter are founded upon the former; and the great end and object of them must be to secure and support the
22 rights of individuals, or else vain [worthless and HARMFUL] is government."
23 [*Chisholm v. Georgia*, 2 U.S. (2 Dall.) 419, 1 L.Ed. 440 (1793)]

- 24 2. Trying to steal from you under the color of office and the color of law in criminal violation of [18 U.S.C. §872](#).
25 3. Trying to replace a government based on equal protection with a government based on franchises, privileges, bribes,
26 favors, and unequal protection:

27 The fourteenth amendment prohibits a State from denying to any person within its jurisdiction the equal
28 protection of the laws; but this provision does not, any more than the one which precedes it, and which we have
29 just considered, add any thing *555 to the rights which one citizen has under the Constitution against another.
30 The equality of the rights of citizens is a principle of republicanism. Every republican government is in duty
31 bound to protect all its citizens in the enjoyment of this principle, if within its power. That duty was originally
32 assumed by the States; and it still remains there. The only obligation resting upon the United States is to see
33 that the States do not deny the right. This the amendment guarantees, but no more. The power of the
34 national government is limited to the enforcement of this guaranty.
35 [*U.S. v. Cruikshank*, 92 U.S. 542, 1875 WL 17550 (U.S., 1875)]

- 36 4. Converting a government that is a public trust into a private, for profit corporation that becomes your employer but
37 doesn't pay you anything.

38 *For thus says the LORD:*
39 *"You have sold yourselves for nothing [and federal employees called statutory "U.S. citizens"].*
40 *And you shall be redeemed without money."*
41 [[Isaiah 52:3](#), Bible, NKJV]

42 See:

[Corporatization and Privatization of the Government](#), Form #05.024
<http://sedm.org/Forms/FormIndex.htm>

- 43 5. Violating their oath of office, which requires them to protect, not destroy, your PRIVATE rights.
44 6. Violating the purpose for establishing a government, which is the protection of PRIVATE, and not public rights.
45 7. Engaging in a coup d'etat to overthrow constitutional, limited government based on republican principles and replace it
46 with a socialist government democracy where the rulers and the collective and not the people INDIVIDUALLY are the
47 sovereigns:

48 *"While sovereign powers are delegated to ... the government, sovereignty itself remains with the people.."*
49 [*Yick Wo v. Hopkins*, [118 U.S. 356](#) (1886)]

1 "There is no such thing as a power of inherent sovereignty in the government of the United States In this
2 country sovereignty resides in the people, and Congress can exercise no power which they have not, by their
3 Constitution entrusted to it: All else is withheld."
4 [Juilliard v. Greenman, 110 U.S. 421 (1884)]

5 "In the United States***, sovereignty resides in the people who act through the organs established by the
6 Constitution. [cites omitted] The Congress as the instrumentality of sovereignty is endowed with certain
7 powers to be exerted on behalf of the people in the manner and with the effect the Constitution ordains. The
8 Congress cannot invoke the sovereign power of the people to override their will as thus declared."
9 [Perry v. United States, 294 U.S. 330, 353 (1935)]

10 **8.2 INCLUDED: Statutory but not Constitutional States and National Government (items 3** 11 **through 5 above)**

12 Next, we examine whether Constitutional states may bargain away any of the sovereignty they retain under the Tenth
13 Amendment to the Constitution of the United States, which says:

14 *United States Constitution, Tenth Amendment*

15 *The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are*
16 *reserved to the States respectively, or to the people.*

17 The Tenth Amendment is a reservation of rights to the states of those powers not expressly delegated to the national
18 government by the Constitution. With respect to these reserved rights, the U.S. Supreme Court has held:

19 "To the contrary, the Constitution divides authority between federal and state governments for the protection
20 of individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the
21 liberties that derive from the diffusion of sovereign power." Coleman v. Thompson, 501 U.S. 722, 759 (1991)
22 (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the
23 Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy
24 balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse
25 from either front." Gregory v. Ashcroft, 501 U.S., at 458. See *The Federalist* No. 51, p. 323. (C. Rossiter ed.
26 1961).

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

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

53
54 "The determination of the Framers Convention and the ratifying conventions to preserve complete and
55 unimpaired state [and personal] self-government in all matters not committed to the general government is

1 one of the plainest facts which emerges from the history of their deliberations. And adherence to that
2 determination is incumbent equally upon the federal government and the states. State powers can neither be
3 appropriated on the one hand nor abdicated on the other. As this court said in Texas v. White, 7 Wall. 700,
4 725, 'The preservation of the States, and the maintenance of their governments, are as much within the
5 design and care of the Constitution as the preservation of the Union and the maintenance of the National
6 government. The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible
7 States.' Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal
8 government in the direction of taking over the powers of the states is that the end of the journey may find the
9 states so despoiled of their powers, or-what may amount to the same thing-so [298 U.S. 238, 296] relieved of
10 the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than
11 geographical subdivisions of the national domain. It is safe to say that if, when the Constitution was under
12 consideration, it had been thought that any such danger lurked behind its plain words, it would never have been
13 ratified."
14 [Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

15 In other words, federalism requires:

- 16 1. Strict, unchanging separation of powers between the states and the federal government.
- 17 2. That no Constitutional state may delegate any of its reserved powers to the federal government.

18 "Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional
19 plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the
20 branches of the Federal Government clarifies this point."

21 [. . .]

22 "State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in
23 the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both
24 federal and state officials to view departures from the federal structure to be in their personal interests."
25 [New York v. United States, 505 U.S. 144 (1992)]

- 26 3. That the federal government may not delegate any of its powers to the states.
- 27 4. That federal courts may not entertain cases that overlap with state sovereignty, as required by the Eleventh
28 Amendment.

29 Therefore, the states of the Union mentioned in the Constitution are FORBIDDEN from entering into any agreements with
30 the national government or in delegating any of their powers, and especially their police powers:

31 "Whatever differences of opinion,' said the court, [in the case of Beer Co. v. Massachusetts, 97 U.S. 28.] 'may
32 exist as to the extent and boundaries of the police power, and however difficult it may be to render a
33 satisfactory definition of it, there seems to be no doubt that it does extend to the protection of the lives, health,
34 and property of the citizens, and to the preservation of good order and public morals. The legislature cannot by
35 any contract [including any FRANCHISE CONTRACT] divest itself of the power to provide for these
36 objects. They belong emphatically to that class of objects which demand the application of the maxim, salus
37 populi suprema lex, and they are to be attained and provided for by such appropriate means as the legislative
38 discretion may devise. That discretion can no more be bargained away than the power itself.'

39 ...

40 "In the still more recent case of Stone v. Mississippi, 101 U.S. 814, the whole subject is reviewed in the opinion
41 delivered [111 U.S. 746, 753] by the chief justice. That also was a case of a chartered lottery, whose charter
42 was repealed by a constitution of the state subsequently adopted. It came here for relief, relying on the clause of
43 the federal constitution against impairing the obligation of contracts. 'The question is therefore presented, (says
44 the opinion,) whether, in view of these facts, the legislature of a state can, by the charter of a lottery company,
45 defeat the will of the people authoritatively expressed, in relation to the further continuance of such business in
46 their midst. We think it cannot. No legislature can bargain away the public health or the public morals. The
47 people themselves cannot do it, much less their servants. The supervision of both these subjects of
48 governmental power is continuing in its nature, and they are to be dealt with as the special exigencies of the
49 moment may require. Government is organized with a view to their preservation, and cannot divest itself of
50 the power to provide for them. For this purpose the legislative discretion is allowed, and the discretion cannot
51 be parted with any more than the power itself.' "
52 [Butcher's Union Co. v. Crescent City Co., 111 U.S. 746 (1884)]

53 The U.S. Supreme Court also held that the national government cannot enter into "compacts" or agreements that would
54 restrict the entrance of states into the Union. The implication is that AFTER the states have joined, they continue to be

1 UNABLE to constitutionally delegate away any of their powers through a franchise or “compact”, as the Supreme Court
2 holding below indicates:

3 *The most dangerous of the efforts to employ a geographical political power, to perpetuate a geographical*
4 *preponderance in the Union, is to be found in the deliberations upon the act of the 6th of March, 1820, before*
5 *cited. The attempt consisted of a proposal to exclude Missouri from a place in the Union, unless her people*
6 *would adopt a Constitution containing a prohibition upon the subject of slavery, according to a prescription*
7 *of Congress. The sentiment is now general, if not universal, that Congress had no constitutional power to*
8 *impose the restriction. This was frankly admitted at the bar, in the course of this argument. The principles*
9 *which this court have pronounced condemn the pretension then made on behalf of the legislative*
10 *department. In Groves v. Slaughter, (15 Pet.,) the Chief Justice said: ‘The power over this subject is*
11 *exclusively with the several States, and each of them has a right to decide for itself whether it will or will not*
12 *allow persons of this description to be brought within its limits.’ Justice McLean said: ‘The Constitution of*
13 *the United States operates alike in all the States, and one State has the same power over the subject of slavery*
14 *as every other State.’ In Pollard’s Lessee v. Hagan, (3 How., 212,) the court say: ‘The United States have no*
15 *constitutional capacity to exercise municipal *509 jurisdiction, sovereignty, or eminent domain, within the*
16 *limits of a State or elsewhere, except in cases where it is delegated, and the court denies the*
17 *faculty of the Federal Government to add to its powers by treaty or*
18 *compact.’*

19 *This is a necessary consequence, resulting from the nature of the Federal Constitution, which is a federal*
20 *compact among the States, establishing a limited Government, with powers delegated by the people of distinct*
21 *and independent communities, who reserved to their State Governments, and to themselves, the powers they*
22 *did not grant. This claim to impose a restriction upon the people of Missouri involved a denial of the*
23 *constitutional relations between the people of the States and Congress, and affirmed a concurrent right for*
24 *the latter, with their people, to constitute the social and political system of the new States. A successful*
25 *maintenance of this claim would have altered the basis of the Constitution. The new States would have*
26 *become members of a Union defined in part by the Constitution and in part by Congress. They would not*
27 *have been admitted to ‘this Union.’ Their sovereignty would have been restricted by Congress as well as the*
28 *Constitution. The demand was unconstitutional and subversive, but was prosecuted with an energy, and*
29 *aroused such animosities among the people, that patriots, whose confidence had not failed during the*
30 *Revolution, began to despair for the Constitution.*^{FN4} *Amid the utmost violence of this extraordinary contest,*
31 *the expedient contained in the eighth section of this act was proposed, to moderate it, and to avert the*
32 *catastrophe it menaced. It was not seriously debated, nor were its constitutional aspects severely scrutinized by*
33 *Congress. For the first time, in the history of the country, has its operation been embodied in a case at law, and*
34 *been presented to this court for their judgment. The inquiry is, whether there are conditions in the Constitutions*
35 *of the Territories which subject the capacity and status of persons within their limits to the direct action of*
36 *Congress. Can Congress determine the condition and status of persons who inhabit the Territories?*

37 [. . .]

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

40 And this principle follows from the structure of the respective Governments, State and Federal, and their
41 reciprocal relations. They are different agents and trustees of the people of the several States, appointed with
42 different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions,
43 are mutually obligatory. They are respectively the depositories of such powers of legislation as the people were
44 willing to surrender, and their duty is to co-operate within their several jurisdictions to maintain the rights of
45 the same citizens under both Governments unimpaired. *516 A proscription, therefore, of the Constitution and
46 laws of one or more States, determining property, on the part of the Federal Government, by which the stability
47 of its social system may be endangered, is plainly repugnant to the conditions on which the Federal
48 Constitution was adopted, or which that Government was designed to accomplish. Each of the States
49 surrendered its powers of war and negotiation, to raise armies and to support a navy, and all of these powers
50 are sometimes required to preserve a State from disaster and ruin. The Federal Government was constituted to
51 exercise these powers for the preservation of the States, respectively, and to secure to all their citizens the
52 enjoyment of the rights which were not surrendered to the Federal Government. The provident care of the
53 statesmen who projected the Constitution was signaled by such a distribution of the powers of Government
54 as to exclude many of the motives and opportunities for promoting provocations and spreading discord
55 among the States, and for guarding against those partial combinations, so destructive of the community of
56 interest, sentiment, and feeling, which are so essential to the support of the Union. The distinguishing
57 features of their system consist in the exclusion of the Federal Government from the local and internal
58 concerns of, and in the establishment of an independent internal Government within, the States. And it is a
59 significant fact in the history of the United States, that those controversies which have been productive of the
60 greatest animosity, and have occasioned most peril to the peace of the Union, have had their origin in the
61 well-sustained opinion of a minority among the people, that the Federal Government had
62 overstepped its constitutional limits to grant some exclusive privilege, or to

1 disturb the legitimate distribution of property or power among the States or individuals. Nor can a more
2 signal instance of this be found than is furnished by the act before us. No candid or rational man can hesitate to
3 believe, that if the subject of the eighth section of the act of March, 1820, had never been introduced into
4 Congress and made the basis of legislation, no interest common to the Union would have been seriously
5 affected. And, certainly, the creation, within this Union, of large confederacies of unfriendly and frowning
6 States, which has been the tendency, and, to an alarming extent, the result, produced by the agitation arising
7 from it, does not commend it to the patriot or statesman. This court have determined that the internigration of
8 slaves was not committed to the jurisdiction or control of Congress. Wherever a master is entitled to go within
9 the United States, his slave may accompany him, without any impediment from, or fear of, Congressional *517
10 legislation or interference. The question then arises, whether Congress, which can exercise no jurisdiction over
11 the relations of master and slave within the limits of the Union, and is bound to recognize and respect the rights
12 and relations that validly exist under the Constitutions and laws of the States, can deny the exercise of those
13 rights, and prohibit the continuance of those relations, within the Territories.”
14 [Dred Scott v. Sandford, 60 U.S. 393 (1856)]

15 Note that the federal government was trying to turn entrance into the Union into a franchise, whereby a territory would only
16 be rewarded with said entrance IF they did some particular thing. In that sense, they were attempting to make new states
17 unequal in relation to states already admitted, which was a violation of equal protection. Note the language about how
18 “exclusive privileges” produce animosity among the states:

19 “And it is a significant fact in the history of the United States, that those controversies which have been
20 productive of the greatest animosity, and have occasioned most peril to the peace of the Union, have had
21 their origin in the well-sustained opinion of a minority among the people, that the Federal
22 Government had overstepped its constitutional limits to grant some
23 exclusive privilege, or to disturb the legitimate distribution of property or power among the States or
24 individuals.”
25 [Dred Scott v. Sandford, 60 U.S. 393 (1856)]

26 The term “compact” as used in the Dred Scott case above, means “contract”. As we demonstrated earlier in section 5, all
27 government franchises are the subject of a “contract” or agreement between the government grantor and the PRIVATE
28 franchisee.

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

36 Consistent with the analysis so far in this section, the legal encyclopedia says the following:

37 “Congress, in admitting a state, cannot restrict such state by bargain. The state, by so contracting with
38 Congress, is in no way bound by such a contract [compact], however irrevocable it is stated to be. It is said
39 that subject to the restraint and limitations of the Federal Constitution, the states have all the sovereign
40 powers of independent nations over all persons and things within their respective territorial limits.”
41 [16 American Jurisprudence 2d, Constitutional law, §281]

42 Since the power of internal taxation has always been reserved to the states and its object funds the police power of the state,
43 no state can contract away its power to tax or authorize the federal government to collect a tax within its own borders that
44 relates to anything OTHER than commerce with foreign nations, which the constitution calls “imposts and excises”. To
45 wit:

46 “The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and
47 provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises
48 shall be uniform throughout the United States;”
49 [United States Constitution, Article 1, Section 8, Clause 1]

51 “No Tax or Duty shall be laid on Articles exported from any State.”
52 [United States Constitution, Article 1, Section 9, Clause 5]

1 “Two governments acting independently of each other cannot exercise the same power for the same object [or
2 person].”
3 [Fox v. The State of Ohio, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847)]
4

5 “The States, after they formed the Union, continued to have the same range of taxing power which they had
6 before, barring only duties affecting exports, imports, and on tonnage. 2 Congress, on the other hand, to lay
7 taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States',
8 Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to
9 Constitutional limitations as to the method of laying taxes.”
10 [Graves v. People of State of New York, 306 U.S. 466 (1939)]

11 The first federal income tax was enacted in 1862 to fund the Civil War and it included licenses and franchises within states
12 of the Union. Shortly after it was enacted in 1866, the U.S. Supreme Court in 1866 forcefully declared such legislation
13 unconstitutional. Note that the activity being licensed was even called a “trade or business”, which is exactly the same
14 activity that is taxed within the Internal Revenue Code today!:

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

20 But very different considerations apply to the internal commerce or domestic trade of the States. Over this
21 commerce and trade Congress has no power of regulation nor any direct control. This power belongs
22 exclusively to the States. No interference by Congress with the business of citizens transacted within a State
23 is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted
24 to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power
25 of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is
26 given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and
27 it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus
28 limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
29 subjects. Congress cannot authorize [e.g. “license”] a trade or business within a State in order to tax it.”
30 [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

31 Consequently, states of the Union and the people domiciled therein may NOT lawfully participate in any federal franchise
32 or license, because doing so would be a re-delegation of powers that are expressly reserved within the Constitution to the
33 states and the people under the Tenth Amendment.

34 The only “States” that can enter into federal franchises are federal territories and possessions who are statutory “States” but
35 not the “States mentioned in the Constitution. These statutory “States” are the equivalent of corporate subdivisions of the
36 national government, over which the national government has absolute and exclusive sovereignty, and which do not enjoy
37 the protections of the Bill of Rights because they are not the “States” mentioned in the United States Constitution.

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

53 These statutory federal corporation “States” are defined below:

54 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
55 CHAPTER 4 - THE STATES
56 Sec. 110. Same; definitions
57

(d) The term "State" includes any Territory or possession of the United States.

TITLE 26 > Subtitle F > CHAPTER 79 > § 7701
§ 7701. Definitions

(a) Definitions

(10) State

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

Because constitutional states are not expressly included within the statutory definition of "State" in ordinary acts of Congress, then Constitutional states:

1. Are purposefully excluded under the rules of statutory construction.

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

2. May not be ADDED to any definition within federal law by judicial fiat without committing an unconstitutional act and destroying the separation of powers between the states and the national government.

3. May not unilaterally CONSENT to enlarge federal jurisdiction by:

3.1. Agreeing to act as or accept the responsibilities of a statutory state.

3.2. Litigating in any federal court as a statutory state.

3.3. Accepting any grants or "benefits" from the national government under any federal franchise, INCLUDING Social Security. The Social Security Act, similarly does NOT include constitutional states within the definition of "State". See 42 U.S.C. §1301(a)(1).

4. Are violating their constitutional charter to place any condition on their services to those domiciled within their protection that might cause those protected to acquire a domicile on federal territory or a public office in the national government by virtue of signing up for or participating in federal franchises. This is a violation of fiduciary duty and constitutes a BRIBE to procure public offices and enslave those who are under their protection.

A failure to observe the above LEGAL limitations upon the authority of the national government has been identified in the laws of Congress as COMMUNISM:

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 unlawfully enforced 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

We allege that because the restrictions upon Constitutional but not statutory “States” and the separation of powers documented in this section have not been enforced by the courts, the de jure sovereign constitutionally states of the Union have unlawfully signed up for federal franchises such as the Buck Act and the income tax and thereby brought about the very result so prophetically predicted by the U.S. Supreme Court below:

“Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal government in the direction of taking over the powers of the states is that the end of the journey may find the states so despoiled of their powers, or-what may amount to the same thing-so [298 U.S. 238, 296] relieved of the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than geographical subdivisions of the national domain.”
[Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

The collusion of officials of both the States and the Federal government to destroy the separation of powers that protects our rights and thereby bring about precisely the end documented above is exhaustively documented in the memorandum of law below on our website:

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

8.3 INCLUDED: Public officers and employees who work for the government (items 6 above)

Public officers are by nature ALREADY participants in franchises. In the context of public offices, there are two components to consider:

1. The office.
2. The natural man or woman or artificial entity filling said office.

The question is, what happens to the natural man or woman in item 2 above after they accept elected or appointed public office in the national government? Here are the facts we have discovered that describe the impact of the office upon the officer.

1. The officer while on official duty is acting in a representative capacity on behalf of the national government.
2. All governments are corporations, and all those representing said corporation become “officers of a corporation”.

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

1 3. While acting in a representative capacity as “public officers”, the civil laws which apply are the place of incorporation
2 of the corporation, which is the District of Columbia in the case of the federal government:

3 *Federal Rules of Civil Procedure*
4 [IV. PARTIES > Rule 17.](#)
5 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

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

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

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

9 **(2) for a corporation [a federal corporation called the “United States”, in this case], by the law under which**
10 **it was organized; and**

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

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

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

17 4. The office qualifies as an “officer of a corporation” within the meaning of [26 U.S.C. §7343](#) and [26 U.S.C. §6671\(b\)](#) .

18 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)
19 [§ 6671. Rules for application of assessable penalties](#)

20 (b) *Person defined*

21 *The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member*
22 *or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in*
23 *respect of which the violation occurs.*

24 5. The office has a fiduciary duty to the public at large:

25 *“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be*
26 *exercised in behalf of the government or of all citizens who may need the intervention of the officer.”* ⁴⁹
27 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**
28 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor**
29 **under every disability and prohibition imposed by law upon trustees relative to the making of personal**
30 **financial gain from a discharge of their trusts.** ⁵⁰ **That is, a public officer occupies a fiduciary relationship**
31 **to the political entity on whose behalf he or she serves.** ⁵¹ **and owes a fiduciary duty to the public.** ⁵² **It has**
32 **been said that the fiduciary responsibilities of a public officer cannot be less than those of a private**
33 **individual.** ⁵³ *Furthermore, it has been stated that any enterprise undertaken by the public official which tends*

⁴⁹ 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.

⁵⁰ 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.

⁵¹ 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.

⁵² 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).

⁵³ 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.

1 to weaken public confidence and undermine the sense of security for individual rights is against public
2 policy.⁵⁴
3 [63C Am.Jur.2d., Public Officers and Employees, §247]

- 4 6. Only within the context of the official duties of the constitutionally authorized public office can any tax liability result.
5 The tax is on “the functions of the office” and not the officer as a private person. Furthermore, it is a CRIMINAL act
6 pursuant to 18 U.S.C. §912 for those NOT lawfully elected or appointed to a public office BEFORE they became
7 “taxpayers” to exercise “the functions of a public office”.

8 [26 U.S.C. Sec. 7701\(a\)\(26\)](#)

9 “The term ‘trade or business’ [includes](#) the performance of the functions of a [public office](#).”

- 10 7. Excise taxes upon the exercise of the “public office”/“trade or business” franchise can only occur where the office can
11 lawfully be exercised, which in the case of the United States Constitution is ONLY the District of Columbia and not
12 elsewhere. Nowhere does the Internal Revenue Code or any other enactment of Congress authorize the exercise of the
13 official duties of the office within any state of the Union.

14 [TITLE 4 > CHAPTER 3 > § 72](#)
15 [§ 72. Public offices; at seat of Government](#)

16 *All offices attached to the seat of government shall be exercised in the District of Columbia, [and not elsewhere](#),*
17 *except as otherwise expressly provided by law.*

18 We might then logically inquire about whether a person elected to a public office in the United States government has
19 unlawfully or unconstitutionally bargained away their rights in exchange for a franchise by accepting such an office. The
20 amazing answer is NO! Why? Because:

- 21 1. Constitutional rights attach to the LAND and not to the PERSON or the STATUS of the person.

22 “It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure,
23 and not the status of the people who live in it.”
24 [Balzac v. Porto Rico, 258 U.S. 298 (1922)]

- 25 2. The office they elected to occupy is exercised on federal territory not protected by the Bill of Rights in the District of
26 Columbia, pursuant to [4 U.S.C. §72](#) above.
27 3. To exercise their public office, they must transport themselves physically from a state of the Union where they usually
28 live to a place where rights do not exist: federal territory in the District of Columbia. The IRS KIDNAPS their
29 identity but not their body against their will and in criminal violation of 18 U.S.C. §1201 by making the following
30 prejudicial PRESUMPTION not expressly authorized by the I.R.C. itself. In effect, they are treating those who engage
31 in the activity as consenting federal contractors who unilaterally and ILLEGALLY elect or appoint THEMSELVES
32 into public office by consenting to engage in the privileged activity.

33 [26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons. \(4-1-04\)](#)

34 *A domestic corporation is one organized or created in the United States, including only the States (and during*
35 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*
36 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*
37 *domestic corporation is a resident corporation even though it does no business and owns no property in the*
38 *United States. **A foreign corporation engaged in trade or business within the United States is referred to in***
39 ***the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in***
40 ***trade or business within the United States, as a nonresident foreign corporation.** A partnership engaged in*
41 *trade or business within the United States is referred to in the regulations in this chapter as a resident*
42 *partnership, and a partnership not engaged in trade or business within the United States, as a nonresident*
43 *partnership. **Whether a partnership is to be regarded as resident or nonresident is not determined by the***
44 ***nationality or residence of its members or by the place in which it was created or organized.***
45 [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

⁵⁴ Indiana State Ethics Comm’n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 Next, we consider the plight of public employees who are NOT “public officers”. A legal treatise on public officers says
2 the following of public employees in relation to “public officers”:

3 *Treatise on the Law of Public Offices and Officers*
4 *Book 1: Of the Office and the Officer: How Officer Chosen and Qualified*
5 *Chapter I: Definitions and Divisions*

6 §2 *How Office Differs from Employment.*-A public office differs in material particulars from a public
7 employment, for, as was said by Chief Justice MARSHALL, "although an office is an employment, it does not
8 follow that every employment is an office. A man may certainly be employed under a contract, express or
9 implied, to perform a service without becoming an officer."⁵⁵

10 "We apprehend that the term 'office,'" said the judges of the supreme court of Maine, "implies a delegation of a
11 portion of the sovereign power to, and the possession of it by, the person filling the office; and the exercise of
12 such power within legal limits constitutes the correct discharge of the duties of such office. The power thus
13 delegated and possessed may be a portion belonging sometimes to one of the three great departments and
14 sometimes to another; still it is a legal power which may be rightfully exercised, and in its effects it will bind the
15 rights of others and be subject to revision and correction only according to the standing laws of the state. An
16 employment merely has none of these distinguishing features. A public agent acts only on behalf of his
17 principal, the public, whose sanction is generally considered as necessary to give the acts performed the
18 authority and power of a public act or law. And if the act be such as not to require subsequent sanction, still it
19 is only a species of service performed under the public authority and for the public good, but not in the
20 exercise of any standing laws which are considered as roles of action and guardians of rights."⁵⁶

21 "The officer is distinguished from the employee," says Judge COOLEY, "in the greater importance, dignity and
22 independence of his position; in being required to take an official oath, and perhaps to give an official bond; in
23 the liability to be called to account as a public offender for misfeasance or non-feasance in office, and usually,
24 though not necessarily, in the tenure of his position. In particular cases, other distinctions will appear which
25 are not general."⁵⁷

26 [A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2;
27 SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

28 Of public employees rather than officers, the following characteristics and restrictions apply:

- 29 1. Their actions do not adversely affect the constitutional rights of others.
- 30 2. They are not acting in a representative capacity, but rather as an agent of their immediate supervisor, which the above
31 calls his “principal”.
- 32 3. The civil laws which apply therefore continue to be the place of their domicile. Income taxes are associated with their
33 domicile as a “citizen”.
- 34 4. If they are a constitutional “citizen” born with the United States and have a domicile within a state of the Union on
35 other than federal territory, the only entity they can owe income taxes to is the state and NOT the federal government.
36 Because they are constitutional citizens, then they cannot be “aliens” or “residents” in relation to the federal
37 government. Therefore, they cannot also simultaneously have a “residence” within the United States and therefore also
38 be a “taxpayer” under federal law.
- 39 5. If they are a foreign national born in another country and therefore an alien, and they have a domicile within the state
40 of the Union on other than federal territory, then they are “aliens” but not “residents” in relation to the federal
41 government. They would need to change their domicile to federal territory in order to become “residents” as defined in
42 [26 U.S.C. §7701](#)(b)(1)(A) and therefore “taxpayers” who have a tax liability.

43 Finally, here is what the U.S. Supreme Court says about the effect upon one’s constitutional rights of participating in
44 federal employment as a statutory “employee” AND “public officer” per 5 U.S.C. §2105(a):

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

⁵⁵ United States v. Maurice, 2 Brock. (U.S.C.C.) 96.

⁵⁶ Opinion of Judges, 8 Greenl. (Me.) 481.

⁵⁷ Throop v. Langdon, 40 Mich. 678, 682; "An office is a public position created by the constitution or law, continuing during the pleasure of the appointing power or for a fixed term with a successor elected or appointed. An employment is an agency for a temporary purpose which ceases when that purpose is accomplished." Cons. Ill., 1870, Art. 5, §24.

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

13 In other words, Uncle Sam as an employer has the same kind of control over its employees as every other private employer.
14 They can create work rules, dress codes, and even snoop on or monitor the calls and interactions of their employees without
15 violating their privacy.

16 **8.4 Summary**

17 In summary:

- 18 1. The ONLY parties who may lawfully enter into franchises offered by the national government are those who don't
19 have any **rights** because:
 - 20 1.1. They are domiciled on federal territory not protected by the Bill of Rights.
 - 21 1.2. They are consensually acting in a representative capacity as participants in the “public office” franchise and
22 therefore have effectively waived all their rights in relation to the government.
- 23 2. **Parties which MAY lawfully engage in federal franchises include the following:**
 - 24 2.1. Private individuals domiciled on federal territory and not within any state of the Union.
 - 25 2.2. Public officers and employees in the context of their EXISTING employment with the national government.
 - 26 2.3. Federal territories and possessions as defined in [4 U.S.C. §110](#)(d), which is part of the Buck Act.
- 27 3. **Parties which are PROHIBITED from engaging in federal franchises include the following:**
 - 28 3.1. Private individuals domiciled in states of the Union and not within any federal area or enclave.
 - 29 3.2. States of the Union mentioned in the United States Constitution.
- 30 4. It is an unconstitutional encroachment of the separation of powers between the state and federal government for a state
31 to behave or act like a federal territory in order to procure the benefits of any federal franchise. For instance:
 - 32 4.1. The Buck Act, 4 U.S.C. §105 through 113, is the authority for federal “State” income taxes and the term “State”
33 as defined in the Act nowhere includes states of the Union. See 4 U.S.C. §110(d):

34 *TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES*
35 *CHAPTER 4 - THE STATES*
36 *Sec. 110. Same; definitions*

37 (d) The term "State" includes any [Territory](#) or possession of the United States.
38

- 39 4.2. States of the Union that have personal income taxes have violated the Buck Act by engaging in Agreements on
40 Coordination of Tax Administration (ACTA) with the Secretary of the Treasury. They have violated the Buck
41 Act because only the federal “States”, meaning territories and possessions of the United States, may lawfully
42 participate in or benefit from these acts. The fact that states of the Union have chosen to engage in the ACTA
43 agreements is evidence that they have become federal territorial states and not the de jure states contemplated in
44 the United States Constitution. Senator Buck, who introduced the Buck Act in 1940 was MYSTERIOUSLY
45 MURDERED before the act he authored was enacted into law. This may have been due to fact he became aware
46 of how the act was going to be abused to destroy the separation of powers between the states and federal
47 government.
- 48 4.3. [5 U.S.C. §5517](#), which was enacted under the Buck Act, delegates authority to “States”, meaning federal
49 territories and possessions and NOT states of the Union within the Constitution, to tax public employees. States
50 impose their personal income taxes under the authority of this act. In every state that has a personal income tax,
51 you cannot have a state tax liability without ALSO having a federal tax liability FIRST, which means a domicile
52 on federal territory and a “public office” within the U.S. government.

4.4. Under most state constitutions, officers within the state may not serve in a dual capacity as an officer of a federal territory, because this creates a conflict of interest. This means, for instance, that state courts cannot have a Federal Tax ID Number (EIN) and judges within them cannot have a Social Security Number (SSN) or Taxpayer Identification Number (TIN) because then they would also acting simultaneously as public officers of the federal government and can immediately be removed from office because of conflict of interest. Below is an example from the California Constitution to illustrate the provision which is violated by those serving as state officers who also participate in the federal income tax “scheme” as “public officers” engaged in a “trade or business” ([26 U.S.C. §7701\(a\)\(26\)](#)) within the United States government:

CALIFORNIA CONSTITUTION
ARTICLE 7 PUBLIC OFFICERS AND EMPLOYEES

SEC. 7. A person holding a lucrative office under the United States or other power may not hold a civil office of profit. A local officer or postmaster whose compensation does not exceed 500 dollars per year or an officer in the militia or a member of a reserve component of the armed forces of the United States except where on active federal duty for more than 30 days in any year is not a holder of a lucrative office, nor is the holding of a civil office of profit affected by this military service.

5. Anyone who violates the above rules by offering franchises to or enforcing franchises against persons domiciled in states of the Union who are protected by the Constitution therefore is:

- 5.1. Violating their oath as public officers to support and defend the Constitution.
- 5.2. Engaging in a conspiracy against rights in violation of [18 U.S.C. §241](#).
- 5.3. Attempting to destroy equal protection and replace it with unequal privilege.

"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583. "Constitutional rights would be of little value if they could be indirectly denied," Smith v. Allwright, 321 U.S. 649, 644, or manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339, 345." [Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]

- 5.4. Engaging in a conspiracy to destroy the separation of powers between the state and federal government. The techniques for doing this are described later in section 17.10.
- 5.5. Destroying a society of law and replacing it with a society of men. Those who administer the franchise have so much discretion that they can abuse presumption to destroy people’s rights by assuming that the person they don’t like is engaging in a franchise.
- 5.6. Elevating public servants to the equivalent of godhood and creating a dulocracy:

“Dulocracy. A government where servants and slaves have so much license and privilege that they domineer.” [Black’s Law Dictionary, Sixth Edition, p. 501]

8.5 Application and illustration: Internal Revenue Code

More specifically in the context of the Internal Revenue Code, it is ILLEGAL for a person not domiciled on federal territory and domiciled instead within the exclusive jurisdiction of a state of the Union to:

- 1. File IRS Form 1040. That form is only for “citizens and residents of the United States”, both of whom have in common a domicile on federal territory and who collectively are called “U.S. persons” in [26 U.S.C. §7701\(a\)\(30\)](#) .

1040A 11327A Each
U.S. Individual Income Tax Return

Annual income tax return filed by citizens and residents of the United States. There are separate instructions available for this item. The catalog number for the instructions is 12088U.

*W:CAR:MP:FP:F:I Tax Form or Instructions
[2003 IRS Published Products Catalog, p. F-15;
SOURCE: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf/>*

- 2. Declare themselves to be a “resident” unless married to a statutory “U.S. citizen” as defined in [8 U.S.C. §1401](#) who is domiciled on federal territory. See [26 U.S.C. §7701\(b\)\(4\)\(B\)](#) and [26 U.S.C. §6013\(g\)](#) and (h).

1 The IRS Form 1040 Booklet very conveniently doesn't tell the reader any of the above, because they don't want people
2 who file the form to know that most of them are committing perjury under penalty of perjury to use that form because they
3 instead are supposed to file the IRS Form 1040NR as nonresident aliens. The closest they come is on page 15 of the 2001
4 version of the booklet, which says:

5 **Filing Requirements**

6 *These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.*

7 *[IRS 1040 Instruction Booklet, Year 2001, p. 15;*

8 *SOURCE: <http://famguardian.org/TaxFreedom/Forms/IncomeTaxRtn/Federal/IRSForm1040Instr.pdf>]*

9 What they don't tell you in the above is that those who are neither "citizens" nor "residents" as described above, such as a
10 nonresident alien domiciled within a state of the Union who is not the "individual" described in 26 CFR §1.6012-1(b) has
11 NO REQUIREMENT TO FILE A TAX RETURN and is not a "taxpayer". You must have a domicile on federal territory
12 to be subject to the civil laws contained within the I.R.C. Why don't they mention the above in BIG RED LETTERS at the
13 beginning of the booklet and clarify that the "U.S. citizen" they reference is the statutory citizen described in 8 U.S.C.
14 §1401 and who is domiciled on federal territory and NOT the "Citizen" mentioned in the United States Constitution?
15 Because they want to ENCOURAGE false presumption and the violation of the internal revenue laws by exploiting your
16 legal ignorance manufactured in the public (school) FOOL system to recruit innocent people who are not in fact liable into
17 becoming unwitting "taxpayers" and surety for an endless mountain of irresponsible federal debt.

18 ***"For the mystery of lawlessness is already at work; only He [God] who now restrains will do so until He is***
19 ***taken out of the way. And then the lawless one [Satan] will be revealed, whom the Lord will consume with the***
20 ***breath of His mouth and destroy with the brightness of His coming. The coming of the lawless one [Satan] is***
21 ***according to the working of Satan, with all power, signs, and lying wonders, and with all unrighteous***
22 ***deception among those who perish, because they did not receive the love of the truth, that they might be saved***
23 ***[don't be one of them!]. And for this reason God will send them strong delusion [from their own***
24 ***government], that they should believe a lie, that they all may be condemned who did not believe the truth but***
25 ***had pleasure in unrighteousness.***
26 *[2 Thess. 2:3-17, Bible, NKJV]*

27
28 *"Getting treasures by a lying tongue Is the fleeting fantasy of those who seek death."*
29 *[Prov. 21:6, Bible, NKJV]*

30 The end result is that nonresident aliens domiciled in states of the Union are deceived and thereby recruited into violating
31 the following federal criminal laws using the deliberately vague language and carefully engineered omissions within the
32 IRS 1040 Instruction Booklet. It isn't what they SAY, but what they very carefully DON'T say that injures you:

- 33 1. Impersonating a "public officer" in criminal violation of 18 U.S.C. §912. All "taxpayers" are statutory "citizens"
34 engaged in a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public officer". You
35 cannot lawfully be a "taxpayer" without being a "public officer" engaged in a "trade or business", and you cannot be
36 engaged in a "trade or business" without a domicile on federal territory, which the I.R.C. defines as the "United States"
37 within 26 U.S.C. §7701(a)(9) and (a)(10) . See:

The "Trade or Business" Scam, Form #05.001

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

- 38 2. Impersonating a "U.S. citizen" in criminal violation of 18 U.S.C. §911. The only persons who can lawfully act as a
39 "public officer" are statutory "U.S. citizens" as defined in 8 U.S.C. §1401. This was clarified by the following:

40 **"4. Lack of Citizenship**

41 *§74. Aliens cannot hold Office. - **It is a general principle that an alien can not hold a public office [e.g.***
42 ***"trade or business"]**. In all independent popular governments, as is said by Chief Justice Dixon of Wisconsin,*
43 *"it is an acknowledged principle, which lies at the very foundation, and the enforcement of which needs neither*
44 *the aid of statutory nor constitutional enactments or restrictions, that the government is instituted by the citizens*
45 *for their liberty and protection, and that it is to be administered, and its powers and functions exercised only by*
46 *them and through their agency."*

47 *In accordance with this principle it is held that an alien can not hold the office of sheriff."*

48 *[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74;*

49 *SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]*

1 For further information about why people domiciled within states of the Union are nonresident aliens who CANNOT and
2 SHOULD NOT file IRS Form 1040, see:

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

3 We further allege that you cannot be an “individual” under the Internal Revenue Code unless and until you are a “U.S.
4 person” with a domicile on federal territory AND also work for the national government. This is confirmed by [5 U.S.C.
5 §552a](#)(a)(2), which defines an “individual” as either a statutory “U.S. citizen” ([8 U.S.C. §1401](#)) or permanent resident.
6 Note that the Title 5 of the U.S. Code describes “Government Organization and Employees”.

7 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
8 [§ 552a. Records maintained on individuals](#)

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

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

12 The “individual” mentioned above, incidentally, is the SAME “individual” described in the Internal Revenue Code, because
13 the above statute is the authority used by the IRS for protecting the privacy of tax records. The ability to regulate or
14 legislate for private conduct, as opposed to the conduct of “public officers” and government employees, the U.S. Supreme
15 Court has held, is “repugnant to the constitution”. You therefore can’t become a “person” or an “individual” within
16 government statutes unless or until you voluntarily engage in “public conduct” as a “public officer” within the civil law or
17 criminal conduct that injures the equal rights of other fellow sovereigns!:

18 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes
19 of redress” against offensive state action, was “repugnant” to the Constitution. *Id.*, at 15. See also *United States*
20 *v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190](#)
21 [U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or
22 modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*,
23 [383 U.S. 745](#) (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not
24 been questioned.”
25 [*City of Boerne v. Flores, Archbishop of San Antonio*, [521 U.S. 507](#) (1997)]

26
27 “Since in common usage, the term person does not include the sovereign, statutes not employing the phrase are
28 ordinarily construed to exclude it.”
29 [*United States v. Cooper Corporation*, [312 U.S. 600](#) (1941); See also *U.S. v. United Mine Workers*, [330 U.S.](#)
30 [258](#) (1947)]

31 As a private person and a sovereign domiciled within a state of the Union and who has no employment or office within the
32 government, it is impossible and unlawful to be a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#), resident alien
33 pursuant to [26 U.S.C. §7701](#)(b)(1)(A), “U.S. person” pursuant to [26 U.S.C. §7701](#)(a)(30), or “individual” pursuant to [5](#)
34 [U.S.C. §552a](#)(a)(2). See:

- 35 1. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006
36 <http://sedm.org/Forms/FormIndex.htm>
- 37 2. *You’re not a “citizen” under the Internal Revenue Code:*
38 <http://famguardian.org/Subjects/Taxes/Citizenship/NotACitizenUnderIRC.htm>
- 39 3. *You’re not a “resident” under the Internal Revenue Code:*
40 <http://famguardian.org/Subjects/Taxes/Citizenship/Resident.htm>

41 Once again, the main implication of the separation of powers between the state and federal governments is that a statutory
42 “U.S. citizen” pursuant to [8 U.S.C. §1401](#) and a constitutional “Citizen” as mentioned in Section 1 of the Fourteenth
43 Amendment are two mutually exclusive groups of people. You can be one or the other but NOT both, because you can only
44 have a domicile in ONE PLACE at a time, and federal and state legislative jurisdiction are mutually exclusive, separate,
45 sovereign, and “foreign” with respect to each other. The federal government handles EXTERNAL affairs only in relation
46 to the states and the only “internal” affairs it can manage are those within community property of the states called federal
47 territory that is not part of any state of the Union:

1 “Domicile: [. . .] A person may have more than one residence but only one domicile. The legal domicile of a
2 person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing
3 authorities and determines where a person may exercise the privilege of voting and other legal rights and
4 privileges.”

5 [Black’s Law Dictionary, Sixth Edition, p. 485]

6 “It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247
7 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
8 internal affairs of the states; and emphatically not with regard to legislation.”

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

10 **9 Criteria for identifying a specific government offering as a “franchise”**

11 This section will provide a procedure or algorithm for helping the reader identify whether a particular government program
12 is a franchise, and specific instructions on how to identify all the major elements of the franchise. We will start off by
13 summarizing the chief characteristics of franchises so that we know what we are looking for. A franchise:

- 14 1. Constitutes a contract between a private citizen and the government.

15 As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon
16 valuable considerations, for purposes of individual advantage as well as public benefit,⁵⁸ and thus a franchise
17 partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is
18 subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be
19 granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in
20 exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But
21 when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental
22 control growing out of its other nature as publici juris.⁵⁹

23 [Am.Jur.2d, Franchises, §4: Generally]

- 24 2. Is identified in the law as an “activity” of some kind and which is the subject of an indirect excise tax. This activity is
25 usually given a “word of art” name such as “trade or business” (26 U.S.C. §7701(a)(26)) to disguise the nature of the
26 activity as a franchise and deceive people into “volunteering” to participate. Earnings associated with the franchise
27 activity also have a specialized “word of art” name that signifies “profit” or “income” connected to the activity. The
28 excise tax is avoidable by avoiding the activity. Authority for collecting the tax originates usually from the voluntary
29 license application made by the participants, which constitutes constructive consent to donate a portion of the fruits of
30 the activity to a public use, public purpose, or public office.

31 “And here a thought suggests itself. As the Meadors, subsequently to the passage of this act of July 20, 1868,
32 applied for and obtained from the government a license or permit to deal in manufactured tobacco, snuff and
33 cigars, I am inclined to be of the opinion that they are, by this their own voluntary act, precluded from assailing
34 the constitutionality of this law, or otherwise controverting it. For the granting of a license or permit—the
35 yielding of a particular privilege—and its acceptance by the Meadors, was a contract, in which it was implied
36 that the provisions of the statute which governed, or in any way affected their business, and all other statutes
37 previously passed, which were in pari materia with those provisions, should be recognized and obeyed by
38 them. When the Meadors sought and accepted the privilege, the law was before them. And can they now
39 impugn its constitutionality or refuse to obey its provisions and stipulations, and so exempt themselves from
40 the consequences of their own acts?”

41 [In re Meador, 1 Abb.U.S. 317, 16 F.Cas. 1294, D.C.Ga. (1869)]

- 42 3. Constitutes civil rather than criminal law, and therefore requires all those who participate to maintain a physical
43 domicile within the territory of the government granting the franchise.
44 4. Describes and circumscribes the choice of law applying to the activities of all participants under the terms of the
45 franchise agreement.
46 5. Offers a “benefit” of some kind, which is usually money, accruing to both parties to the franchise agreement. This is
47 the consideration that forms the basis for calling the franchise a contract. See:

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

⁵⁸ 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.

⁵⁹ 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.

6. Requires explicit (in writing) or implicit (by conduct) consent to the terms of the franchise agreement.
7. Requires that the participant be a “public officer” of the government, which is usually called an “employee”. See, for instance, 5 U.S.C. §2105(a), which describes all statutory government “employees” as public officers.
8. Associates the participant with a government issued number that acts as the equivalent of a “license number” for those participating to receive the benefits of the program.
9. Has a name for those participating. This name is usually any one of the following:
 - 9.1. “Beneficiary”
 - 9.2. “citizen”
 - 9.3. “resident”
10. Is administered and supervised in administrative franchise courts. These courts:
 - 10.1. May not entertain suits of those who are NOT franchisees. For instance, U.S. Tax Court Rule 13(a) says that only statutory franchisees called “taxpayers” may petition the U.S. Tax Court for a judgment. If you are a “nontaxpayer”, meaning not a franchisee, then the only option available for them is to dismiss the case and thereby invalidate and prohibit all further IRS collection activity.
 - 10.2. Are manned by administrators in the Legislative and NOT “judicial” branch. For instance, traffic court judges are identified as “commissioners” rather than judges.
 - 10.3. Are established at the federal level under the Authority of Article 4, Section 3, Clause 2 of the United States Constitution. Hence, they are “property courts” that exist to perpetuate, protect, and expand federal property within states of the Union.
 - 10.4. Are identified in federal statutes as being OTHER than an Article III court. U.S. Tax Court, for instance, is identified in 26 U.S.C. §7441 as an Article I court.
 - 10.5. Do not have jury boxes, even though most state constitutions MANDATE trial by jury for disputes greater than \$20. This includes “family court”, “traffic court”, etc. The only way anyone can try you without a jury is if you WAIVE your right to a jury under a franchise contract.
 - 10.6. Are administered usually at the sole discretion of someone who participates in the franchise. The Supreme Court identified such a concentration of power as the “essence of slavery itself”.

*“But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts Bill of Rights, the government of the commonwealth ‘may be a government of laws and not of men.’ **For, the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself.”***
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

11. Are administered through malum prohibitum laws, which are laws that impose penalties even though there is no specific injured party.

“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]

For instance, if you get a ticket for driving without a seat belt, there is not injured party. You go to Traffic Court:

- 11.1. The “pseudo-judge” and the prosecutor are BOTH the SAME party and often both work in the Executive Branch. If it was a REAL court, the judge would be in the judicial branch.
- 11.2. There is NO injured party, and under the common law, there must be an injury to a SPECIFIC sovereign in order to proceed.
- 11.3. If you proceed under the common law rather than statutory franchise “codes”, identify yourself as OTHER than a franchisee called a “driver”, demand an injured party and a jury, and ask the judge what branch of government he is in, he will frequently “punt” and dismiss the case rather than expose his FRAUD upon the public. Forcing the common law rather than statute franchise “codes” forces the court to enforce Malum In S.E. laws and disregard Malum Prohibitum laws. They can only enforce malum prohibitum upon consenting parties to the franchise AT THE TIME OF THE ARREST who were on official business as public officer franchisees:

“Malum in se. A wrong in itself; an act or case involving illegality from the very nature of the transaction, upon principles of natural moral, and public law. Grindstaff v. State, 214 Tenn. 58, 377 S.W.2d. 921, 926; State v. Shedoudy, 45 N.M. 516, 118 P.2d. 280, 287. An act is said to be malum in S.E. when it is inherently and essentially evil, that is, immoral in its nature and injurious in its consequences, without any regard to the

1 fact of its being noticed or punished by the law of the state. Such are most or all of the offenses cognizable at
2 common law (without the denouncement of a statute); as murder, larceny, etc. Compare *Malum prohibitum*
3 [*Black's Law Dictionary, Sixth Edition, p. 959*]

4 The hardest part about satisfying the criteria above is item #3 in the case of the participant, which is the “benefit” of the
5 program. What makes it hard is that whether it is a “benefit” is in the eyes of the beholder. What usually happens is that
6 the government “assumes” that it is a benefit when in fact it would be a liability or disability to most of the participants.
7 For instance, the “return on investment” of participating in Social Security is only about 1% per year on what you put in, if
8 you figure out how much the average person puts in, the net present value of the contributions, and the amount they take
9 out. This could hardly be perceived as a “benefit” and most people would identify it as an injury rather than benefit. You
10 can figure the return on your investment yourself by visiting the Heritage Foundation Website:

[Social Security Calculator](http://www.heritage.org/research/features/socialsecurity/)

<http://www.heritage.org/research/features/socialsecurity/>

11 When you add to the above information relating to Social Security that the fund is badly mismanaged and will probably be
12 bankrupt before most people can draw anything out, it certainly doesn't qualify in being described as “retirement income
13 security” for anyone. Rather, it is little more than a Ponzi scheme heading for certain death, according to Forbes Magazine.



14
15 For more details on the Social Security Ponzi Scheme, see sections 2.9 through 2.9.5 of the document below:

[Resignation of Compelled Social Security Trustee, Form #06.002](http://sedm.org/Forms/FormIndex.htm)

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

16 Now let's apply these concepts to identifying all the elements of a franchise listed earlier within the context of the Internal
17 Revenue Code:

- 18 1. Is a contract: The Internal Revenue Code, Subtitle A nowhere contains a liability statute for anything but withholding
19 agents for nonresident aliens in 26 U.S.C. §1461. This is because it is not “public law” but rather “private law”. The
20 liability of those who participate is created by the oath of public office of those who participate as “public officers”.
21 Without the oath, there can be no duty to do anything under the I.R.C.

22 *I: DUTY TO ACCOUNT FOR PUBLIC FUNDS*
23 § 909. In general.-

24 *It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to*
25 *faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon*
26 *the public account, and the performance of this duty may be' enforced by proper actions against the officer*
27 *himself, or against those who have become sureties for the faithful discharge of his duties.*

28 [*Treatise on the Law of Public Offices and Officers, p. 609, §909; Floyd Mechem, 1890;*

29 SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>

- 30 2. Is identified in the law as an “activity” of some kind and which is the subject of an excise tax: The word of art name
31 for the activity is a “trade or business” which is defined as “the functions of a public office”. A “function” is an
32 activity.

33 [26 U.S.C. Sec. 7701\(a\)\(26\)](#)

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

1 Those participating in the franchise activity earn “wages”, which a “word of art” name or “code word” that implies that
2 the recipient of the earnings:

3 2.1. Consented to participate in the franchise. In the case of the I.R.C. Subtitle A income tax, they submitting an IRS
4 Form W-4, which the regulations refer to as a “contract” or “agreement” to call what one earns “wages” and
5 “personal services”.

6 [26 CFR §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

7 (a) In general.

8 **Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations**
9 **thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect**
10 **to which there is a voluntary withholding agreement in effect under section 3402(p).** References in this
11 chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section
12 (§31.3401(a)-3).
13

14 Title 26: Internal Revenue

15 [PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)

16 [Subpart E—Collection of Income Tax at Source](#)

17 [§31.3402\(p\)-1 Voluntary withholding agreements.](#)

18 (a) In general.

19 *An employee and his employer may enter into an agreement under section 3402(b) to provide for the*
20 *withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made*
21 *after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts***
22 **which are includible in the gross income of the employee under section 61, and must be applicable to all**
23 **such amounts paid by the employer to the employee.** *The amount to be withheld pursuant to an agreement*
24 *under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations*
25 *thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income*
26 *tax withheld from eligible rollover distributions within the meaning of section 402.*

27 2.2. Earned “profit” that is the subject of an excise tax on the franchise activity. All excise taxes are based upon
28 “profit” of a federal corporation engaged in commerce. Those who are franchisees called “public officers”
29 constitute officers of this corporation who satisfy the definition of “person” found in [26 U.S.C. §7343](#) (criminal
30 provisions) and [26 U.S.C. §6671\(b\)](#) (penalty provisions).

31 **“Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon**
32 **licenses to pursue certain occupations and upon corporate privileges...the requirement to pay such taxes**
33 **involves the exercise of [220 U.S. 107, 152] privileges, and the element of absolute and unavoidable demand**
34 **is lacking..**

35 *...It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the*
36 *right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the*
37 *measure of taxation is found in the income produced in part from property which of itself considered is*
38 *nontaxable..*

39 *Conceding the power of Congress to tax the business activities of private corporations.. the tax must be*
40 *measured by some standard..”*

41 [\[Flint v. Stone Tracy Co., 220 U.S. 107 \(1911\)\]](#)
42

43 **“Income” has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the**
44 **Sixteenth Amendment, and in the various revenue acts subsequently passed. Southern Pacific Co. v. Lowe,**
45 **247 U.S. 330, 335; Merchants’ L. & T. Co. v. Smietanka, 255 U.S. 509, 219. After full consideration, this**
46 **Court declared that income may be defined as gain derived from capital, from labor, or from both combined,**
47 **including profit gained through sale or conversion of capital. Stratton’s Independence v. Howbert, 231 U.S.**
48 **399, 415; Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207.**
49 [\[Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, \(1926\)\]](#)
50

51 *“As repeatedly pointed out by this court, the Corporation Tax Law of 1909..imposed an excise or privilege*
52 **tax, and not in any sense, a tax upon property or upon income merely as income.** *It was enacted in view of*
53 *the decision of Pollock v. Farmer’s Loan & T. Co., 157 U.S. 429, 29 L.Ed. 759, 15 Sup. St. Rep. 673, 158 U.S.*
54 *601, 39 L.Ed. 1108, 15 Sup. Ct. Rep. 912, which held the income tax provisions of a previous law to be*

1 unconstitutional because amounting in effect to a direct tax upon property within the meaning of the
2 Constitution, and because not apportioned in the manner required by that instrument.”
3 [*U.S. v. Whiteridge*, [231 U.S. 144](#), 34 S. Sup. Ct. 24 (1913)]

- 4 3. **Is civil law:** The requirement to pay income taxes originates from one’s choice of domicile. Domicile is the basis for
5 all civil jurisdiction, and therefore the Internal Revenue Code, Subtitle A is civil law. The criminal provisions found in
6 26 U.S.C. §§7201 to 7217 only pertain to those with a domicile on federal territory, and therefore they derive from
7 civil jurisdiction. In effect, the franchise agreement constitutes consent to become a criminal and go to jail if you don’t
8 comply with the terms of the franchise agreement.
- 9 4. **Prescribes “choice of law” rules pertaining to those who participate:** [26 U.S.C. §7408\(d\)](#) and [26 U.S.C. §7701\(a\)\(39\)](#)
10 both require that those who have a legal domicile in the “United States”, which is what “citizens and residents” have in
11 common, shall be treated as though they effectively maintain a legal domicile on federal territory within the District of
12 Columbia.

13 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
14 [§ 7701. Definitions](#)

15 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent
16 thereof—

17 (39) Persons residing outside United States

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

21 (A) jurisdiction of courts, or

22 (B) enforcement of summons

23
24 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)
25 [§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions](#)

26 (d) Citizens and residents outside the United States

27 *If any citizen or resident of the United States does not reside in, and does not have his principal place of*
28 *business in, any United States judicial district, such citizen or resident shall be treated for purposes of this*
29 **section as residing in the District of Columbia.**

30 The reason for the two above provisions is that 4 U.S.C. §72 requires that all “public offices” must be exercised in the
31 District of Columbia and not elsewhere.

32 [TITLE 4 > CHAPTER 3 > § 72](#)
33 [§ 72. Public offices; at seat of Government](#)

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

- 36 5. **Offers a “benefit”:** In the case of the Internal Revenue Code, Subtitle A, the “benefit” includes the following. All of
37 these “benefits” are financial benefits that do not result in a payment of money, but a reduction in an existing tax
38 liability that only “public officers” who serve in elected or appointed public office in the government can have:
- 39 5.1. The ability to take the “foreign earned income exclusion” documented in [26 U.S.C. §911](#).
- 40 5.2. Ability to take advantage of a tax treaty with a foreign country to reduce the instance of “double taxation”.
- 41 5.3. A reduced, graduated rate of tax in [26 U.S.C. §1](#).
- 42 5.4. Earned income credits in [26 U.S.C. §32](#).
- 43 5.5. “Trade or business” deductions in [26 U.S.C. §162](#). Those not engaged in a “trade or business”/“public office”
44 may not take any deductions to reduce their tax liability on an IRS Form 1040.

IMPORTANT NOTE: None of the above so-called “benefits” can truthfully be described as “benefits” in the
case of a person who wasn’t ALREADY engaged in “public office” within the government BEFORE they
became party to the franchise agreement.

1 6. Requires consent: The consent is not usually acquired in writing, because in most cases, one's parents fill out the SSA
2 Form SS-5 for their children, and the children after they reach adulthood are not offered the chance to consent in
3 writing to what their parents committed them to. Thus, it is not an enforceable contract. Therefore, all those who
4 participate as "individuals" must be volunteers. If you would like to know more about how your consent is
5 fraudulently (in most cases) procured, see:

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

6 7. Presumes that all those participating are "public officers": The only "taxpayers" and "persons" who can be subject to
7 the I.R.C. Subtitle A tax are those engaged in a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the
8 functions of a public office". The I.R.C. does not CREATE a NEW public office for you to occupy, but rather simply
9 imposes taxes against those ALREADY serving in an EXISTING public office. For instance, signing a W-4 does not
10 MAKE you into a "public officer", but simply creates prima facie legal evidence that you are already lawfully serving
11 in a public office BEFORE you sign and submit the form. See the following for more details:

12 7.1. The "Trade or Business" Scam, Form #05.001

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

14 7.2. Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008

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

16 8. Associates participants with a government license number: In the case of the Internal Revenue Code, Subtitle A
17 franchise agreement, all those who are participate have de facto license numbers called a "Taxpayer Identification
18 Number". Note that the Treasury Regulations specifically state that a Social Security Number is NOT a "Taxpayer
19 Identification Number" and therefore CANNOT be used as one, and cannot be used in the context of employment
20 withholding:

21 [26 CFR §301.6109-1\(d\)\(3\): Identifying Numbers](#)

22 (3) IRS individual taxpayer identification number –

23 (i) Definition.

24 *The term IRS individual taxpayer identification number means a taxpayer identifying number issued to an alien*
25 *individual by the Internal Revenue Service, upon application, for use in connection with filing requirements*
26 *under this title. **The term IRS individual taxpayer identification number does not refer to a social security***
27 *number or an account number for use in employment for wages. For purposes of this section, the term alien*
28 *individual means an individual who is not a citizen or national of the United States.*

29 26 U.S.C. §6109(a) identifies a "Social Security Number" as an "identifying number" but nowhere within the Internal
30 Revenue Code or the Treasury Regulations is the phrase "Taxpayer Identification Number" made equivalent to a Social
31 Security Number.

32 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6109](#)
33 [§ 6109. Identifying numbers](#)

34 (a) Supplying of identifying numbers

35 *For purposes of paragraphs (1), (2), and (3), the identifying number of an individual (or his estate) shall be*
36 *such individual's social security account number.*

37 If you would like to know more about this SCAM, see:

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

38 9. Has a name for those participating: The Internal Revenue Code defines all those who are party to the franchise
39 agreement to be "taxpayers". See 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313. Those who are not participants in the
40 franchise because they did not consent are called "nontaxpayers" and they preserve all their rights:

41 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
42 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and*
43 *no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
44 *assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*
45 *[Long v. Rasmussen, 281 F. 236 (1922)]*

1 "Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal
2 Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive
3 jurisdiction of the Federal Government and who did not volunteer to participate in the federal "trade or
4 business" franchise]. The latter are without their scope. No procedures are prescribed for non-taxpayers and
5 no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]
6 Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."
7 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

8 "And by statutory definition, 'taxpayer' includes any person, trust or estate subject to a tax imposed by the
9 revenue act. ...Since the statutory definition of 'taxpayer' is exclusive, the federal courts do not have the power
10 to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..."
11 [C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939)]

12 The most important right that "nontaxpayers" preserve as described above is the right to NOT be "presumed" to be a
13 "taxpayer" and thereby become involuntary slaves of a franchise that they never consented to in violation of the
14 Thirteenth Amendment. For further details on who are "taxpayers", see:

[Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

15 If you would like to investigate further the fraudulent and illegal nature of how the income tax documented in the Internal
16 Revenue Code, Subtitle A is administered, represented, and enforce by the IRS, see the following exhaustive analysis:

[Great IRS Hoax, Form #11.302
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

17 **10 Effects of participation in franchises**

18 **10.1 Franchises cause a surrender of sovereignty and sovereign immunity⁶⁰**

19 A subject closely related to both the requirement for consent and to federalism is the judicial doctrine known as "sovereign
20 immunity". States of the Union are sovereign in respect to the federal government and the people within them are
21 sovereign in respect to their respective state governments. These principles are reflected in a judicial doctrine known as
22 "sovereign immunity".

23 *The exemption of the United States from being impleaded without their consent is, as has often been affirmed by*
24 *this court, as absolute as that of the crown of England or any other sovereign. In Cohens v. Virginia, 6 Wheat.*
25 *264, 411, Chief Justice MARSHALL said: 'The universally-received opinion is that [106 U.S. 196, 227] no suit*
26 *can be commenced or prosecuted against the United States.' In Beers v. Arkansas, 20 How. 527, 529, Chief*
27 *Justice TANEY said: 'It is an established principle of jurisprudence, in all civilized nations, that the sovereign*
28 *cannot be sued in its own courts, or in any other, without its consent and permission; but it may, if it thinks*
29 *proper, waive this privilege, and permit itself to be made a defendant in a suit by individuals, or by another*
30 *state. And as this permission is altogether voluntary on the part of the sovereignty, it follows that it may*
31 *prescribe the terms and conditions on which it consents to be sued, and the manner in which the suit shall be*
32 *conducted, and may withdraw its consent whenever it may suppose that justice to the public requires it.' In the*
33 *same spirit, Mr. Justice DAVIS, delivering the judgment of the court in Nichols v. U.S., 7 Wall. 122, 126, said:*
34 *'Every government has an inherent right to protect itself against suits, and if, in the liberality of legislation they*
35 *are permitted, it is only on such terms and conditions as are prescribed by statute. The principle is*
36 *fundamental, applies to every sovereign power, and, but for the protection which it affords, the government*
37 *would be unable to perform the various duties for which it was created.' See, also, U.S. v. Clarke, 8 Pet. 436,*
38 *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;*
39 *Recside v. Walker, 11 How. 272, 290; De Groot v. U.S., 5 Wall. 419, 431; U.S. v. Eckford, 6 Wall. 484, 488;*
40 *The Siren, 7 Wall. 152, 154; The Davis, 10 Wall. 15, 20; U.S. v. O'Keefe, 11 Wall. 178; Case v. Terrell, 11*
41 *Wall. 199, 201; Carr v. U.S. 98 U.S. 433, 437; U.S. v. Thompson, 98 U.S. 486, 489; Railroad Co. v.*
42 *Tennessee, 101 U.S. 337; Railroad Co. v. Alabama, 101 U.S. 832.*
43 *[U.S. v. Lee, 106 U.S. 196 (1882)]*

44 Only either by the consent of the sovereign or by the state electing to engage in "private business concerns" is the sovereign
45 immunity of the state explicitly or implicitly waived, respectively:

⁶⁰ Adapted from *Sovereignty Forms and Instructions Manual, Form #10.005* Section 1.11 with permission.

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

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

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

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

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

40 1. Are inherently sovereign.

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

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

48 "The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They
49 recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a
50 part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect
51 Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the
52 Government, the right to be let alone - the most comprehensive of rights and the right most valued by
53 civilized men."
54 [*Olmstead v. United States*, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also *Washington v.*
55 *Harper*, 494 U.S. 210 (1990)]

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

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

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

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

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

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

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

37 The purpose for the establishment of all governments is therefore to protect these natural, God-given rights or what the U.S.
38 Supreme Court calls “liberty interests”. Neither the Constitution, nor any enactment of Congress passed in furtherance of it
39 confers these rights, but simply recognizes and protects these natural, God-given rights. The U.S. Supreme Court admitted
40 this when it said:

41 *"Men are endowed by their Creator with certain unalienable rights, -'life, liberty, and the pursuit of happiness:'*
42 *and to 'secure,' **not grant or create, these rights, governments are instituted. That property [or income] which***
43 ***a man has honestly acquired he retains full control of. . .**"*
44 [*Budd v. People of State of New York, 143 U.S. 517 (1892)]*

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

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

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

7 [. . .]

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

12 Sovereign immunity can apply just as readily to governments as it can to individuals. A person who *doesn't* consent to any
13 aspect of government civil jurisdiction and who has no legal "domicile" or "residence" within that government's
14 jurisdiction is called a "foreign sovereign", and he or she or it is protected by the Foreign Sovereign Immunities Act found
15 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

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

22 1. Being a "citizen" or "domiciliary" of the Forum or State in question. See [28 U.S.C. §1603\(b\)\(3\)](#).

23 An "agency or instrumentality of a foreign state" means any entity—which is neither a citizen of a State of the
24 United States as defined in section [1332](#) (c) and (d) of this title, nor created under the laws of any third country.
25 [[28 U.S.C. §1603\(b\)\(3\)](#)]

26 2. Foreign state has waived its immunity either explicitly or by implication, notwithstanding any withdrawal of the waiver
27 which the foreign state may purport to effect except in accordance with the terms of the waiver. See [28 U.S.C.](#)
28 [§1605\(b\)\(1\)](#).

29 3. Commercial Activity within the Forum or State. See [28 U.S.C. §1605\(b\)\(2\)](#).

30 3.1. Action based upon a commercial activity carried on in the Forum or State by the foreign state; or

31 3.2. Upon an act performed in the Forum or State in connection with a commercial activity of the foreign state
32 elsewhere; or upon an act outside the territory of the Forum or State in connection with a commercial activity of
33 the foreign state elsewhere and that act causes a direct effect in the Forum or State .

34 4. Rights to property taken in violation of international law. See [28 U.S.C. §1605\(b\)\(3\)](#).

35 4.1. Rights in property taken in violation of international law are in issue and that property or any property exchanged
36 for such property is present in the Forum or State in connection with a commercial activity carried on in the
37 Forum or State by the foreign state; or

38 4.2. That property or any property exchanged for such property is owned or operated by an agency or instrumentality
39 of the foreign state and that agency or instrumentality is engaged in a commercial activity in the Forum or State.

40 5. Rights in property in the Forum or State acquired by succession or gift or rights in immovable property situated in the
41 Forum or State are in issue. See [28 U.S.C. §1605\(b\)\(4\)](#).

42 6. Money damages for official acts of officials of foreign state which cause injury, death, damage, loss of property in the
43 Forum or State. Not otherwise encompassed in paragraph 3 above in which money damages are sought against a
44 foreign state for personal injury or death, or damage to or loss of property, occurring in the Forum or State and caused
45 by the tortious act or omission of that foreign state or of any official or employee of that foreign state while acting
46 within the scope of his office or employment. See [28 U.S.C. §1605\(b\)\(4\)](#). Except this paragraph shall not apply to:

47 6.1. any claim based upon the exercise or performance or the failure to exercise or perform a discretionary function
48 regardless of whether the discretion be abused, or

49 6.2. any claim arising out of malicious prosecution, abuse of process, libel, slander, misrepresentation, deceit, or
50 interference with contract rights;

- 1 7. Contracts between private party and foreign state: See [28 U.S.C. §1605\(b\)\(6\)](#). Action is brought, either to enforce an
 2 agreement made by the foreign state with or for the benefit of a private party to submit to arbitration all or any
 3 differences which have arisen or which may arise between the parties with respect to a defined legal relationship,
 4 whether contractual or not, concerning a subject matter capable of settlement by arbitration under the laws of the
 5 Forum or State, or to confirm an award made pursuant to such an agreement to arbitrate, if.
 6 7.1. The arbitration takes place or is intended to take place in the Forum or State,
 7 7.2. The agreement or award is or may be governed by a treaty or other international agreement in force for the Forum
 8 or State calling for the recognition and enforcement of arbitral awards,
 9 7.3. The underlying claim, save for the agreement to arbitrate, could have been brought in a Forum or State court
 10 under this section or section [1607](#), or (D) paragraph (1) of this subsection is otherwise applicable; or
 11 8. Money damages for acts of terrorism by foreign state: Not otherwise covered by paragraph 3 in which money damages
 12 are sought against a foreign state for personal injury or death that was caused by an act of torture, extrajudicial killing,
 13 aircraft sabotage, hostage taking, or the provision of material support or resources (as defined in section [2339A](#) of title
 14 [18](#)) for such an act if such act or provision of material support is engaged in by an official, employee, or agent of such
 15 foreign state while acting within the scope of his or her office, employment, or agency. See [28 U.S.C. §1605\(b\)\(7\)](#).
 16 Except that the court shall decline to hear a claim under this paragraph:
 17 8.1. if the foreign state was not designated as a state sponsor of terrorism under section 6(j) of the Export
 18 Administration Act of 1979 ([50 App. U.S.C. 2405 \(j\)](#)) or section 620A of the Foreign Assistance Act of 1961 ([22](#)
 19 [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
 20 Case Number 1:00CV03110(EGS) in the Forum or State District Court for the District of Columbia; and
 21 8.2. even if the foreign state is or was so designated, if—
 22 8.2.1. the act occurred in the foreign state against which the claim has been brought and the claimant has not
 23 afforded the foreign state a reasonable opportunity to arbitrate the claim in accordance with accepted
 24 international rules of arbitration; or
 25 8.2.2. neither the claimant nor the victim was a national of the Forum or State (as that term is defined in Section
 26 101(a)(22) of the Immigration and Nationality Act) when the act upon which the claim is based occurred.

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

- 30 1. Item 1: How they or you describe your citizenship and domicile. The federal government abuses their authority to
 31 write laws and print forms by writing them in such a vague way that they appear to create a presumption that you are a
 32 “citizen” with a legal domicile within their jurisdiction. They do this by:
 33 1.1. Only offering you one option to describe your citizenship on their forms, which is a “U.S. citizen”. This creates a
 34 presumption that you are a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#) who is domiciled within their
 35 exclusive jurisdiction. Since they don’t offer you the option to declare yourself a state citizen or state national,
 36 then most people wrongfully presume that there is no such thing or that they are not one, even though they are.
 37 See:
 38

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen , Form #05.006 http://sedm.org/Forms/FormIndex.htm
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 39 1.2. Using citizenship terms on their forms which are not described in any federal statute, such as “U.S. citizen”. This
 40 term is nowhere used in Title 8 of the U.S. Code. The only similar term is “citizen and national of the United
 41 States”, which is defined in [8 U.S.C. §1401](#).
 42 2. Item 3: The government connects you to commerce within their legislative jurisdiction. They do this by:
 43 2.1. Presuming that you are connected to commerce by virtue of using a Social Security Number or Taxpayer
 44 Identification Number.
 45 2.2. Terrorizing and threatening banks and financial institutions to unlawfully coerce their customers insist on Social
 46 Security Numbers in criminal violation of [42 U.S.C. §408](#). Any financial account that has a federally issued
 47 number associated with it is presumed to be private properly donated to a public use in order to procure a
 48 privilege from the government, whether it be a tax deduction associated with a “trade or business” (public office)
 49 as described in [26 U.S.C. §162](#), or “social insurance” in the case of Socialist Security.
 50 2.3. Making false, prejudicial, and unconstitutional presumptions about the meaning of the term “United States”,
 51 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
 52 the Internal Revenue Code and nowhere expanded to include any area within the exclusive jurisdiction of a state
 of the Union. See:

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 U.S. 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 implicitly 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]

Below are some examples of "implied consent", to help illustrate this concept.

1. When a person in the course of business affairs or a nation in the presence of a treaty with another nation willingly tolerates a breach of contract or treaty, they give their silent consent to the violation and thereby surrender any rights which might have been encroached thereby.

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

1 Congress had been opposed to the Ordinance, it had but to speak, to be obeyed. It spoke not-it has never
2 spoken: therefore, it has not been opposed to the Ordinance, but has been consenting to it.

3 4. Say, however, that Congress has not consented to the Ordinance, then the most that can be maintained is,
4 that the Ordinance stands subject to "the revision and control of Congress." It stands a Law-a something
5 susceptible of revision and control-not a something unsusceptible of revision and control as a void thing would
6 be.

7 [Padelford, Fay & Co. v. Mayor and Aldermen of City of Savannah, 14 Ga. 438, WL 1492 (1854)]

- 8 2. When a person drives in state, he consents to a blood-alcohol test if required by a police officer who has some probable
9 cause to believe that he is intoxicated.
- 10 3. When a person commits a crime (violation of a criminal or penal code) on the territory of a foreign state and thereby
11 injures the equal rights of fellow sovereigns, they are deemed implicitly consent to a surrender of their own rights.
12 They do not need a domicile or residence on the territory of the sovereign in order to become subject to the criminal
13 laws of that sovereign. This is because every nation, state, or foreign sovereign has an inherent and natural right of
14 self-defense. Implicit in this right is the God-given authority to use whatever force is necessary to prevent an injury to
15 their person, property, or liberty from the malicious or harmful acts of others.
- 16 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
17 obligations arising out of such a "privilege". This includes implied consent to pay all child support obligations that
18 might accrue in the future by virtue of such an act. Marriage licenses are the state's vain attempt to protect the owner
19 of the hole from being injured by either irresponsible visitors or their poor discretion in choosing or allowing visitors,
20 and not a whole lot more. In this context, as in nearly all other contexts, the government offers a privilege or "license"
21 which essentially amounts to a form of "liability insurance". You can only benefit from the insurance program by
22 voluntarily "signing up" when you make application to procure the license.
- 23 5. When a person avails themselves of a benefit or "privilege" offered by the government, they implicitly consent to be
24 bound by all the obligations arising out of it.

25 CALIFORNIA CIVIL CODE
26 DIVISION 3. OBLIGATIONS
27 PART 2. CONTRACTS
28 CHAPTER 3. CONSENT
29 [Section 1589](#)
30

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 Below are some examples of "benefits" that might fit this description, all of which amount to the equivalent of private
34 insurance offered by what amounts to a for profit, government-owned corporation :

- 35 5.1. Social Security.
36 5.2. Medicare.
37 5.3. Unemployment insurance.
- 38 5.4. Federal employment. Anyone who exercises their right to contract in order to procure federal employment
39 implicitly agrees to be bound by all of Title 5 of the United States Code.
- 40 5.5. Registering a vehicle. You are not required to register your vehicle in a state. Most people do it to provide added
41 protection of their ownership over the vehicle. When they procure this privilege, they also confer upon the state
42 the right to require those who drive the vehicle to use a license. A vehicle that is not so registered, and especially
43 by a non-domiciled person, can lawfully be driven by such a person without the need for a driver's license.
- 44 5.6. Professional licenses. A "license" is legally defined as permission by the state to do that which is otherwise
45 illegal. A professional licenses is simply an official recognition of a person's professional status. It is illegal to
46 claim the benefits of that recognition unless you possess the license. The government has moral and legal
47 authority to prevent you only from engaging in criminal and harmful behaviors, not ALL behaviors. Therefore,
48 the only thing they can lawfully "license" are potentially harmful activities, such as manufacturing or selling
49 alcohol, drugs, medical equipment, or toxic substances. Any other type of license, such as an attorney license, is
50 a voluntary privilege that they cannot prosecute you for refusing to engage in.
- 51 5.7. Driver's licenses. All states can only issue or require driver's licenses of those domiciled in federal areas or
52 territory within the exterior limit of the state. They cannot otherwise regulate the free exercise of a right. Since
53 federal territory or federal areas are the only place where these legal rights do NOT exist, then this is the only
54 place they can lawfully regulate the right to travel.
- 55 5.8. Statutory marriage. Most states have outlawed common law marriage. Consequently, the only way you can
56 become subject to the family code in your state is to voluntarily procure a government license to marry.

1 When a foreign state explicitly (in writing) or implicitly (through their conduct) consents to the jurisdiction of a sister
2 Forum or State, they are deemed to be “present” within that state legally, but not necessarily physically. Here is how the
3 Ninth Circuit Court of Federal Appeals describes this concept:

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

12 [. . .]

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

- 14 (1) *The non-resident defendant must **purposefully direct his activities or consummate some transaction with***
15 ***the forum or resident thereof**; or perform some act by which he purposefully avails himself of the privilege*
16 *of conducting activities in the forum, thereby invoking the benefits and protections of its laws;*
17 (2) *the claim must be one which arises out of or relates to the defendant's forum-related activities; and*
18 (3) *the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.*

19 *Schwarzenegger v. Fred Martin Motor Co.*, 374 F.3d. 797, 802 (9th Cir. 2004) (quoting *Lake v. Lake*, 817 F.2d.
20 1416, 1421 (9th Cir. 1987)). *The first prong is determinative in this case. We have sometimes referred to it, in*
21 *shorthand fashion, as the “purposeful availment” prong. Schwarzenegger*, 374 F.3d. at 802. *Despite its label,*
22 *this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful*
23 *availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or*
24 *by some combination thereof.*
25 [[Yahoo! Inc. v. La. Ligue Contre Le Racisme Et L'Antisemitisme](#), 433 F.3d. 1199 (9th Cir. 01/12/2006)]

26 Understanding the above concept is the key to unlocking what many freedom lovers instinctively regard as “the fraud of the
27 income tax”. Most freedom lovers understand that the federal government has no territorial jurisdiction within states of the
28 Union, but they simply *do not* understand where the lawful authority of federal courts derives to treat them as either
29 “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
30 unraveling this puzzle is to understand that the courts are silently “presuming” that at some time in the past, you voluntarily
31 availed yourself of a commercial federal “privilege” and thereby waived your sovereign immunity under [28 U.S.C.](#)
32 [§1605\(a\)\(2\)](#). An example of how this waiver occurred is by signing up for the Social Security program on an SSA Form
33 SS-5. When you signed up for that program:

- 34 1. You made a decision to conduct “commerce” within the legislative jurisdiction of the sovereign.
35 2. Pursuant to [28 U.S.C. §1605\(a\)\(2\)](#), you surrendered or “waived” sovereign immunity.
36 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
37 defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
38 4. You became a legal “resident” who is “present” within the forum. A “resident” is a “res”, which is a legal thing, which
39 is “identified” within the forum. You in essence “procured” a legal identity within the forum that the forum recognizes
40 in the courts, even though you may never have been physically present or domiciled in the federal zone.
41 5. You made a decision to act in a representative capacity as a “public official” engaged in a “trade or business”. This
42 person is a “trustee” of a Social Security Trust that is domiciled in the District of Columbia. Pursuant to [Federal Rule](#)
43 [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
44 the Social Security Franchise Agreement as an “agent” acting in a representative capacity for the “trust” that it creates
45 then becomes the District of Columbia, regardless of where you physically reside.
46 6. You consented to the jurisdiction of the federal courts to supervise and administer the benefit for all.
47 7. You implicitly agreed to waive all rights that might otherwise have been injured in complying with the obligations
48 arising out of the program:

49 “The Government urges that **the Power Company is estopped to question the validity of the Act creating the**
50 **Tennessee Valley Authority**, and hence that the stockholders, suing in the right of the corporation, cannot [297
51 U.S. 323] maintain this suit. **The principle is invoked that one who accepts the benefit of a statute cannot**
52 **be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;**
53 **Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co.,**
54 **260 U.S. 469.**“
55 [*Ashwander v. Tennessee Valley Auth.*, 297 U.S. 288 (1936)]

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

4 Use of a Social Security Number, in most cases, is all the evidence that the courts will usually need in order to conclude
5 that you "voluntarily consent" to participate in the program. Consequently, either using an SSN or TIN or allowing others
6 to use one against you *without* objecting constitutes what the courts would say is "prima facie evidence of consent" to be
7 bound by the Social Security Act as well as all the provisions of the Internal Revenue Code, Subtitle A. These two "codes"
8 form the essence of a "federal employment agreement" or "contract", which all who receive government benefits become
9 bound by. In essence, failure to deny evidence of consent creates a presumption of consent. This process is described in
10 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
11 failure to deny constitutes an admission for the purposes of meeting the burden of proving a fact:

- 12 1. Implied consent.
- 13 2. Constructive consent.
- 14 3. Tacit procuration.

15 *"Procuration.* Agency; proxy; the act of constituting another one's attorney in fact. The act by which one
16 person gives power to another to act in his place, as he could do himself. Action under a power of attorney or
17 other constitution of agency. Indorsing a bill or note "by procuration" is doing it as proxy for another or by his
18 authority. The use of the word procuration (usually, per procuracione, or abbreviated to per proc. or p. p.) on a
19 promissory note by an agent is notice that the agent has but a limited authority to sign.

20 *An express procuration is one made by the express consent of the parties. An implied or tacit procuration takes*
21 *place when an individual sees another managing his affairs and does not interfere to prevent it. Procurations*
22 *are also divided into those which contain absolute power, or a general authority, and those which give only a*
23 *limited power. Also, the act or offence of procuring women for lewd purposes. See also Proctor."*
24 [Black's Law Dictionary, Fifth Edition, pp. 1086-1087]

25 Notice the above phrase "act or offense of procuring women for lewd purposes". This describes basically the act of
26 hiring a WHORE, and that is EXACTLY what you become if condone or allow the government do this to you, folks!
27 This fact explains EXACTLY who Babylon the Great Harlot is as described in the Bible Book of Revelation. Babylon
28 the Great Harlot is a symbol or metaphor for all those who are willing to trade their virtue, allegiance, or control over
29 their property or liberty over to a government in exchange for a life of pleasure, ignorance, luxury, and irresponsibility.
30 She is fornicating with "The Beast", which is described in Revelation 19:19 as "the kings of the earth", who today are
31 our modern corrupted political rulers.

- 32 4. Retraxit by tacit procuration. This is where you withdraw your standing to claim rights in any matter as Plaintiff.

33 *"Retraxit.* Lat. He has withdrawn. A retraxit is a voluntary renunciation by plaintiff in open court of his suit and
34 cause thereof, and by it plaintiff forever loses his action. Virginia Concrete Co. v. Board of Sup'rs of Fairfax
35 County, 197 Va. 821, 91 S.E.2d. 415, 419. It is equivalent to a verdict and judgment on the merits of the case
36 and bars another suit for the same cause between the same parties. Datta v. Staab, 343 P.2d. 977, 982, 173
37 C.A.2d 613. Under rules practice, this is accomplished by a voluntary dismissal. Fed.R.Civi1 P. 41(a)."
38 [Black's Law Dictionary, Fifth Edition, pp. 1183-1185]

39 The courts won't document and will vociferously avoid explaining or justifying these prejudicial presumptions about the
40 use of government identifying numbers because if they did, then you would understand where their jurisdiction derives and
41 withdraw yourself from it and destroy the only source of their jurisdiction. The courts also know that all "presumption" is
42 a violation of due process that is unconstitutional if it undermines your Constitutional rights so they will never call it what it
43 is because it will destroy most of their authority and importance. This is exhaustively explained in the following pamphlet:

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

46 Therefore, the above is just something you have to know and practical experience has taught U.S. that this is the truth. If
47 you would like to learn more about how the above process of how social security is used to lawfully deceive and enslave
the legally ignorant and 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>

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

9 *"The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private*
10 *business in his own way. **His power to contract is unlimited. He owes no duty to the State or to his neighbor to***
11 *divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no*
12 *such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His*
13 *rights are such as existed by the law of the land long antecedent to the organization of the State, and can only*
14 *be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a*
15 *refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under*
16 *a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights."*
17 [*Hale v. Henkel, 201 U.S. 43, 74 (1906)*]

18 Notice the sentence above: "His power to contract is unlimited." The court is mistaken on this point. There is one area
19 where this individual CANNOT contract, which is that he cannot contract with the government to surrender any of his
20 rights. The Declaration of Independences says his rights are "unalienable", which means they can't be bargained away in
21 relation to the government through any commercial process, including a franchise agreement with the government:

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

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

29 Because the courts are self-interestedly engaging in a refusal to recognize the sovereignty, the sovereign immunity of We
30 the People as human beings, and their inability to surrender or contract away their God given rights to the government,
31 sometimes we have to twist their arms by using some of the following principles as the equivalent of "legal rhetoric",
32 which principles are both rational and indisputable by all but possibly insane or STUPID people:

33 1. In the United States, ALL sovereignty resides not in the government, but in the people.

34 *"There is no such thing as a power of inherent sovereignty in the government of the United States...In this*
35 *country **sovereignty resides in the people, and Congress can exercise no power which they have not, by their***
36 *Constitution entrusted to it. All else is withheld."*
37 [*Juilliard v. Greenman, 110 U.S. 421 (1884):*]

38 *"In the United States, sovereignty resides in the people...the Congress cannot invoke sovereign power of the*
39 *People to override their will as thus declared."*
40 [*Perry v. U.S., 294 U.S. 330 (1935)*]

41 2. All powers of the federal and state governments derive from and are delegated by We the People through our state and
42 federal constitutions.

43 *"Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign*
44 *powers are delegated to...the government, sovereignty itself remains with the people."*
45 [*Yick Wo v. Hopkins, 118 U.S. 356 (1886):*]

46 *"There is no such thing as a power of inherent sovereignty in the government of the United States In this*
47 *country **sovereignty resides in the people, and Congress can exercise no power which they have not, by their***
48 *Constitution entrusted to it: All else is withheld."*
49 [*Juilliard v. Greenman, 110 U.S. 421 (1884)*]

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

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

- 2 3. Every species of legislative power and authority that the government possesses is therefore explicitly *delegated* to it by
3 We the People. This concept is called “enumerated powers” by the courts.
4 4. The People cannot delegate an authority that they themselves do not inherently possess.

5 *“Derivativa potestas non potest esse major primitiva.”⁶¹*
6 *The power which is derived cannot be greater than that from which it is derived.”*
7 *[Bouvier’s Law Dictionary Unabridged, 8th Edition, p. 2131*

8 *“Quod per me non possum, nec per alium.”⁶²*
9 *What I cannot do in person, I cannot do through the agency of another.”*
10 *[Bouvier’s Law Dictionary Unabridged, 8th Edition, pg. 2159]*

- 11 5. The method by which people voluntarily delegate their authority is by choosing a domicile within the state or
12 government and thereby nominating a “protector” who now has a legal right to enforce the payment of “tribute” or
13 “protection money” in order to sustain the protection that was asked for.
14 6. Those who have not nominated a protector by voluntarily choosing a domicile within the state thereby reserve ALL
15 their natural rights.
16 7. Since governments inherently possess “sovereign immunity”, then We the People must also possess that authority,
17 because the government cannot have any authority that the people did not, but their Constitution and their choice of
18 domicile, delegate to it.
19 8. The foundation of the Constitution is the notion of equal protection of the law, whereby all are equal under the law.
20 This concept is documented, for instance, in section 1 of the Fourteenth Amendment. This notion carries with it the
21 requirement that every “person” has *equal rights* under the law:
22 8.1. The only way that rights can be “unequal” within any given population is for you to consensually give up some of
23 them, for instance, by procuring some government “privilege”.
24 8.2. If the government is treating you differently than someone else, by, for instance, making you pay more money for
25 the same service that someone else is paying for, then it is engaging in unequal protection. Therefore, it is safe to
26 conclude that this service has nothing to do with protection and is a private, for-profit government business not
27 authorized by the Constitution.

28 If you would like to learn more about the above summation, we enthusiastically endorse the following excellent FREE
29 electronic book which exhaustively and constitutionally analyzes all of these concepts:

Treatise on Government, Joel Tiffany
<http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>

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

- 32 1. States of the Union qualify as “foreign states” and “foreign sovereigns” in relation to the federal government.
33 2. “Citizens” and municipalities within these foreign states” and “foreign sovereigns” may be described as
34 “instrumentalities of a foreign state”, by virtue of the fact that they directly administer the affairs of the foreign state
35 they occupy as voters and jurists and “taxpayers”.

36 [TITLE 28 > PART IV > CHAPTER 97 > § 1603](#)
37 [§ 1603. Definitions](#)

38 *For purposes of this chapter—*

- 39 (a) A “foreign state”, except as used in section 1608 of this title, includes a political subdivision of a foreign
40 state or an agency or instrumentality of a foreign state as defined in subsection (b).
41 (b) An “agency or instrumentality of a foreign state” means any entity—
42 (1) which is a separate legal person, corporate or otherwise, and

⁶¹ Wing. Max. 36: Pinch. Law, b. 1. c. 3, p. 11.

⁶² 4 Co. 24 b: 11 id. 87 a.

(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 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:

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

10.2 Franchises cause a FORFEITURE of the protections of the common law

All franchises cause a forfeiture of the protections of the common law. Here is one authority on the subject:

It is provided by the Federal Constitution⁶³ that: “The citizens of each State shall be entitled to all privileges and immunities of citizens in the several States.”

⁶³ Art. 4, sec. 2, cl. I.

1 This clause [Article 4, Section 2, Clause 1 of the United States Constitution] (hereafter called for the sake of
2 convenience the Comity Cause⁶⁴), it was said by Alexander Hamilton, may be esteemed the basis of the
3 Union.⁶⁵ Its object and effect are outlined in Paul v. Virginia⁶⁶ in the following words:

4 It was undoubtedly the object of the clause in question to place the citizens of each State upon the same footing
5 with citizens of other States, so far as the advantages resulting from citizenship in those States are concerned. It
6 relieves them from the disabilities of alienage in other States; it inhibits discriminating legislation against
7 them by other States; It gives them the right of free ingress into other States and egress from them. It insures to
8 them in other States the same freedom possessed by the citizens of those States in the acquisition and enjoyment
9 of property and in the pursuit of happiness; and it secures to them in other States the equal protection of the
10 laws. It has been justly said that no provision in the Constitution has tended so strongly to constitute the
11 citizens of the United States one people as this. Indeed, without some provision of the kind removing from
12 the citizens of each State the disabilities of alienage in the other States, the Republic would have constituted
13 little more than a league of States; it would not have constituted the Union which now exists.

14 The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have
15 been carried over from the law of Great Britain, and recur constantly either as such or in equivalent
16 expressions from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and
17 originally signified a peculiar right or private law conceded to particular persons or places whereby a certain
18 individual or class of individuals was exempted from the rigor of the common law. Privilege or immunity is
19 conferred upon any person when he is invested with a legal claim to the exercise of special or peculiar rights,
20 authorizing him to enjoy some particular advantage or exemption.⁶⁷

21 The Comity Clause, as is indicated by the quotation from Paul v. Virginia, was primarily intended to remove
22 the disabilities of alienage from the citizens of every State while passing through or doing business in any of
23 the several States. But even without this removal of disability, the citizens of the several States would have
24 been entitled to an enjoyment of the privileges and immunities accorded to alien friends; and these were by
25 no means inconsiderable at the English law. In the early period of English history practically the only class of
26 aliens of any importance were the foreign merchants and traders. To them the law of the land afforded no
27 protection; for the privilege of trading and for the safety of life and limb they were entirely dependent on the
28 royal favor, the control of commerce being a royal prerogative, hampered by no law or custom as far as
29 concerned foreign merchants. These could not come into or leave the country, or go from one place to another,
30 or settle in any town for purposes of trading, or buy and sell, except upon the payment of heavy tolls to the king.
31 This state of affairs was changed by Magna Charta, chapter forty-one. . .

32 [The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;
33 SOURCE: http://fanguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf]

34 NOTE the following VERY important facts which arise from the above:

- 35 1. They refer to franchise "privileges and immunities" as "private law", meaning obligatory ONLY upon those who
36 contract with the government individually BY CONSENT.
- 37 2. They indicate that those who avail themselves of franchise "privileges" FORFEIT the protections of the
38 common law. In other words, their "employment agreement", codified in the franchise, REPLACES the equality and
39 equal protection they started with under the common law and the Constitution and REPLACES equal protection with
40 PRIVILEGE and inferiority in relation to the government grantor of the statutory franchise.
- 41 3. Citizens, meaning those domiciled WITHIN one state, are STATUTORY "aliens" in relation to every other state of the
42 Union.
- 43 4. "Alienage" is a product of DOMICILE and not NATIONALITY, because every citizen of every state shares United
44 States* NATIONALITY.
- 45 5. The ALIENAGE is a STATUTORY relationship tied to domicile and NOT a CONSTITUTIONAL alienage tied to
46 nationality.
- 47 6. The Comity clause removes the DISABILITIES OF ALIENAGE but NOT STATUTORY ALIENAGE itself.
- 48 7. There IS no "comity clause" that limits the FEDERAL government in relation to federal territories. Hence, state
49 citizens are ALSO STATUTORY aliens in relation to these areas and may LAWFULLY be discriminated against by
50 the NATIONAL government. In fact they ARE in the Internal Revenue Code, because:

64 Willoughby, Constitutional Law, vol. I, p. 213.

65 The Federalist, No. LXXX.

66 8 Wall. 168, 19 L.Ed. 357.

67 See Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31.

- 1 7.1. They are STATUTORY "nonresident alien" NON-individuals per 26 U.S.C. §7701(b)(1)(B) instead of
 2 STATUTORY "U.S. citizens" per 26 U.S.C. §3121(e).
 3 7.2. They pay a FLAT 30% rate per 26 U.S.C. §871(a) instead of a reduced GRADUATED rate found in 26 U.S.C. §1.
 4 http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00000871----000-.html
 5 8. All "individuals" in the I.R.C. are statutory "aliens". 26 CFR §1.1441-1(c)(3), which therefore implies state or foreign
 6 domiciled parties ONLY.
 7 9. The "individual" identified at the top of the 1040 form as "U.S. individual" is a STATUTORY ALIEN, even if he has
 8 United States* nationality and is a STATUTORY "national" per 8 U.S.C. §1101(a)(21).

9 The conclusions are COMPLETELY CONSISTENT with the following resources, which identify state domiciled parties as
 10 STATUTORY "nonresident alien" NON-individuals in relation to the national government:

- 11 1. Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
 12 <http://sedm.org/Forms/FormIndex.htm>
 13 2. Citizenship Status v. Tax Status, Form #10.011
 14 <http://sedm.org/Forms/FormIndex.htm>
 15 3. Citizenship Diagrams, Form #10.010
 16 <http://sedm.org/Forms/FormIndex.htm>

17 **10.3 Franchises transform ownership of property from "absolute" to "qualified" ownership**

18 Those who sign up for franchises in effect donate formerly PRIVATE property to a PUBLIC use, public purpose, and
 19 public office. This donation process converts their ownership of the property from "absolute" to "qualified". This can be
 20 seen from the definition of "ownership" in Black's Law Dictionary:

21 *Ownership. Collection of rights to use and enjoy property, including right to transmit it to others. Trustees of*
 22 *Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673. The complete dominion, title, or proprietary*
 23 *right in a thing or claim. The entirety of the powers of use and disposal allowed by law.*

24 *The right of one or more persons to possess and use a thing to the exclusion of others. The right by which a*
 25 *thing belongs to someone in particular, to the exclusion of all other persons. The exclusive right of possession,*
 26 *enjoyment, and disposal; involving as an essential attribute the right to control, handle, and dispose.*

27 **Ownership of property is either absolute or qualified. The ownership of property is absolute when a single**
 28 **person has the absolute dominion over it, and may use it or dispose of it according to his pleasure, subject**
 29 **only to general laws. The ownership is qualified when it is shared with one or more persons, when the time**
 30 **of enjoyment is deferred or limited, or when the use is restricted. Calif.Civil Code, §§ 678-680.**

31 *There may be ownership of all inanimate things which are capable of appropriation or of manual delivery; of*
 32 *all domestic animals; of all obligations; of such products of labor or skill as the composition of an author, the*
 33 *goodwill of a business, trademarks and signs, and of rights created or granted by statute. Calif. Civil Code, §*
 34 *655.*

35 *In connection with burglary, "ownership" means any possession which is rightful as against the burglar.*

36 *See also Equitable ownership; Exclusive ownership; Hold; Incident of ownership; Interest; Interval ownership;*
 37 *Ostensible ownership; Owner; Possession; Title.*
 38 *[Black's Law Dictionary, Sixth Edition, p. 1106]*

39 The above definition refers to Cal.Civil.Code , §§ 678-680, which says:

40 *California Civil Code*
 41 *Section 678-703*

42 *678. The ownership of property is either:*

- 43 *1. Absolute; or,*
 44 *2. Qualified.*

45
 46 *679. The ownership of property is absolute when a single person has the absolute dominion over it, and may*
 47 *use it or dispose of it according to his pleasure, subject only to general laws.*
 48

680. The ownership of property is qualified:
 1. When it is shared with one or more persons;
 2. When the time of enjoyment is deferred or limited;
 3. When the use is restricted.

681. The ownership of property by a single person is designated as a sole or several ownership.

682. The ownership of property by several persons is either:
 1. Of joint interest;
 2. Of partnership interests;
 3. Of interests in common;
 4. Of community interest of husband and wife.

[SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=civ&group=00001-01000&file=678-703>]

So there are only TWO ways to have or to hold property:

1. ABSOLUTE ownership by a SINGLE person.
2. QUALIFIED ownership by MULTIPLE persons.

If you as a human being start out as what the above statute says is a “single person” and you then contract away some interest or right in the property by signing up for a franchise, which is a contract, then your ownership over the property converts from “absolute” to “qualified” and the ownership is now vested in what the above calls “several persons”. Note, for instance, the instances in which “several persons” can own property, and that ALL of them are a product of your right to contract:

Table 7: How property ownership transitions from ABSOLUTE to QUALIFIED by exercising your right to contract

#	Owner	Contract that transitioned ownership from “Absolute” to “Qualified”
1	Single	Not applicable
2	Joint interest	Contract between the parties.
3	Partnership interest	Contract between the partners.
4	Interests in common	Social compact that implements the civil law. Example: Public park or building.
5	Community interest of husband and wife	Marriage contract.

So we can see from the above table that ALL of the instances where property ownership transitions from ABSOLUTE to QUALIFIED involves the MANDATORY exercise of your unalienable right to contract.

An example of “absolute ownership” is “fee simple” ownership of land. Here is the definition of “fee simple”:

Fee simple. Typically, words “fee simple” standing alone create an absolute estate in devisee [the person to whom the interest is conveyed] and such words followed by a condition or special limitation create a defeasible fee. *Babb v. Rand, Me., 345 A.2d. 496, 498.*

Absolute. A fee simple absolute is an estate limited absolutely to a person and his or her heirs and assigns forever without limitation or condition. An absolute or fee-simple estate is one in which the owner is entitled to the entire property, with unconditional power of disposition during one’s life, and descending to one’s heirs and legal representatives upon one’s death intestate. Such estate is unlimited as to duration, disposition, and descendibility. *Slayden v. Hardin, 257 Ky. 685, 79 S.W.2d. 11,12.*

The estate which a man has where lands are given to him and to his heirs absolutely without any end or limit put to his estate. 2 Bl.Comm. 106. The word “fee,” used alone, is a sufficient designation of this species of estate, and hence “simple” is not a necessary part of the title, but it is added as a means of clearly distinguishing this estate from a fee-tail or from any variety of conditional estates. Fee-simple signifies a pure fee; an absolute estate of inheritance clear of any condition or restriction to particular heirs, being descendible to the heirs general, whether male or female, lineal or collateral. It is the largest estate and most extensive interest that can be enjoyed in land.

Conditional. Type of transfer in which grantor conveys fee simply on condition that something be done or not done. A defeasible fee which leaves grantor with right of entry for condition broken, which right may be exercised by some action on part of grantor when condition is breached.

At common law an estate in fee simple conditional was a fee limited or restrained to some particular heirs, exclusive of others. But the statute "De donis" converted all such estates into estates tail. 2 Bl.Comm. 110.

Defeasible. Type of fee grant which may be defeated on the happening of an event. An estate which may last forever, but which may end upon the occurrence or nonoccurrence of a specified event, is a "fee simple defeasible". *Newbern v. Barnes*, 3 N.C.App. 521, 165 S.E.2d. 526, 530.

Determinable. A "fee simple determinable" is created by conveyance which contains words effective to create a fee simple and, in addition, a provision for automatic expiration of estate on occurrence of stated event. *Selectmen of Town of Nahant v. U.S., D.C.Mass.*, 293 F.Supp. 1076, 1978. [Black's Law Dictionary, Sixth Edition, pp. 615-616]

Devisee / d:wayziy /. The person to whom lands or other real property are devised or given by will. In the case of a devise to an existing trust or trustee, or to a trustee on trust described by will, the trust or trustee is the devisee and the beneficiaries are not devisees. Uniform Probate Code, § 1-201(8).

Residuary devisee. The person named in a will, who is to take all the real property remaining over and above the other devises. [Black's Law Dictionary, Sixth Edition, p. 453]

Some people call "fee simple" ownership "allodial title". The Torrens Act System of land registration is a franchise for the following reasons:

1. It provides the franchise "benefit" of protection and perfection of land title.
2. It facilitates commercial viability of title.
3. It facilitates a system of title insurance by title companies.
4. It changed ownership from "fee simple" to "qualified ownership" by multiple persons, in which the state becomes co-owner.
5. It conveyed the "fee" for the land to the county and equitable title to the registered owner. That is why:
 - 5.1. The deeds filed under this system are called "deeds of trust": because the trustee is the county, who is the fee owner.
 - 5.2. The county can enact codes to regulate building of houses, conduct inspections of the property, and issue building permits.
 - 5.3. The county can take the property for non-payment of property taxes.

Below is a tabular comparison of how registration of land changes its character and ownership:

Table 8: Effect of land registration

#	Characteristic	BEFORE land registration	AFTER Torrens Act land registration
1	Status of property	Exclusively PRIVATE property	PUBLIC property subject government regulation
2	Property called	"Land"	"Real Estate" (all "Real Estate" is absolutely owned by the government and people living on it are "tenants" with a qualified or equitable interest")
3	Type of ownership	"Fee simple"	Shared ("Interest in common", California Civil Code, §682, Para. 3)
4	Absolute owner	Human being	Government
5	Qualified owner	None	Human being
6	Number of owners	1	2

Therefore, "registration" of ANY property ALWAYS converts SINGLE ABSOLUTE ownership into MULTIPLE QUALIFIED ownership. Those who do not wish to accomplish conversion must RECORD the transaction instead of REGISTER it.

When human beings are born, they start out as what the U.S. Supreme Court refers to as "exclusively private" and therefore beyond the civil control of the government. Under natural law, they own themselves and no one has a qualified interest in their labor or their body.

1 When one becomes a member of society, he necessarily parts with some rights or privileges which, as an
2 individual not affected by his relations to others, he might retain. "A body politic," as aptly defined in the
3 preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants
4 with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the
5 common good." This does not confer power upon the whole people to control rights which are purely and
6 exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of
7 laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure
8 another. This is the very essence of government, and 125*125 has found expression in the maxim sic utere
9 tuio ut alienum non ledas. From this source come the police powers, which, as was said by Mr. Chief Justice
10 Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent
11 in every sovereignty, . . . that is to say, . . . the power to govern men and things." Under these powers the
12 government regulates the conduct of its citizens one towards another, and the manner in which each shall use
13 his own property, when such regulation becomes necessary for the public good. In their exercise it has been
14 customary in England from time immemorial, and in this country from its first colonization, to regulate ferries,
15 common carriers, hackmen, bakers, millers, wharfingers, innkeepers, &c., and in so doing to fix a maximum of
16 charge to be made for services rendered, accommodations furnished, and articles sold. To this day, statutes are
17 to be found in many of the States upon some or all these subjects; and we think it has never yet been
18 successfully contended that such legislation came within any of the constitutional prohibitions against
19 interference with private property. With the Fifth Amendment in force, Congress, in 1820, conferred power
20 upon the city of Washington "to regulate . . . the rates of wharfage at private wharves, . . . the sweeping of
21 chimneys, and to fix the rates of fees therefor, . . . and the weight and quality of bread," 3 Stat. 587, sect. 7; and,
22 in 1848, "to make all necessary regulations respecting hackney carriages and the rates of fare of the same, and
23 the rates of hauling by cartmen, wagoners, carmen, and draymen, and the rates of commission of auctioneers,"
24 9 id. 224, sect. 2.
25 [Munn v. Illinois, 94 U.S. 113 (1876),
26 SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]

27 The federal government has gotten around the above restriction through the Social Security Enumeration at Birth Program,
28 in which the baby just born is essentially donated a public use and "elected" into public office within the Social Security
29 franchise. In essence, human flesh is being donated to the state for its purposes and ownership over that flesh changes from
30 ABSOLUTE to QUALIFIED. Here is how this works out in a practical everyday life:

[Social Security: Mark of the Beast, Form #11.407](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

31 To simplify and summarize the concepts within this section:

- 32 1. All property starts out as EXCLUSIVELY PRIVATE and beyond the civil control of the government. It is held as
33 SINGLE ABSOLUTE ownership.
- 34 2. The exercise of your right to contract converts single ABSOLUTE ownership into QUALIFIED or SHARED
35 ownership.
- 36 3. If the other party to the contract is a government, such as in the case of franchises (providing "benefits"):
37 3.1. The character of the property changes from PRIVATELY OWNED to PUBLICLY OWNED.
38 3.2. The owner with LEGAL (absolute) title becomes the government, who has the right to sell that property and
39 deprive the OTHER party to the contract of any one or more of the "benefits" of the property.
40 3.3. The formerly private party who signed up for the franchise "benefits" becomes co-owner with EQUITABLE
41 (qualified) title rather than LEGAL title.
- 42 4. The process of contracting or accepting the "benefits" of government franchises is often completely invisible to the
43 average American. The statutes, regulations, and forms that implement the franchises often deliberately fail to give the
44 constitutionally required "reasonable notice"⁶⁸ of the following facts:
45 4.1. That participation is voluntary and can lawfully be avoided.
46 4.2. HOW participation can be avoided.
47 4.3. What administrative forms and procedures are available to those who do not wish to participate in the franchise.
48 4.4. That you cannot be administratively penalized if you refuse to participate because not subject to the provisions of
49 the franchise.
- 50 5. If there is no ABSOLUTE ownership, then there are no RIGHTS, but only PRIVILEGES disguised to LOOK like
51 rights.

⁶⁸ See the following SEDM form for detailed treatment of "reasonable notice": [Requirement for Reasonable Notice](http://sedm.org/Forms/FormIndex.htm), Form #05.022;
<http://sedm.org/Forms/FormIndex.htm>.

- 1 6. If the ONLY method a so-called “government” provides to protect property is to impose the precondition that the
2 owner must convert ABSOLUTE ownership into QUALIFIED ownership and donate a portion of it to a PUBLIC USE
3 before they will protect it, then:
4 6.1. There IS no PRIVATE property. PRIVATE rights and PRIVATE property have effectively been outlawed and
5 even criminalized. AND
6 6.2. The government so created is a socialist government. AND
7 6.3. The government is de facto, because it was created to PROTECT PRIVATE rights and refuses to even recognize
8 their existence. By PRIVATE, we mean “ABSOLUTE OWNERSHIP”.

9 The above explains why:

- 10 1. The Bible says God owns the WHOLE Earth. [Psalm 89:11-13](#), [Isaiah 45:12](#), [Deuteronomy 10:14](#).
11 2. Platonism and Greek philosophy identifies matter as inherently evil: because it is most often used to enslave people and
12 destroy liberty.
13 3. Franchises are based on using matter to enslave people.
14 4. God said you shouldn’t be worried about tomorrow: Because it will cause you to covet your neighbor’s earnings and
15 contract away all your rights and sovereignty to Caesar to procure security that ONLY HE can genuinely provide.
16 Matt. 6:25-34.

17 *Do Not Worry*

18 *“Therefore I say to you, do not worry about your life, what you will eat or what you will drink; nor about your
19 body, what you will put on. Is not life more than food and the body more than clothing? ²⁶ Look at the birds of
20 the air, for they neither sow nor reap nor gather into barns; yet your heavenly Father feeds them. Are you not of
21 more value than they? ²⁷ Which of you by worrying can add one cubit to his stature?”*

22 *“So why do you worry about clothing? Consider the lilies of the field, how they grow: they neither toil nor spin;
23 and yet I say to you that even Solomon in all his glory was not arrayed like one of these. Now if God so clothes
24 the grass of the field, which today is, and tomorrow is thrown into the oven, will He not much more clothe you,
25 O you of little faith?”*

26 *“Therefore do not worry, saying, ‘What shall we eat?’ or ‘What shall we drink?’ or ‘What shall we wear?’ For
27 after all these things the Gentiles seek. For your heavenly Father knows that you need all these things. **But**
28 **seek first the kingdom of God and His righteousness, and all these things shall be added to you.** Therefore do
29 not worry about tomorrow, for tomorrow will worry about its own things. Sufficient for the day is its own
30 trouble.
31 [Matt. 6:25-34, Bible, NKJV]*

- 32 5. Confucius said the following:

33 *“The more you want, the more the world can hurt you.”*
34 *[Confucius]*

35 The Bible is a franchise where God loans HIS property, which is the Earth, to us as His trustees. The use of His property
36 makes us AND all governments into His trustees and public officers of the Kingdom of Heaven, which is a corporation
37 franchise. That’s the foundation of the dominium mandate found in the Bible book of Genesis, in which God commands
38 Adam and Eve to subdue the Earth and multiply under His exclusive direction as the owner of the property He loaned to
39 them.

40 **10.4 Franchises create a “res” and place its situs or domicile on federal territory**

41 This section is designed to instruct the reader that:

- 42 1. All rights as illustrated in the Constitution are actually your property.
43 2. The government cannot take your property without just compensation and due process of law.
44 3. Participation in all franchises causes the domicile of the “res” created by the franchise to be located on federal territory,
45 and that this “res” consists of a “public office” within the government granting the franchise.
46 4. The easiest way for the government to STEAL your property and your rights are to trick you into voluntarily but
47 falsely declaring a domicile where rights do not exist, which is on federal territory.

1 The Constitution of the United States of America recognizes and protects but does not CREATE our natural rights:

2 "Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be
3 that by reason of this interest the state may fix the price at which the butcher must sell his meat, or the vendor of
4 boots and shoes his goods? Men are endowed by their Creator with certain unalienable rights, -life, liberty, and
5 the pursuit of happiness;' and to 'secure,' not grant or create, these rights, governments are instituted. That
6 property which a man has honestly acquired he retains full control of, subject to these limitations: First, that
7 he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's
8 benefit; second, that if he devotes it to a public use, he gives to the public a right to control that use; and
9 third, that whenever the public needs require, the public may take it upon payment of due compensation."
10 [*Budd v. People of State of New York, 143 U.S. 517 (1892)*]

11 The "property" they are talking about above includes our Constitutionally protected rights. In law, all rights qualify as
12 "property":

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

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

28 [. . .]

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

33 We have compiled an exhaustive list of your Constitutionally protected rights in the free form below. You can use this list
34 to identify those things which are your "property", which the government may not take away without due process of law:

[Enumeration of Inalienable Rights, Form #10.002](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

35 Due process of law implies all of the following:

36 1. Reasonable notice of the pendency of the suit or proceedings. See:

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

41 "An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality
42 is notice reasonably calculated, under all circumstances, to apprise interested parties of the pendency of the
43 action and afford them an opportunity to present their objections." *Mullane v. Central Hanover Bank & Trust*
44 *Co., 339 U.S. 306, 314 (1950). Without proper prior notice to those who may be affected by a government*
45 *decision, all other procedural rights may be nullified. The exact contents of the notice required by due process*
46 *will, of course, vary with the circumstances.*
47 [*Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 214*]

48 2. An opportunity for a hearing prior to being deprived of property.

1 "This analysis as to liberty parallels the accepted due process analysis as to property. The Court has
2 consistently held that some kind of hearing is required at some time before a person is finally deprived of his
3 property [418 U.S. 539, 558] interests. Anti-Fascist Committee v. McGrath, 341 U.S. 123, 168 (1951)
4 (Frankfurter, J., concurring). The requirement for some kind of a hearing applies to the taking of private
5 property, Grannis v. Ordean, 234 U.S. 385 (1914), the revocation of licenses, In re Ruffalo, 390 U.S. 544
6 (1968), the operation of state dispute-settlement mechanisms, when one person seeks to take property from
7 another, or to government-created jobs held, absent "cause" for termination, Board of Regents v. Roth, 408
8 U.S. 564 (1972); Arnett v. Kennedy, 416 U.S. 134, 164 (1974) (POWELL, J., concurring); id., at 171 (WHITE,
9 J., concurring in part and dissenting in part); id., at 206 (MARSHALL, J., dissenting). Cf. Stanley v. Illinois,
10 405 U.S. 645, 652-654 (1972); Bell v. Burson, 402 U.S. 535 (1971)."
11 [Wolff v. McDonnell, 418 U.S. 539, 94 S.Ct. 2963, 41 L.Ed.2d. 935 (1974)]

12 "In this case the sole question is whether there has been a taking of property without that procedural due
13 process that is required by the Fourteenth Amendment. We have dealt over and over again with the question of
14 what constitutes "the right to be heard" (Schroeder v. New York, 371 U.S. 208, 212) within the meaning of
15 procedural due process. See Mullane v. Central Hanover Trust Co., 339 U.S. 306, 314 . In the latter case we
16 said that the right to be heard "has little reality or worth unless one is informed that the matter is pending and
17 can choose for himself whether [395 U.S. 337, 340] to appear or default, acquiesce or contest." 339
18 U.S., at 314 .
19 [Sniadach v. Family Finance Corp., 395 U.S. 337 (1969)]

20 "If the right to notice and a hearing is to serve its full purpose, it is clear that it must be granted at a time when
21 the deprivation can still be prevented. At a later hearing, an individual's possessions can be returned to him if
22 they were unfairly or mistakenly taken in the first place. Damages may even be awarded him for wrongful
23 deprivation. But no later hearing and no damage award can undo the fact that the arbitrary taking that was
24 subject to the right of due process has already occurred. This Court [the Supreme Court] has not embraced the
25 general proposition that a wrong may be done if it can be undone."
26 [Stanley v. Illinois, 405 U.S. 645, 647, 31 L.Ed.2d. 551, 556., Ct. 1208 (1972)]

27 3. Impartial jurors and decision makers.

28 26 CFR §601.106(f)(1): Appeals Functions

29 (1) Rule I.

30 An exaction by the U.S. Government, which is not based upon law, statutory or otherwise, is a taking of
31 property without due process of law, in violation of the Fifth Amendment to the U.S. Constitution. Accordingly,
32 an Appeals representative in his or her conclusions of fact or application of the law, shall hew to the law and
33 the recognized standards of legal construction. It shall be his or her duty to determine the correct amount of
34 the tax, with strict impartiality as between the taxpayer and the Government, and without favoritism or
35 discrimination as between taxpayers.
36

37 Few, if any, interests under the Constitution are more fundamental than the right to a fair trial by
38 "impartial" jurors, and an outcome affected by extrajudicial statements would violate that fundamental right.
39 See, e.g., Sheppard, 384 U.S. at 350-351; Turner v. Louisiana, 379 U.S. 466, 473 (1965) (evidence in criminal
40 trial must come solely from witness stand in public courtroom with full evidentiary protections). Even if a fair
41 trial can ultimately be ensured through voir dire, change of venue, or some other device, these measures entail
42 serious costs to the system. Extensive voir dire may not be able to filter out all of the effects of pretrial
43 publicity, and with increasingly widespread media coverage of criminal trials, a change of venue may not
44 suffice to undo the effects of statements such as those made by petitioner. The State has a substantial interest in
45 preventing officers of the court, such as lawyers, from imposing such costs on the judicial system and on the
46 litigants. [501 U.S. 1076]

47 The restraint on speech is narrowly tailored to achieve those objectives. The regulation of attorneys' speech is
48 limited -- it applies only to speech that is substantially likely to have a materially prejudicial effect; it is neutral
49 as to points of view, applying equally to all attorneys participating in a pending case; and it merely postpones
50 the attorneys' comments until after the trial. While supported by the substantial state interest in preventing
51 prejudice to an adjudicative proceeding by those who have a duty to protect its integrity, the Rule is limited on
52 its face to preventing only speech having a substantial likelihood of materially prejudicing that proceeding.
53 [Gentile v. State Bar of Nevada, 501 U.S. 1030 (1991)]
54

55 "Moreover, in each case, the decisionmaker must be impartial, there must be some record of the proceedings,
56 and the decisionmaker's conclusions must be set forth in written form indicating both the evidence and the
57 reasons relied upon. Because the Due Process Clause requires these procedures, I agree that the case must be
58 remanded as the Court orders."
59 [Morrissey v. Brewer, 408 U.S. 471 (1972)]

1 4. Impartial witnesses:

2 *A fair trial in a fair tribunal is a basic requirement of due process. Fairness, of course, requires an absence*
3 *of actual bias in the trial of cases. But our system of law has always endeavored to prevent even the*
4 *probability of unfairness. To this end, no man can be a judge in his own case, and no man is permitted to try*
5 *cases where he has an interest in the outcome. That interest cannot be defined with precision. Circumstances*
6 *and relationships must be considered. This Court has said, however, that*

7 *Every procedure which would offer a possible temptation to the average man as a judge . . .*
8 *not to hold the balance nice, clear, and true between the State and the accused denies the*
9 *latter due process of law.*

10 *Tuney v. Ohio, 273 U.S. 510, 532. Such a stringent rule may sometimes bar trial by judges who have no actual*
11 *bias and who would do their very best to weigh the scales of justice equally between contending parties. But, to*
12 *perform its high function in the best way, "justice must satisfy the appearance of justice." Offutt v. United*
13 *States, 348 U.S. 11, 14. [349 U.S. 137]*

14 *It would be very strange if our system of law permitted a judge to act as a grand jury and then try the very*
15 *persons accused as a result of his investigations. Perhaps no State has ever forced a defendant to accept grand*
16 *jurors as proper trial jurors to pass on charges growing out of their hearings.[7] A single "judge-grand jury"*
17 *is even more a part of the accusatory process than an ordinary lay grand juror. Having been a part of that*
18 *process, a judge cannot be, in the very nature of things, wholly disinterested in the conviction or acquittal of*
19 *those accused. While he would not likely have all the zeal of a prosecutor, it can certainly not be said that he*
20 *would have none of that zeal.[8] Fair trials are too important a part of our free society to let prosecuting*
21 *judges be trial judges of the charges they prefer.[9] It is true that contempt committed in a trial courtroom can*
22 *under some circumstances be punished summarily by the trial judge. See Cooke v. United States, 267 U.S. 517,*
23 *539. But adjudication by a trial judge of a contempt committed in his immediate presence in open court cannot*
24 *be likened to the proceedings here. For we held in the Oliver case that a person charged with contempt before*
25 *a "one-man grand jury" could not be summarily tried. [349 U.S. 138]*
26 *[In Re. Murchison, 349 U.S. 133 (1955)]*

27 5. Trial by jury in a civil matter when demanded:

28 *U.S. Constitution: Seventh Amendment*
29 *Seventh Amendment - Civil Trials*

30 *In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury*
31 *shall be preserved, and no fact tried by a jury, shall be otherwise re-examined in any Court of the United States,*
32 *than according to the rules of the common law.*

33 6. All actions of the agency must be justified with the authority of law.

34 [26 CFR §601.106\(f\)\(1\)](#)

35 *Rule I. An exaction by the U.S. Government, which is not based upon law, statutory or otherwise, is a taking of*
36 *property without due process of law, in violation of the Fifth Amendment to the U.S. Constitution.*

37 7. Right to examine all the evidence being used against you:

38 *"Certain principles have remained relatively immutable in our jurisprudence. One of these is that where*
39 *governmental action seriously injures an individual, and the reasonableness of the action depends on fact*
40 *findings, the evidence used to prove the Government's case must be disclosed to the individual so that he has an*
41 *opportunity to show that it is untrue. While it is important in the case of documentary evidence, it is more*
42 *important where the evidence consists of testimony of individuals..."*

43 *"We have formalized these protections in the requirements of confrontation and cross-examination. This court*
44 *has been zealous to protect these rights from erosion. It has spoken out...in all types of cases where*
45 *administrative...actions were under scrutiny."*
46 *[Greene v. McElroy, 360 U.S. 474, 496-497 (1959)]*

47 8. Right to speak in your own defense and present evidence in the record.

48 *"I agree that a parole may not be revoked, consistently with the Due Process Clause, unless the parolee is*
49 *afforded, first, a preliminary hearing at the time of arrest to determine whether there is probable cause to*
50 *believe [408 U.S. 491] that he has violated his parole conditions and, second, a final hearing within a*
51 *reasonable time to determine whether he has, in fact, violated those conditions and whether his parole should*

1 be revoked. For each hearing, the parolee is entitled to notice of the violations alleged and the evidence
2 against him, opportunity to be heard in person and to present witnesses and documentary evidence, and the
3 right to confront and cross-examine adverse witnesses, unless it is specifically found that a witness would
4 thereby be exposed to a significant risk of harm. Moreover, in each case, the decisionmaker must be
5 impartial, there must be some record of the proceedings, and the decisionmaker's conclusions must be set forth
6 in written form indicating both the evidence and the reasons relied upon. Because the Due Process Clause
7 requires these procedures, I agree that the case must be remanded as the Court orders."
8 [Morrissey v. Brewer, 408 U.S. 471 (1972)]

9 9. All evidence used must be completely consistent with the rules of evidence.

10 9.1. All evidence used must be introduced only through testimony under oath. F.R.E. 603.

11 "Testimony which is not given under oath (or affirmation) is not competent evidence and may not be considered
12 unless objection is waived"
13 [Rutter Group, Federal Civil Trials and Evidence, 8:220]

14 **IMPORTANT NOTE!:** If you don't object to evidence submitted without an oath or authenticating signature,
15 then you are presumed to waive this requirement.

16 9.2. Witness must lay a foundation for real [physical] evidence, and proponent must offer sufficient evidence to
17 support a finding that the matter in question is what the proponent claims it to be. F.R.E. 901(a). If the person
18 authenticating provides a "pseudo name", refuses to provide their real legal name, refuses to identify themselves,
19 or is protected by the court from identifying themselves and thereby becomes a "secret witness", then none of the
20 evidence is admissible. If the witness cannot be held liable for perjury because he did not swear an oath, then all
21 evidence he provides is inadmissible and lacks relevancy. Rutter Group, Federal Civil Trials and Evidence,
22 8:375. It is quite frequent for IRS agents to use pseudonyms and to print those pseudonyms on the official IRS
23 identification badges. It is therefore crucial to obtain copies of not only their IRS badges, but also of their state
24 and federal government ID, like driver's licenses and passports, and to compare the IRS ID with the others to
25 ensure consistency.

26 "From the scant information available it may tentatively be concluded that the Confrontation Clause was
27 meant to constitutionalize a barrier against flagrant abuses, trials by anonymous accusers, and absentee
28 witnesses. That the Clause was intended to ordain common law rules of evidence with constitutional sanction is
29 doubtful, notwithstanding English decisions that equate confrontation and hearsay. Rather, having established a
30 broad principle, it is far more likely that the Framers anticipated it would be supplemented, as a matter of
31 judge-made common law, by prevailing rules of evidence.
32 [California v. Green, 399 U.S. 149 (1970)]

33 "No nation can remain true to the ideal of liberty under law and at the same time permit people to have their
34 homes destroyed and their lives blasted by the slurs of unseen and unsworn informers. There is no possible
35 way to contest the truthfulness of anonymous accusations. The supposed accuser can neither be identified nor
36 interrogated. He may be the most worthless and irresponsible character in the community. What he said may
37 be wholly malicious, untrue, unreliable, or inaccurately reported. In a court of law, the triers of fact could not
38 even listen to such gossip, must less decide the most trifling issue on it."
39 [Jay v. Boy, 351 U.S. 345 (1956)]

40 10. An opportunity to face your accusers and ask them questions on the record.

41 "The fundamental requisite of due process of law is the opportunity to be heard". Grannis v. Ordean, 234 U.S.
42 385, 394 (1914). The hearing must be "at a meaningful time and in a meaningful manner." Armstrong v.
43 Manzo, 380 U.S. 545, 552(1965). In the present context these principles require...timely and adequate notice
44 detailing reasons..., and an effective opportunity to defend by confronting any adverse witnesses and by
45 presenting arguments and evidence... These rights are important in cases...challenged...as resting on incorrect
46 or misleading factual premises or on misapplication of rules or policies to the facts of particular cases."

47 "In almost every setting where important decisions turn on questions of fact, due process requires an
48 opportunity to confront and cross-examine adverse witnesses. E.g., ICC v. Louisville & N.R. Co., 227 U.S.
49 88, 93-94 (1913) 503 U.S. L.Ed.2nd. 391(1992), Willner v. Committee on Character and Fitness, 373 U.S.
50 474,496-497 (1959)"
51 [Goldberg v. Kelly, 397 U.S. 254 (1970) (emphasis added)]
52

53 The Sixth Amendment gives a criminal defendant the right "to be confronted with the witnesses against him."
54 This language "comes to U.S. on faded parchment," California v. Green, 399 U.S. 149, 174 (1970) (Harlan, J.,

1 concurring), with a lineage that traces back to the beginnings of Western legal culture. There are indications
2 that a right of confrontation existed under Roman law. The Roman Governor Festus, discussing the proper
3 treatment of his prisoner, Paul, stated: "It is not the manner of the Romans to deliver any man up to die before
4 the accused has met his accusers face to face, and has been given a chance to defend himself against the [487
5 U.S. 1012, 1016] charges." Acts 25:16. It has been argued that a form of the right of confrontation was
6 recognized in England well before the right to jury trial. Pollitt, *The Right of Confrontation: Its History and
7 Modern Dress*, 8 J. Pub. L. 381, 384-387 (1959).

8 *Most of this Court's encounters with the Confrontation Clause have involved either the admissibility of out-of-*
9 *court statements, see, e. g., Ohio v. Roberts, 448 U.S. 56 (1980); Dutton v. Evans, 400 U.S. 74 (1970), or*
10 *restrictions on the scope of cross-examination, Delaware v. Van Arsdall, 475 U.S. 673 (1986); Davis v. Alaska,*
11 *415 U.S. 308 (1974). Cf. Delaware v. Fensterer, 474 U.S. 15, 18 -19 (1985) (per curiam) (noting these two*
12 *categories and finding neither applicable). The reason for that is not, as the State suggests, that these elements*
13 *are the essence of the Clause's protection - but rather, quite to the contrary, that there is at least some room for*
14 *doubt (and hence litigation) as to the extent to which the Clause includes those elements, whereas, as Justice*
15 *Harlan put it, "[s]imply as a matter of English" it confers at least "a right to meet face to face all those who*
16 *appear and give evidence at trial."* *California v. Green, supra, at 175. Simply as a matter of Latin as well, since*
17 *the word "confront" ultimately derives from the prefix "con-" (from "contra" meaning "against" or "opposed")*
18 *and the noun "frons" (forehead). Shakespeare was thus describing the root meaning of confrontation when he*
19 *had Richard the Second say: "Then call them to our presence - face to face, and frowning brow to brow,*
20 *ourselves will hear the accuser and the accused freely speak" Richard II, Act 1, sc. 1.*

21 *We have never doubted, therefore, that the Confrontation Clause guarantees the defendant a face-to-face*
22 *meeting with witnesses appearing before the trier of fact. See Kentucky v. Stincer, 482 U.S. 730, 748, 749-*
23 *750 (1987) (MARSHALL, J., dissenting). For example, in Kirby v. United States, 174 U.S. 47, 55 (1899),*
24 *which concerned the admissibility of prior convictions of codefendants to prove an element of the offense*
25 *[487 U.S. 1012, 1017] of receiving stolen Government property, we described the operation of the*
26 *Clause as follows: "[A] fact which can be primarily established only by witnesses cannot be proved against*
27 *an accused . . . except by witnesses who confront him at the trial, upon whom he can look while being tried,*
28 *whom he is entitled to cross-examine, and whose testimony he may impeach in every mode authorized by the*
29 *established rules governing the trial or conduct of criminal cases."* *Similarly, in Dowdell v. United States,*
30 *221 U.S. 325, 330 (1911), we described a provision of the Philippine Bill of Rights as substantially the same*
31 *as the Sixth Amendment, and proceeded to interpret it as intended "to secure the accused the right to be*
32 *tried, so far as facts provable by witnesses are concerned, by only such witnesses as meet him face to face at*
33 *the trial, who give their testimony in his presence, and give to the accused an opportunity of cross-*
34 *examination."* *More recently, we have described the "literal right to 'confront' the witness at the time of*
35 *trial" as forming "the core of the values furthered by the Confrontation Clause."* *California v. Green, supra,*
36 *at 157. Last Term, the plurality opinion in Pennsylvania v. Ritchie, 480 U.S. 39, 51 (1987), stated that "[t]he*
37 *Confrontation Clause provides two types of protections for a criminal defendant: the right physically to face*
38 *those who testify against him, and the right to conduct cross-examination."*
39 *[Coy v. Iowa, 487 U.S. 1012 (1988)]*

- 40 11. The right to point out violations of law and other grievances of the government without the imposition of any penalty.
41 The First Amendment guarantees U.S. a right to Petition the Government for redress of grievances. Every such right
42 creates a duty on the part of the government it is directed at, and that right implies the absence of any penalty for
43 engaging in such a petition.
44 12. The right to not be hauled into a foreign jurisdiction as a nonresident defendant without proof on the record of
45 "minimum contacts" with the forum:

46 *The Due Process Clause of the Fourteenth Amendment limits the power of a state court to render a valid*
47 *personal judgment against a nonresident defendant. Kulko v. California Superior Court, 436 U.S. 84, 91*
48 *(1978). A judgment rendered in violation of due process is void in the rendering State and is not entitled to*
49 *full faith and credit elsewhere. Pennoyer v. Neff, 95 U.S. 714, 732 -733 (1878). Due process requires that the*
50 *defendant be given adequate notice of the suit, Mullane v. Central Hanover Trust Co., 339 U.S. 306, 313 -314*
51 *(1950), and be subject to the personal jurisdiction of the court, International Shoe Co. v. Washington, 326 U.S.*
52 *310 (1945). In the present case, it is not contended that notice was inadequate; the only question is whether*
53 *these particular petitioners were subject to the jurisdiction of the Oklahoma courts.*

54 *As has long been settled, and as we reaffirm today, a state court may exercise personal jurisdiction over a*
55 *nonresident defendant only so long as there exist "minimum contacts" between the defendant and the forum*
56 *State. International Shoe Co. v. Washington, supra, at 316. The concept of minimum contacts, in turn, can*
57 *be seen to perform two related, but [444 U.S. 286, 292] distinguishable, functions. It protects the defendant*
58 *against the burdens of litigating in a distant or inconvenient forum. And it acts to ensure that the States,*
59 *through their courts, do not reach out beyond the limits imposed on them by their status as coequal*
60 *sovereigns in a federal system.*

61 *The protection against inconvenient litigation is typically described in terms of "reasonableness" or "fairness."*
62 *We have said that the defendant's contacts with the forum State must be such that maintenance of the suit "does*

1 not offend "traditional notions of fair play and substantial justice." *International Shoe Co. v. Washington*,
2 *supra*, at 316, quoting *Milliken v. Meyer*, [311 U.S. 457, 463](#) (1940). The relationship between the defendant and
3 the forum must be such that it is "reasonable . . . to require the corporation to defend the particular suit which
4 is brought there." [326 U.S., at 317](#). Implicit in this emphasis on reasonableness is the understanding that the
5 burden on the defendant, while always a primary concern, will in an appropriate case be considered in light of
6 other relevant factors, including the forum State's interest in adjudicating the dispute, see *McGee v.*
7 *International Life Ins. Co.*, [355 U.S. 220, 223](#) (1957); the plaintiff's interest in obtaining convenient and
8 effective relief, see *Kulko v. California Superior Court*, *supra*, at 92, at least when that interest is not
9 adequately protected by the plaintiff's power to choose the forum, cf. *Shaffer v. Heimer*, [433 U.S. 186, 211](#), n.
10 37 (1977); the interstate judicial system's interest in obtaining the most efficient resolution of controversies;
11 and the shared interest of the several States in furthering fundamental substantive social policies, see *Kulko v.*
12 *California Superior Court*, *supra*, at 93, 98.
13 [[World-Wide Volkswagen Corp. v. Woodson](#), [444 U.S. 286](#) (1980)]

14 However, the federal government conveniently isn't restrained by ANY of the above rules when they are operating on their
15 own territory where rights do not exist. This territory includes territories and possessions of the United States and federal
16 areas within the interior limits of states, which are called "possessions". These areas are subject to the exclusive, plenary,
17 and general jurisdiction of the federal district courts. To wit:

18 "Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and
19 uniform to the effect [182 U.S. 244, 279] that **the Constitution is applicable to territories acquired by purchase**
20 **or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every**
21 **state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the**
22 **definition of Webster, 'a government in which the supreme power resides in the whole body of the people,**
23 **and is exercised by representatives elected by them.'** Congress did not hesitate, in the original organization of
24 **the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana,**
25 **Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of**
26 **government bearing a much greater analogy to a British Crown colony than a republican state of America,**
27 and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by
28 the President. It was not until they had attained a certain population that power was given them to organize a
29 legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the
30 Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over
31 them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the
32 privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."
33 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

34 Notice in the above the phrase "other **privileges** of the bill of rights". The U.S. Supreme Court has tacitly admitted here
35 that the entire Bill of Rights is a "privilege" and a "franchise" for people domiciled on federal territory. 48 U.S.C. §1421b
36 is an example of a Congressional enactment that expressly extends the Bill of Rights to Guam, which is a federal territory.
37 In the same case above, the U.S. Supreme Court also admitted that once the Bill of Rights is legislatively extended to a
38 territory, it cannot then be revoked and therefore ceases to be a "privilege" or "franchise":

39 "This District had been a part of the states of Maryland and [182 U.S. 244, 261] Virginia. It had been subject
40 to the Constitution, and was a part of the United States[***]. **The Constitution had attached to it irrevocably.**
41 **There are steps which can never be taken backward. The tie that**
42 **bound the states of Maryland and Virginia to the Constitution could not be dissolved, without at least the**
43 **consent of the Federal and state governments to a formal separation. The mere cession of the District of**
44 **Columbia to the Federal government relinquished the authority of the states, but it did not take it out of the**
45 **United States or from under the aegis of the Constitution. Neither party had ever consented to that**
46 **construction of the cession. If, before the District was set off, Congress had passed an unconstitutional act**
47 **affecting its inhabitants, it would have been void. If done after the District was created, it would have been**
48 **equally void; in other words, Congress could not do indirectly, by carving out the District, what it could not do**
49 **directly. The District still remained a part of the United States, protected by the Constitution. Indeed, it would**
50 **have been a fanciful construction to hold that territory which had been once a part of the United States ceased**
51 **to be such by being ceded directly to the Federal government.**"
52 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

53 The Declaration of Independence says that all men are created equal and endowed by their Creator (God) with
54 "unalienable" rights:

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

1 The word “unalienable” is defined as follows:

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

4 As the above indicates, an “unalienable” right cannot be sold, transferred, or bargained away in relation to the government,
5 which means that signing any kind of franchise agreement cannot destroy or undermine that right.

6 Consistent with this concept of “unalienable rights”, the U.S. Supreme Court has also held that no government may
7 lawfully convert a constitutionally protected right, including any of those appearing in the list above, into a “privilege” in
8 order to tax or regulate its exercise:

9 “It would be a palpable incongruity to strike down an act of state legislation which, by words of express
10 divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by
11 which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable
12 privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that,
13 as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it
14 sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it
15 may not impose conditions which require the relinquishment of Constitutional rights. If the state may compel
16 the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender
17 of all. **It is inconceivable that guaranties embedded in the Constitution of the United States may thus be**
18 **manipulated out or existence.**”
19 [Frost v. Railroad Commission, 271 U.S. 583; 46 S.Ct. 605 (1926)]

20 Consequently, no constitutional right may be bargained away, sold, or contracted away and thereby given to the
21 government. If this is true, the only place that the government can engage in any kind of contract or franchise that might
22 undermine the natural, “unalienable” rights of a man or woman is in the following circumstances:

- 23 1. If that man or woman is legally domiciled on territory of the federal government not protected by the Bill of Rights. In
24 such a case, there are no constitutional rights to give up, but only statutory privileges. Neither is there any common
25 law in federal courts or on federal territory to protect rights, because such rights do not exist. See Erie Railroad v.
26 Tompkins, 304 U.S. 64 (1938). The following conditions of citizenship are synonymous with this status:
- 27 1.1. Statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#).
 - 28 1.2. Statutory “resident” pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).
 - 29 1.3. “Permanent resident” pursuant to [8 U.S.C. §1101\(a\)\(20\)](#).
 - 30 1.4. Statutory “U.S. person” as defined in [26 U.S.C. §7701\(a\)\(30\)](#).
- 31 2. If the man or woman are acting in a representative capacity on behalf of an artificial entity that has no constitutional
32 rights. Such an entity might include a corporation created by the government. In such a case, [Federal Rule of Civil](#)
33 [Procedure 17\(b\)](#) applies. Such an artificial entity is usually the object of a federal franchise and therefore “privileged”.

34 *Federal Rules of Civil Procedure*
35 [IV. PARTIES > Rule 17.](#)
36 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

37 (b) Capacity to Sue or be Sued.

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

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

40 **(2) for a corporation [a federal corporation called the “United States”, in this case], by the law under which**
41 **it was organized; and**

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

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

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

1 Case #2 above is a subset of Case #1 above in the case of persons serving in “public offices” within the federal government,
2 because according to [4 U.S.C. §72](#), the “seat” of the federal government is in the District of Columbia, which is federal
3 territory not protected by the Bill of Rights.

4 [TITLE 4 > CHAPTER 3 > § 72](#)
5 [§ 72. Public offices; at seat of Government](#)

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

8 While a man or woman is satisfying the obligations associated with a “public office” while on official duty, they take on the
9 character of the sovereign that they represent pursuant to [Federal Rule of Civil Proc. 17\(b\)](#). This sovereign, the United
10 States government, is a federal corporation with a legal domicile in the District of Columbia, pursuant to [4 U.S.C. §72](#) and
11 Article 1, Section 8, Clause 17 of the United States Constitution. To wit:

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

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

21
22 *“Corporations are also of all grades, and made for varied objects; **all governments are corporations, created***
23 ***by usage and common consent, or grants and charters which create a body politic for prescribed purposes;***
24 ***but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise***
25 ***of power, they are all governed by the same rules of law, as to the construction and the obligation of the***
26 ***instrument by which the incorporation is made. One universal rule of law protects persons and property. It is***
27 *a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all*
28 *persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2*
29 *Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same*
30 *footing of protection as other persons, and their corporate property secured by the same laws which protect*
31 *that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law,*
32 *is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the*
33 *federal government, by the amendments to the constitution.”*
34 *[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]*

35 In law, all corporations are statutory “citizens” or “residents” of the place they were created, which implies that they have a
36 legal domicile in the place they were incorporated.

37 *“A corporation is a citizen, **resident**, or inhabitant of the state or country by or under the laws of which it was*
38 *created, and of that state or country **only**.”*
39 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §886]*

40 Therefore, the “office” that a person holds is the “res” which is domiciled on federal territory and is a “res-ident” or “res”
41 which is “identified” in the records of the government. The person choosing through their right to contract to voluntarily
42 occupy the “office” is *not* a “resident”, but rather the “public office” that they fill *while on official duty* becomes the
43 “resident”. This is clarified by Bouvier’s Maxims of Law, which say on this subject:

44 *Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.*
45 *When two rights [public right v. private right] concur in one person, it is the same as if they were in **two***
46 ***separate persons**. 4 Co. 118.*
47 *[Bouvier’s Maxims of Law, 1856;*
48 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

49 The above is also consistent with the content of the “trade or business” franchise agreement codified in Subtitle A of the
50 Internal Revenue Code, which places all statutory “U.S. citizens” defined in [8 U.S.C. §1401](#) in the District of Columbia if
51 they were not physically there at the time the office was being executed pursuant to [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C.](#)
52 [§7408\(d\)](#).

(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 [“domiciled”] in the District of Columbia for purposes of any provision of this title relating to—
(A) jurisdiction of courts, or
(B) enforcement of summons.

All of the “citizens” or “residents” mentioned above, by the way, are “public offices” within the federal corporation called the “United States”. These “public offices” are the only thing that Acts of Congress can lawfully legislate for, because it is plainly “repugnant to the Constitution” for Congress to regulate *private* conduct.

“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 \(1997\)](#)]

We also emphasize that the provisions of [26 U.S.C. §7408\(d\)](#) and [26 U.S.C. §7701\(a\)\(39\)](#) would constitute an act of criminal kidnapping and identity theft in violation of [18 U.S.C. §1201](#) if they were involuntarily imposed upon a private person who is not a “public office” within the United States government. Therefore, the only type of “person” that the U.S. government can lawfully impose any kind of duty upon using the force of law are its own “public officers”, who are the only “taxpayers” within I.R.C. Subtitle A. Further documentation is found in the Congressional Record of the United States Senate, June 16, 1909, pp. 3344-3345, which confirms that the legislative intent of the Sixteenth Amendment was ONLY to regulate conduct of government employees on official duty. For further details on why the income tax is a municipal tax ONLY upon the national government and those receiving payments from the national government, see the following exhaustive analysis:

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

The quote of interest within the above document is the following, which is President Taft’s message to the senate in proposing the Sixteenth Amendment:

I therefore recommend to the Congress that both Houses, by a two-thirds vote, shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government without apportionment among the States in proportion to population.

[...]

Second, the decision in the Pollock case left power in the National Government to levy an excise tax, which accomplishes the same purpose as a corporation income tax and is free from certain objections urged to the proposed income tax measure.

*I therefore recommend an amendment to the tariff bill Imposing upon all corporations and joint stock companies for profit, except national banks (otherwise taxed), savings banks, and building and loan associations, an excise tax measured by 2 per cent on the net income of such corporations. **This is an excise tax upon the privilege of doing business as an artificial entity and of freedom from a general partnership liability enjoyed by those who own the stock.** [Emphasis added] I am informed that a 2 per cent tax of this character would bring into the Treasury of the United States not less than \$25,000,000.*

[**EDITOR’S NOTE:** As described above, corporate “income taxes” really amount to nothing more than “liability insurance” offered by the government and implemented through the courts. People form corporations to avoid personal liability, and the price they pay for that “privilege” or “franchise” is to pay “liability insurance” to the government.]

1 The decision of the Supreme Court in the case of *Spreckels Sugar Refining Company against McClain* (192
2 U.S., 397), seems clearly to **establish the principle that such a tax as this is an excise tax upon privilege and**
3 **not a direct tax on property**, and is within the federal power without apportionment according to population.
4 The tax on net income is preferable to one proportionate to a percentage of the gross receipts, because it is a
5 tax upon success and not failure. It imposes a burden at the source of the income at a time when the
6 corporation is well able to pay and when collection is easy.
7 [Congressional Record, June 16, 1909, pp. 3344-3345]

8 The United States government is both a “public trust” as well as a federal corporation and a municipality. In that sense, it
9 serves in a dual capacity.

10 TITLE 5--ADMINISTRATIVE PERSONNEL
11 CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS
12 PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE BRANCH--
13 Table of Contents
14 Subpart A--General Provisions
15 Sec. 2635.101 Basic obligation of public service.

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

21 We also allege that the only “individual” mentioned in the definition of “person” found in [26 U.S.C. §7701\(c\)](#) is actually a
22 corporation sole wholly owned by the U.S. government:

23 At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual
24 succession" consisting either of a single individual (termed a "corporation sole") or of a collection of several
25 individuals (a "corporation aggregate"). 3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st
26 Am. ed. 1845). The sovereign was considered a corporation. See id., at 170; see also 1 W. Blackstone,
27 Commentaries *467. Under the definitions supplied by contemporary law dictionaries, Territories would have
28 been classified as "corporations" (and hence as "persons") at the time that 1983 was enacted and the
29 Dictionary Act recodified. See W. Anderson, A Dictionary of Law 261 (1893) ("All corporations were
30 originally modeled upon a state or nation"); I J. Bouvier, A Law Dictionary Adapted to the Constitution and
31 Laws of the United States of America 318-319 (11th ed. 1866) ("In this extensive sense the United States may
32 be termed a corporation"); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) ("The United States is a . . .
33 . great corporation . . . ordained and established by the American people") (quoting [United States v. 495 U.S. 182,](#)
34 [2021 States v. Maurice, 26 F. Cas. 1211, 1216 \(No. 15,747\) \(CC Va. 1823\) \(Marshall, C. J.\); Cotton v.](#)
35 [United States, 11 How. 229, 231 \(1851\) \(United States is "a corporation"\).](#) See generally [Trustees of](#)
36 [Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 \(1819\) \(explaining history of term "corporation"\).](#)
37 [*Ngiraingas v. Sanchez*, 495 U.S. 182 (1990)]

38 Notice in the above that all corporations are created in the image of their creator, which is the U.S. government. The
39 government can only tax what it creates and it didn't create you. The reason is because the power to tax is the power to
40 destroy, and the government was created to protect rather than destroy you:

41 "The power to tax involves the power to destroy; the power to destroy may defeat and render useless the
42 power to create; and there is a plain repugnance in conferring on one government [THE FEDERAL
43 GOVERNMENT] a power to control the constitutional measures of another [WE THE PEOPLE], which
44 other, with respect to those very measures, is declared to be supreme over that which exerts the control."
45 [*Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886)*]

46 "What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which
47 certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains
48 the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the
49 Legislature, and can be revoked or altered only by the authority that made it. The life-giving principle and the
50 death-doing stroke must proceed from the same hand."
51 [*VanHorne's Lessee v. Dorrance, 2 U.S. 304 (1795)*]

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

55 All “individuals” within the Internal Revenue Code are in fact federal “public trusts” within the “United States” corporation
56 which are created in the image of the United States government by signing Social Security Forms SS-4 or SS-5. These

1 corporations are wholly owned by the United States government, who is the grantor of the trust, and are created for a
2 “public purpose” and constitute a “public office” within said corporation:

3 [TITLE 28 > PART IV > CHAPTER 85 > § 1349](#)
4 [§1349. Corporation organized under federal law as party](#)

5 *The district courts shall not have jurisdiction of any civil action by or against any corporation upon the ground*
6 *that it was incorporated by or under an Act of Congress, **unless the United States is the owner of more than***
7 ***one-half of its capital stock.***

8 For more details on the Social Security scam, see:

[Resignation of Compelled Social Security Trustee](#), Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

9 In summary, the only place the government can create and enforce a franchise agreement that might adversely affect
10 constitutional rights is on federal territory not protected by the Bill of Rights. They cannot operate any franchise within the
11 republic that is protected by the Bill of Rights. This very condition explains why they so frequently try to trick you into
12 declaring yourself to be a statutory “U.S. citizen” on their forms or by having or using a Social Security Number, which is
13 to trick you into implying a domicile within what we call the “plunder zone”, which is a euphemism for the federal zone.
14 This citizenship scam is further explained below:

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

15 Because the government must trick you through constructive fraud into misrepresenting your status in order to plunder your
16 rights and property, they must operate in silence and secrecy.

17 *“Sub Silentio. Under silence, without any notice being taken [given or provided]; passing a thing sub silentio*
18 *may be evidence of consent.”*
19 *[Black’s Law Dictionary, Fourth Edition, p. 1593]*

20 This is what explains why all of the following occur:

- 21 1. Public schools do not teach ANYTHING about the law so that we all make obedient “sheep” who willingly and
22 unknowingly are sheared by the “priesthood” of judges and licensed attorneys that the government has erected to fleece
23 the populace regularly.
- 24 2. [28 U.S.C. §2201](#)(a) prohibits federal judges from declaring you a “nontaxpayer” or a person not domiciled on federal
25 territory in any tax proceeding.
- 26 3. When the arguments you use in IRS correspondence are good, the IRS won’t respond, because they would have to
27 admit they are operating ILLEGALLY in most cases.
- 28 4. Federal judges refuse to allow the law to be discussed in the courtroom in the context of income taxes.
- 29 5. Federal judges sanction litigants who bring up the law in the courtroom in front of the jury.
- 30 6. Federal jurists are not allowed to enter the law library while serving on a federal trial or bring law books into the
31 courtroom, because they might discover that the judge is LYING to them and committing treason against the
32 constitution.

33 By using all the tactics above, the government is creating an intellectually and spiritually “dark place” within the federal
34 zone and using that dark place to mug, rape, and pillage you and your rights. Ironically, governments were created to
35 prevent this kind of crime, but they are the worse perpetrators of it.

36 *“For we do not wrestle against flesh and blood, **but against principalities, against powers, against the rulers***
37 ***of the darkness of this age, against spiritual hosts of wickedness in the heavenly [and government] places.”***
38 *[Eph. 6:12, Bible, NKJV]*

39
40
41 *“Those who won our independence believed . . . that public discussion is a political duty, and that this should be*
42 *a fundamental principle of the American government. They recognized the risks to which all human institutions*
43 *are subject. But they knew that order cannot be secured merely through fear of punishment for its infraction;*
***that it is hazardous to discourage thought, hope and imagination;** that fear breeds repression; that repression*

1 *breeds hate; that hate menaces stable government; that the path of safety lies in the opportunity to discuss*
2 *freely supposed grievances and proposed remedies, and that the fitting remedy for evil counsels is good ones*
3 *[NOT silence]. Believing in the power of reason as applied through public discussion, they eschewed silence*
4 *coerced by law--the argument of force in its worst form. Recognizing the occasional tyrannies of governing*
5 *majorities, they amended the Constitution so that free speech and assembly should be guaranteed." [emphasis*
6 *added]*
7 *[Whitney v. California, 274 U.S. 357, 375-376]*

8 Notice in that last quote above, that silence coerced by the authority of law, whether the origin of that law is a statute or a
9 corrupt judge, constitutes "coercion in its worst form", which is exactly what we have in federal courtrooms in the context
10 of income tax trials every day of the week: INJUSTICE.

11 **10.5 Franchises create a presumption that you are "residents" and "trustees" of the entity** 12 **granting the privilege**⁶⁹

13 Governments cannot create corporate franchises without also bestowing upon themselves the ability to regulate all those
14 who participate in order to fulfill the purposes of the franchise. Private persons are not subject to government jurisdiction
15 by default. Likewise, governments can only lawfully tax those things that they create. The purpose of offering franchises
16 and incorporating the government is to increase government revenues, power, and control over private citizens at the
17 expense of their liberty, happiness, and property and to their extreme detriment.

18 *"The sentiments of men are known not only by what they receive, but what they reject also."*
19 *[Thomas Jefferson: Autobiography, 1821. ME 1:28]*

20 *"Government big enough to supply everything you need is big enough to take everything you have. The course*
21 *of history shows that as a government grows, liberty decreases."*
22 *[Thomas Jefferson]*

23 *"They that can give up essential liberty to obtain a little temporary safety deserve neither liberty nor safety."*
24 *[Benjamin Franklin]*

25 The following subsections will prove that:

- 26 1. When you sign up for a government franchise such as Social Security, Medicare, Unemployment, Employment, etc.,
27 you create a constructive trust and a "res" that is the subject of the trust.
- 28 2. The "res" becomes a "resident" within the jurisdiction of the government granting the franchise. This "resident"
29 effectively is a statutory "alien" with a legal domicile within federal territory.
- 30 3. All franchisees are treated as officers of a federal corporation subject to federal law.
- 31 4. All franchisees are treated as "public officers" within the federal corporation subject to the penalty provisions of the
32 I.R.C. pursuant to [26 U.S.C. §6671\(b\)](#) and criminal provisions pursuant to [26 U.S.C. §7343](#).

33 Notice in the above that we use the phrase "are treated as" rather than "become". It is our contention that federal franchises
34 cannot be used to create new public offices anywhere outside the District of Columbia, but rather add additional privileges
35 to EXISTING public offices lawfully created under Title 5 of the U.S. Code. In fact, we prove elsewhere and in the
36 following that offering franchises to otherwise PRIVATE human beings domiciled outside of federal territory is a criminal
37 act of bribery that amounts to treason and a destruction of the separation of powers doctrine:

Reasonable Belief About Income Tax Liability, Form #05.007, Section 2
<http://sedm.org/Forms/FormIndex.htm>

38 **10.5.1 Why franchisees are all privileged statutory "resident aliens" and NOT sovereign non-citizen nationals**

39 The Original Thirteenth Amendment to the United States Constitution, lawfully ratified in 1812 made it not only an
40 offense, but an expatriating act to confer, retain, or receive any title of nobility. That amendment was proposed in 1810 and
41 officially adopted in 1812. The Original Thirteenth Amendment reads as follows:

⁶⁹ Adapted from Sovereignty Forms and Instructions Manual, Form #10.005 Section 1.21.4.

1 "If any citizen of the United States shall accept, claim, receive, or retain any title of nobility or honour, or shall
2 without the consent of Congress, accept and retain any present, pension, office, or emolument of any kind
3 whatever, from any emperor, king, prince, or foreign power, such person shall cease to be a citizen of the
4 United States, and shall be incapable of holding any office of trust or profit under them, or either of them."
5 [Original 13th Amendment to the Constitution for the united states of America]

6 To lose one's citizenship and nationality is called "expatriation" within the legal field.

7 "Expatriation is the voluntary renunciation or abandonment of nationality and allegiance." Perkins v. Elg.,
8 1939, 307 U.S. 325, 59 S.Ct. 884, 83 L.Ed. 1320. In order to be relieved of the duties of allegiance, consent of
9 the sovereign is required. Mackenzi v. Hare, 1915, 239 U.S. 299, 36 S.Ct. 106, 60 L.Ed. 297. Congress has
10 provided that the right of expatriation is a natural and inherent right of all people, and has further made a
11 legislative declaration as to what acts shall amount to an exercise of such right. The enumerated methods set
12 out in the chapter are expressly made the sole means of expatriation."

13 "...municipal law determines how citizenship may be acquired..."

14 "The renunciations not being given a result of free and intelligent choice, but rather because of mental fear,
15 intimidation and coercion, they were held void and of no effect."

16 [Tomoya Kawakita v. United States, 190 F.2d. 506 (1951)]

17 Those who have been expatriated from a state become "aliens" in relation to that state. If they are also domiciliated,
18 meaning they have a domicile on federal territory, they become privileged "residents" (aliens) in relation to both the de jure
19 state and the corporate state.

20 How does all this relate to the effect of participating in franchises upon one's status in relation to the de jure constitutional
21 government? Well, the practical effect upon one's status in relation to the government of signing up for, accepting the
22 benefits of, or participating in any government franchise are all the following:

23 1. You accept the equivalent of a title of nobility in violation of the Constitution.

24 *Articles of Confederation*
25 *Article VI.*

26 *No State, without the consent of the United States in Congress assembled, shall send any embassy to, or receive*
27 *any embassy from, or enter into any conference, agreement, alliance or treaty with any King, Prince or State;*
28 *nor shall any person holding any office of profit or trust under the United States, or any of them, accept any*
29 *present, emolument, office or title of any kind whatever from any King, Prince or foreign State; nor shall the*
30 *United States in Congress assembled, or any of them, grant any title of nobility.*
31

32 *United States Constitution*
33 *Article I, Section 9, Clause 8*

34 **No Title of Nobility shall be granted by the United States:** *And no Person holding any Office of Profit or Trust*
35 *under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of*
36 *any kind whatever, from any King, Prince, or foreign State.*
37

38 *United States Constitution*
39 *Article I, Section. 10*

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

44 2. You surrender the privileges and immunities of constitutional citizenship in exchange for the disabilities and privileges
45 of alienage as mandated by the Original Thirteenth Amendment.

46 3. You become a privileged "resident alien" in relation to the existing government under the terms of the franchise
47 agreement.

1 Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the
2 country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they
3 remain there, and being protected by it, they must defend it, although they do not enjoy all the rights of
4 citizens. They have only certain privileges which the law, or custom, gives them. Permanent residents are
5 those who have been given the right of perpetual residence. They are a sort of citizens of a less privileged
6 character, and are subject to the society without enjoying all its advantages. Their children succeed to their
7 status; for the right of perpetual residence given them by the State passes to their children.

8 [The Law of Nations, Vattel, p. 87;

9 SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-LawOfNations.pdf>

10 4. You may not be treated as a constitutional “citizen” in relation to the government under the terms of the franchise
11 agreement and may not claim any of the “benefits” or protections of being a constitutional “citizen”. Instead, you
12 become a STATUTORY citizen who is privileged and who is domiciled on federal territory not protected by the
13 United States Constitution. It is furthermore proven in the following references that your status as a statutory “U.S.
14 citizen” under 8 U.S.C. §1401 is in fact, yet another franchise that has nothing to do with domicile or residence:

15 4.1. Federal Jurisdiction, Form #05.018, Section 5

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

17 4.2. Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006,
18 Sections 3 through 3.3.

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

20 However, news of the adoption of the Original Thirteenth Amendment has been silenced because it would undermine and
21 destroy nearly everything that our present government does, which is implemented almost entirely using franchises and
22 privileges. If the Original Thirteenth Amendment remained on the books, NO ONE could call themselves an American or a
23 Constitutional citizen and we would all be aliens in our own land because almost everyone participates in government
24 franchises of one kind or another at this time. In a real de jure and constitutional government, there is no such thing as
25 franchises or the titles of nobility they create because everyone is equal.

26 You can find the complete story behind the ratification of the Original Thirteenth Amendment and its subsequent
27 mysterious “disappearance” from the Constitution earlier in section 7.2.

28 Consistent with this section, Article IV of the Articles of Confederation also says that paupers and vagabonds are not
29 entitled to the privileges and immunities of citizenship.

30 “... the free inhabitants of each of these states, paupers, vagabonds and fugitives from Justice excepted, shall
31 be entitled to all privileges and immunities of free citizens in the several states”
32 [Articles of Confederation, Article IV]

33 Here is the definition of “paupers and vagabonds”:

34 “Vagabond. A vagrant or homeless wanderer without means of honest livelihood. *Neering v. Illinois Cent. R.*
35 *Co.*, 383 Ill. 366, 50 N.E.2d. 497, 502. *One who wanders from place to place, having no fixed dwelling, or, if*
36 *he has one, not abiding in it; a wanderer, especially such a person who is lazy and generally worthless without*
37 *means of honest livelihood.”*
38 [Black’s Law Dictionary, Sixth Edition, p. 1548]

39
40 “Vagrant. At common law, wandering or going about from place to place by idle person who had no lawful or
41 visible means of support and who subsisted on charity and did not work, though able to do so. *State v.*
42 *Harlowe*, 174 Wash. 227, 24 P.2d. 601. *A general term, including, in English law, the several classes of idle*
43 *and disorderly persons, rogues, and vagabonds, and incorrigible rogues. One who wanders from place to*
44 *place; an idle wander, specifically, one who has no settled habitation, nor any fixed income or livelihood. A*
45 *vagabond; a tramp. A person able to work who spends his time in idleness or immorality, having no property*
46 *to support him and without some visible and known means of fair, honest, and reputable livelihood. State v.*
47 *Oldham*, 224 N.C. 415, 30 S.E.2d. 318, 319. *One who is apt to become a public charge through his own*
48 *laziness. People, on Complaint of McDonough, v. Gesino, Sp.Sess., 22 N.Y.S.2d. 284, 285. See Vagabond;*
49 *Vagrancy.”*
50 [Black’s Law Dictionary, Sixth Edition, p. 1548]

51 Incidentally, the above also happens to describe most of the people who work for the government. Most are do-nothing no-
52 loads who effectively are “retired on duty” (R.O.D.). Based on the above, those who must draw from the government
53 through charity or socialist welfare programs as a private citizen cannot have the rights or privileges of constitutional

1 citizenship under the original Articles of Confederation, and that is exactly what happens to those who participate in our
2 present Social Security or the government's tax system: They become privileged statutory "resident aliens" or statutory
3 "citizens" domiciled on federal territory rather than constitutional citizens.

4 Those participating in government franchises essentially elect the government as their "parens patriae", or government
5 parent. This "parents patriae" in fact, is the SAME entity which all popular fascist leaders such as Stalin, Hitler, and
6 Mussolini have ultimately referred to when they all arrogantly identified themselves the "Father of the Country". The
7 Corpus Juris Secundum Legal Encyclopedia also agrees with this section by affirming that those who are children or
8 dependents or of unsound mind assume the domicile of the sovereign who is their "caretaker" or "parent".

9 *PARTICULAR PERSONS*

10 *Infants*

11 *§20 In General*

12 *An infant, being non sui juris, cannot fix or change his domicile unless emancipated. A legitimate child's*
13 *domicile usually follows that of the father. In case of separation or divorce of parents, the child has the*
14 *domicile of the parent who has been awarded custody of the child.*

15 [*Corpus Juris Secundum (C.J.S.), Domicile, §20;*

16 *SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>*

17 As long as we are called "children of God" and are dependent exclusively on Him, we assume His domicile, which is the
18 Kingdom of God. If we elect government as our parent or caretaker through franchises, we fire God as our provider and
19 caretaker, become wards of the corporate government, and become government dependents who are "persons", "resident
20 aliens", "public officers", "trustees", and franchisees of the government subject to their jurisdiction and who are their
21 "property" and responsibility. In short, we become cattle and chattel of the government.

22 The considerations in this section are the reason why:

- 23 1. No social benefit program entitles those participating to an enforceable right under equity as against the government.

24 *"We must conclude that a person covered by the Act has not such a right in benefit payments... This is not to*
25 *say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional*
26 *restraint."*

27 [*Flemming v. Nestor, [363 U.S. 603](#) (1960)*]

- 28 2. Disputes relating to franchise "benefits" must be settled in administrative franchise courts in which you are unequal in
29 relation to the government and approach them more as a beggar and an employee than a sovereign.

30 Why, you might ask, is this? Because they couldn't succeed in their dastardly plan to convert all your rights in to privileges
31 if you retained your sovereignty and equity in relation to them under the terms of the franchise. They want to transport you
32 to the plunder zone, which is the federal zone, and destroy and plunder you rather than protect you, in fact. They want to
33 eliminate all constitutional courts and replace them with franchise courts and make you into a government "employee" or
34 "public officer" called a statutory "U.S. citizen". That is why the U.S. Supreme Court referred to Social Security as a
35 "statutory scheme". They weren't lying, folks!

36 **10.5.2 Creation of the "Resident" entity**

37 When two parties execute a franchise agreement or contract between them, they are engaging in "commerce". The practical
38 consequences of the franchise agreement are the following:

- 39 1. The main source of jurisdiction for the government is over commerce.
40 2. The mutual consideration passing between the parties provides the nexus for government jurisdiction over the
41 transaction.
42 3. If the exchange involves a government franchise offered by the national government:
43 3.1. An "alienation" of private rights has occurred. This alienation:
44 3.1.1. Turns formerly private rights into public rights.
45 3.1.2. Accomplishes the equivalent of a "donation" of private property to a public use, public purpose, and public
46 office in order to procure the "benefits" of the franchise by the former owner of the property.

- 1 3.2. Parties to the franchise agreement cannot engage in a franchise without implicitly surrendering governance over
 2 disputes to the government granting the franchise. In that sense, their effective domicile shifts to the location of
 3 the seat of the government granting the franchise.
- 4 3.3. The parties to the franchise agreement mutually and implicitly surrender their sovereign immunity under the
 5 Foreign Sovereign Immunities Act, [28 U.S.C. §1605\(a\)\(2\)](#), which says that commerce within the legislative
 6 jurisdiction of the “United States” constitutes constructive consent to be sued in the courts of the United States.
 7 This is discussed in more detail in the previous section.

8 Another surprising result of engaging in franchises and public “benefits” that most people overlook is that the commerce it
 9 represents, in fact, can have the practical effect of making a “nonresident” party “resident” for the purposes of judicial
 10 jurisdiction. Here is the proof:

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

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

- 20 *(1) The non-resident defendant must purposefully direct his activities or consummate some transaction with the*
 21 *forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of*
 22 *conducting activities in the forum, thereby invoking the benefits and protections of its laws;*
 23 *(2) the claim must be one which arises out of or relates to the defendant's forum-related activities; and*
 24 *(3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.*

25 *Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004) (quoting Lake v. Lake, 817*
 26 *F.2d. 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to*
 27 *it, in shorthand fashion, as the "purposeful availment" prong. Schwarzenegger, 374 F.3d. at 802. Despite its*
 28 *label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful*
 29 *availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or*
 30 *by some combination thereof.*

31 *We have typically treated "purposeful availment" somewhat differently in tort and contract cases. In tort cases,*
 32 *we typically inquire whether a defendant "purposefully direct[s] his activities" at the forum state, applying an*
 33 *"effects" test that focuses on the forum in which the defendant's actions were felt, whether or not the actions*
 34 *themselves occurred within the forum. See Schwarzenegger, 374 F.3d. at 803 (citing Calder v. Jones, 465 U.S.*
 35 *783, 789-90 (1984)). By contrast, in contract cases, we typically inquire whether a defendant "purposefully*
 36 *avails itself of the privilege of conducting activities" or "consummate[s] [a] transaction" in the forum, focusing*
 37 *on activities such as delivering goods or executing a contract. See Schwarzenegger, 374 F.3d. at 802. However,*
 38 *this case is neither a tort nor a contract case. Rather, it is a case in which Yahoo! argues, based on the **First***
 39 ***Amendment**, that the French court's interim orders are unenforceable by an American court.*
 40 ***[Yahoo! Inc. v. La. Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 (9th Cir. 01/12/2006)]***

41 Legal treatises on domicile also confirm that those who are “wards” or “dependents” of the state or the government assume
 42 the same domicile or “residence” as their care giver. The practical effect of this is that by participating in government
 43 franchises, we become “wards” of the government in receipt of welfare payments such as Social Security, Medicare, etc.
 44 As “wards” under “guardianship” of the government, we assume the same domicile as the government who is paying U.S.
 45 the “benefits”, which means the District of Columbia. Our domicile is whatever the government, meaning the “court”
 46 wants it to be for their convenience:

47 PARTICULAR PERSONS
 48 § 24. Wards

49 ***While it appears that an infant ward's domicile or residence ordinarily follows that of the guardian** it does*
 50 *not necessarily do so,⁷⁰ as so a guardian has been held to have no power to control an infant's domicile as*
 51 *against her mother.⁷¹ Where a guardian is permitted to remove the child to a new location, the child will not be*

⁷⁰ Ky.--City of Louisville v. Sherley's Guardian, 80 Ky. 71.

⁷¹ Ky.--Garth v. City Sav. Bank. 86 S.W. 520, 120 Ky. 280, 27 Ky.L. 675.

1 held to have acquired a new domicile if the guardian's authority does not extend to fixing the child's domicile.
2 **Domicile of a child who is a ward of the court is the location of the court.**⁷²

3 **Since a ward is not sui juris, he cannot change his domicile by removal,⁷³ nor or does the removal of the ward**
4 **to another state or county by relatives or friends, affect his domicile.⁷⁴ Absent an express indication by the**
5 **court, the authority of one having temporary control of a child to fix the child's domicile is ascertained by**
6 **interpreting the court's orders.**⁷⁵

7 [Corpus Juris Secundum (C.J.S.), Domicile, §24;

8 SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>

9 This change in domicile of those who participate in government franchises and thereby become “wards” of the government
10 is also consistent with the U.S. Supreme Court’s view of the government’s relationship to those who participate in
11 government franchises. It calls the government a “parens patriae” in relation to them!:

12 **“The proposition is that the United States, as the grantor of the franchises of the company [a corporation, in**
13 **this case], the author of its charter, and the donor of lands, rights, and privileges of immense value, and as**
14 **parens patriae, is a trustee, invested with power to enforce the proper use of the property and franchises**
15 **granted for the benefit of the public.”**

16 [U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878)]
17

18 PARENS PATRIAE. Father of his country; parent of the country. In England, the king. In the United States, the
19 state, as a sovereign-referring to the sovereign power of guardianship over persons under disability; In re
20 Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022; such as minors, and insane and incompetent
21 persons; McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925.

22 [Black’s Law Dictionary, Sixth Edition, p. 1269]

23 One Congressman during the debates over the proposal of the Social Security Act in 1933 criticized the very adverse affects
24 of the franchise upon people’s rights, including that upon the domicile of those who participate, when he said:

25 Mr. Logan: “...Natural laws cannot be created, repealed, or modified by legislation. Congress should know
26 there are many things which it cannot do...”

27 “It is now proposed to make the Federal Government the guardian of its citizens. If that should be done, the
28 Nation soon must perish. There can only be a free nation when the people themselves are free and administer
29 the government which they have set up to protect their rights. Where the general government must provide
30 work, and incidentally food and clothing for its citizens, freedom and individuality will be destroyed and
31 eventually the citizens will become serfs to the general government...”

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

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

35 The Internal Revenue Code franchise agreement itself contains provisions which recognize this change in effective
36 domicile to the District of Columbia within 26 U.S.C. §7408(d) and 26 U.S.C. §7701(a)(39).

37 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
38 [§ 7701. Definitions](#)

39 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent
40 thereof—

41 (39) Persons residing outside United States

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

45 (A) jurisdiction of courts, or

⁷² Wash.-Matter of Adoption of Buehl, 555 P.2d. 1334, 87 Wash.2d. 649.

⁷³ Cd.-In re Henning's Estate, 60 P. 762, 128 C. 214.

⁷⁴ Md.Sudler v. Sudler, 88 A. 26, 121 Md. 46.

⁷⁵ Wash.-Matter of Adoption of Buehl, 555 P.2d. 1334, 87 Wash.2d
649.

1 (B) enforcement of summons.
2

3 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)
4 [§7408. Action to enjoin promoters of abusive tax shelters, etc.](#)

5 (d) Citizens and residents outside the United States If any citizen or resident of the United States does not reside
6 in, and does not have his principal place of business in, any United States judicial district, such citizen or
7 resident shall be treated for purposes of this section as residing in the District of Columbia.

8 The only legitimate purpose of all law and government is “protection”. A person who selects or consents to have a
9 “domicile” or “residence” within the jurisdiction of the government granting the protection franchise has effectively
10 contracted to procure “protection” of that “sovereign” or “state”. In exchange for the promise of protection by the “state”,
11 they are legally obligated to give their “allegiance and support”, thus nominating a Master who will be above them.

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

15 Allegiance implies subservience to a superior sovereign. All allegiance must be voluntary and any consequences arising
16 from compelled allegiance may not be enforced in a court of law. When you *revoke* your voluntary consent to the
17 government’s jurisdiction and the “domicile” or “residence” contract, you change your status from that of a “domiciliary”
18 or “resident” (alien) pursuant to 26 U.S.C. §7701(b)(1)(A) or “inhabitant” or “U.S. person” pursuant to 26 U.S.C.
19 §7701(a)(30) to that of a “transient foreigner”. Transient foreigner is then defined below:

20 *“Transient foreigner. One who visits the country, without the intention of remaining.”*
21 [*Black’s Law Dictionary, Sixth Edition, p. 1498*]

22 Note again the language within the definition of “domicile” from Black’s Law Dictionary relating to the word “transient”,
23 which confirms that what makes your stay “permanent” is consent to the jurisdiction of the “state” located in that place:

24 *“Domicile. [. . .]The established, fixed, permanent, or ordinary dwellingplace or place of residence of a*
25 *person, as distinguished from his temporary and transient, though actual, place of residence. It is his legal*
26 *residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to*
27 *which business or pleasure may temporarily call him. See also Abode; Residence.”*
28 [*Black’s Law Dictionary, Sixth Edition, p. 485*]

29 Since your Constitutional right to contract is unlimited, then you can have as many “residences” as you like, but you can
30 have only one legal “domicile”, because your allegiance must be undivided or you will have a conflict of interest and
31 allegiance.

32 *“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*
33 *one and despise the other. You cannot serve God and mammon.”*
34 [*Matt. 6:23-25, Bible, NKJV*]

35 Now do you understand the reasoning behind the following maxim of law? You become a “subject” and a “resident” under
36 the jurisdiction of a government’s civil law by demanding its protection! If you want to “fire” the government as your
37 “protector”, you MUST quit demanding anything from it by filling out government forms or participating in its franchises:

38 *Protectio trahit subjectionem, subjectio projectionem.*
39 *Protection draws to it subjection, subjection, protection. Co. Litt. 65.*
40 [*Bouvier’s Maxims of Law, 1856;*
41 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>*]

42 Remember, “resident” is a combination of two word roots: “res”, which is legally defined as a “thing”, and “ident”, which
43 stands for “identified”.

44 *Res. Lat. The subject matter of a trust or will. In the civil law, a thing; an object. As a term of the law, this*
45 *word has a very wide and extensive signification, including not only things which are objects of property, but*
46 *also such as are not capable of individual ownership. And in old English law it is said to have a general*
47 *import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By “res,”*
48 *according to the modern civilians, is meant everything that may form an object of rights, in opposition to*
49 *“persona,” which is regarded as a subject of rights. “Res,” therefore, in its general meaning, comprises actions*

1 of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference
2 to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.

3 **Res is everything that may form an object of rights and includes an object, subject-matter or status. In re**
4 **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-**
5 **matter, or status, considered as the defendant in an action, or as an object against which, directly,**
6 **proceedings are taken. Thus, in a prize case, the captured vessel is "the res"; and proceedings of this**
7 **character are said to be in rem. (See In personam; In Rem.) "Res" may also denote the action or proceeding,**
8 **as when a cause, which is not between adversary parties, is entitled "In re _____".**
9 **[Black's Law Dictionary, Sixth Edition, pp. 1304-1306]**

10 The "object, subject matter, or status" they are talking about above is the ALL CAPS incarnation of your legal birth name
11 and the government-issued number, usually an SSN, that is associated with it. Those two things constitute the "straw man"
12 or "trust" or "res" which you implicitly agree to represent at the time you sign up for any franchise, benefit, or "public
13 right". When the government attacks someone for a tax liability or a debt, they don't attack you as a private person, but
14 rather the collection of rights that attach to the ALL CAPS trust name and associated Social Security Number. They start
15 by placing a lien on the number, which actually is THEIR number and not YOURS. 20 CFR §422.103(d) says the number
16 is THEIR property. They can lien their property, which is public property in your temporary use and custody as a "trustee"
17 of the "public trust". Everything that number is connected to acts as private property donated temporarily to a public use to
18 procure the benefits of the franchise. It is otherwise illegal to mix public property, such as the Social Security Number,
19 with private property, because that would constitute illegal and criminal embezzlement in violation of [18 U.S.C. §912](#).

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

28 Below is how the U.S. Supreme Court describes the practical effect of creating the trust and placing its "residence" or
29 "domicile" within the jurisdiction the specific government or "state" granting the franchise:

30 "*Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in*
31 *transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the*
32 *Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates*
33 *universally reciprocal duties [e.g. CONTRACTUAL DUTIES!/] of protection by the state and of allegiance*
34 *and support by the citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is*
35 *largely a political matter. Of course, the situs of property may tax it regardless of the citizenship, domicile, or*
36 *residence of the owner, the most obvious illustration being a tax on realty laid by the state in which the realty is*
37 *located."*
38 *[Miller Brothers Co. v. Maryland, [347 U.S. 340](#) (1954)]*

39 The implication is that you cannot be sovereign if either you or the entities you voluntarily represent have a "domicile" or
40 "residence" in any man-made government or in any place other than Heaven or the Kingdom of Heaven on Earth. If you
41 choose a "domicile" or "residence" any place on earth, then you become a "subject" in relation to that place and voluntarily
42 forfeit your sovereignty. This is NOT the status you want to have! A "resident" by definition MUST therefore be within
43 the legislative jurisdiction of the government, because the government cannot lawfully write laws that will allow them to
44 recognize or act upon anything that is NOT within their legislative jurisdiction.

45 All law is territorial in nature, and can act only upon the territory under the exclusive control of the government or upon its
46 franchises, contracts, and real and chattel property, which are "property" under its management and control pursuant to
47 Article 4, Section 3, Clause 2 of the United States Constitution. The only lawful way that government laws can reach
48 beyond the territory of the sovereign who controls them is through explicit, informed, mutual consent of the individual
49 parties involved, and this field of law is called "private law".

50 "*Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the*
51 *law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive*
52 *sovereignty and jurisdiction within its own territory'; secondly, that no state or nation can by its laws directly*
53 *affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural*
54 *born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a*
55 *third, and that is that whatever force and obligation the laws of one country have in another depend solely upon*

1 the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and
2 upon its own express or tacit consent." Story on Conflict of Laws §23."
3 [Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

4 A person who is "subject" to government jurisdiction cannot be a "sovereign", because a sovereign is not subject to the law,
5 but the AUTHOR of the law. Only citizens are the authors of the law because only "citizens" can vote.

6 "Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system,
7 while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the
8 people, by whom and for whom all government exists and acts. And the law is the definition and limitation of
9 power."
10 [Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

11 **10.5.3 Creation of the "Trustee" entity**

12 "Government is competent when all who compose it work as trustees for the whole people. It can make
13 constant progress when it keeps abreast of all the facts. It can obtain justified support and legitimate criticism
14 when the people receive true information of all that government does.

15 "If I know aught of the will of our people, they will demand that these conditions of effective government shall
16 be created and maintained. They will demand a nation uncorrupted by cancers of injustice and, therefore,
17 strong among the nations in its example of the will to peace.
18 [Franklin D. Roosevelt, Second Inaugural Address, January 20, 1937;
19 SOURCE: <http://www.bartleby.com/124/pres50.html>]

20 All biological people start out as "sovereigns" who are foreign to nearly every subject matter of federal and state
21 legislation:

22 "In common usage, the term 'person' does not include the sovereign, and statutes employing the word are
23 ordinarily construed to exclude it."
24 [Wilson v. Omaha Indian Tribe, [442 U.S. 653](#), 667 (1979)]

25 The United States maintains it does not, invoking the Court's "longstanding interpretive presumption that
26 'person' does not include the sovereign," a presumption that "may be disregarded only upon some affirmative
27 showing of statutory intent to the contrary." Brief for United States as Amicus Curiae 7-8 (quoting Vermont
28 Agency of Natural Resources v. United States ex rel. Stevens, 529 U.S. 765, 780-781 (2000)); see Will, 491 U.S.
29 at 64.
30 [Inyo County, California v. Paiute Shoshone Indians, 538 U.S. 701 (2003)]

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

34 When you exercise your right to contract by signing up for a government franchise or "public right", there is an implied
35 waiver of sovereign immunity in respect to the other party to the contract and a new legal "person" is created who is within
36 the jurisdiction of the franchise agreement. The legal "person" who is created by the contract is a "public officer" within
37 the government granting the privilege or franchise. An example of such a statutory person is found in the penalty
38 provisions of the Internal Revenue Code:

39 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)
40 [§ 6671. Rules for application of assessable penalties](#)

41 (b) Person defined

42 The term "person", as used in this subchapter, includes an officer or employee of a corporation, or a member
43 or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in
44 respect of which the violation occurs.

45 The legal "person" described above is a person who consented to the franchise agreement and who may therefore become
46 the lawful object of government enforcement activity. It otherwise constitutes an unconstitutional bill of attainder to
47 administratively penalize anyone without their consent, as indicated in Article 1, Section 10 and Article 1, Section 9, Clause
48 3 of the U.S. Constitution.

1 U.S. Constitution
2 Article 1, Section 9, Clause 3

3 "*No State shall pass any bill of attainder, ex post facto law, or law impairing the obligation of contracts.*" A
4 bill of attainder is a legislative act which inflicts punishment without a judicial trial.
5

6 **Bill of attainder.** Legislative acts, no matter what their form, that apply either to named individuals or to easily
7 ascertainable members of a group in such a way as to **inflict punishment on them without a judicial trial.**
8 *United States v. Brown*, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; *United States v. Lovett*,
9 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is
10 death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall
11 within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec,
12 10 (as to state legislatures).
13 [Black's Law Dictionary, Sixth Edition, p. 165]

14 This "public officer" entity created by the exercise of your right to contract is alluded to in Bouvier's Maxims of Law,
15 which states on the subject:

16 *Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.*
17 *When two rights concur in one person [public AND private rights], it is the same as if they were in **two separate***
18 **persons.** 4 Co. 118.
19 [Bouvier's Maxims of Law, 1856;
20 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

21 The rights they are talking about are "private rights" and "public rights" coexisting in the same physical person. This
22 public officer is also a "trustee" of the "public trust", because public service is a "public trust":

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

29 American Jurisprudence identifies a franchise as a temporary conveyance of "public property" to the franchisee for use and
30 safekeeping for the benefit of the public at large:

31 *"In a legal or narrower sense, the term "franchise" is more often used to designate a right or privilege*
32 *conferred by law,⁷⁶ and the view taken in a number of cases is that to be a franchise, the right possessed must*
33 *be such as cannot be exercised without the express permission of the sovereign power⁷⁷ –that is, a privilege or*
34 *immunity of a public nature which cannot be legally exercised without legislative grant.⁷⁸ It is a privilege*
35 *conferred by government on an individual or a corporation to do that "which does not belong to the citizens of*
36 *the country generally by common right."⁷⁹ For example, a right to lay rail or pipes, or to string wires or poles*

⁷⁶ *People ex rel. Fitz Henry v. Union Gas & E. Co.* 254 Ill. 395, 98 N.E. 768; *State ex rel. Bradford v. Western Irrigating Canal Co.* 40 Kan 96, 19 P. 349; *Milhau v. Sharp*, 27 N.Y. 611; *State ex rel. Williamson v. Garrison (Okla)* 348 P.2d. 859; *Ex parte Polite*, 97 Tex Crim 320, 260 S.W. 1048.

The term "franchise" is generic, covering all the rights granted by the state. *Atlantic & G. R. Co. v. Georgia*, 98 U.S. 359, 25 L.Ed. 185.

A franchise is a contract with a sovereign authority by which the grantee is licensed to conduct a business of a quasi-governmental nature within a particular area. *West Coast Disposal Service, Inc. v. Smith (Fla App)* 143 So.2d. 352.

⁷⁷ The term "franchise" is generic, covering all the rights granted by the state. *Atlantic & G. R. Co. v. Georgia*, 98 U.S. 359, 25 L.Ed. 185.

A franchise is a contract with a sovereign authority by which the grantee is licensed to conduct a business of a quasi-governmental nature within a particular area. *West Coast Disposal Service, Inc. v. Smith (Fla App)*, 143 So.2d. 352.

⁷⁸ *State v. Real Estate Bank*, 5 Ark. 595; *Brooks v. State*, 3 Boyce (Del) 1, 79 A. 790; *Belleville v. Citizens' Horse R. Co.*, 152 Ill. 171, 38 N.E. 584; *State ex rel. Clapp v. Minnesota Thresher Mfg. Co.* 40 Minn 213, 41 N.W. 1020.

⁷⁹ *New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co.*, 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; *People's Pass. R. Co. v. Memphis City R. Co.*, 10 Wall (US) 38, 19 L.Ed. 844; *Bank of Augusta v. Earle*, 13 Pet (US) 519, 10 L.Ed. 274; *Bank of California v. San Francisco*, 142 Cal. 276, 75 P. 832; *Higgins v. Downward*, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; *State ex rel. Watkins v. Fernandez*, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; *Lasher v. People*, 183 Ill. 226, 55 N.E. 663; *Inland Waterways Co. v. Louisville*, 227 Ky. 376, 13 S.W.2d. 283; *Lawrence v. Morgan's L. & T. R. & S. S. Co.*, 39 La. Ann. 427, 2 So. 69; *Johnson v. Consolidated Gas E. L. & P. Co.*, 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; *Stoughton v. Baker*, 4 Mass 522; *Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso.*, (Mo App) 369 S.W.2d. 764; *Madden v. Queens County Jockey Club*, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; *Shaw v. Asheville*, 269 N.C. 90, 152 S.E.2d. 139; *Victory Cab Co. v. Charlotte*, 234 N.C. 572, 68 S.E.2d. 433; *Henry v. Bartlesville Gas & Oil Co.*, 33 Okla 473, 126 P. 725; *Elliott v. Eugene*, 135 Or. 108, 294 P. 358; *State*

1 along a public street, is not an ordinary use which everyone may make of the streets, but is a special privilege,
2 or franchise, to be granted for the accomplishment of public objects⁸⁰ which, except for the grant, would be a
3 trespass.⁸¹ **In this connection, the term "franchise" has sometimes been construed as meaning a grant of a**
4 **right to use public property, or at least the property over which the granting authority has control.**⁸²,
5 [Am Jur 2d, Franchises, §1: Definitions]

6 An example of the conveyance of “public property” for temporary use is the Social Security Card, which is identified as
7 property NOT of the user, but of the Social Security Administration and the “public”:

8 *Title 20: Employees' Benefits*
9 [PART 422—ORGANIZATION AND PROCEDURES](#)
10 [Subpart B—General Procedures](#)
11 [§422.103 Social security numbers.](#)

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

16 The conveyance of the Social Security Card and associated number to a private person makes that person into a “trustee”
17 and “fiduciary” over the “public property” and creates an obligation to use everything it connects or attaches to ONLY for a
18 “public purpose” and exclusively for the benefit of the public, who are the beneficiaries of the “public trust”. He holds
19 temporary “title” to the card while it is in his possession and loses title when he returns it to the government. SSA form
20 SS-5 is the method for requesting temporary custody of the public property called the Social Security Card and becoming a
21 “trustee” over said property.

ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

A franchise represents the right and privilege of doing that which does not belong to citizens generally, irrespective of whether net profit accruing from the exercise of the right and privilege is retained by the franchise holder or is passed on to a state school or to political subdivisions of the state. State ex rel. Williamson v. Garrison (Okla) 348 P.2d. 859.

Where all persons, including corporations, are prohibited from transacting a banking business unless authorized by law, the claim of a banking corporation to exercise the right to do a banking business is a claim to a franchise. The right of banking under such a restraining act is a privilege or immunity by grant of the legislature, and the exercise of the right is the assertion of a grant from the legislature to exercise that privilege, and consequently it is the usurpation of a franchise unless it can be shown that the privilege has been granted by the legislature. People ex rel. Atty. Gen. v. Utica Ins. Co., 15 Johns (NY) 358.

⁸⁰ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co. 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; People's Pass. R. Co. v. Memphis City R. Co. 10 Wall (US) 38, 19 L.Ed. 844; Bank of Augusta v. Earle, 13 Pet (US) 519, 10 L.Ed. 274; Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832; Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; Lasher v. People, 183 Ill. 226, 55 N.E. 663; Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283; Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co. 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso. (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com. 101 Utah 99, 118 P.2d. 683.

A franchise represents the right and privilege of doing that which does not belong to citizens generally, irrespective of whether net profit accruing from the exercise of the right and privilege is retained by the franchise holder or is passed on to a state school or to political subdivisions of the state. State ex rel. Williamson v. Garrison (Okla) 348 P.2d. 859.

Where all persons, including corporations, are prohibited from transacting a banking business unless authorized by law, the claim of a banking corporation to exercise the right to do a banking business is a claim to a franchise. The right of banking under such a restraining act is a privilege or immunity by grant of the legislature, and the exercise of the right is the assertion of a grant from the legislature to exercise that privilege, and consequently it is the usurpation of a franchise unless it can be shown that the privilege has been granted by the legislature. People ex rel. Atty. Gen. v. Utica Ins. Co., 15 Johns (NY) 358.

⁸¹ People ex rel. Foley v. Stapleton, 98 Colo. 354, 56 P.2d. 931; People ex rel. Central Hudson Gas & E. Co. v. State Tax Com. 247 N.Y. 281, 160 N.E. 371, 57 A.L.R. 374; People v. State Tax Comrs. 174 N.Y. 417, 67 N.E. 69, affd 199 U.S. 1, 50 L.Ed. 65, 25 S.Ct. 705.

⁸² Young v. Morehead, 314 Ky. 4, 233 S.W.2d. 978, holding that a contract to sell and deliver gas to a city into its distribution system at its corporate limits was not a franchise within the meaning of a constitutional provision requiring municipalities to advertise the sale of franchises and sell them to the highest bidder.

A contract between a county and a private corporation to construct a water transmission line to supply water to a county park, and giving the corporation the power to distribute water on its own lands, does not constitute a franchise. Brandon v. County of Pinellas (Fla App) 141 So.2d. 278.

1 The ONLY definition of “income” found within the Internal Revenue Code within Section 643 is entirely consistent with
2 the notion that it can only be earned by “trustees” or fiduciaries participating in federal franchises. The Social Security
3 Trust, in fact, is the real “taxpayer”. Those representing the trust by using the number, which is “public property”, must
4 implicitly agree to all the provisions within the trust indenture codified in I.R.C. Subtitle A and 42 U.S.C. Chapter 7.

5 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643](#)
6 [§ 643. Definitions applicable to subparts A, B, C, and D](#)

7 (b) **Income**

8 *For purposes of this subpart and subparts B, C, and D, **the term “income”, when not preceded by the words***
9 ***“taxable”, “distributable net”, “undistributed net”, or “gross”, means the amount of income of the estate or***
10 ***trust for the taxable year determined under the terms of the governing instrument and applicable local law.***
11 *Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary,*
12 *acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and*
13 *applicable local law shall not be considered income.*

14 As we alluded to in the previous section, when you sign up to the government franchise, a trust is created in which you as
15 the human being become the “trustee” and “public officer” or “fiduciary” serving on behalf of the government. This trust
16 relation will be further explained in detail later in section 19.7, in which we will quote the U.S. Supreme Court. The
17 entities created by exercising your right to contract with the government offering the franchise usually consist of a “public
18 office”, which is a position of trust created for the exercise of powers under the franchise agreement. For instance, in
19 exchange for exercising your First Amendment right to politically associate and thereby registering to vote in a community,
20 you become a “public officer”. This is confirmed by [18 U.S.C. §201\(a\)\(1\)](#):

21 [TITLE 18 > PART I > CHAPTER 11 > §201](#)
22 [§201. Bribery of public officials and witnesses](#)

23 (a) *For the purpose of this section—*

24 (1) ***the term “public official” means** Member of Congress, Delegate, or Resident Commissioner, either before*
25 *or after such official has qualified, or an officer or employee or person acting for or on behalf of the United*
26 *States, or any department, agency or branch of Government thereof, including the District of Columbia, in any*
27 *official function, under or by authority of any such department, agency, or branch of Government, **or a juror**;*

28 The franchise agreement then functions as the equivalent of a trust and you become essentially an “employee” or “officer”
29 of the trust. The trust, in turn, is a wholly owned subsidiary of the federal corporation called the “United States”, and which
30 is defined in [28 U.S.C. §3002\(15\)\(A\)](#).

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

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

40 A person who is acting as an “officer” or “public officer” of the United States federal corporation then becomes “an officer
41 of a corporation” who is subject to the laws applying to the place of incorporation of that corporation, which is the District
42 of Columbia in the case of the federal government. [Federal Rule of Civil Procedure 17\(b\)](#) recognizes this result explicitly
43 by stating that the laws which apply are those of the place where the corporation itself is domiciled:

44 [Federal Rules of Civil Procedure](#)
45 [IV. PARTIES > Rule 17.](#)
46 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

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

48 *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 [a federal corporation called the "United States", in this case], 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.

When you signed up to become the "trustee" of the trust by making application for the franchise or public benefit, the trust becomes a "resident" in the eyes of the government: it becomes a "thing" that is now "identified" and which is within their legislative jurisdiction and completely subject to it. Hence, it is a "RES-IDENT" within government jurisdiction. Notice that a "res" is defined above as the "object of a trust above". They created the trust and you are simply the custodian and "trustee" over it as a "public officer". As the Creator of the trust, they and not you have full control and discretion over it and all those who participate in it. That trust is the "public trust" created by the Constitution and all laws passed pursuant to it.

Executive Order 12731
"Part 1 -- PRINCIPLES OF ETHICAL CONDUCT

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

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

TITLE 5--ADMINISTRATIVE PERSONNEL
CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS
PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE BRANCH--
Table of Contents
Subpart A--General Provisions
Sec. 2635.101 Basic obligation of public service.

(a) **Public service is a public trust.**

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

All those who swear an oath as "public officers" are also identified as "trustees" of the "public trust":

"As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer."⁸³ 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.⁸⁴ That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves,⁸⁵ and owes a fiduciary duty to the public.⁸⁶ It has

⁸³ 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.

⁸⁴ 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.

⁸⁵ 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.

1 been said that the fiduciary responsibilities of a public officer cannot be less than those of a private
2 individual.⁸⁷ Furthermore, it has been stated that any enterprise undertaken by the public official which tends
3 to weaken public confidence and undermine the sense of security for individual rights is against public
4 policy.⁸⁸
5 [63C Am.Jur.2d., Public Officers and Employees, §247]

6 Here is another example. Any bank which accepts federal FDIC insurance becomes a “financial agent for the United
7 States”.

8 [Code of Federal Regulations]
9 [Title 31, Volume 2]
10 [Revised as of July 1, 2006]
11 From the U.S. Government Printing Office via GPO Access

12
13 TITLE 31--MONEY AND FINANCE: TREASURY
14 CHAPTER II--FISCAL SERVICE, DEPARTMENT OF THE TREASURY
15 PART 202 DEPOSITARIES AND FINANCIAL AGENTS OF THE FEDERAL GOVERNMENT \1\
16 --Table of Contents

17
18 Sec. 202.2 Designations.

19
20 (a) Financial institutions of the following classes are designated as Depositaries and Financial Agents of the
21 Government if they meet the eligibility requirements stated in paragraph (b) of this section:

22 (1) Financial institutions insured by the Federal Deposit Insurance Corporation.

23 (2) Credit unions insured by the National Credit Union
24 Administration.

25 (3) Banks, savings banks, savings and loan, building and loan, and homestead associations, credit unions
26 created under the laws of any State, the deposits or accounts of which are insured by a State or agency thereof
27 or by a corporation chartered by a State for the sole purpose of insuring deposits or accounts of such financial
28 institutions, United States branches of foreign banking corporations authorized by the State in which they are
29 located to transact commercial banking business, and Federal branches of foreign banking corporations, the
30 establishment of which has been approved by the Comptroller of the Currency.

31 (b) In order to be eligible for designation, a financial institution is required to possess, under its charter and
32 the regulations issued by its chartering authority, either general or specific authority to perform the services
33 outlined in Sec. 202.3(b). A financial institution is required also to possess the authority to pledge collateral
34 to secure public funds.

35 [44 FR 53066, Sept. 11, 1979, as amended at 46 FR 28152, May 26, 1981;
36 62 FR 45521, Aug. 27, 1997]

37 The “privilege” or “benefit” of either receiving FDIC insurance, or recognition by the Comptroller of the Currency, or
38 being established as a federal corporation makes the financial institute into a “Financial Agent of the Federal Government”,
39 e.g. a TRUSTEE!

40 The same analogy applies to the Social Security program. When you sign up, you become a “trustee” over the “res” created
41 by your application, and the assets committed to that res consist of all your private property donated to the res of the trust
42 and thereby donated to a “public use” to procure the benefits of the franchise, which consists of deferred employment
43 compensation to the trustee for managing the trust. The U.S. Supreme Court has said that when a man donates his property
44 to a “public use”, he implicitly gives the public the right to control that use.

45 “Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;”
46 and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a
47 man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use
48 it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second,
49 that if he devotes it to a public use, he gives to the public a right to
50 control that use; and third, that whenever the public needs require, the public may take it upon
51 payment of due compensation.

⁸⁶ 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).

⁸⁷ 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.

⁸⁸ 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).

2 If you would like to see all the proof that the Social Security system operates as a trust and you operate as a “trustee” and
3 not “beneficiary” of that trust, read the following amazing document, which also provides a vehicle to RESIGN as trustee:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

4 **10.5.4 Example: Christianity**

5 The very same principles as government operates under with respect to “resident” also apply to Christianity as well. When
6 we become Christians, we consent to the contract or covenant with God called the Bible. That covenant requires U.S. to
7 accept Jesus Christ as our Lord and Savior. This makes U.S. a “resident” of Heaven and “pilgrims and sojourners”
8 (transient foreigners) on earth:

9 *"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"*
10 *[Philippians 3:20, Bible, NKJV]*

11 *"Now, therefore, you are no longer strangers and foreigners [in relation to the Kingdom of Heaven], but fellow*
12 *citizens with the saints and members of the household of God."*
13 *[Ephesians 2:19, Bible, NKJV]*

14 *"These all died in faith, not having received the promises, but having seen them afar off were assured of them,*
15 *embraced them and confessed that they were strangers and pilgrims [transient foreigners] on the earth."*
16 *[Hebrews 11:13, Bible, NKJV]*

17 *"Beloved, I beg you as sojourners and pilgrims, abstain from fleshly lusts which war against the soul..."*
18 *[1 Peter 2:11, Bible, NKJV]*

19 For those who consent to the Bible covenant with God the Father, Jesus becomes our protector, spokesperson, Counselor,
20 and Advocate before the Father. We become a Member of His family!

21 *Jesus' Mother and Brothers Send for Him*

22 *While He was still talking to the multitudes, behold, His mother and brothers stood outside, seeking to speak*
23 *with Him. Then one said to Him, "Look, Your mother and Your brothers are standing outside, seeking to speak*
24 *with You."*

25 *But He answered and said to the one who told Him, "Who is My mother and who are My brothers?" And He*
26 *stretched out His hand toward His disciples and said, "Here are My mother and My brothers! For whoever*
27 *does the will of My Father in heaven is My brother and sister and mother."*
28 *[Matt. 12: 46-50, Bible, NKJV]*

29 By doing God's will on earth and accepting His covenant or private contract with us, which is the Bible, He becomes our
30 Father and we become His children. The law of domicile says that children assume the same domicile as their parents and
31 are legally dependent on them:

32 *A person acquires a domicile of origin at birth.⁸⁹ The law attributes to every individual a domicile of origin,⁹⁰*
33 *which is the domicile of his parents,⁹¹ or of the father,⁹² or of the head of his family:⁹³ or of the person on whom*
34 *he is legally dependent,⁹⁴ at the time of his birth. While the domicile of origin is generally the place where one*

⁸⁹ U.S.—Mississippi Bank of Choctaw Indians v. Holyfield, Missl, 109 S.Ct. 1597, 490 U.S. 30, 104 L.Ed.2d. 29.

⁹⁰ Mass.—Commonwealth v. Davis, 187 N.E. 33, 284 Mass. 41. N.Y.—In re Lydig's Estate, 180 N.Y.S. 843, 191 A.D. 117.

⁹¹ Ga.—McDowell v. Gould, 144 S.E. 206, 166 Ga. 670. Iowa—In re Jones' Estate, 182 N.W. 227, 192 Iowa 78, 16 A.L.R. 1286.

⁹² U.S.—Shishko v. State Farm. Ins. Co., D.C.Pa., 553 F.Supp. 308, affirmed 722 F.2d. 734 and Appeal of Shishko, 722 F.2d. 734.

⁹³ N.Y.—Cohen v. Delaware, L. & W.R. Co., 269 N.Y.S. 667, 160 Misc. 450.

⁹⁴ N.C.—Hall v. Wake County Bd. Of Elections, 187 S.E.2d. 52, 280 N.C. 600.

1 is born⁹⁵ or reared,⁹⁶ may be elsewhere.⁹⁷ The domicile of origin has also been defined as the primary domicile
2 of every person subject to the common law.⁹⁸
3 [*Corpus Juris Secundum* (C.J.S.), *Domicile*, §7, p. 36;
4 SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

5 The legal dependence they are talking about is God's Law, which then becomes our main source of protection and
6 dependence on God. We as believers then recognize Jesus' existence as a "thing" we "identify" in our daily life and in
7 return, He recognizes our existence before the Father. Here is what He said on this subject as proof:

8 *Confess Christ Before Men*

9 "Therefore whoever confesses Me [recognizes My legal existence under God's law, the Bible, and
10 acknowledges My sovereignty] before men, him I will also confess before My Father who is in heaven. But
11 whoever denies Me before men, him I will also deny before My Father who is in heaven."
12 [Matt. 10:32-33, Bible, NKJV]

13 Below are some scriptural references that prove that all those who have availed themselves of the salvation franchise
14 become "fiduciaries" of God.

15 "Not everyone who says to Me, 'Lord, Lord,' shall enter the kingdom of heaven, **but he who does the will of My**
16 **Father in heaven.**"
17 [Jesus in [Matt. 7:21](#), Bible, NKJV]

18 "**He who has [understands and learns] My commandments [laws in the Bible] and keeps them, it is he who**
19 **loves Me.** And he who loves Me will be loved by My Father, and I will love him and manifest Myself to him."
20 [[John 14:21](#), Bible, NKJV]

21 "And we have known and believed the love that God has for us. **God is love, and he who abides in love**
22 **[obedience to God's Laws] abides in [and is a FIDUCIARY of] God, and God in him.**"
23 [[1 John 4:16](#), Bible, NKJV]

24 "Now by this we know that we know Him [God], if we **keep** His commandments. He who says, "I know Him,"
25 and does not **keep** His commandments, is a liar, and the truth is not in him. But whoever keeps His word, truly
26 the love of God is perfected in him. By this we know that we are in Him [His fiduciaries]. He who says he
27 abides in Him [as a fiduciary] ought himself also to walk just as He [Jesus] walked."
28 [[1 John 2:3-6](#), Bible, NKJV]

29 All of the following phrases above prove the existence of a fiduciary relation and/or agency:

30 ". . . **he who does the will of My Father in heaven.**"

31 "**God is love, and he who abides in love [obedience to God's Laws] abides in [and is a FIDUCIARY of] God,**
32 **and God in him.**"

33 "But whoever keeps His word, truly the love of God is perfected in him. By this we know that we are in Him
34 [His fiduciaries]."

35 In conclusion, you CAN'T claim to love God and therefore be a recipient of His gift of salvation WITHOUT becoming His
36 fiduciary, steward, agent, and ambassador on a foreign mission to an alien planet: Earth! Furthermore, the Bible also
37 implies that we CANNOT serve as an agent or fiduciary of ANYONE except the true and living God!:

38 "**You shall have no other gods before Me.**

39 "You shall not make for yourself a carved image--any likeness of anything that is in heaven above, or that is in
40 the earth beneath, or that is in the water under the earth; **you shall not bow down to them nor serve**
41 **[worship or act as an AGENT for] them.** For I, the LORD your God, am a jealous God,

⁹⁵ U.S.—Gregg v. Louisiana Power and Light Co., C.A.La., 626 F.2d. 1315.

⁹⁶ Ky.—Johnson v. Harvey, 88 S.W.2d. 42, 261 Ky. 522.

⁹⁷ S.C. Cribbs v. Floyud, 199 S.E. 677, 188 S.C. 443.

⁹⁸ N.Y. —In re McElwaine's Will, 137 N.Y.S. 681, 77 Misc. 317.

1 visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me,
2 but showing mercy to thousands, to those who love Me and keep My commandments.”
3 [Exodus 20:3-4, Bible, NKJV]

4 The above is also confirmed by the following scripture:

5 “Do not fear, for you will not be ashamed; neither be disgraced, for you will not be put to shame; for you will
6 forget the shame of your youth, and will not remember the reproach of your widowhood anymore. **For your**
7 **Maker is your husband, the Lord of hosts is His name; and your Redeemer is the Holy One of Israel. He is**
8 **called the God of the whole earth**, for the Lord has called you like a woman forsaken and grieved in spirit, like
9 a youthful wife when you were refused,” says your God. “For a mere moment I have forsaken you, but with
10 great mercies I will gather you. With a little wrath I hid My face from you for a moment; but with everlasting
11 kindness I will have mercy on you,” says the Lord, your Redeemer.”
12 [Isaiah 54:4-8, Bible, NKJV]

13 The California Family Code identifies those who are married as the equivalent of business partners with a fiduciary duty
14 towards each other. Therefore, they are agents, fiduciaries, and “trustees” of each other acting in the other’s best interest,
15 not unlike we must act in relation to God as one of his children, stewards, and agents:

16 California Family Code
17 Section 721

18 (b) Except as provided in Sections 143, 144, 146, 16040, and 16047 of the Probate Code, in transactions
19 between themselves, a husband and wife are subject to the general rules governing fiduciary relationships
20 which control the actions of persons occupying confidential relations with each other. This confidential
21 relationship imposes a duty of the highest good faith and fair dealing on each spouse, and neither shall take any
22 unfair advantage of the other. This confidential relationship is a fiduciary relationship subject to the same
23 rights and duties of nonmarital business partners, as provided in Sections 16403, 16404, and 16503 of the
24 Corporations Code, including, but not limited to, the following:
25 [SOURCE: [http://www.leginfo.ca.gov/cgi-](http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=3893365889+0+0+0&WAIAction=retrieve/)
26 [bin/waisgate?WAISdocID=3893365889+0+0+0&WAIAction=retrieve/](http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=3893365889+0+0+0&WAIAction=retrieve/)]

27 The above section of the California Family Code is part of a franchise, because you cannot become subject to it without
28 first voluntarily applying for and accepting a “marriage license”. There is no such thing in California as “common law
29 marriage”, and so you can’t come under the jurisdiction of the California Family Code franchise without explicitly
30 consenting in writing. This licensed marriage creates a fiduciary duty and “trustee” relation between the THREE parties,
31 one of whom is the government. This is further explained in the document below:

[Sovereign Christian Marriage, Form #06.009](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

32 10.5.5 Example: Opening a Bank Account

33 Let’s use a simple business example to illustrate our point about how a person becomes a “resident” from a legal
34 perspective by exercising their right to contract. You want to open a checking account at a bank. You go to the bank to
35 open the account. The clerk presents you with an agreement that you must sign before you open the account. If you won’t
36 sign the agreement, then the clerk will tell you that they can’t open an account for you. Before you sign the account
37 agreement, the bank doesn’t know anything about you and you don’t have an account there, so you are the equivalent of an
38 “alien”. An “alien” is someone the bank will not recognize or interact with or help. They can only lawfully help
39 “customers”, not “aliens”. After you exercise your right to contract by signing the bank account agreement, then you now
40 become a “resident” of the bank. You are a “resident” because:

- 41 1. You are a “thing” that they can now “identify” in their computer system and their records because you have an
42 “account” there. They now know your name and “account number” and will recognize you when you walk in the door
43 to ask for help.
- 44 2. You are the “person” described in their account agreement. Before you signed it, you were a “foreigner” not subject to
45 it.
- 46 3. They issued you an ATM card and a PIN so you can control and manage your “account”. These things that they issued
47 you are the “privileges” associated with being party to the account agreement. No one who is not party to such an
48 agreement can avail themselves of such “privileges”.

- 1 4. The account agreement gives you the “privilege” to demand “services” from the bank of one kind or another. The
2 legal requirement for the bank to perform these “services” creates the legal equivalent of “agency” on their part in
3 doing what you want them to do. In effect, you have “hired” them to perform a “service” that you want and need.
- 4 5. The account agreement gives the bank the legal right to demand certain behaviors out of you of one kind or another.
5 For instance, you must pay all account fees and not overdraw your account and maintain a certain minimum balance.
6 The legal requirement to perform these behaviors creates the legal equivalent of “agency” on your part in respect to the
7 bank.
- 8 6. The legal obligations created by the account agreement give the two parties to it legal jurisdiction over each other
9 defined by the agreement or contract itself. The contract fixes the legal relations between the parties. If either party
10 violates the agreement, then the other party has legal recourse to sue for exceeding the bounds of the “contractual
11 agency” created by the agreement. Any litigation that results must be undertaken consistent with what the agreement
12 authorizes and in a mode or “forum” (e.g. court) that the agreement specifies.

13 10.5.6 Summary

14 The government does things *exactly* the same way as how Christianity itself functions: They have created a civil religion
15 that is a substitute for and a violation of God’s law and plan for society. In that sense, they are a counterfeit of God’s
16 Biblical plan and a cheap, satanic imitation. Satan has always been an imitator of God’s creation. The only difference is
17 the product they deliver. The bank delivers financial services, and the government delivers “protection” and “social”
18 services. The account number is the social security number. You can’t have or use a Social Security Number and avail
19 yourself of its benefits without consenting to the jurisdiction of the franchise agreement and trust document that authorized
20 its’ issuance, which is the Social Security Act found in Title 42 of the U.S. Code.

21 CALIFORNIA CIVIL CODE
22 DIVISION 3. OBLIGATIONS
23 PART 2. CONTRACTS
24 CHAPTER 3. CONSENT
25 [Section 1589](#)

26
27 *1589. A voluntary acceptance of the benefit of a [government benefit] transaction is equivalent to a consent to*
28 *all the obligations [and legal liabilities] arising from it, so far as the facts are known, or ought to be known, to*
29 *the person accepting.*

30 Therefore, you can’t avail yourself of the “privileges” associated with the Social Security account agreement *without* also
31 being a “resident” of the “United States”, which means an alien who has signed a contract to procure services from the
32 government. That contract can be explicit, which means a contract in writing, or implicit, meaning that it is created through
33 your behavior. For instance, if you drive on the roads within a state, that act implied your consent to be bound by the
34 vehicle code of that state. In that sense, driving a car became a voluntary exercise of your right to contract.

35 A mere innocent act can imply or trigger “constructive consent” to a legal contract, and in many cases, you may not even be
36 aware that you are exercising your right to contract. Watch out! For instance, the criminal code in your state behaves like a
37 contract. The “police” are simply there to enforce the contract. As a matter of fact, their job was created by that contract.
38 This is called the “police power” of the state. If you do not commit any of the acts in the criminal or penal code, then you
39 are not subject to it and it is “foreign” to you. You become the equivalent of a “resident” within the criminal code and
40 subject to the legislative jurisdiction of that code ONLY by committing a “crime” identified within it. That “crime”
41 triggers “constructive consent” to the terms of the contract and all the obligations that flow from it, including prison time
42 and a court trial. This analysis helps to establish that in a free society, all law is a contract of one form or another, because
43 it can only be passed by the consent of the majority of those who will be subject to it. The people who will be subject to the
44 laws of a “state” are those with a “domicile” or “residence” within the jurisdiction of that “state”. Those who don’t have
45 such a “domicile” or “residence” and who are therefore not subject to the civil laws of that state are called “transient
46 foreigners”. This is a very interesting subject that we find most people are simply fascinated with, because it helps to
47 emphasize the “voluntary nature” of all law.

48 Participating in federal franchises has the following affects upon the legal status of various types of "persons" listed below.
49 The right column describes the status of the "public officer" you represent while you are acting in that capacity. The right
50 column is a judicial creation not found directly in the statutes and which results from the application of the [Foreign](#)
51 [Sovereign Immunities Act, 28 U.S.C. §1605](#). It does not describe your own private status. This "public officer" in the right
52 column is the "straw man" that is the subject of nearly all federal legislation that could or does regulate your conduct.

1 Without the existence of the straw man, the [Thirteenth Amendment](#) would make it illegal to enforce federal civil law
 2 against human beings because of the prohibition against involuntary servitude.

3 **Table 9: Effect of participating in franchises**

Entity type	Sovereign status within federal law WITHOUT franchises	Status in federal law 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"
	Constitutional but not statutory "citizen" Non-citizen national (See Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006)	Statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 because representing a federal corporation under 28 U.S.C. §3002(15)(A) which is a "citizen" pursuant to Fed.R.Civ.P. 17(b) NOT a constitutional "citizen of the United States" pursuant to Fourteenth Amendment
	"Stateless person" "Transient foreigner"	Inhabitant
Foreigner	Foreigner	Domestic person "U.S. person" (26 U.S.C. §7701(a)(30)) Domiciliary
	State of the Union	"state" "foreign state"
Trust	Foreigner Foreign estate (26 U.S.C. §7701(a)(31)) Nonstatutory trust	Statutory "State" as defined in 4 U.S.C. §110(d) (see Federal Trade Zone Act, 1934, 19 U.S.C. 81a-81u) Domestic person "U.S. person" (26 U.S.C. §7701(a)(30)) Statutory trust
State corporation	Foreigner Foreign estate (26 U.S.C. §7701(a)(31))	Domestic person "U.S. person" (26 U.S.C. §7701(a)(30))
Federal corporation	Domestic person "U.S. person" "Person" (already privileged)	Domestic person "U.S. person" (26 U.S.C. §7701(a)(30)) "Person" (already privileged)

4 **10.6 Franchises make you into a pauper without rights**

5 With all due respect, the majority of Americans are burdened by the chains of socialist slavery, and know not of their
 6 agreement that allows the servant government to ignore the limits stated in the U.S. Constitution. In fact, when they accept
 7 charity from the public fisc to support themselves, they implicitly have taken a vow of poverty and donated all their
 8 formerly private property to the state because only AFTER they have done this are they allowed to receive such payments.

9 **10.6.1 Excepted From Protection**

10 In Article IV of the Articles of Confederation, the exclusion of paupers, vagabonds and fugitives from justice is a fact.
 11 According to the Statutes at Large of the United States of America, the Articles are listed as Statute #2. This occurs at the
 12 beginning of Volume 1 of the United States Statutes at Large.

13 There is no notation in the Statutes At Large that the Articles of Confederation have been repealed nor superseded. In fact,
 14 the Articles themselves use the word "perpetual".

15 *"To all to whom these Presents shall come, we the undersigned Delegates of the States affixed to our Names*
 16 *send greeting. Whereas the Delegates of the United States of America in Congress assembled did on the*
 17 *fifteenth day of November in the Year of our Lord One Thousand Seven Hundred and Seventy Seven, and in the*
 18 *Second Year of the Independence of America agree to certain articles of Confederation and perpetual Union.*
 19 *."*
 20 *[Articles of Confederation]*

21 That which is "perpetual" cannot be repealed, and especially without express evidence proving the repeal that does not
 22 exist.

1 These same Articles of Confederation have also been incorporated by reference (Art 6) into the U.S. constitution.

2 "All Debts contracted and **Engagements entered into, before the Adoption of this Constitution, shall be as**
3 **valid against the United States under this Constitution, as under the Confederation.**"
4 [United States Constitution, Article VI]

5 And there are specific powers listed in the Articles, not listed in the Constitution, that the United States, in congress
6 assembled, exercises.

7 *"The better to secure and perpetuate mutual friendship and intercourse among the people of the different states*
8 *in this union, the free inhabitants of each of these states, **PAUPERS, vagabonds and fugitives from Justice***
9 ***EXCEPTED**, shall be entitled to all privileges and immunities of free citizens in the several states;"*
10 [Article IV of the Articles of Confederation (1777)]

11 In support of these facts, is found in the definition of "status crimes" which directly connect to the pre-constitutional
12 exclusion.

13 *"STATUS CRIME - A class of crime which consists not in proscribed action or inaction, but in the accused's*
14 *having a certain personal condition or being a person of a specified character. An example of a status crime is*
15 ***vagrancy**. Status crimes are constitutionally suspect."*
16 [Black's Law Dictionary, 6th ed., p.1410]

17 *"VAGRANT - At common law, wandering or going about from place to place by idle person who has no lawful*
18 *or visible means of support and who **subsisted on charity** and did not work, though able to do so.... One who is*
19 *apt to become **a public charge** through his own laziness."*
20 [Black's Law Dictionary, 6th ed., p. 1549]

21 "Constitutional" violations of inalienable rights:

22 *"State code 124 Sections 6, and 7, authorizing the overseer of the poor to commit to the workhouse able-bodied*
23 *persons, not having the means to support themselves, and who live a dissolute and vagrant life, and do not work*
24 *sufficiently to support themselves, are not repugnant to the constitution, giving every man an inalienable right*
25 *to defend his life and liberty."*
26 [In re Nott, 11 Me. (2 Fairf.) 208. (Me. 1834)]

27 Translation: compelled labor and restricted liberty is constitutional - when dealing with paupers and vagabonds, even
28 AFTER the U.S.A. Constitution was ratified in 1789.

29 *"Act May 29, 1879, providing for the committal to the industrial school of dependent infant girls, who are*
30 *beggars, wanderers, homeless, or without proper parental care, in no way violates the right of personal liberty,*
31 *and is constitutional."*
32 [Ex parte Ferrier, 103 Ill. 367, 42 Am.Rep. 10 (Ill. 1882)]

33 Remember the exclusions: pauper and vagabond in the Articles of Confederation?

34 Compelled labor and restricted liberty are constitutional - when dealing with paupers and vagabonds.

35 *"An act providing for the care and custody of the person and the estate of habitual drunkards is not*
36 *unconstitutional, as depriving a citizen of the right to enjoy, control, and dispose of his property, and to make*
37 *contracts."*
38 [Devin v. Scott, 34 Ind. 67 (Ind. 1870)]

39 Translation: taking custody of the person and property of a drunkard (impaired person) is not unconstitutional. How long
40 does that authority last?

41 The great irony of the pauperization of America instituted by the abuse of franchises such as Social Security is that the very
42 reason most people originally pursued such "public rights" and "benefits" was for protection, and in a legal sense, they got
43 the EXACT OPPOSITE: a complete surrender of the most important right to own property privately and absolutely in
44 connection with any and every property they associate with the franchise through the use of the franchise license number,
45 which is the Social Security Number (SSN) and Taxpayer Identification Number (TIN). The right to own property, in fact,
46 is described by the founding fathers as "the pursuit of happiness" in the phrase "the right to life, liberty, and the pursuit of

1 happiness” found in the Declaration of Independence. Hence by signing up for franchises, people are essentially
2 surrendering their inalienable right to be happy by trading their birthright for a bowl of pottage.

3 **10.6.2 Losing Your Children**

4 " ... where a minor child is abandoned by the parent, to be supported by the town, such parent shall be deemed
5 a pauper, and be subject to the same rules and regulations as a pauper, [this statute] is not in conflict with
6 those provisions of the constitution of the United States or of the state of Connecticut which guaranty security to
7 the person."
8 [McCarthy v. Hinman, 35 Conn. 538 (Conn. 1869)]

9 Translation: parent who surrenders a child to the state becomes a pauper. And parent (as well as child) becomes subject to
10 the (Collective) State. Did you "voluntarily" enroll your children into national socialism? At birth?

11 Now you know why you can't spank your children. They're no longer yours.

12 "*STATUS CRIME* - A class of crime which consists not in proscribed action or inaction, but in the accused's
13 having a certain personal condition or being a person of a specified character. An example of a status crime is
14 vagrancy. Status crimes are constitutionally suspect."
15 [Black's Law Dictionary, Sixth Edition, p.1410]

16 "*VAGRANT* - At common law (!), wandering or going about from place to place by idle person who has no
17 lawful or visible means of support and who subsisted on charity and did not work, though able to do so.... One
18 who is apt to become a public charge through his own laziness."
19 [Black's Law Dictionary, Sixth Edition, p. 1549]

20 "*PAUPER* - One so poor that he must be supported at public expense."
21 [Black's Law Dictionary, Sixth Edition, p. 1128]

22 The lack of the financial means or property to support oneself is the prerequisite for being indigent, but as soon as one is
23 supported at public expense, the trap door springs open, and down he falls.

24 A pauper was and is a status criminal. But under national socialism, he is no longer prosecuted for just "being a pauper".
25 The "Homeless" problem is evidence of that fact. Prior to national socialism, a vagrant was arrested and incarcerated. After
26 national socialism, no one is arrested or incarcerated for mere vagrancy because "everybody":

- 27 1. Has claimed to be vagabonds at law.
- 28 2. Becomes “dependents” and incompetents supported at public expense by the de facto government. All those receiving
29 government “benefits” are treated in law as public officers in the government and excluded from serving on jury duty.
30 Why?: Because they have a financial conflict of interest in any dispute involving or affecting directly or indirectly their
31 government compensation in criminal violation of 18 U.S.C. §208. The following case proves that those receiving
32 government disability payments after leaving government employment are deemed in law to be “employees” of the
33 government and cannot lawfully serve as grand or petit jurists.

34 *The act aforesaid provides that the United States shall pay compensation for the disability of an employee*
35 *resulting from a personal injury sustained while in the performance of duty; that the amount thereof shall be*
36 *adjusted by the commission according to the monthly pay of the employee; that the commission may, from time*
37 *to time, require a partially disabled employee to report the wages he is then receiving, and if he refuses to seek*
38 *suitable work, or refuses or neglects to work after suitable work is offered to him, he shall not be entitled to any*
39 *compensation; that the commission may determine whether the wage-earning capacity of the disabled employee*
40 *has decreased on account of old age, irrespective of the injury, and may reduce his disability compensation*
41 *accordingly; and that at any time, upon its own motion or on an application the commission may review the*
42 *award, and in accordance with the facts found by it, may end, diminish, or increase the compensation*
43 *previously awarded.*

44 [. . .]

45 *It thus appears that at the time in question the government was paying the juror a monthly stipend as*
46 *employee's compensation, reserving the authority to control his conduct in certain particulars, and with power*
47 *to increase, diminish, or terminate the compensation at discretion. In our opinion that relationship, whatever be*
48 *the technical name which may most narrowly describe it, did in effect constitute the juror an employee of the*
49 *United States within the sense in which that term is here used.*

The foregoing decision is authority for the conclusion that a United States employee is not qualified to serve as a member of the petit jury in the trial of a criminal case in the District of Columbia, and that a challenge seasonably made by the accused upon that ground should be sustained. See also, Miller v. United States, 38 App. D.C. 36.

The question next arises whether such an employee is likewise disqualified from serving as a grand juror in the District, and whether an accused may present his objections to such a juror by a plea in abatement. In answer to this we may say that in general the term "juror" is held to include alike both petit and grand jurors, and that objections to the qualifications of grand jurors, under circumstances such as these may be made by a plea in abatement. *Spencer v. United States*, 169 F. 562 565, 95 C.C.A. 60; *Williams v. United States*, (C. C. A.) 275 F. 129, 131; *Clawson v. United States*, 114 U.S. 477, 483, 5 S.Ct. 919, 29 L.Ed. 179; *Agnew v. United States*, 165 U.S. 35, 44, 17 S.Ct. 235, 41 L.Ed. 624; *Crowley v. United States*, 194 U.S. 461, 24 S.Ct. 731, 48 L.Ed. 1075. [*United States v. Griffith et al.*, 55 App.D.C. 123, 2 F.2d. 925 (1924)]

3. Has no right to act in "sui juris" capacity, but rather is compelled to represent a public office as "pro se", which office the government compels them to occupy as state property and government dependents.

"Sui juris. Of his own right; possessing full social and civil rights; not under any legal disability, or the power of another, or guardianship. Having capacity to manage one's own affairs; not under legal disability to act for one's self."
[*Black's Law Dictionary*, Sixth Edition, p. 1434]

4. Has no right to choose a domicile, but instead has one chosen for them by a corrupted de facto government.
5. Assumes the domicile of their caretakers, which in this case is a "parens patriae" government grantor of the socialism franchise:

PARTICULAR PERSONS
Infants
§20 In General

An infant, being non sui juris, cannot fix or change his domicile unless emancipated. A legitimate child's domicile usually follows that of the father [parens patriae]. In case of separation or divorce of parents, the child has the domicile of the parent who has been awarded custody of the child.
[*Corpus Juris Secundum* (C.J.S.), Domicile, §20;
SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>]

Is it a coincidence that many, if not all state statutes redefine "resident" to be synonymous with "vagabond"? From the Official Code of Georgia Annotated-OCGA 40-2-1. As used in this chapter, the term:

(2) "Resident" means a person who has a permanent home or abode in Georgia to which, whenever he is absent, he has the intention of returning. For the purposes of this chapter, there is a rebuttable presumption that any person who, except for infrequent, brief absences, has been present in the state for 30 or more days is a resident.

This is a prime example of the art of legal word twisting. Note how the phrasing sounds like the definition for domicile.

Resident = "a person" + "permanent home" .

If you quickly read the section, you might presume that it means one who is in the state 30 or more days is a resident, for motor vehicle code purposes.

But if you dissect it, the meaning is just the opposite.

"A person" + "permanent home" + "present for 30 or more days" = rebuttable presumption that HE IS A RESIDENT.

In plain English, a Georgia resident is one who has a permanent home but is in the state LESS than 30 days out of a year (A transient). If one is present in the state 30 or more days out of a year, he can REBUT THE PRESUMPTION that he is a resident.

If he is "not a resident", it appears that he is an inhabitant (domiciled) at his permanent home.

And you can bet that every state has an exclusion for "non-residents".

1 Every American who innocently claims to be a resident and a citizen in order to enroll into national socialism and enjoy
2 civil and political liberties has surrendered his property rights and his status at law.

3 **10.6.3 Child Support**

4 Non-custodial child support (and ex spouse support) are directly opposite of the common law and the pre-socialist statutes
5 enacted in harmony with it.

6 *"Where mother is awarded the custody of her minor children on a decree of divorce from the father, he is*
7 *thereby deprived of all rights to the services of the child, and consequently is freed from all liability to the*
8 *mother for the care, support, and maintenance of the child."*
9 *[Husband v. Husband, 67 Ind. 583, 33 Am.Rep. 107 (Ind.1879)]*

10 It's a "common law" axiom that one deprived of possession of a minor child is not obligated to support, unless by consent.

11 Of course, once enrolled in Social Security, the minor is a ward of the State, and all "contributors" are obligated to help
12 support - especially the numbered non-custodial parent.

13 Want another cite in support of that idea?

14 *"When a wife deserts her husband, and continues to live separate from him, and retains custody of a child,*
15 *refusing to deliver him up to the father, who offers to support him, an action cannot be maintained against the*
16 *father for the support and education of the child."*
17 *[Fidler v. Fidler, 2 Phila. 372 (Pa.1857)]*

18 The rights to the child, his services and custody are bound together. If the mother took the child, whether by divorce or
19 separation, the father was excused from support. This also explains why divorce was less common (or rewarding) before
20 1935.

21 Remember, Socialism abolishes private property. Private property is land, houses, and CHATTELS (people) owned
22 absolutely. Without private property rights, there is no absolute right of the parents to their children. Without private
23 property rights, coverture (absolute ownership by the husband / father) of the family property ceases to function for the
24 benefit of the next generation, hence the loss to "estate taxes" and "death taxes".

25 Without absolute ownership of oneself, one's labor, and the fruits of one's labor, there's nothing for government to secure -
26 by original compact.

27 If one has surrendered his private property rights in order to access charity from the public treasury (entitlements), one has
28 no rights except those "privileges" the government grants to the paupers it is supporting.

29 That's how the "other compact" supersedes all that we have been L.Ed. to believe about the "real American law".

30 Pauperization is America's bane, and our greatest shame.

31 **10.6.4 Ownership of private property**

32 In discussion of the effects of franchises later in section 10.2, it is stated that there are two types of ownership:

- 33 • Absolute ownership=ownership by a single individual = a right protected. This includes all exclusively PRIVATE
34 property.
- 35 • Qualified ownership = a privilege taxed. This includes such things as "estate" or "real estate".

36 What changed one's absolute right to own into a privilege, subject to taxation? Here is the U.S. Supreme Court's answer to
37 that question:

1 "It is only where some [public] right or privilege is conferred by the government or municipality upon the
2 owner, which he can use in connection with his property or by means of which the use of his property is
3 rendered more valuable to him, or he thereby enjoys an advantage over others, that the compensation to be
4 received by him becomes a legitimate matter of regulation. Submission to the regulation of compensation in
5 such cases is an implied condition [94 U.S. 147] of the grant, and the State, in exercising its power of
6 prescribing the compensation, only determines the conditions upon which its concession shall be enjoyed.
7 When the privilege ends, the power of regulation ceases."
8 [Munn v. Illinois, 94 U.S. 113, 146-147 (1876), Justice Field dissenting]

9 The endowment of sovereignty, freedom and independence, and the absolute right of ownership can be surrendered in
10 exchange for political and civil liberties (i.e., citizenship, pauperization, bankruptcy). After which, one's property ceases to
11 be absolutely owned, and may be liened / taken / confiscated without just compensation, for failure to comply, pay taxes, or
12 judicial process.

13 {Check your own state's constitution and laws for anti-peonage clauses or statutes. The State government cannot make one
14 a pauper at law, a public charge. It appears that only by our consent, has widespread pauperization occurred.}

- 15 1. Sovereign Americans can absolutely own.
- 16 2. Subject citizens cannot. (because of political liberty)
- 17 3. Bankrupts cannot. (because of claims of the creditor)
- 18 4. Pauperized socialists cannot. (because of indigence)

19 An example of the status change due to political liberty (voting and holding office):

20 *New York State constitution 1777*

21 *VII. That every male **inhabitant** of full age, who shall have personally resided within one of the counties of this*
22 *State for six months immediately preceding the day of election, shall, at such election, be entitled to vote for*
23 *representatives of the said county in assembly; if, during the time aforesaid, he shall have been a freeholder,*
24 ***possessing a freehold**** of the value of twenty pounds, within the said county, or have rented a tenement*
25 *therein of the yearly value of forty shillings, and been rated and **actually paid taxes** to this State: Provided*
26 *always, That every person who now is a freeman of the city of Albany, or who was made a freeman of the city of*
27 *New York on or before the fourteenth day of October, in the year of our Lord one thousand seven hundred and*
28 *seventy-five, and shall be actually and usually resident in the said cities, respectively, **shall be entitled to vote***
29 *for representatives in assembly within his said place of residence.*

30 ***Freehold = an estate held in fee simple or for life*

31 *X. And this convention doth further, in the name and by the authority of the good people of this State, ordain,*
32 *determine, and declare, that the senate of the State of New York shall consist of **twenty-four freeholders** to be*
33 *chosen out of the body of the freeholders; and that they be chosen by the freeholders of this State, possessed of*
34 *freeholds of the value of one hundred pounds, over and above all debts charged thereon.*

35 *{Only property owners, who registered the value of their freeholds, and had paid their taxes, could stand for*
36 *that office. And they could not be entirely beholden to creditors - a conflict of interest.}*

37 *XXXIX. And whereas the ministers of the gospel are, by their profession, dedicated to the service of God and the*
38 *care of souls, and ought not to be diverted from the great duties of their function; therefore, no minister of the*
39 *gospel, or priest of any denomination whatsoever, shall, at any time hereafter, under any presence or*
40 *description whatever, be eligible to, or capable of holding, any civil or military office or place within this State.*

41 *{If you were ever wondering why religious folks and churches are not taxed, it was because they were barred*
42 *from holding office and exercising political liberty. They were also "civilly dead".}*

43 So by registering to vote, one becomes a public officer within the government subject to tax. Voting is a privilege, not a
44 right. It is euphemistically called a "political right", but technically is a privilege that changes the status of those who
45 exercise it into public officers. Here is an example of that phenomenon:

46 *"Elective Franchise. The right of suffrage: the right or privilege of voting in public elections."*
47 *[Black's Law Dictionary, Fourth Edition, pp. 786-787]*

49 *The counsel for the appellants in argument seem to question the constitutional power of Congress to pass the*
50 *Act of March 22, 1882, so far as it abridges the rights of electors in the territory under previous laws. **But that***

1 *question is, we think, no longer open to discussion. It has passed beyond the stage of controversy into final*
2 *judgment. The people of the United States, as sovereign owners of the national territories, have supreme power*
3 *over them and their inhabitants. In the exercise of this sovereign dominion, they are represented by the*
4 *government of the United States, to whom all the powers of government over that subject have been delegated,*
5 *subject only to such restrictions as are expressed in the Constitution or are necessarily implied in its terms or in*
6 *the purposes and objects of the power itself, for it may well be admitted in respect to this, as to every power of*
7 *society over its members, that it is not absolute and unlimited. But in ordaining government for the territories*
8 *and the people who inhabit them, all the discretion which belongs to legislative power is vested in Congress,*
9 *and that extends beyond all controversy to determining by law, from time to time, the form of the local*
10 *government in a particular territory and the qualification of those who shall administer it. It rests with*
11 *Congress to say whether in a given case any of the people resident in the territory shall participate in the*
12 *election of its officers or the making of its laws, and it may therefore take from them any right of suffrage it may*
13 *previously have conferred, or at any time modify or abridge it, as it may deem expedient. The right of local*
14 *self-government, as known to our system as a constitutional franchise, belongs under the Constitution to the*
15 *states and to the people thereof, by whom that Constitution was ordained, and to whom, by its terms, all*
16 *power not conferred by it upon the government of the United States, was expressly reserved. The personal*
17 *and civil rights of the inhabitants of the territories are secured to them, as to other citizens, by the principles*
18 *of constitutional liberty, which restrain all the agencies of government, state and national; their political*
19 *rights are franchises which they hold as privileges in the legislative discretion of the Congress of the United*
20 *States. This doctrine was fully and forcibly declared by THE CHIEF JUSTICE, delivering the opinion of the*
21 *Court in National Bank v. County of Yankton, 101 U.S. 129. See also American Ins. Co. v. Canter, 1 Pet. 511;*
22 *United States v. Gratiot, 14 Pet. 526; Cross v. Harrison, 16 How. 164; Dred Scott v. Sandford, 19 How. 393.*
23 *[Murphy v. Ramsey, 114 U.S. 15 (1885)]*

24 **10.6.5 Bankruptcy**

25 Since only gold and silver coin lawfully pay debt, most Americans have not paid their debts, since 1933, when ownership
26 of gold was outlawed. Thus they are exercising a privilege when they own anything bought with fiat currency backed by
27 nothing that is “non-money”. This subject is covered in detail in:

The Money Scam, Form #05.041
<http://sedm.org/Forms/FormIndex.htm>

28 **10.6.6 The Dignified Parasite**

29 In the repertoire of the Socialist Pirate one often hears of the need to provide "dignity" to the poor and needy. What is
30 dignity that the poor and needy should be provided with it?

31 *“Dignity - 1. The state or quality of being worthy of honor or respect. 2. A composed or serious manner or*
32 *style.”*

33 What did the poor and needy do to be worthy of honor or respect? Other than, of course, vote for the first corrupt politician
34 who would STEAL from the rich and give to the poor.

35 If they did do something honorable or worthy, why would charity from the public treasury provide "dignity" to them?
36 Perhaps, one must remember that before Social Security, the paupers had to take a public oath before receiving their
37 charity.

38 *“I do solemnly swear that I have not any property, real or personal, exceeding \$20, except such as is by law*
39 *exempt from being taken on civil process for debt; and that I have no property in any way conveyed or*
40 *concealed, or in any way disposed of, for my future use or benefit. So help me God.”*
41 *[Wikipedia under “Pauper’s Oath”; SOURCE: http://en.wikipedia.org/wiki/Pauper%27s_oath]*

42 Noteworthy - one has to swear that they have LESS than the amount that would guarantee them the access to the RULES of
43 the common law (7th Amendment, USCON). And after 1933, without lawful money in circulation, few if any had twenty
44 dollars. [Dollar bills are repudiated debt instruments, and have no par value.]

45 Today's modern socialist serf is unaware of the legal consequences of pauperization, and the drop in legal status. For more
46 info, please read this:

1 As originally conceived, the servant governments were authorized to deal with those who were without property or means
2 of support. However, to discourage them, the government was authorized to treat them as status criminals, and except them
3 from the constitutional protections afforded to others. [See: Art IV of Confederation 1777]

4 Paupers were not treated with dignity. In fact, they were the lowest of the low. As the saying goes:

5 *"Beggars can't be choosers."*

6 That wise adage was turned on its head, once national socialism was enshrined in American law, via the Federal Insurance
7 Contribution Act of 1935 (aka Social Security). This one act created an immovable block to any reform, and locked up the
8 future prosperity of America's progeny. Why? Because no recipient will vote for a reduction in his own benefit, and no
9 politician dare defy them. When the fleas vote, the dog is doomed.

10 FICA/SocSec made parasites into a powerful political bloc. However, penalizing the productive for the benefit of the
11 helpless resulted in making "professional poverty" into a career path.

12 And now we have a nation of dignified parasites and their downtrodden hosts.

13 There are several remedies.

- 14 1. The donor class can withdraw consent from the socialist/usurer dominated government.
- 15 2. The legislators could enact a voting ban on any recipient of public funds, for up to x years after last receipt.
- 16 3. The legislators could also disenfranchise those who do not pay taxes. Why should they decide on the disbursement of
17 public funds that they do not contribute to?

18 Being cynical, I suspect that the nation will collapse before any meaningful reform is instituted.

19 **11 Questioning exercise, misuser, or nonuser of franchise rights**

20 Where one attempts to justify acts by a pretended franchise which the grantor had no power whatever to confer, a court,
21 whether of law or equity, can discover that fact and deny the claim of justification. It matters not whether such defect of
22 power rests on the state itself or on any of its subordinate agencies attempting its exercise.⁹⁹ An information in the nature
23 of quo warranto is the remedy ordinarily resorted to for the purpose of determining the right to exercise franchise privileges
24 and of preventing the usurpation or unlawful exercise thereof. However, other remedies may be available to enforce the
25 forfeiture of a franchise for nonuser or misuser, and where there is a grant and acceptance of a public franchise which
26 imposes certain obligations on the corporation to which the franchise is granted, a writ of mandamus will issue, in a proper
27 case, to compel the performance of the public duty imposed on it. Furthermore, it is well recognized that a court of equity
28 may, at the suit of the state or municipality granting a franchise, by injunction compel a recalcitrant public service
29 corporation to abide by its terms—and this although no actual injury results to the state or municipality from the
30 corporation's violation of the franchise. The corporation's breach of the contract, especially if it arises out of the doing of
31 an act which the contract declares shall not be done, is deemed presumptively to result in the oppression of the citizens of
32 the state.¹⁰⁰

33 It has been decided that an injunction will lie at the suit of private parties to restrain acts in excess and abuse of a franchise
34 resulting in private injury.¹⁰¹ However, as a general rule, the right to question the validity of a franchise is in the authority
35 which granted it, and equity will not interfere by injunction to determine the validity of a franchise unless the complainant

⁹⁹ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; Milhau v. Sharp, 27 N.Y. 611; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Memphis Street R. Co. v. Rapid Transit Co., 138 Tenn. 594, 198 S.W. 890.

¹⁰⁰ Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13; Buck Mountain Coal Co. v. Lehigh Coal & Nav. Co., 50 Pa 91.

¹⁰¹ Madison v. Madison Gas & E. Co., 129 Wis. 249, 108 N.W. 65.

1 shows that he will suffer some peculiar injury, and not merely an injury in common with the body of the citizens.¹⁰² There
2 are also authorities which deny the right of private persons in their own names—in the absence of statutory authorization—
3 when their interests are only in common with the public, to compel the performance by quasi-public corporations of a duty
4 to the public. The reason is that if one individual may interpose, any other may, and since the decision in one individual
5 case would be no bar to any other, there would be no end to litigation and strife.¹⁰³

6 **12 Criminal Provisions within Franchise Agreements**

7 As we have already established, all franchises are CIVIL law contracts. Consequently, as far as penal provisions within
8 franchise agreements:

- 9 1. The franchise agreement amounts to a contract in which you consent to go into jail and become “public property”
10 temporarily if you violate the agreement. That public property is “warehoused” in a public facility called a “jail”.
- 11 2. The penal provisions of the franchise agreement, unlike typical criminal statutes, do not attach to a specific territory,
12 but to a STATUS that you voluntarily consented to acquire by filling out government forms and license applications.
- 13 3. Anyone who did not expressly provide *informed* consent to the provisions of the franchise agreement may not lawfully
14 become the target of enforcement of any penal provision within said franchise agreement.
- 15 4. Penal provisions within franchise agreements are not and may not be part of the criminal code within any jurisdiction.
16 That is why the penalty provisions within the Internal Revenue Code found in 26 U.S.C. §§7201-7217 are not found in
17 Title 18 of the United States Code, which is the criminal code.
- 18 5. When the government seeks to enforce a penal provision of the franchise agreement, it has the burden of proving that
19 the target of the enforcement action:
 - 20 5.1. Expressly consented to participate in the franchise.
 - 21 5.2. Satisfies the definition of “person” or “individual” found within the franchise agreement. In the case of the
22 Internal Revenue Code, that definition is found in 26 U.S.C. §§6671(b) and 7343 and 26 CFR §1.1441-1(c)(3).

23 The following subsections deal with the important legal distinctions between “penal” and “civil” infractions within
24 government statutes and how those difference govern the behavior of the courts when enforcing franchises against non-
25 consenting parties. We will also give brief examples applying the concepts we discuss to specific types of franchises.

26 **12.1 “Penal” (civil) v. “Criminal”**

27 Let’s further examine the difference between PENAL on the one hand, and CRIMINAL on the other.

28 *“PENAL. Punishable; **inflicting a punishment; containing a penalty**, or relating to a penalty. Missouri, K. &
29 T. Ry. Co. v. Dewey Portland Cement Co., 113 Okl. 142, 242 P. 257.*

30 *PENAL ACTION. In practice. An action upon a penal statute [FRANCHISE provision]; an action for the
31 recovery of a penalty given by statute. 3 Steph. 535, 536; Smith Engineering Works v. Custer, 194 Okl. 318, 151
32 P.2d. 404, 407, 408. An action which enforces a forfeiture or penalty for transgressing the law. **The term**
33 **“penal” is broader than “criminal,” and relates to actions which are not necessarily criminal as well. The**
34 **term “penalty” in its broad sense is a generic term which includes fines as well as other kinds of**
35 **punishment, but in its narrowest sense is the amount recovered for violation of the statute law of the state or**
36 **a municipal ordinance, which violation may or may not be a crime, and the term applies mostly to a**
37 **pecuniary punishment. The word “forfeiture” is frequently used in civil as well as criminal law, and it is also**
38 **used in actions for a penalty, although the action is a civil one.** Silberman v. Skouras Theatres Corporation,
39 11 N.J.Misc. 907, 169 A. 170, 171.”
40 [Black’s Law Dictionary, Fourth Edition, p. 1289]*

41 Anything that involves property can be a penalty. For instance, you can sign a contract to become GOVERNMENT
42 PROPERTY that is “warehoused” in a PUBLIC FACILITY called a JAIL for a definite period of time under the terms of
43 the franchise. That, in fact, is EXACTLY what the “quasi-criminal” provisions of the Internal Revenue Code do found in
44 26 U.S.C. §7201 through 7217: Govern an exchange of your services, time, and money for violation of certain provisions of

¹⁰² General Electric R. Co. v. Chicago, I. & L. R. Co., (CA7 Ill) 98 F 907, same result reached on reh 107 F 771; Hill v. St. Louis & N.E. R. Co., 243 Ill.
344, 90 N.E. 676; Davis v. New York, 14 N.Y. 506; Patton v. Chattanooga, 108 Tenn. 197, 65 S.W. 414.

¹⁰³ General Electric R. Co. v. Chicago, I. & L. R. Co. (CA7 Ill) 98 F 907, same result reached on reh 107 F 771; Hill v. St. Louis & N.E. R. Co., 243 Ill.
344, 90 N.E. 676; Davis v. New York, 14 N.Y. 506; Patton v. Chattanooga, 108 Tenn. 197, 65 S.W. 414.

1 the franchise. Nowhere do these provisions indicate that they are criminal, and many of them deal with pecuniary awards
2 and are therefore “civil penalties” as mentioned above rather than crimes.

3 Now let’s compare the definition of PENAL to the CRIMINAL:

4 “CRIME. A positive or negative act in violation of penal law; an offense against the State. *Wilkins v. U.S.*,
5 *C.C.A.Pa.*, 96 F. 837, 37 C.C.A. 588; *People v. Williams*, 24 Mich. 163, 9 Am.Rep. 119. “Crime” and
6 “misdemeanor,” properly speaking, are synonymous terms; though in common usage “crime” is made to denote
7 such offenses as are of a deeper and more atrocious dye. 4 *Bl.Comm.* 5; *People v. Schiaffino*, 73 Cal.App. 357,
8 238 P. 725; *Guetling v. State*, 199 Ind. 630, 158 N.E. 593, 594; *McIntyre v. Commonwealth*, 154 Ky. 149, 156
9 S.W. 1056, 1059; *Commonwealth v. Smith*, 266 Pa. 511, 109 A. 786, 788, 9 A.L.R. 922; *Ex parte Brady*, 116
10 *Ohio.St.* 512, 157 N.E. 69, 70; An act committed or omitted in violation of a public law. *City of Mobile v.*
11 *McCown Oil Co.*, 226 Ala. 688, 148 So. 402, 405. Crimes are those wrongs which the government notices as
12 injurious to the public, and punishes in what is called a “criminal proceeding,” in its own name. 1
13 *Bish.Crim.Law*, 1 43; *In re Jacoby*, 74 *Ohio App.* 147, 57 N.E.2d. 932, 934, 935. A crime may be defined to be
14 any act done in violation of those duties which an individual owes to the community, and for the breach of
15 which the law has provided that the offender shall make satisfaction to the public. Bell. A crime or public
16 offense is an act committed or omitted in violation of a law forbidding or commanding it, and to which is
17 annexed, upon conviction, either of the following punishments: (1) Death; (2) imprisonment; (3) fine; (4)
18 removal from office; or (5) disqualification to hold and enjoy any office of honor, trust, or profit in this state.
19 *Pen.Code Cal.* 5 15. “Crime” is strictly a violation of law either human or divine; in present usage the term is
20 commonly applied to grave offenses against the laws of the state. *Van Riper v. Constitutional Government*
21 *League*, 1 *Wash.2d.* 635, 96 P.2d. 588, 591, 125 A.L.R. 1100. A crime or misdemeanor shall consist in a
22 violation of a public law, in the commission of which there shall be a union or joint operation of act and
23 intention, or criminal negligence. *Code Ga.* 1882, 1 4292, *Pen.Code* 1910, 8 31.”
24 [*Black’s Law Dictionary*, Fourth Edition, pp. 444-445]

25 Below is what one brilliant state supreme court judge said about the differences between “penal” and “criminal”:

26 “There is a vast and well-defined difference between a penal statute and a criminal statute. In *Atcheson v.*
27 *Everett*, 1 *Cowp.* 382, Lord Mansfield said: “There is no distinction better known than the distinction between the
28 civil and criminal law, or between criminal prosecutions and civil actions. Mr. Justice Blackstone, and all
29 modern and ancient writers upon the subject, distinguish between them. Penal actions were never yet put under
30 the head of criminal law or crimes. The construction of the statute must be extended by equity to make this a
31 criminal case. It is as much a civil action as an action for money had and received. Blackstone defines penal
32 statutes as “such acts of Parliament whereby a forfeiture is inflicted for transgressing provisions therein
33 enacted. 3 *Black. Comm.* 160.” In 16 *Enc. of Pl. & Pr.* p. 231, a penal statute is thus defined: “A statute
34 properly designated as penal is one which inflicts a forfeiture of money or goods by way of penalty for breach
35 of its provisions, and not by way of fine for a statutory crime or misdemeanor. A penal action is a civil suit
36 brought for the recovery of this statutory forfeiture, when inflicted as punishment for the offense against the
37 public. Penal actions are civil actions, on the one hand, closely related to criminal prosecutions, and, on the
38 other, to actions for private injuries, in which the party aggrieved may, by statute, recover punitive damages.”
39 And this is the view taken by this court in *Parish v. Railroad*, 63 *Mo.* 284. The *Encyclopedia of Pleading and*
40 *Practice* at page 234, vol. 16, further says: “The comprehensive meaning given to the word ‘penal’ in common
41 usage, and the indiscriminate use of the words ‘penalty,’ ‘fine,’ and ‘forfeiture,’ make it difficult at times to
42 determine whether a statute should be enforced by a criminal prosecution or a penal action. With reference to
43 penal actions, the word ‘penalty’ means the forfeiture inflicted by a penal statute; the word ‘fine,’ a sum of
44 money imposed by a criminal law. The use of these and other technical words or phrases will frequently
45 determine the form of action as respectively civil or criminal.” The same author, at page 235, says: “Where the
46 sum given by the statute is called damages*213 by it, the fact will not prevent its being a penalty to be
47 recovered by a penal action, if such is its real nature.” The same author further says, at page 237, that in penal
48 actions a nonsuit may be suffered by the plaintiff as in other civil actions, and also that the defendant is not
49 entitled to be confronted in open court by the witnesses against him, as in criminal prosecutions, but the
50 evidence may be taken by deposition. And further says that: “In some instances a general statute or the penal
51 statute itself designates a form of civil action, which shall or may be pursued.” The same author, at page 339,
52 says: “Where the remedy is prescribed by the statute which denounces the offense, no other process or
53 procedure can be made use of to enforce obedience to the statute than that which the statute itself prescribes.
54 The remedy must be sought in the precise mode, and subject to the precise limitations, provided by the act
55 which creates the offense.” And this is in harmony with the general rule of law that, where a new offense is
56 created by statute, and the remedy for the enforcement thereof is provided by the statute creating the offense,
57 the remedy as provided is exclusive. *King v. Marriott*, 4 *Mod. Rep.* 144; *Sutherland on Statutory Construction*,
58 § 208; *Sedgwick’s Statutory and Constitutional Law* (2d Ed.) pp. 341, 343; *Endlich on Interpretation of*
59 *Statutes*, § 465; *Smith on Modern Law of Municipal Corporations*, vol. 1, § 547; *Riddick v. Governor*, 1 *Mo.*
60 *147*; 26 *Am. & Eng. Enc. of Law* (2d Ed.) 659, 671.

61 In speaking of the remedies available for the enforcement of penalties and forfeitures prescribed by a statute,
62 *Enc. of Pl. & Pr.* vol. 16, p. 242, says: “A criminal prosecution by indictment will not lie where the form of
63 penal action which shall be pursued is designated by the statute. If the statute, in addition to giving a form of

1 action, uses general words which show that no proper proceeding is intended to be excluded, an indictment as
2 well as penal action will lie." In People v. Brown, 16 Wend. (N. Y.) 561, it was said: "It was admitted that,
3 where an act is not an offense at common law, but is made so by statute, an indictment will not lie, where there
4 is a substantive prohibitory clause, but that it is otherwise where the statute is not prohibitory, and only inflicts
5 a forfeiture for the doing of a specified act, and provides for the remedy." In State v. Huffschmidt, 47 Mo. 73,
6 the defendant was indicted and convicted for selling liquor on Sunday. He appealed on the ground that the
7 offense was not an indictable one. The judgment was reversed by this court; the court saying: "The Attorney
8 General contends, and so the court below held, that a statutory offense, where no remedy or mode of
9 punishment is provided, may be prosecuted by indictment, or any other common-law remedy adapted to the
10 case. This is a sound view, but will not avail the state in this case, from the fact that another remedy is
11 provided." And it was held that only a civil action was authorized by statute, and that a criminal prosecution
12 would not lie in the state of the statutory law at that time. It was further held: If an act, which is not indictable
13 at common law, is prohibited by statute, and a particular method of proceeding is given by the statute, that
14 method must be pursued, and an indictment will not lie unless expressly provided for by the act; although, if the
15 act is merely prohibited, and no method of proceeding is pointed out, an indictment will lie. In the revision of
16 1855 the offense with which defendant is charged is made so by the same act which provides for the civil
17 remedy spoken of; and, inasmuch as the section providing for an indictment has been repealed and not re-
18 enacted, the civil remedy is alone left."
19 [State ex rel. McNamee et al. v. Stobie, Justice of the Peace, et al., 194 Mo. 14, 92 S.W. 191 (1906)]

20 The important thing to note about the differences between "penal" and "criminal" are that:

- 21 1. Criminal is a SUBSET of Penal.
- 22 2. Penal statutes administer usually a commercial penalty of some kind and involve the exchange of property.
- 23 3. Penal statutes attach to civil law and domicile, while criminal law attaches to the commission of a crime associated
24 with a specific geographical locale.
- 25 4. If you commit a REAL crime in a place that you are not domiciled and therefore NOT a "citizen" or "resident", then
26 financial penalties may not be imposed by the government instituting the punishment, because you have no status
27 under the civil laws of the place of the crime.

28 If you ever find yourself in front of a government court facing criminal charges under a franchise such as income taxes, and
29 the government wants to fine you for the violation, judges are frequently known to CRIMINALLY bypass the above
30 constraints in the case of nonresidents or "nonresident aliens" by:

- 31 1. Telling you that you aren't allowed to talk about your citizenship in front of the jury and threatening you IN
32 ADVANCE with contempt if you do.
- 33 2. Refuse to recognize or admit evidence documenting the fact that you are a nonresident not subject to the civil law and
34 therefore to penalties under the franchise agreement, which is civil law.
- 35 3. Playing word of art" games to place you within his civil jurisdiction illegally, and thereby KIDAP your identity. The
36 following documents prevent such games:
 - 37 3.1. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
38 <http://sedm.org/Forms/FormIndex.htm>
 - 39 3.2. Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
40 <http://sedm.org/Litigation/LitIndex.htm>
 - 41 3.3. Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006
42 <http://sedm.org/Litigation/LitIndex.htm>

43 These weasels are SLIPPERY, aren't they? No wonder Mark Twain called the District of Columbia the "District of
44 Criminals". He was right.

45 **12.2 Example penal/civil franchise violation: Income Taxes**

46 Seldom in any tax prosecution undertaken by the United States Dept of Justice or any state that we have witnessed have the
47 government plaintiffs properly established the burden of proof of establishing that the alleged defendant:

- 48 1. Was domiciled on the territory of the sovereign and therefore subject to the civil laws of that jurisdiction as a statutory
49 but not necessarily constitutional "citizen" or "resident". All de jure tax liability originates from one's domicile, and
50 the U.S. Supreme Court has said that enforcing taxes against those without a domicile amounts to crime and extortion
51 and the physical place to which the domicile attaches is federal territory that is no part of any state of the Union.

1 **"The power of taxation, indispensable to the existence of every civilized government, is exercised upon**
2 **the assumption of an equivalent rendered to the taxpayer in the protection of his person and property, in**
3 **adding to the value of such property,** or in the creation and maintenance of public conveniences in which he
4 shares -- such, for instance, as roads, bridges, sidewalks, pavements, and schools for the education of his
5 children. **If the taxing power be in no position to render these services, or otherwise to benefit the person**
6 **or property taxed, and such property be wholly within the taxing power of another state, to which it may**
7 **be said to owe an allegiance, and to which it looks for protection, the taxation of such property within the**
8 **domicil of the owner partakes rather of the nature of an extortion than a tax,** and has been repeatedly held
9 by this Court to be beyond the power of the legislature, and a taking of property without due process of law.
10 Railroad Company v. Jackson, 7 Wall. 262; State Tax on Foreign-Held Bonds, 15 Wall. 300; Tappan v.
11 Merchants' National Bank, 19 Wall. 490, 499; Delaware &c. R. Co. v. Pennsylvania, 198 U.S. 341, 358. In
12 Chicago &c. R. Co. v. Chicago, 166 U.S. 226, it was held, after full consideration, that the taking of private
13 property [199 U.S. 203] without compensation was a denial of due process within the Fourteenth Amendment.
14 See also Davidson v. New Orleans, 96 U.S. 97, 102; Missouri Pacific Railway v. Nebraska, 164 U.S. 403, 417;
15 Mt. Hope Cemetery v. Boston, 158 Mass. 509, 519."
16 [*Union Refrigerator Transit Company v. Kentucky, 199 U.S. 194 (1905)*]

- 17 2. Lawfully occupied a public office in the government.
- 18 3. Expressly consented to participate in the franchise. That consent must take the form that HE and not the GRANTOR
- 19 of the franchise specifies.
- 20 4. Satisfies the definition of "person" or "individual" found within the franchise agreement, which means "public
- 21 officer". In the case of the Internal Revenue Code, that definition is found in 26 U.S.C. §§6671(b) and 7343

22 Neither have we ever seen any judge require prosecution as the moving party to meet the above burden of proof imposed
23 upon them. Instead, the entire proceeding usually relies almost entirely upon the following usually false presumptions that
24 the defendant must ensure that he or she challenges:

- 25 1. The defendant is a "taxpayer" as defined in 26 U.S.C. §7701(a)(14) who is subject to the franchise agreement. They
26 must make this presumption because the Declaratory Judgments Act, 28 U.S.C. §2201(a) forbids federal courts from
27 determining or declaring a person a "taxpayer".

28 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether*
29 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) **This***
30 **Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions**
31 **brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the**
32 **instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)**
33 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax*
34 *liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby*
35 *DISMISSED.*
36 [*Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)*]

37 If judges cannot *directly* declare you a "taxpayer", then they can't *indirectly* make you one by PRESUMING that you
38 are one either. In fact, the only person who can declare you a "taxpayer" is you, usually by the choice of forms you fill
39 out and what you put on them. All of the forms the IRS publishes are for "taxpayers", and so if you don't want to be
40 presumed to be a "taxpayer", you have to invent or use your own "nontaxpayer" forms. The SEDM Forms page has
41 many such forms. See:

Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013

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

- 42 2. The alleged defendant maintains a domicile on federal territory called the "United States" and therefore is subject to
43 federal civil law. This is also false in the case of a man, woman, or artificial entity domiciled within the exclusive
44 jurisdiction of a state of the Union. See:

Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002

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

- 45 3. The alleged defendant is lawfully, voluntarily, and consensually engaged in the "trade or business" franchise. This is
46 always false in the case of a person domiciled in a state and outside of federal territory. See:

The "Trade or Business" Scam, Form #05.001

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

47 All the above presumptions constitute a violation of due process of law and render a void judgment that is unenforceable.
48 They also constitute slavery in criminal violation of 18 U.S.C. §1583, 42 U.S.C. §1994, and the Thirteenth Amendment.
49 This is exhaustively proven in the memorandum below on our website:

If you would like to know more about how to handle a criminal prosecution in the context of the income tax franchise, see:

12.3 Example penal/civil franchise violation: Traffic Court

The content of this section on criminal provisions of franchise agreements is also confirmed by the behavior of city attorneys in traffic cases. The motor vehicle code within your state is a franchise agreement. Those who are subject are called “drivers” or “motorists”. If you violate the motor vehicle code:

1. The case is initially heard in “traffic court”.
2. The traffic court is obviously a franchise court because:
 - 2.1. The “judge” is usually a commissioner in the executive and not judicial branch of the municipal government. Therefore, the separation of powers is being violated. Because the judge is in the Executive Branch, if he orders a penalty, the penalty amounts to a “bill of attainder”, which is a penalty issued without a true judicial tribunal and instead by either the legislative or executive branch of the government:

Bill of attainder. Legislative acts, no matter what their form, that apply either to named individuals or to easily ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. *United States v. Brown*, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; *United States v. Lovett*, 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a “bill of attainder” when the punishment is death and a “bill of pains and penalties” when the punishment is less severe; both kinds of punishment fall within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec, 10 (as to state legislatures).
[*Black’s Law Dictionary, Sixth Edition, p. 165*]

- 2.2. The “judge” in most cases is not appointed for life. Therefore, he is not impartial.
- 2.3. If the traffic court has no jury box, it violates the state constitution, which requires jury trials in civil matters. They can violate the requirement for a trial by jury because the traffic court is a legislative franchise court and you are presumed to be there because you consented to waive your rights in applying for the driver license “benefit”.

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.

[. . .]

6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.^{FN7} *Great Falls Mfg. 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, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.*

^{FN7} *Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.*
[*Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)*]

3. If you contact the city attorney and ask him or her what the case is: civil or criminal, the answer you will get, as we did, is:

“Quasi-criminal”

The city attorney will call it “quasi criminal”, which means “not criminal”, because he is recognizing the proceeding as private law and a franchise which contains PENAL rather than CRIMINAL provisions.

- 1 4. If you try to file any kind of motion in traffic court, including a challenge to jurisdiction, the non-judge
2 "commissioner" who runs this pseudo-court usually punts and pawns you off to a REAL criminal or civil court on the
3 other side of town. He is mostly the gatekeeper to prevent clogging the REAL courts with traffic cases. That is why:
4 4.1. Most traffic courts do not have rules posted on their website: because they don't want you filing motions and
5 making work for them.
6 4.2. If you call the clerk's office, they will not tell you what their procedure is for filing motions in the court. Instead,
7 they will argue that they can't give you legal advice.
8 4.3. When you file the motion, they will tell you it is wrong but they won't tell you in advance how to do it right or
9 give you written rules or instructions on how to do it right.
10 Not all traffic courts play all of the above games, but most play at least a few of them.

11 If you do get past the gate guards in traffic court, which is a sham administrative franchise court, and finally get your case
12 into a REAL criminal court, the judges violate ALL the rules for criminal cases because they all know that they are
13 administering private contract law codified as a franchise agreement. A real criminal case requires a flesh and blood
14 injured party, but most traffic cases are victimless crimes. The following "crimes" under the motor vehicle code, for
15 instance, are "victimless crimes", which is what lawyers call "malum prohibitum" cases:

- 16 1. Driving without a license.
17 2. Driving without a seatbelt.
18 3. Speeding.

19 Therefore, the whole motor vehicle code is a FRAUD in most cases. It is actually a "compact" or private law agreement
20 disguised to LOOK like "law", even though it technically isn't. Here is an example of WHY it isn't "law" for anyone who
21 did not procure the status of "driver" by signing up for the franchise:

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

24 [. . .]

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

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

33 A famous freedom fighter has written an entire book about FRAUD in the criminal courts relating to the enforcement of the
34 motor vehicle code, and how to fight it. Below are details on his book:

Adventures in Legal Land, Marc Stevens, Dec. 2002, ISBN #0-615-12299-X.
<http://marcstevens.net/>

35 **13 Proof that Statutory citizens/residents are a franchise status that has nothing to do with** 36 **your domicile**¹⁰⁴

37 The following subsections will prove that statutory "U.S. citizen" or "citizen and national of the United States" status found
38 in 8 U.S.C. §1401, 26 U.S.C. §3121(e), and 26 CFR §1.1-1(c) is a franchise status that has nothing to do with one's
39 domicile. As a franchisee, they become officers of a corporation and "persons" under federal law, and thereby act as the
40 equivalent of a corporation sole wholly owned by the U.S. government. The U.S. Supreme Court has already held that
41 turning citizens and residents into the equivalent of a "corporation sole" is unconstitutional and thereby illegal:

¹⁰⁴ Adapted from the following with permission: *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006,
Section 4; <http://sedm.org/Forms/FormIndex.htm>.

1 "But if the plain dictates of our senses be relied on, what state of facts have we exhibited here? 898*898
2 Making a person, makes a case; and thus, a government which cannot exercise jurisdiction unless an alien or
3 citizen of another State be a party, makes a party which is neither alien nor citizen, and then claims jurisdiction
4 because it has made a case. If this be true, why not make every citizen a corporation sole, and thus bring
5 them all into the Courts of the United States quo minus? Nay, it is still worse, for there is not only an
6 evasion of the constitution implied in this doctrine, but a positive power to violate
7 it. Suppose every individual of this corporation were citizens of Ohio, or, as applicable to the other case,
8 were citizens of Georgia, the United States could not give any one of them, individually, the right to sue a
9 citizen of the same State in the Courts of the United States; then, on what principle could that right be
10 communicated to them in a body? But the question is equally unanswerable, if any single member of the
11 corporation is of the same State with the defendant, as has been repeatedly adjudged."
12 [Osborn v. Bank of U.S. , 22 U.S. 738 (1824); SOURCE: <http://scholar.google..760256043512250>]

13.1 Legal Dictionary

14 The legal dictionary confirms that statutory "citizen" status equates with being a "subject", AND that said "subject" status
15 is, indeed a voluntary franchise:

16 "Subject. Constitutional law. One that owes allegiance to a sovereign and is governed by his laws. The natives
17 of Great Britain are subjects of the British government. Men in free governments are subjects as well as
18 citizens; as citizens they enjoy rights and franchises; as subjects they are bound to obey the laws. The term is
19 little used, in this sense, in countries enjoying a republican form of government. Swiss Nat. Ins. Co. v. Miller,
20 267 U.S. 42, 45 S.Ct. 213, 214, 69 L.Ed. 504.

21 Legislation. The matter of public or private concern for which law is enacted. Thing legislated about or matters
22 on which legislature operates to accomplish a definite object or objects reasonably related one to the other.
23 Crouch v. Benet, 198 S.C. 185, 17 S.E.2d. 320, 322. The matter or thing forming the groundwork of the act.
24 McCombs v. Dallas County, Tex.Civ.App., 136 S.W.2d. 975,982.

25 The constitutions of several of the states require that every act of the legislature shall relate to but one subject,
26 which shall be expressed in the title of the statute. But term "subject" within such constitutional provisions is to
27 be given a broad and extensive meaning so as to allow legislature full scope to include in one act . all matters
28 having a logical or natural connection. Jaffee v. State, 76 Okl.Cr. 95, 134 P.2d. 1027, 1032.
29 [Black's Law Dictionary, Sixth Edition, p. 1425]

30 Note from the above that:

- 31 1. Republican governments such as that in America DO NOT have "subjects". You cannot be a "taxpayer" WITHOUT
32 being a "subject".

33 "The term is little used, in this sense, in countries enjoying a republican form of government. Swiss Nat. Ins.
34 Co. v. Miller, 267 U.S. 42, 45 S.Ct. 213, 214, 69 L.Ed. 504."

- 35 2. You have to be "in the government" to be a subject or statutory citizen, and that when you join the government, THE
36 GOVERNMENT is free, but YOU, the SUBJECT, are not only NOT free, but become a slave to their protection
37 contract or "social compact":

38 "Men in free governments are..."

- 39 3. Being a statutory "citizen" is identified as a voluntary franchise:

40 "Men in free governments are subjects as well as citizens; as citizens they enjoy rights and franchises".

41 The above admissions are deliberate double speak to cloud the issues, but they do state some of the truth plainly. They are
42 using double speak because they know they are abusing the law to destroy rights and enslave people they are supposed to
43 be protecting through the abuse of "words of art" and oxymorons.

44 "For where envy and self-seeking [by a corrupted de facto government towards YOUR property] exist,
45 [manufactured] confusion and every evil thing are there. But the wisdom that is from above is first pure, then
46 peaceable, gentle, willing to yield, full of mercy and good fruits, without partiality and without hypocrisy."
47 [James 3:16-17, Bible, NKJV]

1 Here is some of the double speak designed to enforce the stealthful and unconstitutional GOVERNMENT PLUNDER of
2 your rights and property using “words of art”:

- 3 1. They say “men in free governments”, implying that the GOVERNMENT is free but the “men” are NOT. No “subject”
4 who is subservient to anyone can ever truly be “free”. In any economic system, there are only two roles you can fill:
5 predator or prey, sovereign or subject.
- 6 2. They admit that governments that are “republican in form” cannot have “subjects”, but:
7 2.1. They don’t mention that America, in Constitution Article 4, Section 4, is republican in form.
8 2.2. They deliberately don’t explain how you can “govern” people who are not “subjects” but sovereigns such as those
9 in America.

10 In fact, if they dealt with the above two issues, their FRAUD would have to come to an IMMEDIATE end. It is a
11 maxim of law that when TWO rights exist in the same person, it is as if there were TWO PERSONS. This means that
12 the statutory “citizen” or “subject” they are REALLY talking about is a SEPARATE LEGAL PERSON who is, in fact,
13 a public office in the U.S. government. 4 U.S.C. §72 says that office cannot lawfully exist in a constitutional state of
14 the Union without permission from Congress that has never expressly been given and CANNOT lawfully be given
15 without violating the separation of powers doctrine which is the foundation of the U.S. Constitution:

16 *“Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.*
17 *When two rights [or a RIGHT and a PRIVILEGE] concur in one person, it is the same as if they were in two*
18 *separate persons. 4 Co. 118.”*
19 *[Bouvier’s Maxims of Law, 1856;*
20 *SOURCE: <http://fanguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

- 21 3. They use the phrase “rights and franchises”. These two things cannot rationally coexist in the same person. Rights are
22 unalienable, meaning that they cannot lawfully be surrendered or bargained away. Franchises are alienable and can be
23 taken away at the whim of the legislature. You cannot sign up for a government franchise without alienating an
24 unalienable right. Therefore, no one who has rights can also at the same time have privileges, and the only people who
25 can lawfully sign up for franchises are those who HAVE no rights because domiciled on federal territory not protected
26 by the constitution and not within any state of the Union.

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

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

- 34 4. They don’t address how the national government can lawfully implement franchises within a Constitutional state, and
35 therefore deliver the “rights and franchises” associated with being a statutory but not constitutional “citizen”. The U.S.
36 Supreme Court has held more than once that Congress CANNOT lawfully establish or enforce ANY franchise within
37 the borders of a constitutional state of the Union. The following case has NEVER been overruled.

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

43 *But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this*
44 *commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs*
45 ***exclusively to the States. No interference by Congress with the business of citizens transacted within a State is***
46 ***warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to***
47 ***the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of*
48 *the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given*
49 *in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it*
50 *must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited,*
51 *and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing*
52 *subjects. **Congress cannot authorize [LICENSE] a trade or business within a State in order to tax it.**”*
53 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

54 And here is yet another example from Black’s Law Dictionary proving that statutory citizenship is a franchise:

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

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

9 *In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised*
10 *without legislative grant. To be a corporation is a franchise.* The various powers conferred on corporations
11 are franchises. The execution of a policy of insurance by an insurance company [e.g. *Social*
12 *Insurance/Socialist Security*], and the issuing a bank note by an incorporated bank [such as a *Federal Reserve*
13 *NOTE*], are franchises. *People v. Utica Ins. Co.*, 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace
14 the property acquired by the exercise of the franchise. *Bridgeport v. New York & N. H. R. Co.*, 36 Conn. 255, 4
15 Am.Rep. 63. Nor involve interest in land acquired by grantee. *Whitbeck v. Funk*, 140 Or. 70, 12 P.2d. 1019,
16 1020. *In a popular sense, the political rights of subjects and citizens are franchises, such as the right of*
17 *suffrage. etc. Pierce v. Emery*, 32 N.H. 484; *State v. Black Diamond Co.*, 97 Ohio.St. 24, 119 N.E. 195, 199,
18 *L.R.A.1918E, 352.*

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

20 [*Black's Law Dictionary, Fourth Edition, pp. 786-787*]

21 Note the phrase "a franchise is a privilege or immunity of a public nature", meaning that those who exercise it are public
22 officers. They also say "In a popular sense, the political rights of subjects and citizens are franchises, such as the right of
23 suffrage" and by this:

- 24 1. They refer to franchises as having a "public nature", meaning that those who exercise them are public officers.
- 25 2. They can only mean STATUTORY citizens and not CONSTITUTIONAL citizens.
- 26 3. They are referring to a "Congressionally created right" and therefore statutory privilege available only to those subject
27 to the exclusive jurisdiction of Congress because domiciled on federal territory.

28 It therefore appears to U.S. that:

- 29 1. The only "subjects" within a republican form of government are public officers IN the government and not private
30 human beings.
- 31 2. In order to create "subjects" within a republican form of government, you must create a statutory franchise called "U.S.
32 citizen" or "U.S. resident" that is a public office in the government, and fool people through the abuse of "words of art"
33 into volunteering into the franchise.
- 34 3. A government that abuses its legislative authority to create franchises that alienate rights that are supposed to be
35 unalienable is engaging in TREASON and violating the Constitution. Any government that makes a profitable
36 business or franchise out of alienating rights that are supposed to be unalienable is not a de jure government, but a de
37 facto government.

38 **13.2 Criminalization of being a "citizen of the United States" in 18 U.S.C. §911**

39 You may also wonder as we have how it is that Congress can make it a crime to falsely claim to be a statutory "U.S.
40 citizen" in 18 U.S.C. §911.

41 [TITLE 18 > PART 1 > CHAPTER 43 > § 911](#)
42 [§ 911. Citizen of the United States](#)

43 *Whoever falsely and willfully represents himself to be a citizen of the United States[**] shall be fined under*
44 *this title or imprisoned not more than three years, or both.*

45 The reason is that you cannot tax or regulate something until abusing it becomes harmful. A "license", after all, is legally
46 defined as permission from the state to do that which is otherwise illegal or harmful or both. And of course, you can only
47 tax or regulate things that are harmful and licensed. Hence, they had to:

- 1 1. Create yet another franchise.
- 2 2. Attach a "status" to the franchise called "citizen of the United States**", where "United States" implies the
- 3 GOVERNMENT and not any geographical place.
- 4 3. Criminalize the abuse of the "status" and the rights that attach to the status. See, for instance, 18 U.S.C. §911, which
- 5 makes it a crime to impersonate a statutory "citizen of the United States**".
- 6 4. Make adopting the status entirely discretionary on the part of those participating. Hence, invoking the "status" and the
- 7 "benefits" and "privileges" associated with the status constitutes constructive consent to abide by all the statutes that
- 8 regulate the status.

9 [California Civil Code](#)
10 DIVISION 3. OBLIGATIONS
11 PART 2. CONTRACTS
12 TITLE 1. NATURE OF A CONTRACT
13 CHAPTER 3. CONSENT

14 *1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations*
15 *arising from it, so far as the facts are known, or ought to be known, to the person accepting.*

16 [SOURCE:
17 <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=civ&group=01001-02000&file=1565-1590>]

- 18 5. Impose a tax or fine or "licensing fee" for those adopting or invoking the status. That tax, in fact, is the federal income
- 19 tax codified in I.R.C. Subtitle A.

20 Every type of franchise works and is implemented exactly the same way, and the statutory "U.S. citizen" or "citizen of the

21 United States**" franchise is no different. This section will prove that being a "citizen of the United States**" under the

22 I.R.C. is, in fact, a franchise, that the franchise began in 1924 by judicial pronouncement, and that because the status is a

23 franchise and all franchises are voluntary, you don't have to participate, accept the "benefits", or pay for the costs of the

24 franchise if you don't consent.

25 As you will learn in the next section, one becomes a "citizen" in a common law or constitutional sense by being born or

26 naturalized in a country and exercising their First Amendment right of political association by voluntarily choosing a

27 national and a municipal domicile in that country. How can Congress criminalize the exercise of the First Amendment

28 right to politically associate with a "state" and thereby become a citizen? After all, the courts have routinely held that

29 Congress cannot criminalize the exercise of a right protected by the Constitution.

30 *"It is an unconstitutional deprivation of due process for the government to penalize a person merely because he*
31 *has exercised a protected statutory or constitutional right. United States v. Goodwin, 457 U.S. 368, 372, 102*
32 *S.Ct. 2485, 2488, 73 L.Ed.2d. 74 (1982)."*
33 *[People of Territory of Guam v. Fegurgur, 800 F.2d. 1470 (9th Cir. 1986)]*

34 Even the U.S. Code recognizes the protected First Amendment right to not associate during the passport application

35 process. Being a statutory and not constitutional "citizen" is an example of type of membership, because domicile is civil

36 membership in a territorial community usually called a county, and you cannot be a "citizen" without a domicile:

37 [TITLE 22 > CHAPTER 38 > § 2721](#)
38 [§ 2721. Impermissible basis for denial of passports](#)

39 *A passport may not be denied issuance, revoked, restricted, or otherwise limited because of any speech, activity,*
40 *belief, **affiliation, or membership, within or outside the United States,** which, if held or conducted within the*
41 *United States, would be protected by the first amendment to the Constitution of the United States.*

42 The answer to how Congress can criminalize the exercise of a First Amendment protected right of political association that

43 is the foundation of becoming a "citizen" therefore lies in the fact that the statutory "U.S.** citizen" mentioned in 18

44 U.S.C. §911 is not a constitutional citizen protected by the Constitution, but rather is:

- 45 1. Not a human being or a private person but a statutory creation of Congress. The ability to regulate private conduct,
- 46 according to the U.S. Supreme Court, is repugnant to the U.S. Constitution and therefore Congress can ONLY regulate
- 47 public conduct and the public offices and franchises that it creates.

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 2. A statutory franchise and a federal corporation created on federal territory and domiciled there. Notice the key
10 language "**Whenever the public and private acts of the government seem to commingle [in this case, through the**
11 **offering and enforcement of PRIVATE franchises to the public at large such as income taxes], a citizen or**
12 **corporate body must by supposition be substituted in its place...**" What Congress did was perform this substitution in
13 the franchise agreement itself (the I.R.C.) BEFORE the controversy ever even reached the court such that this judicial
14 doctrine could be COVERTLY applied! They want to keep their secret weapon secret.

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

25 See *Jones*, 1 Cl.Ct. at 85 ("**Wherever the public and private acts of the**
26 **government seem to commingle, a citizen or corporate body must by**
27 **supposition be substituted in its place, and then the question be**
28 **determined whether the action will lie against the supposed defendant**");
29 *O'Neill v. United States*, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, "[w]here [the]
30 contracts exclusively between private parties, the party hurt by such governing action could not claim
31 compensation from the other party for the governing action"). The dissent ignores these statements (including
32 the statement from *Jones*, from which case *Horowitz* drew its reasoning literally verbatim), when it says, post at
33 931, that the sovereign acts cases do not emphasize the need to treat the government-as-contractor the same as
34 a private party.
35 [*United States v. Winstar Corp.* 518 U.S. 839 (1996)]

- 36 3. Property of the U.S. government. All franchises and statuses incurred under franchises are property of the government
37 grantor. The government has always had the right to criminalize abuses of its property.
38 4. A public office in the government like all other franchise statuses.
39 5. An officer of a corporation, which is "U.S. Inc." and is described in 28 U.S.C. §3002(15)(A). All federal corporations
40 are "citizens", and therefore a statutory "U.S. citizen" is really just the corporation that you are representing as a public
41 officer.

42 "A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was
43 created, and of that state or country only."
44 [*19 Corpus Juris Secundum (C.J.S.), Corporations*, §886]

45 Ordinarily, and especially in the case of states of the Union, domicile within that state by the state "citizen" is the
46 determining factor as to whether an income tax is owed to the state by that citizen:

47 "**domicile**. A person's legal home. That place where a man has his true, fixed, and **permanent home** and
48 principal establishment, and to which whenever he is absent he has **the intention of** returning. *Smith v. Smith*,
49 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and **the intention** to make it one's
50 home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place
51 to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one
52 residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual**
53 **residence, often controls the jurisdiction of the taxing authorities and determines where a person may**
54 **exercise the privilege of voting and other legal rights and privileges.**"
55 [*Black's Law Dictionary, Sixth Edition*, p. 485]

1 "Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in
2 transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the
3 Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates
4 universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter
5 obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,
6 the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most
7 obvious illustration being a tax on realty laid by the state in which the realty is located."
8 [Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

9 We also establish the connection between domicile and tax liability in the following article.

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

10 **13.3 U.S. Supreme Court: Murphy v. Ramsey**

11 Below is how the U.S. Supreme Court describes the political rights of those domiciled on federal territory and therefore
12 statutory "U.S. citizens" and "U.S. residents" as follows:

13 *The counsel for the appellants in argument seem to question the constitutional power of Congress to pass the*
14 *Act of March 22, 1882, so far as it abridges the rights of electors in the territory under previous laws. **But that***
15 *question is, we think, no longer open to discussion. It has passed beyond the stage of controversy into final*
16 *judgment. The people of the United States, as sovereign owners of the national territories, have supreme power*
17 *over them and their inhabitants. In the exercise of this sovereign dominion, they are represented by the*
18 *government of the United States, to whom all the powers of government over that subject have been delegated,*
19 *subject only to such restrictions as are expressed in the Constitution or are necessarily implied in its terms or in*
20 *the purposes and objects of the power itself, for it may well be admitted in respect to this, as to every power of*
21 *society over its members, that it is not absolute and unlimited. **But in ordaining government for the territories***
22 *and the people who inhabit them, all the discretion which belongs to legislative power is vested in Congress,*
23 *and that extends beyond all controversy to determining by law, from time to time, the form of the local*
24 *government in a particular territory and the qualification of those who shall administer it. It rests with*
25 *Congress to say whether in a given case any of the people resident in the territory shall participate in the*
26 *election of its officers or the making of its laws, and it may therefore take from them any right of suffrage it may*
27 *previously have conferred, or at any time modify or abridge it, as it may deem expedient. **The right of local***
28 *self-government, as known to our system as a constitutional franchise, belongs under the Constitution to the*
29 *states and to the people thereof, by whom that Constitution was ordained, and to whom, by its terms, all*
30 *power not conferred by it upon the government of the United States, was expressly reserved. The personal*
31 *and civil rights of the inhabitants of the territories are secured to them, as to other citizens, by the principles*
32 *of constitutional liberty, which restrain all the agencies of government, state and national; their political*
33 *rights are franchises which they hold as privileges in the legislative discretion of the Congress of the United*
34 *States. This doctrine was fully and forcibly declared by THE CHIEF JUSTICE, delivering the opinion of the*
35 *Court in National Bank v. County of Yankton, 101 U.S. 129. See also American Ins. Co. v. Canter, 1 Pet. 511;*
36 *United States v. Gratiot, 14 Pet. 526; Cross v. Harrison, 16 How. 164; Dred Scott v. Sandford, 19 How. 393.*
37 [Murphy v. Ramsey, 114 U.S. 15 (1885)]

38 So in other words, those domiciled on federal territory are exercising "privileges" and franchises. The above case,
39 however, does not refer and cannot refer to those domiciled within states of the Union.

40 **13.4 U.S. Supreme Court: Cook v. Tait**

41 The U.S. Supreme Court confirmed that the statutory "citizen of the United States**" mentioned in the Internal Revenue
42 Code at 26 U.S.C. §911 and at 26 CFR §1.1-1(c) is not associated with either domicile OR with constitutional citizenship
43 (nationality) of the human being who is the "taxpayer" in the following case. The party they mentioned, Cook, was
44 domiciled within Mexico at the time, which meant he was NOT a statutory "citizen of the United States**" under the
45 Internal Revenue Code but rather a "nonresident alien". However, because he CLAIMED to be a statutory "citizen of the
46 United States**" and the Supreme Court colluded with that FRAUD, they treated him as one ANYWAY.

47 *We may make further exposition of the national power as the case depends upon it. It was illustrated at once in*
48 *United States v. Bennett by a contrast with the power of a state. It was pointed out that there were limitations*
49 *upon the latter that were not on the national power. **The taxing power of a state, it was decided, encountered***
50 *at its borders the taxing power of other states and was limited by them. There was no such limitation, it was*
51 *pointed out, upon the national power, and that the limitation upon the states affords, it was said, no ground*

1 for constructing a barrier around the United States, 'shutting that government off from the exertion of
2 powers which inherently belong to it by virtue of its sovereignty.'

3 "The contention was rejected that a citizen's property without the limits of the United States derives no
4 benefit from the United States. The contention, it was said, came from the confusion of thought in 'mistaking
5 the scope and extent of the sovereign power of the United States as a nation and its relations to its citizens and
6 their relation to it.' And that power in its scope and extent, it was decided, is based on the presumption
7 that government by its very nature benefits the citizen and his property wherever found, and that
8 opposition to it holds on to citizenship while it 'belittles and destroys its advantages and blessings by denying
9 the possession by government of an essential power required to make citizenship completely beneficial.' In other
10 words, the principle was declared that the government, by its very nature, benefits the citizen and his property
11 wherever found, and therefore has the power to make the benefit complete. Or, to express it another way, the
12 basis of the power to tax was not and cannot be made dependent upon the situs of the property in all cases, it
13 being in or out of the United States, nor was not and cannot be made dependent upon the domicile of the
14 citizen, that being in or out of the United States, but upon his relation as citizen to the United States and the
15 relation of the latter to him as citizen. The consequence of the relations is that the native citizen who is taxed
16 may have domicile, and the property from which his income is derived may have situs, in a foreign country and
17 the tax be legal—the government having power to impose the tax."
18 [Cook v. Tait, 265 U.S. 47 (1924)]

19 How can they tax someone without a domicile in the statutory United States and with no earnings from the statutory United
20 States in the case of Cook, you might ask? Well, the REAL "taxpayer" is a public office in the U.S. government. That
21 office REPRESENTS the United States federal corporation. All corporations are "citizens" of the place of their
22 incorporation, and therefore under Federal Rule of Civil Procedure 17(b), the effective domicile of the "taxpayer" is the
23 District of Columbia.¹⁰⁵ All taxes are a civil liability that are implemented with civil law. The only way they could have
24 reached extraterritorially with civil law to tax Cook without him having a domicile or residence anywhere in the statutory
25 "United States**" was through a private law franchise contract in which he was a public officer. It is a maxim of law that
26 debt and contract know no place, meaning that they can be enforced anywhere.

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

28 *Locus contractus regit actum.*

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

30 [Bouvier's Maxims of Law, 1856;

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

32 The feds have jurisdiction over their own public officers wherever they are but the EFFECTIVE civil domicile of all such
33 offices and officers is the District of Columbia pursuant to Fed.R.Civ.P. 17(b). Hence, the ONLY thing such a statutory
34 "citizen of the United States**" could be within the I.R.C. is a statutory creation of Congress that is actually a public office
35 which is domiciled in the statutory but not constitutional "United States*" in order for the ruling in Cook to be
36 constitutional or even lawful. AND, according to the Cook case, having that status is a discretionary choice that has
37 NOTHING to do with your circumstances, because Cook was NOT a statutory "citizen of the United States**" as someone
38 not domiciled in the statutory but not constitutional "United States**". Instead, he was a nonresident alien but the court
39 allowed him to accept the voluntary "benefit" of the statutory status and hence, it had nothing to do with his circumstances,
40 but rather his CHOICE to nominate a "protector" and join a franchise. Simply INVOKING the status of being a statutory
41 "citizen of the United States**" on a government form is the only magic word needed to give one's consent to become a
42 "taxpayer" in that case. It is what the court called a "benefit", and all "benefits" are voluntary and the product of a
43 franchise contract or agreement. It was a quasi-contract as all taxes are, because the consent was implied rather than
44 explicit, and it manifested itself by using property of the government, which in this case was the STATUS he claimed.

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

48 *8 S.Ct. 1370, compare Fauntleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641, **still the obligation to***
49 ***pay taxes is not penal. It is a statutory liability, quasi***
50 ***contractual in nature, enforceable, if there is no exclusive***
51 ***statutory remedy, in the civil courts by the common-law action***

¹⁰⁵ "A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only."
[19 Corpus Juris Secundum (C.J.S.), Corporations, §886]

1 **of debt or indebitatus assumpsit.** *United States v. Chamberlin*, 219 U.S. 250, 31 S.Ct.
2 155; Price v. United States, 269 U.S. 492, 46 S.Ct. 180; *Dollar Savings Bank v. United States*, 19 Wall. 227;
3 and see Stockwell v. United States, 13 Wall. 531, 542; *Meredith v. United States*, 13 Pet. 486, 493. This was
4 the rule established in the English courts before the Declaration of Independence. *Attorney General v. Weeks*,
5 *Bunbury's Exch. Rep.* 223; *Attorney General v. Jewers and Batty*, *Bunbury's Exch. Rep.* 225; *Attorney General*
6 *v. Hatton*, *Bunbury's Exch. Rep.* [296 U.S. 268, 272] 262; *Attorney General v. —*, 2 Ans.Rep. 558; see
7 *Comyn's Digest (Title 'Dett,' A, 9)*; *1 Chitty on Pleading*, 123; cf. *Attorney General v. Sewell*, 4 M.&W. 77. "
8 [*Milwaukee v. White*, 296 U.S. 268 (1935)]

9 You might reasonably ask of the Cook case, as we have, the following question:

10 "HOW did the government create the public office that they could tax and which Cook apparently occupied as a
11 franchisee?"

12 Well, apparently the "citizen of the United States**" status he claimed is a franchise and an office in the U.S. government
13 that carries with it the "public right" to make certain demands upon those who claim this status. Hence, it represents a
14 "property interest" in the services of the United States federal corporation. In law:

- 15 1. All rights are property.
- 16 2. Anything that conveys rights is property.
- 17 3. Contracts convey rights and are therefore property.
- 18 4. All franchises are contracts and therefore property.

19 A "public officer" is legally defined as someone in charge of the property of the public, and the property Cook was in
20 possession of was the public rights that attach to the status of being a statutory "citizen of the United States**".

21 "Public office. The right, authority, and duty created and conferred by law, by which for a given period, either
22 fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of
23 the sovereign functions of government for the benefit of the public. *Walker v. Rich*, 79 Cal.App. 139, 249 P. 56,
24 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the
25 sovereign power, either great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v.*
26 *State*, 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v.*
27 *City of Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46
28 *Ariz.* 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient
29 authority, but for such time as de- notes duration and continuance, with Independent power to control the
30 property of the public, or with public functions to be exercised in the supposed interest of the people, the
31 service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position
32 so created is a public office. *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.
33 [*Black's Law Dictionary, Fourth Edition, p. 1235*]

34 For Cook, the statutory status he FALSELY claimed of being a "citizen of the United States**" was the "res" that
35 "identified" him within the jurisdiction of the federal courts, and hence made him a "res-ident" or "resident" subject to the
36 tax with standing to sue in a territorial franchise court, which is what all U.S. District Courts are. In effect, he waived
37 sovereign immunity and became a statutory "resident alien" by invoking the services of the federal courts, and as such, he
38 had to pay for their services by paying the tax. Otherwise, he would have no standing to sue in the first place because he
39 would be a "stateless person" and they would have had to dismiss either his case, or him as a party to it as the U.S. Supreme
40 Court correctly did in *Newman-Green v. Alfonso Larrain*, 490 U.S. 826 (1989) in the case of an American National
41 domiciled in Venezuela and therefore OUTSIDE the statutory but not constitutional "United States".

42 "At oral argument before a panel of the Seventh Circuit Court of Appeals, Judge Easterbrook inquired as to the
43 statutory basis for diversity jurisdiction, an issue which had not been previously raised either by counsel or by
44 the District Court Judge. In its complaint, *Newman-Green* had invoked 28 U.S.C. §1332(a)(3), which confers
45 jurisdiction in the District Court when a citizen of one State sues both aliens and citizens of a State (or States)
46 different from the plaintiffs. In order to be a citizen of a State within the meaning of the diversity statute, a
47 natural person must both be a citizen of the United States and be domiciled within the State. See *Robertson v.*
48 *Cease*, 97 U.S. 646, 648-649 (1878); *Brown v. Keene*, 8 Pet. 112, 115 (1834). The problem in this case is that
49 *Bettison*, although a [CONSTITUTIONAL] United States citizen, has no domicile in any State [FEDERAL
50 STATE, meaning a federal TERRITORY per 28 U.S.C. §1332(e)]. He is therefore "stateless" for purposes of
51 § 1332(a)(3). Subsection 1332(a)(2), which confers jurisdiction in the District Court when a citizen of a State
52 sues aliens only, also could not be satisfied because *Bettison* is a United States citizen. [490 U.S. 829]

53 When a plaintiff sues more than one defendant in a diversity action, the plaintiff must meet the requirements of
54 the diversity statute for each defendant or face dismissal. *Strawbridge v. Curtiss*, 3 Cranch 267 (1806).[1]
55 Here, *Bettison's* "stateless" status destroyed complete diversity under § 1332(a)(3), and his United States

1 citizenship destroyed complete diversity under § 1332(a)(2). Instead of dismissing the case, however, the Court
2 of Appeals panel granted Newman-Green's motion, which it had invited, to amend the complaint to drop
3 Bettison as a party, thereby producing complete diversity under § 1332(a)(2). 832 F.2d. 417 (1987). The panel,
4 in an opinion by Judge Easterbrook, relied both on 28 U.S.C. §1653 and on Rule 21 of the Federal Rules of
5 Civil Procedure as sources of its authority to grant this motion. The panel noted that, because the guarantors
6 are jointly and severally liable, Bettison is not an indispensable party, and dismissing him would not prejudice
7 the remaining guarantors. 832 F.2d. at 420, citing Fed.Rule Civ.Proc. 19(b). The panel then proceeded to the
8 merits of the case, ruling in Newman-Green's favor in large part, but remanding to allow the District Court to
9 quantify damages and to resolve certain minor issues.{2}
10 [\[Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)\]](#)

11 Notice the above case dealt with federal franchises instead of constitutional rights, because they invoked STATUTORY
12 diversity under 28 U.S.C. §1332 instead of Constitutional diversity under Article III, Section 2. Statutory diversity under
13 28 U.S.C. §1332 is for STATUTORY "U.S. citizens". Constitutional diversity under Article III, Section 2 is for
14 CONSTITUTIONAL "citizens of the United States" under the Fourteenth Amendment.

15 If you would like a much more thorough discussion of all of the nuances of the Cook case, we strongly recommend the
16 following:

[Federal Jurisdiction](#), Form #05.018, Section 6
<http://sedm.org/Forms/FormIndex.htm>

17 Here is another HUGE clue about what they think a "U.S. citizen" really is in federal statutes. Look at the definition below,
18 and then consider that you CAN'T own a human being as property. That's called slavery:

19 [TITLE 46 > Subtitle V > Part A > CHAPTER 505 > § 50501](#)
20 [§ 50501. Entities deemed citizens of the United States](#)

21 (a) *In General.*—

22 *In this subtitle, a corporation, partnership, or association is deemed to be a citizen of the United States only if*
23 *the controlling interest is owned by citizens of the United States. However, if the corporation, partnership, or*
24 *association is operating a vessel in the coastwise trade, at least 75 percent of the interest must be owned by*
25 *citizens of the United States.*

26 Now look at what the U.S. Supreme Court said about "ownership" of human beings. You can't "own" a human being as
27 chattel. The Thirteenth Amendment prohibits that. Therefore, the statutory "U.S. citizen" they are talking about above is
28 an instrumentality and public office within the United States. They can only tax, regulate, and legislate for PUBLIC objects
29 and public offices of the United States under Article 4, Section 3, Clause 2. The ability to regulate PRIVATE conduct of
30 human beings has repeatedly been held by the U.S. Supreme Court to be "repugnant to the constitution" and beyond the
31 jurisdiction of Congress.

32 *"It [the contract] is, in substance and effect, a contract for servitude, with no limitation but that of time;*
33 *leaving the master to determine what the service should be, and the place where and the person to whom it*
34 *should be rendered. Such a contract, it is scarcely necessary to say, is against the policy of our institutions*
35 *and laws. If such a sale of service could be lawfully made for five years, it might, from the same reasons, for*
36 *ten, and so for the term of one's life. The door would thus be opened for a species of servitude inconsistent*
37 *with the first and fundamental article of our declaration of rights, which, proprio vigore, not only abolished*
38 *every vestige of slavery then existing in the commonwealth, but rendered every form of it thereafter legally*
39 *impossible.* That article has always been regarded, not simply as the declaration of an abstract principle, but as
40 *having the active force and conclusive authority of law.'* *Observing that one who voluntarily subjected himself*
41 *to the laws of the state must find in them the rule of restraint as well as the rule of action, the court*
42 *proceeded: 'Under this contract the plaintiff had no claim for the labor of the servant for the term of five*
43 *years, or for any term whatever. She was under no legal obligation to remain in his service. There was no*
44 *time during which her service was due to the plaintiff, and during which she was kept from such service by*
45 *the acts of the defendants.'*

46 [. . .]

47 *Under the contract of service it was at the volition of the master to entail service upon these appellants for an*
48 *indefinite period. So far as the record discloses, it was an accident that the vessel came back to San Francisco*
49 *when it did. By the shipping articles, the appellants could not quit the vessel until it returned to a port of the*
50 **296 United States, and such return depended absolutely upon the will of the master. He had only to land at*

1 foreign ports, and keep the vessel away from the United States, in order to prevent the appellants from
2 leaving his service.

3 [. . .]

4 The supreme law of the land now declares that involuntary servitude, except as a punishment for crime, of
5 which the party shall have been duly convicted, shall not exist any where within the United States.
6 [Robertson v. Baldwin, 165 U.S. 275, 17 S.Ct. 326 (U.S. 1897)]

7 Federal courts also frequently use the phrase “privileges and immunities of citizens of the United States”. Below is an
8 example:

9 “The privileges and immunities of citizens of the United States do not necessarily include all the rights
10 protected by the first eight amendments to the Federal Constitution against the powers of the Federal
11 Government.

12 *The trial of a person accused as a criminal by a jury of only eight persons instead of twelve, and his subsequent*
13 *imprisonment after conviction do not abridge his privileges and immunities under the Constitution as a citizen*
14 *of the United States and do not deprive him of his liberty without due process of law.”*
15 *[Maxwell v. Dow, 176 U.S. 581 (1899)]*

16 Note that the “citizen of the United States**” described above is a statutory rather than constitutional citizen, which is why
17 the court admits that the rights of such a person are inferior to those possessed by a “citizen” within the meaning of the
18 United States Constitution. A constitutional but not statutory citizen is, in fact, NOT “privileged” in any way and none of
19 the rights guaranteed by the Constitution can truthfully be called “privileges” without violating the law. It is a tort and a
20 violation of due process, in fact, to convert rights protected by the Constitution and the common law into “privileges” or
21 franchises or “public rights” under statutory law without at least your consent, which anyone in their right mind should
22 NEVER give.

23 *“It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*
24 *by the Constitution.” Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.*
25 *“Constitutional rights would be of little value if they could be indirectly denied,’ Smith v. Allwright, 321 U.S.*
26 *649, 644, or manipulated out of existence [by converting them into statutory “privileges”/franchises],’*
27 *Gomillion v. Lightfoot, 364 U.S. 339, 345.”*
28 *[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]*

29 It is furthermore proven in the following memorandum of law that civil statutory civil law pertains almost exclusively to
30 government officers and employers and cannot and does not pertain to human beings or private persons not engaged in
31 federal franchises/privileges:

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

32 Consequently, if a court refers to “privileges and immunities” in relation to you, chances are they are presuming, usually
33 FALSELY, that you are a statutory “U.S. citizen” and NOT a constitutional citizen. If you want to prevent them from
34 making such false presumptions, we recommend attaching the following forms at least to your initial complaint and/or
35 response in any action in court:

- 36 1. Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002
37 <http://sedm.org/Litigation/LitIndex.htm>
- 38 2. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
39 <http://sedm.org/Forms/FormIndex.htm>

40 **13.5 U.S. v. Valentine, 288 F.Supp. 958, 980 (1968)**

41 In U.S. v. Valentine, at page 980, the court admitted that:

42 *“...The only absolute and unqualified right of citizenship is to residence within territorial boundaries of United*
43 *States; a citizen cannot be either deported or denied re-entry...”*
44 *[U.S. v. Valentine, 288 F.Supp. 957, 980 (1968)]*

1 Now, contrast the above excerpt to what appears on page 960, #26, where the phrase "United States citizen" is used. Thus
2 confirming that when the court used the term "citizenship" within the body of the decision, they were referring exclusively
3 to federal citizenship, and to domicile on federal territory. "Residence", after all, means domicile RATHER than the
4 "nationality" of the person.

5 Note that they use the word "residence", which means consent to the civil laws of that place as defined in the I.R.C., rather
6 than simply "physical presence". And "residence" is associated with "aliens" and not constitutional citizens in the I.R.C. In
7 other words, the only thing you are positively allowed to do as a "U.S. citizen" is:

- 8 1. Lie about your status by calling yourself a privileged ALIEN with no rights.
- 9 2. Consent to be governed by the civil laws of legislatively foreign jurisdiction, the District of Criminals by falsely calling
10 yourself a "resident".

11 *Title 26: Internal Revenue*
12 *PART 1—INCOME TAXES*
13 *nonresident alien individuals*
14 *§ 1.871-2 Determining residence of alien individuals.*

15 *(B) Residence defined.*

16 *An alien actually present in the United States who is not a mere transient or sojourner is a resident of the*
17 *United States for purposes of the income tax. Whether he is a transient is determined by his intentions with*
18 *regard to the length and nature of his stay. A mere floating intention, indefinite as to time, to return to another*
19 *country is not sufficient to constitute him a transient. If he lives in the United States and has no definite*
20 *intention as to his stay, he is a resident. One who comes to the United States for a definite purpose which in its*
21 *nature may be promptly accomplished is a transient but, if his purpose is of such a nature that an extended stay*
22 *may be necessary for its accomplishment, and to that end the alien makes his home temporarily in the United*
23 *States, he becomes a resident, though it may be his intention at all times to return to his domicile abroad when*
24 *the purpose for which he came has been consummated or abandoned. An alien whose stay in the United States*
25 *is limited to a definite period by the immigration laws is not a resident of the United States within the meaning*
26 *of this section, in the absence of exceptional circumstances.*

27 There is NO statutory definition of "residence" that describes the place of DOMICILE of a CONSTITUTIONAL but not
28 STATUTORY Citizen. The only people who can have a "residence" are "aliens" in the Internal Revenue Code (I.R.C.).
29 Aliens, in fact, are the ONLY subject of the I.R.C. Citizens are only mentioned in 26 U.S.C. §911, and in that capacity, they
30 too are "aliens" in relation to the foreign country they are in who connect to the I.R.C. as aliens under a tax treaty with the
31 country they are in.

32 If this same statutory "U.S. citizen", as the courts describes him, exercises their First Amendment right of freedom from
33 compelled association by declaring themselves a transient foreigner or nonresident, they don't have a "residence" as legally
34 defined. Hence, the implication of the above ruling is that THEY can be deported because they refuse to contract with the
35 government under what the courts call "the social compact".

36 *When one becomes a member of society, he necessarily parts with some rights or privileges which, as an*
37 *individual not affected by his relations to others, he might retain. "A body politic," as aptly defined in the*
38 *preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants*
39 *with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the*
40 *common good." This does not confer power upon the whole people to control rights which are purely and*
41 *exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of*
42 *laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure*
43 *another. This is the very essence of government, and 125*125 has found expression in the maxim sic utere*
44 *tuio ut alienum non laedas. From this source come the police powers, which, as was said by Mr. Chief Justice*
45 *Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent*
46 *in every sovereignty, . . . that is to say, . . . the power to govern men and things."*
47 *[Munn v. Illinois, 94 U.S. 113 (1876),*
48 *SOURCE: http://scholar.google.com/scholar_case?case=6419197193322400931]*

49 In other words, if you don't politically associate by choosing or consenting to a domicile or "residence" and thereby give up
50 rights that the Constitution is SUPPOSED to protect, then you can be deported. This works a purpose OPPOSITE to the
51 reason for which civil government is established, which is to PROTECT, not compel the surrender, of PRIVATE rights.

52 **13.6 Summary**

1 It therefore appears to U.S. that a statutory “citizen” or “resident” is really just a public office in the U.S. government. That
2 office is a franchisee with an effective domicile on federal territory not within any state of the Union. The corrupt courts
3 are unlawfully allowing the creation of this public office, legal “person”, “res”, and franchisee using your consent. They
4 have thus made a profitable business out of alienating rights that are supposed to be unalienable, in violation of the
5 legislative intent of the Declaration of Independence and the U.S. Constitution. The money changers., who are priests of
6 the civil religion of socialism called “judges”, have taken over the civic temple called government and made it into a
7 WHOREHOUSE for their own lucrative PERSONAL gain:

8 *“But those who desire to be rich fall into temptation and a snare, and into many foolish and harmful lusts which*
9 *drown men in destruction and perdition. **For the love of money is a root of all kinds of evil, for which some***
10 ***have strayed from the faith in their greediness, and pierced themselves through with many sorrows.**”*
11 *[1 Tim. 6: 9-10, Bible, NKJV]*
12

13 *“franchise court. Hist. A privately held court that (usu.) exists by virtue of a royal grant [privilege], with*
14 *jurisdiction over a variety of matters, depending on the grant and whatever powers the court acquires over*
15 *time. In 1274, Edward I abolished many of these feudal courts by forcing the nobility to demonstrate by what*
16 *authority (quo warranto) they held court. If a lord could not produce a charter reflecting the franchise, the*
17 *court was abolished. - Also termed courts of the franchise.*

18 *Dispensing justice was profitable. Much revenue could come from the fees and dues, fines and amercements.*
19 *This explains the growth of the second class of feudal courts, the Franchise Courts. They too were private*
20 *courts held by feudal lords. Sometimes their claim to jurisdiction was based on old pre-Conquest grants ... But*
21 *many of them were, in reality, only wrongful usurpations of private jurisdiction by powerful lords. These were*
22 *put down after the famous Quo Warranto enquiry in the reign of Edward I.” W.J.V. Windeyer, Lectures on*
23 *Legal History 56-57 (2d ed. 1949).”*
24 *[Black’s Law Dictionary, Seventh Edition, p. 668]*

25 Notice the above language: “**private courts held by feudal lords**”. Judges who enforce their own franchises within the
26 courtroom by imputing a franchise status against those protected by the Constitution but who are not lawfully allowed to
27 alienate their rights or give them away are acting in a private capacity to benefit themselves personally. That private
28 capacity is associated with a de facto government in which greed is the only uniting factor. Contrast this with love for our
29 neighbor, which is the foundation of a de jure government.

- 30 1. The judge is the “feudal lord” and you become his/her personal serf.
- 31 2. Rights become privileges, and the transformation usually occurs at the point of a gun held by a corrupt officer of the
32 government intent on enlarging his/her pay check or retirement check. And he/she is a CRIMINAL for proceeding
33 with such a financial conflict of interest:

34 [TITLE 18 > PART I > CHAPTER 11 > § 208](#)
35 [§ 208. Acts affecting a personal financial interest](#)

36 *(a) Except as permitted by subsection (b) hereof, **whoever, being an officer or employee of the executive***
37 ***branch of the United States Government, or of any independent agency of the United States, a Federal***
38 ***Reserve bank director, officer, or employee, or an officer or employee of the District of Columbia, including a***
39 ***special Government employee, participates personally and substantially as a Government officer or employee,***
40 ***through decision, approval, disapproval, recommendation, the rendering of advice, investigation, or***
41 ***otherwise, in a judicial or other proceeding, application, request for a ruling or other determination,***
42 ***contract, claim, controversy, charge, accusation, arrest, or other particular matter in which, to his***
43 ***knowledge, he, his spouse, minor child, general partner, organization in which he is serving as officer,***
44 ***director, trustee, general partner or employee, or any person or organization with whom he is negotiating or***
45 ***has any arrangement concerning prospective employment, has a financial [or personal/private] interest –***

46 *Shall be subject to the penalties set forth in section 216 of this title.*

- 47 3. Equality and equal protection are replaced with the following consequences under a franchise:
 - 48 3.1. Privilege.
 - 49 3.2. Partiality.
 - 50 3.3. Bribes.
 - 51 3.4. Servitude and slavery.
- 52 4. The franchise statutes are the “bible” of a pagan state-sponsored religion. The bible isn’t “law” for non-believers, and
53 franchise statutes aren’t “law” for those who are not consensually occupying a public office in the government as a
54 franchisee called a “citizen”, “resident”, “taxpayer”, “driver”, etc. See:

1 5. You join the religion by “worshipping”, and therefore obeying what are actually voluntary franchises. The essence of
2 “worship”, in fact, is obedience to the dictates of a superior being. Franchises make your public servants into superior
3 beings and replace a republic with a dulocracy. “Worship” and obedience becomes legal evidence of consent to the
4 franchise.

5 “And the Lord said to Samuel, **“Heed the voice of the people in all that they say to you; for they have rejected**
6 **Me [God], that I should not reign over them.** According to all the works which they have done since the day
7 that I brought them up out of Egypt, even to this day—**with which they have forsaken Me and served [as**
8 **PUBLIC OFFICERS/FRANCHISEES] other gods [Rulers or Kings, in this case]—so they are doing to you**
9 **also** [government becoming idolatry].”
10 [1 Sam 8:4-20, Bible, NKJV]

11 6. “Presumption” serves as a substitute for religious “faith” and is employed to create an unequal relationship between
12 you and your public servants. It turns the citizen/public servant relationship with the employer/employee relationship,
13 where you are the employee of your public servant. See:

14 7. “Taxes” serve as a substitute for “tithes” to the state-sponsored church of socialism that worships civil rulers, men and
15 creations of men instead of the true and living God.

16 8. The judge’s bench becomes:

17 8.1. An altar for human sacrifices, where YOU and your property are the sacrifice. All pagan religions are based on
18 sacrifice of one kind or another.

19 8.2. What the Bible calls a “throne of iniquity”:

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

25 9. All property belongs to this pagan god and you are just a custodian over it as a public officer. You have EQUITABLE
26 title but not LEGAL title to the property you FALSELY BELIEVE belongs to you. The Bible franchise works the
27 same way, because the Bible says the Heavens and the Earth belong the LORD and NOT to believers. Believers are
28 “trustees” over God’s property under the Bible trust indenture. Believers are the “trustees”:

29 “Indeed heaven and the highest heavens belong to the LORD your God, also the earth with all that is in it.”
30 [Deut. 10:15, Bible, NKJV]

31 “The ultimate ownership of all property is in the State; individual so-called “ownership” is only by virtue of
32 Government, i.e., law, amounting to mere user; and use must be in accordance with law and subordinate to the
33 necessities of the State.”

34 [Senate Document #43, Senate Resolution No. 62, p. 9, paragraph 2, 1933

35 SOURCE: <http://www.famguardian.org/Subjects/MoneyBanking/History/SenateDoc43.pdf>
36

37 10. The court building is a “church” where you “worship”, meaning obey, the pagan idol of government.

38 “Now, Mr. Speaker, **this Capitol is the civic temple of the people,** and we are here by direction of the people to
39 reduce the tariff tax and enact a law in the interest of all the people. This was the expressed will of the people
40 at the polls, and you promised to carry out that will, but **you have not kept faith with the American people.**”
41 [44 Cong.Rec. 4420, July 12, 1909; Congressman Heflin talking about the enactment of the Sixteenth
42 Amendment]

43 11. The licensed attorneys are the “deacons” of the state sponsored civil religion who conduct the “worship services”
44 directed at the judge at his satanic altar/bench. They are even ordained by the “chief priests” of the state supreme
45 court, who are the chief priests of the civil religion.

46 12. Pleadings are “prayers” to this pagan deity. Even the U.S. Supreme Court still calls pleadings “prayers”, and this is no
47 accident.

48 13. Like everything that SATAN does, the design of this state-sponsored satanic church of socialism that worships men
49 instead of God is a cheap IMITATION of God’s design for de jure government found throughout the Holy Bible.

1 NOW do you understand why in Britain, judges are called “your worship”? Because they are like gods:

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

7
8 *Psalm 82 (Amplified Bible)*
9 *A Psalm of Asaph.*

10 **GOD STANDS** in the assembly [of the representatives] of God; **in the midst of the magistrates or judges** He
11 gives judgment [as] among the gods.

12 **How long will you [magistrates or judges] judge unjustly and show partiality to the wicked?** Selah [pause,
13 and calmly think of that]!

14 *Do justice to the weak (poor) and fatherless; maintain the rights of the afflicted and needy.*

15 *Deliver the poor and needy; rescue them out of the hand of the wicked.*

16 **[The magistrates and judges] know not, neither will they understand; they walk on in the darkness [of**
17 **complacent satisfaction]; all the foundations of the earth [the fundamental principles upon which rests the**
18 **administration of justice] are shaking.**

19 **I said, You are gods [since you judge on My behalf, as My representatives]; indeed, all of you are children of**
20 **the Most High.**

21 *But you shall die as men and fall as one of the princes.*

22 *Arise, O God, judge the earth! For to You belong all the nations.*
23 *[Psalm 82, Amplified Bible]*

24 **14 Effect of Privileges, Franchises, and other Special Burdens upon equal protection**

25 The next important issue we must address is the effect that franchises have on the constitutional requirement for equal
26 protection and equal treatment. Up until now, we have shown how franchises essentially eliminate equal protection and
27 equal treatment and elevate the government into a “*parens patriae*” and dictator in relation to those who participate in
28 franchises. We repeatedly pointed out in sections 17 and 17.1 earlier, for instance, that the very purpose of franchises is
29 inequality and the singling out of one group to receive a special benefit or privileges over and above the public at large.
30 How can the enforcement of INEQUALITY in places protected by the Constitution be reconciled? That is the subject of
31 this section.

32 Equal protection and equal treatment of ALL is the cornerstone of the United States Constitution. However, there are two
33 jurisdictions or venues within our country, one which is protected by the Constitution and mandates EQUALITY, and one
34 which is not and therefore mandates INEQUALITY.

35 *“It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to*
36 *its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District*
37 *of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these*
38 *authorities was the law in question passed?”*
39 *[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)]*

40 Those domiciled on federal territory not protected by the Constitution live under the equivalent of a British monarchy and
41 are completely privileged, while those domiciled in states of the Union and protected by the Constitution can only be
42 subject to government civil statutes by their express consent because of the prohibition against involuntary servitude:

43 *“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and*
44 *uniform to the effect [182 U.S. 244, 279] that **the Constitution is applicable to territories acquired by purchase***

1 or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every
2 state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the
3 definition of Webster, 'a government in which the supreme power resides in the whole body of the people,
4 and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of
5 the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana,
6 Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of
7 government bearing a much greater analogy to a British Crown colony than a republican state of America,
8 and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by
9 the President. It was not until they had attained a certain population that power was given them to organize a
10 legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the
11 Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over
12 them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the
13 privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."
14 [Downes v. Bidwell, 182 U.S. 244 (1901)]

15 The maintenance of the separation between these two jurisdictions has been identified as THE MOST IMPORTANT JOB
16 of any judge you appear before in any court:

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

28 Franchises are defined as follows. Note that they are referred to as "a special privilege...which does NOT belong to
29 citizens of country generally of common right". This means, that by definition, it promotes inequality. They also use the
30 phrase "royal privilege" in association with franchise, as if to imply that the GRANTOR is a KING in relation to the
31 franchisee, which is consistent with the above:

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

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

40 In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised
41 without legislative grant. To be a corporation is a franchise. The various powers conferred on corporations
42 are franchises. The execution of a policy of insurance by an insurance company [e.g. Social
43 Insurance/Socialist Security], and the issuing a bank note by an incorporated bank [such as a Federal Reserve
44 NOTE], are franchises. People v. Utica Ins. Co., 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace
45 the property acquired by the exercise of the franchise. Bridgeport v. New York & N. H. R. Co., 36 Conn. 255, 4
46 Am.Rep. 63. Nor involve interest inland acquired by grantee. Whitbeck v. Funk, 140 Or. 70, 12 P.2d. 1019,
47 1020. In a popular sense, the political rights of subjects and citizens are franchises, such as the right of
48 suffrage, etc. Pierce v. Emery, 32 N.H. 484; State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199,
49 L.R.A.1918E, 352.

50 Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.

51 Exclusive Franchise. See Exclusive Privilege or Franchise.

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

55 Personal Franchise. A franchise of corporate existence, or one which authorizes the formation and existence of
56 a corporation, is sometimes called a "personal" franchise, as distinguished from a "property" franchise, which
57 authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special

1 privilege in its employment, as, for example, to construct and operate a railroad. See *Sandham v. Nye*, 9
2 Misc.Rep. 541, 30 N.Y.S. 552.

3 *Secondary Franchises.* The franchise of corporate existence being sometimes called the "primary" franchise of
4 a corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may,
5 receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls,
6 collect fares, etc. *State v. Topeka Water Co.*, 61 Kan. 547, 60 P. 337; *Virginia Canon Toll Road Co. v. People*,
7 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or
8 general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a
9 corporation, while the latter are certain rights and privileges conferred upon existing corporations. *Gulf*
10 *Refining Co. v. Cleveland Trust Co.*, 166 Miss. 759, 108 So. 158, 160.

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

13 The only kind of EQUALITY spoken of about those domiciled on federal territory is the mandate that everyone is subject
14 to all acts of Congress. In contrast, those in states of the Union cannot alienate their rights even with their consent, and
15 therefore can be subject to NO acts of Congress. People domiciled on federal territory are "subjects", while those
16 domiciled in a constitutional state are sovereign and you can't be sovereign and a subject at the same time:

17 [TITLE 42 > CHAPTER 21 > SUBCHAPTER 1 > § 1981](#)
18 [§ 1981. Equal rights under the law](#)

19 (a) *Statement of equal rights*

20 *All persons within the jurisdiction of the United States shall have the same right in every State and Territory to*
21 *make and enforce contracts, to sue, be parties, give evidence, and to the full and equal benefit of all laws and*
22 *proceedings for the security of persons and property as is enjoyed by white citizens, and shall be subject to like*
23 *punishment, pains, penalties, taxes, licenses, and exactions of every kind, and to no other.*

24 Any use of the word "benefit" implies a franchise. Everything that happens on federal territory is a franchise and a
25 privilege. The implication of the above is that the laws Congress enacts are a "benefit". We don't think of them that way at
26 all. Rather, we view any attempt by Congress to civilly control, govern, penalize, or regulate a free man as an injury, a
27 usurpation, and slavery. To call such slavery a "benefit", make it into a franchise, and then charge for it is the height of
28 hypocrisy, in fact. The only thing Congress can pass civil laws to regulate, in fact, are public officers because the ability to
29 regulate, control, tax, or burden EXCLUSIVELY PRIVATE rights is "repugnant to the Constitution", as held by the U.S.
30 Supreme Court. That is the conclusion of the following pamphlet:

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

31 The following subsections shall analyze the relationship between the requirement for equal protection that protects the
32 Constitutional states on the one hand, with the privileges, franchises, and other special burdens that may lawfully be
33 imposed only within federal territory and upon those domiciled on federal territory.

34 **14.1 Residence and state citizenship**

35 This subsection builds upon sections 6 through 8.5, in which we proved that the only place where franchises can even
36 lawfully be offered is on federal territory not protected by the Bill of Rights, and that the offering of government franchises
37 within states of the Union or outside of federal territory is unconstitutional and illegal.

38 In considering the application of the Equal Protection Clause of the Fourteenth Amendment to legislation discriminating
39 between the residents and nonresidents of a state, the Equal Protection Clause cannot be invoked unless the action of a state
40 denies the equal protection of the laws to persons "within its jurisdiction." If persons are, however, in the purview of this
41 clause, within the jurisdiction of a state, the clause guarantees to all so situated, whether citizens or residents of the state or
42 not, the protection of the state's laws equally with its own citizens.¹⁰⁶ A state is not at liberty to establish varying codes of

¹⁰⁶ *Wheeling Steel Corp. v. Glander*, 337 U.S. 562, 69 S.Ct. 1291, 93 L.Ed. 1544, 40 Ohio.Op. 101, 55 Ohio.L.Abs. 305 (1949).

1 law, one for its own citizens and another governing the same conduct for citizens of sister states, except in a case when the
2 apparent discrimination is not to cast a heavier burden upon the nonresident in its ultimate operation than the one falling
3 upon residents, but is to restore the equilibrium by withdrawing an unfair advantage.¹⁰⁷ On the other hand, a nonresident
4 may not complain of a restriction no different from that placed upon residents.¹⁰⁸

5 The limitation on the right of one state to establish preferences in favor of its own citizens does not depend solely on the
6 guarantee of equal protection of the laws,¹⁰⁹ which does not protect persons not within the jurisdiction of such a state. These
7 limitations are broader, and nonresidents of a state who are noncitizens are also—even though they are not within the
8 jurisdiction of a state, as that phrase is employed in the Equal Protection Clause—protected from discrimination by Article
9 IV, § 2 of the Federal Constitution, which secures equal privileges and immunities in the several states to the citizens of
10 each state. Moreover, any citizen of the United States, regardless of residence or whether he or she is within the jurisdiction
11 of a state, is protected in the privileges and immunities which arise from his United States citizenship by the privileges and
12 immunities clause of the Fourteenth Amendment.

13 There is much authority which recognizes the right of the state under certain circumstances to classify residents and
14 nonresidents.¹¹⁰ Utilization of different, but otherwise constitutionally adequate, procedures for residents and nonresidents
15 does not, by itself, trigger heightened scrutiny under the Equal Protection Clause.¹¹¹ Thus, reasonable residency
16 requirements are permissible under the Equal Protection Clause in cases involving voting in elections,¹¹² or local

South Carolina's exemption statute that limits exemption for personal injury awards to only South Carolina residents did not deprive a nonresident of equal protection of the laws where the classification of residents versus nonresidents was reasonably related to the legislative purpose of protecting residents from financial indigency, and where the classification was based upon the state's interest in preventing its citizens from becoming dependent on the state for support. *American Service Corp. of South Carolina v. Hickle*, 312 S.C. 520, 435 S.E.2d. 870 (1993), reh'g denied, (Oct. 20, 1993) and cert. denied, 510 U.S. 1193, 114 S.Ct. 1298, 127 L.Ed.2d. 651 (1994).

¹⁰⁷ *Smith v. Loughman*, 245 N.Y. 486, 157 N.E. 753 (1927), cert. denied, 275 U.S. 560, 48 S.Ct. 119, 72 L.Ed. 426 (1927) and reargument denied, 247 N.Y. 546, 161 N.E. 176 (1928).

A statute requiring out-of-state hunters to be accompanied by resident guides denied equal protection; the statutory classification and its legitimate objectives were tenuous and remote. *State v. Jack*, 167 Mont. 456, 539 P.2d. 726 (1975).

¹⁰⁸ *People ex rel. Salisbury Axle Co. v. Lynch*, 259 N.Y. 228, 181 N.E. 460 (1932).

¹⁰⁹ *Smith Setzer & Sons, Inc. v. South Carolina Procurement Review Panel*, 20 F.3d. 1311 (4th Cir. 1994); *Kasom v. City of Sterling Heights*, 600 F.Supp. 1555 (E.D. Mich. 1985), judgment aff'd, 785 F.2d. 308 (6th Cir. 1986).

The state had a legitimate and substantial interest in granting a preference to bidders for state highway contracts who contribute to the state's economy through construction activities within the state. *APAC-Mississippi, Inc. v. Deep South Const. Co., Inc.*, 288 Ark. 277, 704 S.W.2d. 620 (1986).

Classifications between resident and nonresident vendors established by a statute which gives preference to resident vendors, under certain circumstances, when the state purchases supplies, services, and goods are rationally related to the state's legitimate interest to benefit its taxpayers, and thus do not deny equal protection of the laws to nonresidents, even though nonresidents who maintain offices in the state and pay state taxes are accorded a preference over other nonresidents. *Gary Concrete Products, Inc. v. Riley*, 285 S.C. 498, 331 S.E.2d. 335 (1985).

Note, however, that such schemes may violate the privileges and immunities clauses of Article IV, § 2 of the United States Constitution, and the Fourteenth Amendment thereto.

¹¹⁰ *Martinez v. Bynum*, 461 U.S. 321, 103 S.Ct. 1838, 75 L.Ed.2d. 879, 10 Ed.Law.Rep. 11 (1983) (nonresident school students); *Zobel v. Williams*, 457 U.S. 55, 102 S.Ct. 2309, 72 L.Ed.2d. 672 (1982) (holding that new residents of a state may not be subjected to discriminatory treatment simply because of their recent migration); *Jones v. Helms*, 452 U.S. 412, 101 S.Ct. 2434, 69 L.Ed.2d. 118 (1981), on remand to, 660 F.2d. 120 (5th Cir. 1981); *Fireside Nissan, Inc. v. Fanning*, 30 F.3d. 206 (1st Cir. 1994) (nonresident automobile dealership owners); *Mohme v. City of Cocoa*, 328 So.2d. 422 (Fla. 1976), appeal after remand, 356 So.2d. 2 (Fla. Dist. Ct. App. 4th Dist. 1977); *State v. Alley*, 274 A.2d. 718 (Me. 1971).

A program of state bounties for destruction of Maryland-titled junk cars was not violative of the Equal Protection Clause, despite stricter proof of ownership requirements for out-of-state scrap processors. *Hughes v. Alexandria Scrap Corp.*, 426 U.S. 794, 96 S.Ct. 2488, 49 L.Ed.2d. 220 (1976).

A Kansas statute and rules of court permitting an out-of-state lawyer to practice before Kansas tribunals only if he associates a member of the Kansas bar with him, as an attorney of record, does not violate the Fourteenth Amendment either on its face or as applied to a lawyer maintaining law offices and a practice of law both out of state and in Kansas. *Martin v. Walton*, 368 U.S. 25, 82 S.Ct. 1, 7 L.Ed.2d. 5 (1961), reh'g denied, 368 U.S. 945, 82 S.Ct. 376, 7 L.Ed.2d. 341 (1961).

¹¹¹ *Whiting v. Town of Westerly*, 942 F.2d. 18 (1st Cir. 1991).

¹¹² *Rosario v. Rockefeller*, 410 U.S. 752, 93 S.Ct. 1245, 36 L.Ed.2d. 1 (1973), reh'g denied, 411 U.S. 959, 93 S.Ct. 1920, 36 L.Ed.2d. 419 (1973) (a 30-day residential requirement is permissible); *Marston v. Lewis*, 410 U.S. 679, 93 S.Ct. 1211, 35 L.Ed.2d. 627 (1973) (a 50-day durational voter residency requirement and a 50-day voter registration requirement for state and local elections are not unconstitutional under the Equal Protection Clause); *Ballas v. Symm*, 494 F.2d. 1167 (5th Cir. 1974); *Opinion of the Justices*, 111 N.H. 146, 276 A.2d. 825 (1971).

A governmental unit may, consistently with equal protection requirements, legitimately restrict the right to participate in its political processes to those who reside within its borders. *Holt Civic Club v. City of Tuscaloosa*, 439 U.S. 60, 99 S.Ct. 383, 58 L.Ed.2d. 292 (1978).

1 referendums,¹¹³ for holding public office,¹¹⁴ for jury service,¹¹⁵ and for the purpose of receiving various types of
2 government benefits,¹¹⁶ or for tuition purposes,¹¹⁷ are quite common, and are generally, though not always, held to be valid
3 and proper. However, a statute providing for county-wide territorial jurisdiction of a municipal court may violate the equal
4 protection rights of county residents who are subject to the municipal court's territorial jurisdiction, but not enfranchised to
5 elect municipal judges.¹¹⁸ Residence may also be a proper condition precedent to commencement of various civil suits.
6 On the other hand, many license and tax laws which discriminate against nonresidents have been held to violate the Equal
7 Protection Clause.¹¹⁹

8 A statute which discriminates unjustly against residents in favor of nonresidents violates the Equal Protection Clause;¹²⁰
9 however, there must be an actual discrimination against residents in order to invalidate a statute. Where residents and
10 nonresidents are treated alike, there is no discrimination.¹²¹ A state regulatory statute exempting nonresidents does not
11 deny the equal protection of the laws guaranteed by the Fourteenth Amendment, where it rests upon a state of facts that can
12 reasonably be conceived to constitute a distinction or difference in state policy.¹²²

13 The constitutional guarantee as to the equal protection of the laws may render invalid statutes and ordinances which effect
14 an unlawful discrimination in favor of a municipality or its inhabitants. Such enactments invalidly attempt to give a
15 preference to a class consisting of residents of a political subdivision of a state.¹²³

Excluding out-of-state property owners from voting on a water district matter while granting that right to Colorado residents who own property within the district but who do not live within the district does not violate the Fourteenth Amendment. *Millis v. Board of County Com'rs of Larimer County*, 626 P.2d. 652 (Colo. 1981).

On the other hand, under the Equal Protection Clause, persons living on the grounds of the National Institutes of Health, a federal enclave situated in Maryland, are entitled to protect their stake in elections by exercising their right to vote, and their living on such grounds cannot constitutionally be treated as basis for concluding that they do not meet Maryland residency requirements for voting. *Evans v. Cornman*, 398 U.S. 419, 90 S.Ct. 1752, 26 L.Ed.2d. 370 (1970).

¹¹³ As to residence qualifications of the signers of initiative or referendum petitions, see 42 Am.Jur.2d., Initiative and Referendum § 29.

¹¹⁴ See 63C Am.Jur.2d., Public Officers and Employees §81.

¹¹⁵ See 47 Am.Jur.2d., Jury §§100, 147-149.

¹¹⁶ *Memorial Hospital v. Maricopa County*, 415 U.S. 250, 94 S.Ct. 1076, 39 L.Ed.2d. 306 (1974) (a state statute requiring a year's residence in a county as a condition to an indigent's receiving nonemergency hospitalization or medical care at the county's expense is repugnant to the Equal Protection Clause); *Cole v. Housing Authority of City of Newport*, 435 F.2d. 807 (1st Cir. 1970) (two-year residency requirement for eligibility for low-income housing violates the Equal Protection Clause).

In the absence of a showing that the provisions of state statutes and of a District of Columbia statute enacted by Congress, prohibiting public assistance benefits to residents of less than a year, were necessary to promote compelling governmental interests, such prohibitions create a classification which constitutes an invidious discrimination denying such residents equal protection of the laws. *Shapiro v. Thompson*, 394 U.S. 618, 89 S.Ct. 1322, 22 L.Ed.2d. 600 (1969).

But the exclusion of migrant agricultural workers from the beneficial provisions of various federal and state statutes concerning social legislation in such areas as unemployment compensation, minimum hours and wages, Social Security, and worker's compensation is not unconstitutional. *Doe v. Hodgson*, 478 F.2d. 537, 21 Wage & Hour Cas. (BNA) 23, 71 Lab. Cas. (CCH) ¶ 32909 (2d Cir. 1973), cert. denied, 414 U.S. 1096, 94 S.Ct. 732, 38 L.Ed.2d. 555, 21 Wage & Hour Cas. (BNA) 446, 72 Lab. Cas. (CCH) ¶ 33004 (1973).

¹¹⁷ *Vlandis v. Kline*, 412 U.S. 441, 93 S.Ct. 2230, 37 L.Ed.2d. 63 (1973).

For a state university to require proof that a law student had actually secured postgraduation employment in the state as a condition precedent to granting him residence status for purposes of tuition fees violated the Equal Protection Clause. *Kelm v. Carlson*, 473 F.2d. 1267, 67 Ohio.Op.2d. 275 (6th Cir. 1973).

But a state statute requiring four months' continuous residency independent of school attendance in order to establish domicil in the state for tuition purposes does not violate the Equal Protection Clause. *Thompson v. Board of Regents of University of Nebraska*, 187 Neb. 252, 188 N.W.2d. 840 (1971).

¹¹⁸ *State v. Webb*, 323 Ark. 80, 913 S.W.2d. 259 (1996), opinion supplemented on other grounds on denial of reh'g, 323 Ark. 80, 920 S.W.2d. 1 (1996).

¹¹⁹ See 51 Am.Jur.2d., Licenses and Permits §§31, 79, 121, 123; 71 Am.Jur.2d., State and Local Taxation § 172.

As to particular types of licenses or permits, see specific topics (e.g., as to fishing or hunting licenses, see 35 Am.Jur.2d., Fish and Game §§ 34, 45).

¹²⁰ *Little v. Smith*, 124 Kan. 237, 257 P. 959, 57 A.L.R. 100 (1927).

¹²¹ *Geo. B. Wallace, Inc. v. Pfost*, 57 Idaho 279, 65 P.2d. 725, 110 A.L.R. 613 (1937).

¹²² *Allied Stores of Ohio, Inc. v. Bowers*, 358 U.S. 522, 79 S.Ct. 437, 3 L.Ed.2d. 480, 9 Ohio.Op.2d. 321, 82 Ohio.L.Abs. 312 (1959).

¹²³ *Schrager v. City of Albany*, 197 Misc. 903, 99 N.Y.S.2d. 697 (Sup. Ct. 1950); *Richter Concrete Corp. v. City of Reading*, 166 Ohio.St. 279, 2 Ohio.Op.2d. 169, 142 N.E.2d. 525 (1957).

14.2 Protection against special burdens and privileges

The theory underlying constitutional requirements of equality is that all persons in like circumstances and like conditions must be treated alike, both as to privileges conferred and as to liabilities or burdens imposed. The organic principle of equality includes within its application a granted privilege as well as a regulated right. Equality of benefit is required no less than equality of burden.¹²⁴

Every citizen should share the common benefits of a government the common burdens of which he or she is required to bear. Thus, legislation granting special privileges and imposing special burdens may conflict with the Equal Protection Clause of the Federal Constitution,¹²⁵ as well as with the more specific provisions of some state constitutions, which, although varying slightly in terminology, have the general effect of prohibiting the granting of special privileges or immunities. So long as all are treated alike under like circumstances, however, neither the federal nor the state provisions are violated.¹²⁶ General rules that apply evenhandedly to all persons within a jurisdiction comply with the Equal Protection Clause; only when a governmental unit adopts a rule that has a special impact on less than all the persons subject to its jurisdiction does the question whether equal protection is violated arise.¹²⁷ It would thus appear that particular laws granting special privileges and immunities must run the gauntlet between the provisions of the Federal Constitution which secure the equal protection of the laws and those of state constitutions which prohibit either special legislation or special laws granting privileges and immunities, and also that the inherent limitations on legislative power may themselves be sufficient to nullify such laws.¹²⁸

14.3 State Constitutional Provisions as to special privileges

Provisions to be found in the constitutions of many states have the general effect of prohibiting the grant of special privileges or immunities.¹²⁹ Such guarantees in the state constitutions are in nature simply a protection of those fundamental or inherent rights which are common to all citizens; they have been described as being the antithesis of the Fourteenth Amendment, since the latter operates to prevent abridgment by the states of the constitutional rights of citizens of the United States and the former prevents the state from granting special privileges or immunities and exemptions from otherwise common burdens. One prevents the curtailment of the constitutional rights of citizens, and the other prohibits the enlargement of the rights of some in discrimination against others.¹³⁰ However, the tests as to the granting of special privileges and immunities by a state are substantially similar to those used in determining whether the equal protection of the laws has been denied by a state.¹³¹

¹²⁴ Carozza v. Federal Finance & Credit Co., 149 Md. 223, 131 A. 332, 43 A.L.R. 1 (1925); Rosenblum v. Griffin, 89 N.H. 314, 197 A. 701, 115 A.L.R. 1367 (1938).

¹²⁵ Silver v. Silver, 108 Conn. 371, 143 A. 240, 65 A.L.R. 943 (1928), aff'd, 280 U.S. 117, 50 S.Ct. 57, 74 L.Ed. 221, 65 A.L.R. 939 (1929); Decker v. Pouvaillsmith Corp., 252 N.Y. 1, 168 N.E. 442 (1929); Bowman v. Virginia State Entomologist, 128 Va. 351, 105 S.E. 141, 12 A.L.R. 1121 (1920).

¹²⁶ Frazier v. State Tax Commission, 234 Ala. 353, 175 So. 402, 110 A.L.R. 1479 (1937); Mamma v. Alexander Auto Service Co., 333 Ill. 158, 164 N.E. 173, 61 A.L.R. 649 (1928); Bolivar Tp. Board of Finance of Benton County v. Hawkins, 207 Ind. 171, 191 N.E. 158, 96 A.L.R. 271 (1934).

¹²⁷ New York City Transit Authority v. Beazer, 440 U.S. 568, 99 S.Ct. 1355, 59 L.Ed.2d 587, 1 A.D. Cas. (BNA) 73, 19 Fair Empl. Prac. Cas. (BNA) 149, 19 Empl. Prac. Dec. (CCH) ¶ 9027 (1979); Alexander v. Whitman, 114 F.3d 1392 (3d Cir. 1997), cert. denied, 118 S.Ct. 367, 139 L.Ed.2d 286 (U.S. 1997).

¹²⁸ Fountain Park Co. v. Hensler, 199 Ind. 95, 155 N.E. 465, 50 A.L.R. 1518 (1927); State v. Savage, 96 Or. 53, 184 P. 567 (1919), opinion adhered to on denial of reh'g, 189 P. 427 (Or. 1920).

¹²⁹ State Board of Tax Com'rs of Ind. v. Jackson, 283 U.S. 527, 51 S.Ct. 540, 75 L.Ed. 1248, 73 A.L.R. 1464, 75 A.L.R. 1536 (1931), leave to file for reh'g granted, 51 S.Ct. 651, 75 L.Ed. 1474 (U.S. 1931) and reh'g denied, (Oct. 12, 1931) (Indiana Constitution); Carley & Hamilton v. Snook, 281 U.S. 66, 50 S.Ct. 204, 74 L.Ed. 704, 68 A.L.R. 194 (1930) (California Constitution); Frazier v. State Tax Commission, 234 Ala. 353, 175 So. 402, 110 A.L.R. 1479 (1937); Austin v. Lambert, 11 Cal.2d 73, 77 P.2d 849, 115 A.L.R. 849 (1938); People ex rel. Heydenreich v. Lyons, 374 Ill. 557, 30 N.E.2d 46, 132 A.L.R. 511 (1940); Storen v. Sexton, 209 Ind. 589, 200 N.E. 251, 104 A.L.R. 1359 (1936).

While there is no such express prohibition in the Florida Constitution, special privileges or immunities may be granted only to advance a public purpose as distinguished from a private interest or purpose. Liquor Store v. Continental Distilling Corp., 40 So.2d 371 (Fla. 1949).

¹³⁰ Bolivar Tp. Board of Finance of Benton County v. Hawkins, 207 Ind. 171, 191 N.E. 158, 96 A.L.R. 271 (1934); Savage v. Martin, 161 Or. 660, 91 P.2d 273 (1939).

¹³¹ State Board of Tax Com'rs of Ind. v. Jackson, 283 U.S. 527, 51 S.Ct. 540, 75 L.Ed. 1248, 73 A.L.R. 1464, 75 A.L.R. 1536 (1931), leave to file for reh'g granted, 51 S.Ct. 651, 75 L.Ed. 1474 (U.S. 1931) and reh'g denied, (Oct. 12, 1931); Rosenblum v. Griffin, 89 N.H. 314, 197 A. 701, 115 A.L.R.

1 The general principle involved in constitutional equality guarantees forbidding special privileges or immunities seems to be
2 that if legislation, without good reason and just basis, imposes a burden on one class which is not imposed on others in like
3 circumstances or engaged in the same business, it is a denial of the equal protection of the laws to those subject to the
4 burden and a grant of an immunity to those not subject to it.¹³² Such provisions of the state constitutions permit
5 classification, if it is not arbitrary, is reasonable, and has a substantial basis and a proper relation to the objects sought to be
6 accomplished.¹³³ And a state constitutional provision that no member of the state shall be deprived of any of the rights or
7 privileges secured to any citizen thereof, unless by the law of the land or the judgment of his or her peers, prohibits class
8 legislation, but does not forbid classification so long as it is not unreasonable or arbitrary.¹³⁴

9 Observation: In determining the scope of the class singled out by a statute for special burdens or benefits, a court will not
10 confine its view to the terms of the specific statute, but will judge its operation against the background of other legislative,
11 administrative, and judicial directives which govern the legal rights of similarly situated persons.¹³⁵ A constitutional
12 provision prohibiting the grant of special privileges applies to municipal ordinances as well as to acts of the legislature.¹³⁶

13 If a state constitutional provision states that no special privileges or immunities shall ever be granted to any citizen or class
14 of citizens which shall not be granted upon the same terms to all citizens, it is not available to aliens who are not citizens.
15 ¹³⁷

16 **14.4 Imposition of burdens**

17 In the exercise of the undoubted right of classification, it may often happen that some classes are subjected to regulations
18 and some individuals are burdened with obligations which do not rest on other classes or other individuals not similarly
19 situated, but this fact does not necessarily vitiate a statute, because it would practically defeat legislation if it were laid
20 down as an invariable rule that a statute is void if it does not bring all within its scope or subject all to the same burdens.¹³⁸
21 Thus, it is of the essence of a classification that on one class are cast duties and burdens different from those resting on the
22 general public and that *the very idea of classification is that of inequality, so that the mere fact of inequality in no manner*
23 *determines the matter of constitutionality.*¹³⁹ The general rule as to classification in the imposition of burdens is that no one
24 may be subject to any greater burdens and charges than are imposed on others in the same calling or condition.¹⁴⁰ No

1367 (1938); *Milwaukie Co. of Jehovah's Witnesses v. Mullen*, 214 Or. 281, 330 P.2d. 5, 74 A.L.R.2d. 347 (1958), appeal dismissed, 359 U.S. 436, 79 S.Ct. 940, 3 L.Ed.2d. 932 (1959).

The United States Constitution, the Fourteenth Amendment thereto, and the California Constitution, Art. I § 11, requiring the uniform operation of all laws of a general nature, and § 21, prohibiting the granting of privileges or immunities to any citizen or class of citizens not granted to all citizens on the same terms, provide generally equivalent but independent protections in their respective jurisdictions. *Department of Mental Hygiene v. Kirchner*, 62 Cal.2d. 586, 43 Cal. Rptr. 329, 400 P.2d. 321 (1965).

¹³² *Tipton County v. Rogers Locomotive & Machine Works*, 103 U.S. 523, 26 L.Ed. 340 (1880); *Fountain Park Co. v. Hensler*, 199 Ind. 95, 155 N.E. 465, 50 A.L.R. 1518 (1927).

¹³³ *Mansur v. City of Sacramento*, 39 Cal.App.2d. 426, 103 P.2d. 221 (3d Dist. 1940); *People ex rel. Heydenreich v. Lyons*, 374 Ill. 557, 30 N.E.2d. 46, 132 A.L.R. 511 (1940); *Ferch v. Housing Authority of Cass County*, 79 N.D. 764, 59 N.W.2d. 849 (1953).

A state constitutional provision barring the grant of special privileges and immunities is violated by a statute embodying an arbitrary classification. *Power, Inc. v. Huntley*, 39 Wash. 2d 191, 235 P.2d. 173 (1951).

¹³⁴ *Thomas v. Housing and Redevelopment Authority of Duluth*, 234 Minn. 221, 48 N.W.2d. 175 (1951).

¹³⁵ *Brown v. Merlo*, 8 Cal.3d. 855, 106 Cal. Rptr. 388, 506 P.2d. 212, 66 A.L.R.3d. 505 (1973).

¹³⁶ *Acton v. Henderson*, 150 Cal.App.2d. 1, 309 P.2d. 481 (1st Dist. 1957).

Generally, as to constitutional restrictions on special or local laws granting privileges and immunities, see 73 Am.Jur.2d., Statutes §§ 38, 39, 41.

¹³⁷ See 3A Am.Jur.2d., Aliens and Citizens § 1955.

¹³⁸ *Cotting v. Godard*, 183 U.S. 79, 22 S.Ct. 30, 46 L.Ed. 92 (1901).

¹³⁹ *International Harvester Co. v. State of Missouri ex inf. Attorney General*, 234 U.S. 199, 34 S.Ct. 859, 58 L.Ed. 1276 (1914); *People v. Monroe*, 349 Ill. 270, 182 N.E. 439, 85 A.L.R. 605 (1932); *Bratberg v. Advance-Rumely Thresher Co.*, 61 N.D. 452, 238 N.W. 552, 78 A.L.R. 1338 (1931).

¹⁴⁰ *Truax v. Corrigan*, 257 U.S. 312, 42 S.Ct. 124, 66 L.Ed. 254, 27 A.L.R. 375 (1921); *Marallis v. City of Chicago*, 349 Ill. 422, 182 N.E. 394, 83 A.L.R. 1222 (1932).

1 burden can be imposed on one class of persons, natural or artificial, and arbitrarily selected, which is not in like conditions
2 imposed on all other classes.¹⁴¹

3 *A statute infringes the constitutional guarantee of equal protection if it singles out for discriminatory legislation particular*
4 *individuals not forming an appropriate class and imposes on them burdens or obligations or subjects them to rules from*
5 *which others are exempt.*¹⁴² *Under the guise of the exercise of the police power, it is not competent either for the*
6 *legislature or for a municipality to impose unequal burdens upon individual citizens.*¹⁴³

7 **Observation:** If a legislative classification or distinction neither burdens a fundamental right nor targets a suspect class, the
8 United States Supreme Court will uphold it against an equal protection challenge so long as it bears a rational relation to
9 some legitimate end.¹⁴⁴ Thus, if, under a particular classification, all persons affected by a statute are treated alike in the
10 burdens imposed upon them, the legislation is not open to the objection that it denies to any the equal protection of the
11 laws.¹⁴⁵

12 **14.5 Grant of privileges**

13 Without violating the limitations inherent in the constitutional requirements as to the equal protection of the laws,
14 appropriate classifications may be made. When made on natural and reasonable grounds, the grant of rights to one class will
15 not necessarily amount to a denial of the equal protection of the laws to members of other classes.¹⁴⁶ In all cases, however,
16 where a classification is made for the purpose of conferring a special privilege on a class, there must be some good and
17 valid reason why that particular class should alone be the recipient of the benefit.¹⁴⁷ Under the Federal Constitution,
18 distinctions in rights and privileges that are based on some reason not applicable to all are generally sustained.¹⁴⁸ But if
19 there are other general classes situated in all respects like the class benefited by a statute, with the same inherent needs and
20 qualities which indicate the necessity or expediency of protection for the favored class, and legislation discriminates
21 against, casts a burden upon, or withholds the same protection from the other class or classes in like situations, the statute
22 cannot stand.¹⁴⁹

¹⁴¹ Atlantic Coast Line R. Co. v. Ivey, 148 Fla. 680, 5 So.2d. 244, 139 A.L.R. 973 (1941); Dimke v. Finke, 209 Minn. 29, 295 N.W. 75 (1940); State v. Northwestern Elec. Co., 183 Wash. 184, 49 P.2d. 8, 101 A.L.R. 189 (1935).

¹⁴² Stewart Dry Goods Co. v. Lewis, 294 U.S. 550, 55 S.Ct. 525, 79 L.Ed. 1054 (1935), reh'g denied, 295 U.S. 768, 55 S.Ct. 652 (1935) and reh'g denied, 295 U.S. 768, 55 S.Ct. 652, 79 L.Ed. 1709 (1935) and reh'g denied, 295 U.S. 768, 55 S.Ct. 652, 79 L.Ed. 1709 (1935).

¹⁴³ Chickasha Cotton Oil Co. v. Cotton County Gin Co., 40 F.2d. 846, 74 A.L.R. 1070 (C.C.A. 10th Cir. 1930); Beasley v. Cunningham, 171 Tenn. 334, 103 S.W.2d. 18, 110 A.L.R. 306 (1937).

¹⁴⁴ Vacco v. Quill, 117 S.Ct. 2293, 138 L.Ed.2d. 834 (U.S. 1997), for concurring opinion, see, 117 S.Ct. 2302 (U.S. 1997); Romer v. Evans, 517 U.S. 620, 116 S.Ct. 1620, 134 L.Ed.2d. 855, 109 Ed.Law.Rep. 539, 70 Fair Empl. Prac. Cas. (BNA) 1180, 68 Empl. Prac. Dec. (CCH) ¶ 44013 (1996) (declined to extend by, Benjamin v. Jacobson, 935 F.Supp. 332 (S.D.N.Y. 1996)).

¹⁴⁵ Staten Island Rapid Transit Ry. Co. v. Phoenix Indemnity Co., 281 U.S. 98, 50 S.Ct. 242, 74 L.Ed. 726 (1930); Kocsis v. Chicago Park Dist., 362 Ill. 24, 198 N.E. 847, 103 A.L.R. 141 (1935); Buckler v. Hilt, 209 Ind. 541, 200 N.E. 219, 103 A.L.R. 901 (1936); Commonwealth v. Watson, 223 Ky. 427, 3 S.W.2d. 1077, 58 A.L.R. 212 (1928).

¹⁴⁶ Sanger v. City of Bridgeport, 124 Conn. 183, 198 A. 746, 116 A.L.R. 1031 (1938).

¹⁴⁷ Champlin Refining Co. v. Cruse, 115 Colo. 329, 173 P.2d. 213 (1946).

Equal protection principles require that distinctions drawn by a statute granting an economic benefit to one class while denying it to another must at least bear some rational relationship to a conceivable legitimate state purpose. Steed v. Imperial Airlines, 10 Cal.3d. 323, 110 Cal. Rptr. 217, 515 P.2d. 17 (1973), reh'g granted, opinion not citable, (Dec. 14, 1973) and opinion vacated on other grounds, 12 Cal.3d. 115, 115 Cal. Rptr. 329, 524 P.2d. 801, 68 A.L.R.3d. 1204 (1974), appeal dismissed, 420 U.S. 916, 95 S.Ct. 1108, 43 L.Ed.2d. 387 (1975).

¹⁴⁸ Weisfield v. City of Seattle, 180 Wash. 288, 40 P.2d. 149, 96 A.L.R. 1190 (1935); Williams v. Hofmann, 66 Wis.2d. 145, 223 N.W.2d. 844, 76 A.L.R.3d. 880 (1974).

The courts have generally rejected the contention that low-cost housing laws or ordinances are invalid as granting special privileges or immunities because they designated families or persons of low income as tenants. See 40 Am.Jur.2d., Housing Laws and Urban Redevelopment § 3.

¹⁴⁹ McErlain v. Taylor, 207 Ind. 240, 192 N.E. 260, 94 A.L.R. 1284 (1934); Abrams v. Bronstein, 33 N.Y.2d 488, 354 N.Y.S.2d. 926, 310 N.E.2d. 528 (1974); Kurtz v. City of Pittsburgh, 346 Pa. 362, 31 A.2d. 257, 145 A.L.R. 1134 (1943).

1 An otherwise valid statute or ordinance conferring a privilege is not rendered invalid merely because it chances that
2 particular persons find it hard or even impossible to comply with precedent conditions upon which enjoyment of the
3 privilege is made to depend.¹⁵⁰

4 **15 Licensing**¹⁵¹

5 *" . . . the acceptance of a license, in whatever form, will not impose upon the licensee an obligation to respect or*
6 *to comply with any provisions of the statute . . . that are repugnant to the Constitution of the United States."*
7 *[Power Mfg. Co. v. Saunders, 274 U.S. 490 (1927)]*

8 Nearly all franchises are implemented using licensing of one kind or another. Man is constantly telling you that you must
9 identify yourself with such things as licenses. Well, please show me from scripture where it says that you must carry papers
10 with you at all times and submit to man whatever he wants. God defines what is good and evil; please show me in the Word
11 of God where it says it is evil to do an act without a license from the government (i.e. such as the act of marriage, fishing,
12 or driving). God does not say this is evil.

13 Keep this Truth in mind...God ordained rulers with only two duties...to reward good and punish evil (John 18:23, Romans
14 13:3-4, 1 Peter 2:14). That's it! Anything they do beyond this is out of their ordained duties. Ask yourself this question, "Do
15 licenses reward good or punish evil?" No, they do not. Courts are supposed to, but licenses have nothing to do with
16 rewarding good or punishing evil.

17 When the powers that be say that you have to have a license to do something, we have to ask ourselves, "Am I doing the
18 will of God by taking a license?" When one gets a license, it is an agreement with the State to perform a particular duty.
19 You are receiving a privilege, and whenever you receive a privilege from man there is a duty attached to it. And we must
20 ask ourselves, "Whom are we binding ourselves with?" By receiving a privilege, we are gaining the favor of rulers; but
21 scripture says, "Many wait on the favor of rulers; but justice comes to a man from the LORD" (Proverbs 29:26). We are not
22 to be unequally yoked together with unbelievers (2 Corinthians 6:14).

23 Papers give status, dignity and privilege to the issuing authority rather than to the bearer although the opposite is generally
24 assumed. This is equally true in the case of passports, driver's licenses, honorary degrees, permits to practice law, licenses
25 for marriage, or even certificates of good health. In all such cases the individual unwittingly surrenders his right to assume
26 command, status, or direction of himself in God's terms by acknowledging and then accepting an outside authority's right to
27 grant these things to him. For example:

- 28 • One who hangs a degree on the office wall unwittingly admits that he has forfeited his power of discernment to an
29 institution.
- 30 • One who uses a driver license has forfeited his God ordained duty to movement in exchange for a government
31 privilege, which can be revoked at any time by the State.
- 32 • National governments use birth certificates to "prove" that the baby is national property. The birth certificate thus
33 becomes a form of theft, the theft of the child's true identity as a free child of God to a servant of the State. By affixing
34 a national seal of approval to a child, the state denies the freedom, rights, and dignity that God has ordained in the
35 scriptures.
- 36 • A national passport legitimizes and represents the arbitrary frontier of a particular nation. As property of the
37 government that issues it, this license can be denied for virtually any reason. In essence, it is a control device, used by
38 government to limit the movement of its citizens, and to regulate the entry and exit of foreigners. When you are issued
39 a passport, you are actually giving something up your inalienable right to leave any country and return again. In order
40 to travel, you are forced to accept a bureaucratic device designed deliberately to control your movement. In legal terms,
41 such a deceptive inducement to surrender a God-given right is called fraud. Thus, if you have such a document, in a
42 sense you have been robbed. To put it plainly, the national passport system is a swindle, the conscious theft of the
43 individual's right to freedom of movement. In the world of nation-states, claims that citizens have freedom of travel are
44 a hollow mockery. All states collude in perpetuating this fraud, beginning with their use of the word passport itself.
45 The name of the document implies that it recognizes the right to travel when; in reality it does just the opposite.

¹⁵⁰ Gant v. Oklahoma City, 289 U.S. 98, 53 S.Ct. 530, 77 L.Ed. 1058 (1933).

¹⁵¹ By Richard Anthony

1 The basis of this argument centers around two basic tenets dear to all servants of Christ. One: "What is required to fulfill
2 the Law?" And, two: "By whose authority do the licensers do the things they do?" The answers can be summed up in two
3 Scripture verses. To answer the first, turn to Romans 13:8, "Owe no man **anything**, but to **love** one another: for he that
4 loveth another hath **fulfilled the law**." When you have fulfilled the law of God, what other duty is there? (Ecclesiastes
5 12:13). All other duties are an **interposition** between yourself and God. Thus, licensure is such an interposition, because it
6 creates a **new** obligation to another **outside** of love and God. It becomes an **addition** to the Word of God. Licensure is **not**
7 love; licensure is loveless and lawless. The term "**license**" is from the word "*licentious*", which means "morally
8 unrestrained, disregarding rules, lascivious".

9 To answer the second, turn to John 3:17-18. Can the condemned create law? Can one who does not believe in Jesus Christ
10 create law? Can one who only believes in the limited reason of man be fulfilling the Law of God? We shall see in this
11 article.

12 The spirit of fear always drives you to self-will. The problems and the errors of our ways are from a spirit of fear. If you're
13 going to allow somebody to drag you around with your fears, then you're no longer worshipping God, but you're
14 worshipping the man who has control over you through fear.

15 When we succumb to intimidation from the godless rulers of our time to submit our private property, our household pets,
16 and even our children to licensure from the State, we are acting as if Christ, the King, no longer owns and rules over **all**
17 things, but has been Himself **vanquished** by His enemies. Simply put, we are violating the very First Commandment, which
18 tells us, "Thou shalt have no other gods before me" (Exodus 20:3).

19 **15.1 The Purpose of Licenses**

20 The only purposes of a license are to regulate commercial activity, which is subject to the police power.

21 *A license is "a permit granted by an appropriate governmental body generally for consideration to a person,
22 firm, or a corporation to pursue some occupation, or to carry on some business, which is subject to regulation
23 under the police power."
24 [Rosenblatt v. California Board of Pharmacy, 69 Cal.App.2d. 69, 158 P.2d. 199, 203]*

25 Are the godly works of God done as business? Are godly works under the police power? You decide. Also, if you get a
26 driver license, they require you to get insurance. But what does the scripture say about insurance?

27 **15.2 What does God's Law say about licenses generally?**

28 1. **Numbers**: All licenses have numbers attached to them. These numbers are used as an identifier. God considers it an
29 abomination for people to be **numbered** by the **government**. For example:

30 In the Old Testament era, King David gave a command to number the people (1 Chronicles 21:2). Joab warned King
31 David that he would "be a cause of trespass to Israel" if he numbered the people (verse 3). But King David numbered
32 the people anyway, knowing it was a trespass against them (verse 4). God was displeased with King David for
33 numbering the people, so God smote Israel (verse 7). David admitted he sinned greatly (verse 8), and because the
34 people themselves willfully took a number from their government, God sent a plague upon those people and 70,000
35 were killed (verse 14) [See also 2 Samuel 24 for a parallel account].

36 In the New Testament era, we are told that governments will, likewise, try to mark all people with a number, and that
37 whoever refuses to take this number from the government will not be able to interact with society, such as being able to
38 buy or sell (Revelation 13:16-18). God says those who take this mark will be punished by Him. (Revelation 14:9-11;
39 16:2; 19:20). [Note: the term "beast" is defined as the government of a people; specifically as kings (Daniel 7:17,
40 Revelation 17:10-12), and kingdoms (Daniel 7:18,23, Revelation 16:10) that have power to make war and kill
41 (Revelation 11:7; 17:14)]

42 Now, most people are taught that the "numbering" of the people, by King David, was simply he **counting** the people.
43 Well, we have to look at the intention. It is no sin to count people. There are many examples in scripture of counting
44 the number of people in the camps in Old Testament Israel (Numbers 10); scripture records 3,000 people being added

1 to Christ's assembly (Acts 2:41); did the ones who count these people commit a sin? Of course not. Because their
2 intention was for God's glory, and not for evil, selfish purposes.

3 What appears to U.S. harmless, or at least but a small offence, may be a great sin in the eye of God, who sees men's
4 principles, and is a discerner of the thoughts and intents of the heart. But his judgment, we are sure, is according to
5 truth.

6 The purpose for numbering people should be done for God's righteous purposes, and not for man's evil purposes. The
7 law that David and the people violated can be found at Exodus 30:12-16. After being numbered, each man and woman
8 was to give money to the sanctuary of God to atone for their souls (Exodus 38:25-26, Numbers 1:2-5; 26:2-4). Hereby
9 they acknowledged that they received their lives from God, that they had forfeited their lives to him, and that they
10 depended upon his power and patience for the continuance of them; and thus they did homage to the God of their lives,
11 and deprecated those plagues which their sins had deserved. The redemption money given was used in the service of
12 the sanctuary to further God's Will.

13 These people partook of David's sin, and did something to deserve death. Numbers are usually used for commercial
14 and evil purposes by governments, and God knows this. When someone accepts being numbered for any purpose other
15 than God's glory, these people sin. When the people allow themselves to be numbered and tracked by the government
16 for their own purposes, that is when both the people and the government have sinned.

17 To accept a license from the government is to replace the name given by God with a number given by man.

- 18 2. **Date of birth:** The government will not give you a license unless you tell them when and where you were born. Now,
19 there's a problem with this. A bondservant of Christ is to always tell the Truth (Zechariah 8:16, Ephesians 4:25). But if
20 a bondservant tells somebody when or where he or she was born, they would be lying. Simply because nobody
21 remembers the day they were born! To venture a guess would be telling a lie. It would be a conclusion based upon
22 hearsay only. Hearsay is not the truth.

23 For example, in a court of law, before someone takes the stand, they swear, "To tell the truth, the whole truth, and
24 nothing but the truth". Now, if a witness is asked a question about the date of a particular event that happened in the
25 past, and the witness on the stand says, "Well, I do not have any recollection of that event at all! But my mother says it
26 occurred at". Objection! This statement that "someone else" told him "when" it happened is not allowed in court
27 because it is based upon hearsay, and the law says hearsay is not the truth. If a witness did not witness an event, they
28 cannot claim to be a witness! Period.

29 Someone may object by saying, "Well, if you believe in scripture, that's hearsay." But the scripture itself is not hearsay;
30 it is a testimony, recognized by Law as Truth. Someone may also object by saying, "Well, a birth certificate is a signed
31 testimony. Therefore, one knows when one was born if they have a birth certificate." Again, this is hearsay.

32 For instance, if I got on the witness stand, and was asked my birth date, and reply, "Well, according to this birth
33 certificate, it says I was born on so and so," the court would not admit my testimony as evidence. What good will it do
34 to enter as evidence someone saying, "This birth certificate says so and so." The jury can see for themselves what it
35 says! My testimony would be meaningless. I did not witness that event. Likewise, 500 people can get on that stand and
36 say, "According to this birth certificate, it says he was born on so and so." All 500 testimonies are meaningless. Now,
37 the court can enter the birth certificate itself as evidence, what the certificate says may be evidence, but not what
38 someone says the certificate says. That's hearsay. On the other hand, if a nurse went on the stand and said, "I witnessed
39 his birth." Well, now her testimony can be entered into evidence because her testimony is evidence of an event.
40 However, someone simply saying, "This birth certificate says..." is not a witness of the birth.

41 Some may say, "Well, you're not in court when a cop asks you when you were born." This is not true. We set a record
42 of our walk on earth every day. Everything you say to a cop may be used against you in a court of law. Therefore,
43 "court" does not begin when you swear an oath to tell the truth on the stand, "court" does not only begin when the blue
44 lights start flashing in your rear-view mirror, "court" takes place every second of every day of your life. We are not to
45 tell the truth just when we're on the witness stand, we are to speak the truth always.

46 In addition, if someone asked U.S. when we were born, they are asking U.S. to be a witness against ourselves! They
47 are asking U.S. to give them information to use against us. It is their duty to gather evidence, it is not our duty to do

1 their job for them and give them evidence to persecute U.S. with. It is against their own laws for them to do this, as
2 verified by their Constitution!

3 When someone is asked when or where he or she was born, do they answer according to their own personal memory of
4 that event, or by hearsay? They go by hearsay; by what someone else told them, or by what a piece of paper tells them.
5 The Disciples of Christ are witnesses (1 Thessalonians 2:10). Therefore, we cannot answer that question truthfully as to
6 when or where we were born because we were not a witness to that event. Remember, when you sign a license, you are
7 swearing that you are a witness to everything stated on that piece of paper. God's Ninth Commandment tells U.S. never
8 to bear false witness (Exodus 20:16, Deuteronomy 5:20), but this is exactly what one does (though unintentional it may
9 be) when they claim they are a witness to ones birth, or if they rely upon hearsay (which is not the truth, according to
10 both man's law and God's Law).

11 *"Testimony by a witness in court in response to a question as to his own status, for example age, legitimacy,
12 nationality, is closely related to the subject of pedigree declaration (pedigree has to do with animals). A person
13 cannot know these facts except from hearsay information, for he cannot even be informed of these facts until an
14 appreciative time after his birth."
15 [People v. Rath, 115 Ca.132]*

16 So, your birth date is hearsay information. This is a presumption, and they want you to confirm those presumptions.
17 And you avoid confirming those presumptions and you rebut that with the Word of God. When someone wants to
18 identify you, you tell him or her who you are according to the Word of God; how He has described you, and not how
19 the world would like you to be described.

- 20 3. **Name:** Names, in general, are given by those in authority to those in subjection to that authority, to mark and note
21 them.

22 God calls his servants by name (Isaiah 43:1; 45:3; John 10:3, Revelation 2:17). Everyone's name is sacred, it demands
23 respect as a sign of the dignity of the one who bears it. Now, here is a question for you, dear reader. Have you ever, in
24 your entire life, "signed" your name in ALL CAPITAL LETTERS? Of course not! Haven't you always used both
25 upper and lower case letters to sign your name? Yes. And why is that? Because that is what you have been taught since
26 a child. Because the standard Rule of Law governing the use of English Grammar states that the correct Capitalization
27 of Proper Names must begin with a capital letter, and the rest of the name must be spelled in smaller case letters. At
28 Law, this lets others know you are an entity created by God, and not an entity created by man.

29 Now, there are entities created by man. Corporations for example. Corporations are known as "persons" created by the
30 government. They are created on a piece of paper and brought into existence by the government. To differentiate
31 between those created by God and those created by the government, those created by the government have their names
32 spelled in ALL CAPITAL LETTERS. This lets others know that this entity does not have a body, soul, and spirit like
33 man has, but that this is a fictional entity created for the purpose of making a profit.

34 Now, if you look at a license, you will notice the name that appears on it is spelled in all capital letters! What this
35 means, at law, is that the entity that is named on this license is a creature of the government, and not a creature of God.
36 It means that entity is a servant of Caesar, and not a servant of God. In order to get a license, one must substitute one's
37 lawfully spelled name for a fictionally spelled name; you must deny the name given to you by God, and accept a name
38 given to you by Caesar in its place. Since your name is not spelled in all capital letters, the name that appears on a
39 license is not yours! That is not who you are. And you must lie and say that this name is yours to get a license.

40 *James 2:6-7, "Do not rich men oppress you, and draw you before the judgment seats? Do not they blaspheme
41 that worthy name by the which ye are called?"*

- 42 4. **Address:** Again, an address uses numbers forced by the government, including the house number, street number, and
43 zip code [See #1 above]. These are fictions and do not exist at law. For example, the Rule of Law governing the
44 English Language states that all numbers must be spelled out! That's why in scripture; all numbers are spelled
45 completely (note: chapter and verse numbers were added by man for a reference and are no part of scripture). That's
46 why on dollar bills; you see the amount of the dollar bill spelled out completely (FIVE DOLLARS). If the writer of a
47 bank check does not spell the amount of the check completely, the bank will not cash that check, because it is not
48 a lawful document until all numbers are spelled out according to the law.
- 49 5. **State:** A license has a two-letter word in place of the State's name. Many people assume this is an abbreviation for
50 their State, but it is not. The Rule of Law governing the use of English Grammar and Correct Punctuation states that all

1 abbreviations must have a period after it, otherwise it is no abbreviation at all. For example, the abbreviation "No."
2 with a period after it is short for "number". But if "No" doesn't have a period after it, its meaning is changed
3 completely. The State name listed on a license is neither an abbreviation nor a name of a State. It is a fiction. It does
4 not exist in Law.

- 5 6. **Pictures:** Most licenses display an image of the male or female that is being licensed. God's Second Commandment
6 tells U.S. not to make "any graven image or any likeness of anything...that is in the earth...Thou shalt not bow down
7 thyself to them, nor serve them" (Exodus 20:4-5, Deuteronomy 5:8-9). Also:

8 *"Lest ye corrupt yourselves, and make you a graven image, the similitude of any figure, the likeness of male or
9 female,"*

10 *[Deuteronomy 4:16]*

11 In Webster's Dictionary, a picture is defined as "an image or likeness of an object, person, or scene produced on a flat
12 surface, esp. by painting, drawing, or photography". The term "pictures" is specifically used in the scripture to describe
13 what is evil to the Lord (Numbers 33:52, Isaiah 2:16).

14 Now to clarify, the mere making of an image is no sin, because God commanded Moses to make an image of a brass
15 serpent (Numbers 21:8); God commanded the priests to make images of pomegranates on their garments (Exodus
16 28:33-34; 39:24); God commanded to make images of cherubim's out of gold on the mercy seat (Exodus 25:18-22;
17 37:7); and the sanctuary, as a whole, was richly ornamented with images. Therefore, images, or pictures, are not evil in
18 and of themselves.

19 However, it is the making with the intent to give idolatrous worship that is evil in the sight of the LORD, and provokes
20 him to anger (Deuteronomy 4:25). When the Israelites made a molten calf, it was not the image of the calf itself which
21 was a sin, it was what the people did with the image of the calf that made them sin. It was their act of idolatrous
22 worship with that image, not that image itself, which was an abomination to God (Exodus 32:8). And looking to the
23 soulless state for your authority to do things is idolatrous worship.

24 Why does God prohibit looking to images for authority? Because God prohibits all attachments to worldly things. As
25 God is the fountain of happiness, whoever seeks happiness in the creature, is necessarily an idolater as he puts the
26 creature in the place of the Creator (Romans 1:25). God's Law is divinely calculated to prevent man's misery and
27 promote his happiness, by taking him off from all false dependence, and leading him to God himself, the fountain of all
28 good.

29 For example, when someone asks you to show proof of your authority for going from one place to another, what do
30 people usually show him or her? Answer: a piece of paper with an image on it, which is created by Caesar. What does
31 this "drivers license" tell people? It says you look to Caesar for your authority to do the things you do. It says you "bow
32 down and serve" those who created that "image" that you proudly display to others, by obeying everything they tell
33 you to do. But, for those who believe their authority comes from God himself, the scripture is all the "proof" you need
34 to go from place to place.

35 God will not give his praise to images (Isaiah 42:8). Those who trust in graven images will be "greatly ashamed"
36 (Isaiah 42:17).

- 37 7. **Signature:** By signing this ungodly piece of paper, you are claiming you are a "citizen" of some man's government,
38 but the scriptures say we are "...fellow citizens with the saints, and of the household of God" (Ephesians 2:19). Christ's
39 kingdom is not of this world (John 18:36). We are in this world, but not of this world. A license is a contract, and you
40 are bound to abide by the terms of that contract. By signing a license, you agree to place man's law above God's Law.
41 This is idolatry. This is placing something else higher than God. By signing a license you are signing away God's
42 existence. Man says, "We ought to obey men rather than God." But God says, "We ought to obey God rather than men"
43 (Acts 5:29). Who will you follow? The will of man or the Will of God?

44 When you sign a license, you stand as surety for the fictitious entity created by the state. Similar to how a man stands
45 as surety for a corporation (meaning if the corporation does something wrong, the man will go to court and answer to
46 the charges against the corporation). This is what you do when you stand as surety for that fictitious name on that
47 license. But the scripture is clear that we are not to stand as surety (Proverbs 6:1-2; 11:15), In 2 Kings 18:23,31, the
48 people refused to stand as surety (pledges) for their king (government).

1 8. **License:** The lawful definition of a license is, "A permit to do that which, without the license, would be illegal to do".
2 In other words, the government makes something that was lawful to do, illegal. Then they tell you that if you pay the
3 government money (a bribe), then they will turn their backs and give you a permit that allows you to break the law that
4 they just said was illegal to do!

5 **15.3 Biblical prohibitions against specific types of licenses**

6 Below are a few examples of various types of licenses and why they violate God's laws:

7 1. **Marriage license:** God ordains Marriage. (Genesis 2:23-24, Mark 10:6-9, 1 Corinthians 7, 1 Timothy 5:14, Hebrews
8 13:4). Speaking of marriage, Jesus himself said, "What therefore God hath joined together, let not man put asunder"
9 (Mark 10:9). Yet, this is exactly what the men of government do today by saying marriage are illegal; they put asunder
10 the institution of marriage! Remember, if anyone does anything today without a license from the government, it is an
11 illegal act; and there's a strong possibility of getting penalized, fined and imprisoned. Marriage is no exception.
12 Marriage is illegal!

13 If it is God's Will to bring two souls together in Holy Matrimony, what right does mere man have to say two souls
14 cannot get married, until they ask the government for permission? Until they pay the government their hard earned
15 money to get a license to exercise God's will? Does mere man have authority, at law, to interpose himself, or his
16 purported law, between God's Will, and to bring punishment on a servant of Christ for exercising God's Law? Could it
17 be evil to execute the Law of God? Could it?

18 2. **Preaching license:** Jesus commanded U.S. to preach (Matthew 10:7, Mark 16:15, Luke 9:2,60, 1 Corinthians 1:17;
19 9:14,16, 2 Timothy 4:2). What right has man to say we cannot preach anymore until we bribe the government with a
20 fee to get a license to do what God has already commanded U.S. to do? According to the scripture, man is forbidden to
21 charge a fee to preach the gospel of Christ: "What is my reward then? Verily that, when I preach the gospel, I may
22 make the gospel of Christ without charge, that I abuse not my power in the gospel." (1 Corinthians 9:18).

23 3. **Fishing license:** God has already given U.S. permission to fish freely (Genesis 1:26,28, Habakkuk 1:15, Matthew
24 17:27, John 21:10). What right has mere man to say it is now illegal to do what God has already told U.S. is lawful to
25 do? Who owns the fish and water anyway? (Exodus 19:5, Psalm 24:1, Isaiah 44:24, 2 Corinthians 5:18).

26 The Lord has provided those fish for us. The natural man does not have dominion over those fish. The Lord uses him to
27 make sure those things are not ravished, but if you're fishing for whatever you need at that time to eat, then there's no
28 license that controls that; those are a gift from God. And if someone says to you that you must have a license to fish,
29 you may reply, "My Father has provided these fish for me. And nowhere in His Word does it say that I have to have a
30 license to eat those fish. I'm not here for my wants. I am not abusing the fish, I am only going to take what I need."

31 Now, if you're fishing for commercial gain, then you're engaged in commerce and you've come under the commercial
32 laws, because you're trying to profit off of God's creation. And the natural man will have jurisdiction over that because
33 you're engaged in evil. We're not to profit off of His creation; we don't need to because he provides for our needs
34 through our labors. When one goes to commercial activity and gain, they're actually trying to grasp more than what we
35 really need, and that goes to the wants.

36 If you have enough, then you're blessed. Why do you need to spend your life constantly trying to scrape up more? And
37 when all of your needs are met, you have less than everyone else but that's actually a blessing because of the Peace in
38 it. And that's the true Peace of the Lord, not the peace that the world thinks they know, because there's no peace in the
39 world.

40 4. **Pet license:** God's very first command to man was to take care of the creatures upon the earth (Genesis 1:26-28). What
41 right has the government to say it is now illegal to take care of God's creatures? Who owns the animals? (Exodus 19:5,
42 Psalm 24:1, Isaiah 44:24, 2 Cor. 5:18). How can we register with Caesar (the State) those things (animals) that belong
43 to God? (Mark 12:17).

44 5. **Birth license:** Also known as a birth certificate. Since it is almost impossible to get a license today without a birth
45 certificate, and it is almost impossible to do anything today without a license, then one cannot interact in society
46 without this permission slip issued by Caesar. How ridiculous that anyone would ask for "proof" that you were born!
47 That is basically what a birth certificate is. But is not the fact that you are breathing proof enough that you were born?
48

1 God says he knows U.S. and sanctifies U.S. before we are formed in the belly and before we are physically born
2 (Jeremiah 1:4-5). So, according to God, we come into existence before our physical birth. The government says we
3 come into existence after our physical birth, thus denying the scriptures. To a bondservant of Christ, it is not the first
4 birth from corruptible seed that's important (1 Peter 1:23), but our second birth, when we're "born again" (John 3:3,7),
5 that's important. The first birth is of the world; the second birth is of God (John 1:12-13). If we say we were "born"
6 after we came out of the womb, then we are denying we were born of God. We are then of the world, and not of God.

7 6. **Work license:** God says, "...the labourer is worthy of his hire" (Luke 10:7) and "six days shalt thou labour, and do all
8 thy work" (Exodus 20:9), but man says the labourer is not worthy to be hired, and shall work zero days per week,
9 especially if he doesn't have a number issued by the government. God says, "... The labourer is worthy of his reward."
10 (1 Timothy 5:18), but man says the labourer is only worthy of half his reward, the other half must be withheld from his
11 pay. God says, "...the workman is worthy of his meat." (Matthew 10:10), but man says the workman is only worthy of
12 half his meat, the other half must be withheld from his pay. But God condemns the withholding of wages (Jeremiah
13 22:13, Malachi 3:5, James 5:4, Deuteronomy 24:14).

14 7. **Drivers license:** Liberty is given to U.S. by God (Galatians 5:1). Liberty is the freedom to go from one place to
15 another without interference. Jesus Christ already set U.S. at liberty (Luke 4:18, Romans 8:13, 2 Corinthians 3:17), and
16 there are already restrictions in the scripture for using our liberty (Galatians 5:13, 1 Peter 2:16).

17 As Paul says, " why is my liberty judged of another man's conscience? For if I by grace am a partaker, why am I evil
18 spoken of for that for which I give thanks?" (1 Corinthians 10:29-30). Why does government, "spy out our liberty
19 which we have in Christ Jesus, that they might bring U.S. into bondage" (Galatians 2:4)? "While they promise them
20 liberty, they themselves are the servants of corruption: for of whom a man is overcome, of the same is he brought in
21 bondage" (2 Peter 2:19).

22 **15.4 Insurance**

23 If the scripture could be summed up in one word, it would be "accountability". Every man is accountable and responsible
24 for his own actions (Exodus 21:32-34). If you sin, you'll be punished. If you are righteous, you'll be rewarded. If you steal
25 or damage someone's property, you must pay restitution to the victim. The scripture teaches U.S. that only the one who
26 commits a wrongful act must take the responsibility.

27 If I were to take insurance, I would be forsaking God's Law by taking accountability away from myself, and forcing it upon
28 others. If I were in an accident, others would pay the cost of my negligence, and not I, as God commands. When
29 responsibility is taken away from people, and accountability is not a deterrent, then people are free to commit wrongful acts
30 without fear of punishment. How many times have you heard someone say the phrase, "I don't care what happens to that,
31 it's insured!"

32 Getting insurance is done out of:

- 33 1. The "fear of man".
- 34 2. Fear of having an accident.
- 35 3. Fear of having your car stolen by a thief.
- 36 4. Fear of being fined and thrown in jail for not having insurance.
- 37 5. Fear of having your car impounded for not obeying man's insurance laws.

38 But we are commanded to not fear man.

39 *"...The Lord is my helper, and I will not fear what man shall do unto me."
40 (See also Psalm 56:4; 118:6, Isaiah 51:7, Matthew 10:28).
41 [Hebrews 13:6]*

42 Those who pursue insurance are saying to God that His grace is not sufficient.

43 *And He [God] said to me, "My grace is sufficient for you, for My strength is made perfect in weakness."
44 Therefore most gladly I will rather boast in my infirmities, that the power of Christ may rest upon me. 10
45 Therefore I take pleasure in infirmities, in reproaches, in needs, in persecutions, in distresses, for Christ's sake.
46 For when I am weak, then I am strong.
47 [2 Cor. 12:9-10, Bible, NKJV]*

1 We don't need insurance from man, because we have assurance from God:

2 *"And the work of righteousness shall be peace; and the effect of righteousness quietness and assurance*
3 *forever."*
4 *[Isaiah 32:17]*

5 *"Let U.S. draw near with a true heart in full assurance of faith, having our hearts sprinkled from an evil*
6 *conscience, and our bodies washed with pure water."*
7 *[Hebrews 10:22]*

8 In fact, this whole mess we find ourselves on Earth combating started because Eve sought insurance and indemnification
9 for her disobedience to God's command not to eat the fruit. It was insurance, in fact, that the serpent Satan offered Eve that
10 caused her to decide to eat the fruit that brought death, disease, and corruption into the world. Satan, personified in the
11 serpent, promised Eve she would not suffer the consequences God promised and that Eve would be like a God, accountable
12 and liable to NO ONE.

13 *Then the serpent said to the woman, "You will not surely die. 5 For God knows that in the day you eat of it your*
14 *eyes will be opened, and you will be like God, knowing good and evil."*
15 *[Gen. 3:4-5, Bible, NKJV]*

16 Governments ever since the above fall have made a business and a franchise out of offering all kinds of insurance, and all
17 they are doing is encouraging irresponsibility and promoting lawlessness, carelessness, and injury to our neighbor in
18 violation of the second great commandment to love our neighbor. See:

The Unlimited Liability Universe
<http://famguardian.org/Subjects/Spirituality/Articles/UnlimitedLiabilityUniverse.htm>

19 You don't hurt people you love, and therefore governments have been directly and maliciously undermining God's law and
20 may not be obeyed to the extent that they do, because they are in mutiny against God like the serpent and Satan were and
21 are:

22 *"Love does no harm to a neighbor; therefore love is the fulfillment of the law."*
23 *[Romans 13:9-11, Bible, NKJV]*

24 **15.5 Another form of Taxation**

25 In addition, licenses cost money. The government is giving U.S. things at a cost. God himself said he would "freely give
26 U.S. all things" (Romans 8:32). What right has man to charge for something God already gave U.S. for free?

27 A license is just another form of taxation. By requiring a license, the state is claiming complete control and ownership over
28 a disciple's life, liberty, and property. In demanding licensure from the servants of Christ, the State is asking that we render
29 to it the submission and tribute that scripture requires U.S. to give to God alone (Matthew 4:10). Christ's assembly does not
30 exist on paper, but in the hearts of men, and is expressed in their outward acts. Because there is no breath of Life from God
31 in such pieces of paper, we should not look to them for any authority for doing anything. Christ is our authority for doing
32 the things we do (Philippians 4:13). Man is ruled by Law, not by the will of man.

33 **15.6 The most important Law to Know**

34 We should indeed obey that government instituted by the Spirit of God in Christ Jesus, but not a usurper or pretender to His
35 Throne (Hosea 8:4). It is necessary to draw the distinction between those who exercise Godly Power in Lawful Execution
36 of God's Will from those who exercise a "power" for their own private purposes and claim to be doing God's service. The
37 giving of a "name", "birth date", "address", and a "socialist security number" are all identifiers of crafty men that confirm
38 one to be the property of the Babylonian system which created and uses those identifiers to mark its property. That's why
39 it's so very important not to carry an I.D. because any kind of identification you carry describes you according to the State
40 and not according to the Word of God. It's not you, it's an image of you, and it's an image described by men

1 The giving of a "name," "birth date," "address," all forming a "legal description" of a "legal personality" are all identifiers
2 of crafty and deceitful men forming their seal made in their image and likeness that confirm one to be the property of the
3 Babylonian system which created and uses those identifiers to mark its property.

4 A King rules by his law; likewise, God rules by his law, and His Law is the Word of God. We honor Christ by obeying him
5 (John 14:15 "If ye love me, keep my commandments"), not by substituting man-made requirements in place of His. When
6 there is a conflict between God's law and man's law, we must choose whom we will serve, because "No man can serve two
7 masters" (Matthew 6:24). All one must do to decide which law to follow is to search the scriptures:

8 *"Then Peter and the other apostles answered and said, we ought to obey God rather than men."
9 [Acts 5:29]*

10 *"For the LORD is our judge, the LORD is our lawgiver, the LORD is our king; he will save us."
11 [Isaiah 33:22. (See also James 4:12)]*

12 *"Thus saith the LORD; Cursed be the man that trusteth in man."
13 [Jeremiah 17:5]*

14 *"It is better to trust in the LORD than to put confidence in man than to put confidence in princes."
15 [Psalm 118:8-9]*

16 *"Put not your trust in princes."
17 [Psalm 146:3]*

18 *"Let U.S. hear the conclusion of the whole matter: Fear God [**not man*], and keep his commandments [**not
19 man's commandments*]: for this is the whole duty of man."
20 [Ecclesiastes 12:13]*

21 The most important law to know is God's Law because it is our standard by which we measure and judge all other systems
22 of law. Then, when we confront other laws and measure it by God's standard, we can judge whether such laws are godly or
23 not.

24 Think about this. We are "to be conformed to the image of his Son" (Romans 8:29), which is Jesus, the Christ. When we
25 look to a State ID and say, "Yea, that's me, that's who I am," then who are we being conformed to? When we receive
26 identification from the State, then we're made in the image and likeness of Caesar.

27 **15.7 Riding in Cars**

28 Randy Lee, from the Christ's assembly at California, has been exercising his duty of movement on the common ways for
29 many, many years. He has been pulled over many times. Most of time, after Randy spoke the truth to them, and knowing
30 that Randy had no license, tags, registration, title, insurance, and so forth, the police would let him go and continue on his
31 way, and did not arrest him nor impound the car.

32 It is interesting to note that every time the police let Randy go, the car he was in did not have any marks of Caesar (i.e., no
33 State issued license plates, title, registration, insurance, etc.). There were only two times when the police impounded the
34 car, and both times were when Randy was in a car that had State issued license plates.

35 The first time the car was impounded was when he borrowed his friend's car (which was registered with the State). After
36 the police pulled him over, the only thing Randy gave them was his "name." They arrested Randy Lee and impounded the
37 car. However, Randy did not sign anything nor give them fingerprints or a mug shot while in their custody. He also went on
38 a fast while in jail (which concerned the jailers greatly).

39 When they brought him before the judge, the judge told Randy that he could go home if he would pay a \$400 fine and agree
40 to 6 months of probation. Randy replied, "I cannot pay a fine because I have no money. And I cannot agree to probation
41 because I cannot enter into any agreements with you." The judge did not even ask why, and sentenced Randy to a lengthy
42 jail term. (Keep in mind that the courtroom was filled with many people, and the judge had to act like he was in charge).

1 However, that same night, Randy received a note from the judge stating that he would be released in three days, and he
2 was! Why? Because without an address, birth date, birthplace, social security number, signature, etc., the COUNTY is not
3 able to bill the STATE for the cost of keeping you in their facilities!

4 Anyway, in California, when the State impounds the car, they must hold it for 30 days. After the 30 days, the cost to get it
5 back might be more than the car is worth. So Pat (the "registered owner" of the car) visited the police chief in person and
6 begged for his car back. The police chief agreed to give him the car back and waive the 30 days law, but he warned him that
7 if it happens again, they would hold it for the full 30 days.

8 The second time the car was impounded, Randy was in the same State registered car when he got pulled over again, but this
9 time, when Randy gave them his name, the cop ran his name through his computer in his police car. Obviously, what
10 transpired with Randy the previous time must have appeared on his terminal? When the policeman approached Randy, he
11 told him that he was free to go, but he had to impound the car.

12 One may ask, "Why did they impound the car, but not arrest Randy?" Well, the car was registered with the State, and was
13 under the jurisdiction of the State. They had full control over it, since it had the identification marks of the State. However,
14 Randy Lee did not have identification from the State, and since he did not commit any evil acts against another, they had no
15 jurisdiction over Randy, and they let him go.

16 **15.8 Conclusions**

17 To summarize, a license requires U.S. to

- 18 1. Make an image, a picture,
- 19 2. Accept a number (mark) from the government (beast),
- 20 3. Lie about being a witness to our own birth,
- 21 4. Deny our lawfully spelled Christian name and accept a fictitiously spelled name in its place, and,
- 22 5. Commit idolatry by giving allegiance and preference to the laws of man above the Laws of our Creator.

23 All of which provokes God to anger.

24 Dear reader, who do you place as Lord over your life? Who do you look to for your authority for doing the things you do?
25 What do you claim is your authority for marriage, preaching, fishing, having pets, working, or driving a car? If you have a
26 license from the government to do these things, then you look to Caesar for your authority to do the things you do. If you
27 rely solely upon the Scriptures to do these things, then you look to God for your authority to do the things you do. Either
28 you believe, "I can do all things through the government which strengtheneth me", or you believe, "I can do all things
29 through Christ which strengtheneth me" (Philippians 4:13). You cannot serve two masters (Matthew 6:24, Luke 16:13).

30 God does have patience with us, but His patience, as His Word shows, does run out. And we have to take those things into
31 consideration. In other words, when you learn these things, you don't have to go out and get rid of all your licenses
32 immediately, we're not promoting that idea. But consider these things and say, "Am I attached to these things through the
33 Will of God or though the will of man?" That's what we're talking about. We need to proceed cautiously as the Spirit of
34 God leads us, and don't make any rash decisions. You have to go to Him and pray, because He will show you the way out
35 of these things. Everybody's situation is different.

36 We are not here to judge anybody and say, "Well, you're a heathen because you have all these licenses." Well, we used to
37 have all these licenses, we don't have them anymore, but we understand your situation. We have all had this over-whelming
38 feeling when this Truth was revealed to us. And it looks like an insurmountable thing to do away with them, but it isn't
39 because we have eliminated them all out of our lives, but we've done it over a period of time. Sometimes it takes years. In
40 most cases, especially when you have a family, we have to consider that the Lord says he who does not take care of his
41 family is worse than an infidel. We have responsibilities before the Lord, and if we have to remain in servitude and slavery
42 to fulfill those obligations, then we have to do that with patience, looking to the day when you can be free from debt, free
43 from licensure, and free from all these obligations that you've gotten yourself into.

44 The important thing is to know that they are not of God, and once you do that, He knows your heart and He will give you
45 the time to do those things, if you willingly submit to Him. By "willingly," I mean when that call comes to you, you don't

1 resist it. Only God can set you free. Once you get rid of all the licenses and burdens of the world, your heart still has to be
2 true.

3 **16 Biblical franchises**

4 It may surprise many Christians to learn that franchises are almost as old as the world's oldest profession, which is
5 prostitution, and that they are found throughout what the U.S. Supreme Court calls "the most venerated book of antiquity",
6 the Holy Bible. Below are some examples of common franchises within the Bible:

- 7 1. The Bible itself is trust indenture and a franchise.
8 1.1. The corpus of the trust is the Heaven and the Earth, which belong to God. The earth was placed under man's
9 delegated authority as trustee when God commanded Adam and Even to subdue and have dominion over the
10 Earth. God command man in Gen. 1:28 to be fruitful and multiply and subdue, meaning have dominion over, the
11 Earth.

12 *The heavens are Yours [God's], the earth also is Yours;*
13 *The world and all its fullness, You have founded them.*
14 *The north and the south, You have created them;*
15 *Tabor and Hermon rejoice in Your name.*
16 *You have a mighty arm;*
17 *Strong is Your hand, and high is Your right hand."*
18 [[Psalm 89:11-13](#), Bible, NKJV]

19
20 *"I have made the earth,*
21 *And created man on it.*
22 *I—My hands—stretched out the heavens,*
23 *And all their host I have commanded."*
24 [[Isaiah 45:12](#), Bible, NKJV]

25
26 *"Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it."*
27 [[Deuteronomy 10:14](#), Bible, NKJV]

- 28 1.2. Those who believe in God become trustees and fiduciaries to God under the terms of the Bible trust indenture and
29 franchise. That is what the phrase "in Him" means in the Bible: Acting as God's trustee, fiduciary, and hands
30 and feet during your short time here on Earth. When we are obeying God's word and His commands, we are
31 described as being in God's family and being able to enter the Kingdom of Heaven:

32 *"Let U.S. hear the conclusion of this whole matter: **Fear [respect] God and keep His commandments [Laws***
33 ***found in the Bible], for this is man's all. For God will bring every work into judgment, including every secret***
34 ***thing, whether good or evil."***
35 [[Eccl. 12:13-14](#), Bible, NKJV]

36 *"But why do you call Me 'Lord, Lord,' and not do the things which I say?"*
37 [[Luke 6:46](#), Bible, NKJV]

38 *"Obey My voice, and do according to all that I command you; so shall you be My people, and I will be your*
39 *God"*
40 [[Jeremiah 11:4](#), Bible, NKJV]

41 *"Not everyone who says to Me, 'Lord, Lord,' shall enter the kingdom of heaven, **but he who does the will of My***
42 ***Father in heaven."***
43 [[Jesus in Matt. 7:21](#), Bible, NKJV]

44 *"My mother and My brothers are these who hear the word of God and do it."*
45 [[Luke 8:21](#), Bible, NKJV]

46 *"And we have known and believed the love that God has for us. **God is love, and he who abides in love***
47 ***[obedience to God's Laws] abides in [and is a FIDUCIARY of] God, and God in him."***

[1 John 4:16, Bible, NKJV]

"Now by this we know that we know Him [God], if we keep His commandments. He who says, "I know Him," and does not keep His commandments, is a liar, and the truth is not in him. But whoever keeps His word, truly the love of God is perfected in him. By this we know that we are in Him [His fiduciaries]. He who says he abides in Him [as a fiduciary] ought himself also to walk just as He [Jesus] walked."

[1 John 2:3-6, Bible, NKJV]

1.3. God is the beneficiary of the trust. The "benefit" he achieves is fellowship with His family, which are all those who obey Him. The Bible says that God is love, and love cannot be truly realized without relationship.

"He who does not love does not know God, for God is love."

[1 John 4:8, Bible, NKJV]

1.4. Those who volunteer to assume the duties of believers and "trustees" receive "consideration" for their faith which includes basic salvation and protection plus an additional reward or "benefit" or "franchise" commensurate with their diligent works and obedience:

"To him who overcomes I will grant to sit with Me on My throne, as I also overcame and sat down with My Father on His throne."

[Rev. 3:21, Bible, NKJV]

"He who overcomes, I will make him a pillar in the temple of My God, and he shall go out no more. I will write on him the name of My God and the name of the city of My God, the New Jerusalem, which comes down out of heaven from My God. And I will write on him My new name."

[Rev. 3:12-13, Bible, NKJV]

"O you afflicted one, tossed with tempest, and not comforted, behold, I will lay your stones with colorful gems, and lay your foundations with sapphires. I will make your pinnacles of rubies, your gates of crystal, and all your walls of precious stones. All your children shall be taught by the Lord, and great shall be the peace of your children. In righteousness you shall be established; you shall be far from oppression, for you shall not fear; and from terror, for it shall not come near you. Indeed they shall surely assemble, but not because of Me. Whoever assembles against you shall fall for your sake.

"Behold, I have created the blacksmith who blows the coals in the fire, who brings forth an instrument for his work; and I have created the spoiler to destroy. No weapon formed against you shall prosper, and every tongue which rises against you in judgment you shall condemn. This is the heritage of the servants of the Lord, and their righteousness is from Me," says the Lord."

[Isaiah 54:11-17, Bible, NKJV]

If you would like to know more about this subject, see:

[Delegation of Authority Order from God to Christians](http://sedm.org/Forms/FormIndex.htm), Form #13.007

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

2. A monarchy is a franchise. Monarchy is the only form of government described in the Bible. The King within the monarchy is the only sovereign by divine right and he owns all the land. Everyone rents the land from the king through property taxes. The "benefit" of having a king is being "protected" by living within the walls of the city he governs. You must swear an oath to the king to come through the gate of the city and enter the protection of the king.
3. Slavery is a franchise. The Israelites were slaves under Pharaoh.
 - 3.1. They consented to be slaves, because when Moses tried to free them, they grumbled. See Exodus 5:20-21.
 - 3.2. The "benefit" of the slavery franchise was that Pharaoh gave them food to eat, clothes on their back, economic security, and "protection" of his laws.
 - 3.3. The franchise made the agents of Pharaoh doing whatever Pharaoh wanted them to do, which in this case was build Pyramids.

Those who do not study history are doomed to repeat it. The Bible is a history book which, if you pay attention, can teach you many lessons about how franchises are created and enforced.

We searched the Bible for references to franchises, and here are a few. The key words we searched for are:

1. "benefit"
2. "benefactors"

- 1 3. "usury"
- 2 4. "servant"
- 3 5. "oppression"

4 All men are equal and when any one man or group of men must serve other men without compensation, then you have
5 slavery if it is involuntary and based on physical force, and franchise and oppression if it is voluntary. Every attempt to
6 implement or enforce franchises is designed and intended to produce inequality, privilege, and discrimination in how the
7 government treats the people relative to other people.

- 8 1. Luke 22:24-30: Jesus refers to any system of government involving "privilege" and inequality as unjust and to be
9 avoided. Notice the word "benefactors", which means "privileged":

10 *The Disciples Argue About Greatness*

11 *Now there was also a dispute among them, as to which of them should be considered the greatest. And He said*
12 *to them, **"The kings of the Gentiles exercise lordship over them, and those who exercise authority over them***
13 ***are called 'benefactors.'** But not so among you; on the contrary, he who is greatest among you, let him be as*
14 ***the younger, and he who governs as he who serves.** For who is greater, he who sits at the table, or he who*
15 *serves? Is it not he who sits at the table? Yet I am among you as the One who serves.*

16 *"But you are those who have continued with Me in My trials. And I bestow upon you a kingdom, just as My*
17 *Father bestowed one upon Me, that you may eat and drink at My table in My kingdom, and sit on thrones*
18 *judging the twelve tribes of Israel."*

- 19 2. Lamentations 5:1-16. The people groan because "the crown has fallen from their head", meaning they have lost their
20 sovereignty. They complain basically because everything is a privilege that they have to pay for, beg for, or sign a
21 contract/franchise surrendering their rights to obtain.

22 *Lamentations 5*

23 *1 Remember, O LORD, what has happened to us;*
24 *look, and see our disgrace.*

25 ***2 Our inheritance has been turned over to aliens,***
26 ***our homes to foreigners.***

27 *3 We have become orphans and fatherless,*
28 *our mothers like widows.*

29 *4 We must buy the water we drink;*
30 ***our wood can be had only at a price.**[franchise]*

31 *5 Those who pursue U.S. are at our heels;*
32 *we are weary and find no rest. [IRS terrorism]*

33 *6 We **submitted to Egypt and Assyria** [surrendered rights through contracts]*
34 *to get enough bread.*

35 *7 Our fathers sinned and are no more,*
36 *and we bear their punishment.*

37 *8 **Slaves rule over us,** [public servants acting like dictators instead of servants]*
38 ***and there is none to free U.S. from their hands.** [who polices the police, meaning the government?]*

39 *9 We get our bread at the risk of our lives*
40 *because of the sword in the desert.*

41 *10 Our skin is hot as an oven,*
42 *feverish from hunger.*

43 *11 Women have been ravished in Zion,*
44 *and virgins in the towns of Judah.*

1 12 Princes have been hung up by their hands;
2 elders are shown no respect.

3 13 Young men toil at the millstones;
4 boys stagger under loads of wood.

5 14 The elders are gone from the city gate;
6 the young men have stopped their music.

7 15 Joy is gone from our hearts;
8 our dancing has turned to mourning.

9 **16 The crown has fallen from our head.**
10 **Woe to us, for we have sinned!**

- 11 3. **Nehemiah 5:** The Jews are subject to usury and oppression because they want to govern their own lives, restore the
12 broken down wall of their former city and government, and associate together to restore their original theocracy form
13 their own government. In response to their plans, they are subjected to usury by the foreigners they are living with,
14 charged high prices for basic necessities, and forced into economic servitude as a punishment for their pursuit of self
15 government. That usury was a franchise imposed from without, and the result was economic servitude. The phrase
16 “sold to the nations” in the passage below means they were contracted into servitude and debt to get basic necessities,
17 and that contract was a franchise. When the Jews wanted to govern their own lives and separate from the pagans
18 around them, they would have left those pagans holding the tax burden to support their unjust system, so the pagans
19 complained against the Jews and tried to subject them to discrimination, just like the IRS terrorizes people today who
20 want to disconnect from the “trade or business” franchise and govern and support themselves without outside
21 interference. The practical result is that personal responsibility and self government is effectively criminalized and
22 penalized.

23 *Nehemiah 5*

24 *Nehemiah Deals with Oppression*

25 1 And **there was a great outcry of the people and their wives against their Jewish brethren** [because they
26 were abandoning the existing government and the tax rolls to form their own government]. 2 For there were
27 those who said, “We, our sons, and our daughters are many; therefore let U.S. get grain, that we may eat and
28 live.”

29 3 There were also some who said, “We have mortgaged our lands and vineyards and houses, that we might buy
30 grain because of the famine.”

31 4 There were also those who said, “**We have borrowed money for the king’s tax on our lands and vineyards.**
32 [franchise/use fee for the kings territory] 5 Yet now our flesh is as the flesh of our brethren, our children as
33 their children; and indeed we are forcing our sons and our daughters to be slaves, and some of our daughters
34 have been brought into slavery. It is not in our power to redeem them, for other men have our lands and
35 vineyards.”

36 6 And I became very angry when I heard their outcry and these words. 7 After serious thought, I rebuked the
37 nobles and rulers, and said to them, “**Each of you is exacting usury from his brother[through a franchise].**”
38 So I called a great assembly against them. 8 And I said to them, “**According to our ability we have redeemed**
39 **our Jewish brethren who were sold to the nations.** Now indeed, will you even sell your brethren? Or should
40 they be sold to us?”

41 Then they were silenced and found nothing to say. 9 Then I said, “**What you are doing [with franchises and**
42 **the in inequality they produce] is not good. Should you not walk in the fear of our God because of the**
43 **reproach of the nations, our enemies?** 10 I also, with my brethren and my servants, am lending them money
44 and grain. **Please, let U.S. stop this usury!** 11 Restore now to them, even this day, their lands, their vineyards,
45 their olive groves, and their houses, also a hundredth of the money and the grain, the new wine and the oil, that
46 you have charged them.”

47 12 So they said, “We will restore it, and will require nothing from them; we will do as you say.”

48 Then I called the priests, and required an oath from them that they would do according to this promise. 13 Then
49 I shook out the fold of my garment[a] and said, “So may God shake out each man from his house, and from his
50 property, who does not perform this promise. Even thus may he be shaken out and emptied.”

1 And all the assembly said, "Amen!" and praised the LORD. Then the people did according to this promise.

2 **17 Abuses of Franchises by the Government**

3 The following subsections will describe the various ways that government franchises are employed unlawfully,
4 unconstitutionally, and illegally in order to destroy your rights, undermine the separation of powers, and destroy equal
5 protection that is the foundation of the United States Constitution. The underlying motives for these abuses are all
6 commercial. Franchises produce a flow of commerce to the government grantor of the franchise and pad the pockets of
7 your public servants. This desire by your public servants to pad their pockets and enlarge their control, revenues, and
8 importance in relation to the populace is at odds with the duty of the government to provide equal protection and equal
9 benefit to all. In short, the love of money is the root of the evil caused by the abuses described in the following subsections:

10 *For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and*
11 *pierced themselves through with many sorrows.*
12 *[1 Timothy 6:5-12, Bible, NKJV]*

13 Public servants who therefore either promote franchises to persons protected by the Constitution or who accept the
14 payments or "benefits" associated with those who participate, in effect, are accepting bribes and favors in exchange for
15 disregarding their constitutional duty to provide "equal protection". Of this corruption, the Bible says:

16 *"And you shall take no bribe [including payments for franchise services that compete with and destroy equal*
17 *protection], for a bribe blinds the discerning and perverts the words of the righteous."*
18 *[Exodus 23:8, Bible, NKJV]*

19 *"You shall not pervert justice; you shall not show partiality, nor take a bribe, for a bribe blinds the eyes of the*
20 *wise and twists the words of the righteous."*
21 *[Deuteronomy 16:19, Bible, NKJV]*

22 *'Cursed is the one who takes a bribe to slay an innocent person.' "And all the people shall say, 'Amen!'*
23 *[Deuteronomy 27:25, Bible, NKJV]*

24 *"A wicked man accepts a bribe behind the back To pervert the ways of justice."*
25 *[Proverbs 17:23, Bible, NKJV]*

26 *"The king establishes the land by justice, But he who receives bribes overthrows it."*
27 *[Proverbs 29:4, Bible, NKJV]*

28 *"Your princes are rebellious, And companions of thieves; Everyone loves bribes, And follows after rewards.*
29 *They do not defend the fatherless, Nor does the cause of the widow come before them."*
30 *[Isaiah 1:23, Bible, NKJV]*

31 The above scriptures are the reason why:

- 32 1. It is an unconstitutional violation of the separation of powers doctrine and a conspiracy against rights for a public
33 servant to offer federal franchises to those domiciled in states of the Union and protected by the Bill of Rights. Federal
34 franchises may only lawfully be offered to persons domiciled on federal territory and not within any state of the Union.
- 35 2. No judge can judge righteously who is participating in any federal franchise, because franchises compete with and
36 destroy the very equality of rights that is the MAIN DUTY of the courts to protect.
- 37 3. Federal judges must recuse themselves who are ruling on a tax trial and who are franchisees called "taxpayers" in
38 receipt of benefits and privileges of the franchise. To do otherwise is a violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#),
39 and [18 U.S.C. §208](#).
- 40 4. No judge can serve as an Article IV judge officiating over franchises and at the same time act as an Article III judge
41 officiating over the protection of rights. All such judges who wear these "two hats" at the same time have a conflict of
42 interest. See:

[What Happened to Justice?](#), Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

1 **17.1 Franchises are abused to UNLAWFULLY create government “employees” or “officers”**¹⁵²

2 “All systems either of preference or of restraint, therefore, being thus completely taken away, the obvious and
3 simple system of natural liberty establishes itself of its own accord. Every man, as long as he does not violate
4 the laws of justice, is left perfectly free to pursue his own interest his own way, and to bring both his industry
5 and capital into competition with those of any other man or order of men. The sovereign is completely
6 discharged from a duty, in the attempting to perform which he must always be exposed to innumerable
7 delusions, and for the proper performance of which no human wisdom or knowledge could ever be sufficient:
8 the duty of superintending the industry of private people.”

9 [Adam Smith, [An Inquiry into the Nature and Causes of the Wealth of Nations](#) (1776)]

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

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

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

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

29 Coulter, J., in *Northern Liberties v. St. John’s Church*, 13 Pa. St., 104 says, very forcibly, ‘I think the common
30 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the
31 government for the purposes of carrying on the government in all its machinery and operations—that they
32 are imposed for a public purpose.’ See, also *Pray v. Northern Liberties*, 31 Pa.St., 69; *Matter of Mayor of*
33 *N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47;
34 *Whiting v. Fond du Lac*, supra.”

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

36
37 “A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the
38 support of the government. The word has never thought to connote the expropriation of money from one group
39 for the benefit of another.”

40 [[U.S. v. Butler](#), 297 U.S. 1 (1936)]

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

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

51 The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be
52 levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to

¹⁵² Adapted with permission from the [Great IRS Hoax](#), Form #11.302, Section 5.2.5, ver. 4.38, found at:
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

1 follow; the essential requisite being that a public service or use shall affect the inhabitants as a community,
2 and not merely as individuals. A public purpose or public business has for its objective the promotion of the
3 public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or
4 residents within a given political division, as, for example, a state, the sovereign powers of which are exercised
5 to promote such public purpose or public business.”
6 [Black’s Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

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

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

14 *Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent*
15 *domain, means a use concerning the whole community distinguished from particular individuals. But each and*
16 *every member of society need not be equally interested in such use, or be personally and directly affected by it;*
17 *if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County,**
18 *262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or*
19 *advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted*
20 *locality, but must be in common, and not for a particular individual. The use must be a needful one for the*
21 *public, which cannot be surrendered without obvious general loss and inconvenience. A "public use" for which*
22 *land may be taken defies absolute definition for it changes with varying conditions of society, new appliances in*
23 *the sciences, changing conceptions of scope and functions of government, and other differing circumstances*
24 *brought about by an increase in population and new modes of communication and transportation. *Katz v.**
25 *Brandon, 156 Conn. 521, 245 A.2d. 579, 586.*

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

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

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

32 A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a
33 payment exacted by legislative authority. *In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979.* **Essential**
34 **characteristics of a tax are that it is NOT A VOLUNTARY**
35 **PAYMENT OR DONATION, BUT AN ENFORCED**
36 **CONTRIBUTION, EXACTED PURSUANT TO**
37 **LEGISLATIVE AUTHORITY.** *Michigan Employment Sec. Commission v. Patt, 4*
38 *Mich.App. 228, 144 N.W.2d. 663, 665. ...”*
39 [Black’s Law Dictionary, Sixth Edition, p. 1457]

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

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

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

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

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

*“The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of conduct for all its citizens in future cases; they may command what is right, and prohibit what is wrong; but they [the government] cannot change innocence [a “nontaxpayer”] into guilt [a “taxpayer”]; or punish innocence as a crime [criminally prosecute a “nontaxpayer” for violation of the tax laws]; or violate the right of an antecedent lawful private contract; or the right of private property. To maintain that our Federal, or State, Legislature possesses such powers [of THEFT and FRAUD], if they had not been expressly restrained; would, *389 in my opinion, be a political heresy, altogether inadmissible in our free republican governments.”*
 [Calder v. Bull, 3 U.S. 386 (1798)]

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

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

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

Table 10: Two methods for taxation

#	Characteristic	Public use/purpose	Private use/purpose
1	Authority for tax	U.S. Constitution	Legislative fiat, tyranny

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

1 If we give our government the benefit of the doubt by “assuming” or “presuming” that it is operating lawfully and
2 consistent with the model on the left above, then we have no choice but to conclude that everyone who lawfully receives
3 any kind of federal payment MUST be either a federal “employee” or “federal contractor” on official duty, and that the
4 compensation received must be directly connected to the performance of a sovereign or Constitutionally authorized
5 function of government. Any other conclusion or characterization of a lawful tax other than this is irrational, inconsistent
6 with the rulings of the U.S. Supreme Court on this subject, and an attempt to deceive the public about the role of limited
7 Constitutional government based on Republican principles. This means that you cannot participate in any of the following
8 federal social insurance programs WITHOUT being a federal “employee”, and if you refuse to identify yourself as a federal
9 employee, then you are admitting that your government is a thief and a robber that is abusing its taxing powers:

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

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

17 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
18 [§552a. Records maintained on individuals](#)

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

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

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

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

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

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

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

“The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way [unregulated by the government]. 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 [including so-called “taxes” under Subtitle A of the I.R.C.] so long as he does not trespass upon their rights.”
[Hale v. Henkel, [201 U.S. 43](#), 74 (1906)]

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

“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)]

QUESTIONS FOR DOUBTERS: If you aren't a federal “employee” as a person participating in Social Security and the Internal Revenue Code, then why are all of the Social Security Regulations located in Title 20 of the Code of Federal Regulations under parts 400-499, entitled “Employee Benefits”? See for yourself:
http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=f073dcf7b1b49c3d353eaf290d735663&c=ecfr&tpl=/ecfrbrowse/Title20/20tab_02.tpl

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

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

4 **Love does no harm to a neighbor; therefore love is the fulfillment of [the ONLY requirement of] the law**
5 **[which is to avoid hurting your neighbor and thereby love him].**
6 **[Romans 13:9-10, Bible, NKJV]**
7

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

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

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

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

20 "The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes
21 of redress" against offensive state action, was "repugnant" to the Constitution. *Id.*, at 15. See also *United States*
22 *v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190](#)
23 [U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or
24 modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*,
25 [383 U.S. 745](#) (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not
26 been questioned."
27 [*City of Boerne v. Flores, Archbishop of San Antonio*, [521 U.S. 507](#) (1997)]

28 What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private
29 life. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every
30 aspect of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call "social
31 engineering". Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of
32 reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle
33 A of the Internal Revenue Code, which would "appear" to regulate the private conduct of all human beings in states of the
34 Union, in fact:

- 35 1. Only applies to "public employees", "public offices", and federal instrumentalities in the official conduct of their
36 duties on behalf of the municipal corporation located in the District of Columbia, which [4 U.S.C. §72](#) makes the "seat
37 of government".
- 38 2. Does not CREATE any new public offices or instrumentalities within the national government, but only regulates the
39 exercise of EXISTING public offices lawfully created through Title 5 of the U.S. Code. The IRS abuses its forms to
40 unlawfully CREATE public offices within the federal government. In payroll terminology, this is called "creating
41 fictitious employees", and it is not only quite common, but highly illegal and can get private workers FIRED on the
42 spot if discovered.
- 43 3. Regulates PUBLIC and not PRIVATE conduct and therefore does not pertain to private human beings.
- 44 4. Constitutes a franchise and a "benefit" within the meaning of 5 U.S.C. §552a. Tax "refunds" and "deductions", in fact,
45 are the "benefit", and 26 U.S.C. §162 says that all those who take deductions MUST, in fact, be engaged in a public
46 office within the government, which is called a "trade or business":

47 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
48 [§ 552a. Records maintained on individuals](#)

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

50 (12) the term "**Federal benefit program**" means **any program administered or funded by the Federal**
51 **Government, or by any agent or State on behalf of the Federal Government, providing cash or in-kind**
52 **assistance in the form of payments, grants, loans, or loan guarantees to individuals**;

1 5. Has the job of concealing all the above facts in thousands of pages and hundreds of thousands of words so that the
2 average American is not aware of it. That is why they call it the “code” instead of simply “law”: Because it is private
3 law you have to volunteer for and an “encryption” and concealment device for the truth. Now we know why former
4 Treasury Secretary Paul O’Neil called the Internal Revenue Code “9500 pages of gibberish” before he quit his job in
5 disgust and went on a campaign to criticize government.

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

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

11 The total lack of authority of the government to regulate or tax private conduct explains why, for instance:

- 12 1. The vehicle code in your state cannot be enforced on PRIVATE property. It only applies on PUBLIC roads owned by
13 the government
- 14 2. The family court in your state cannot regulate the exercise of unlicensed and therefore PRIVATE CONTRACT
15 marriage. Marriage licenses are a franchise that make those applying into public officers. Family court is a franchise
16 court and the equivalent of binding arbitration that only applies to fellow statutory government “employees”.
- 17 3. City conduct ordinances such as those prohibiting drinking by underage minors only apply to institutions who are
18 licensed, and therefore PUBLIC institutions acting as public officers of the government.

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

23 [26 U.S.C. Sec. 7701\(a\)\(26\)](#)

24 *“The term ‘trade or business’ includes the performance of the functions of a [public office](#).”*

25 Below is the definition of “public office”:

26 Public office

27 *“Essential characteristics of a ‘public office’ are:*

28 *(1) Authority conferred by law,*

29 *(2) Fixed tenure of office, and*

30 *(3) Power to exercise some of the sovereign functions of government.*

31 *(4) Key element of such test is that “officer is carrying out a sovereign function”.*

32 *(5) Essential elements to establish public position as ‘public office’ are:*

33 *(a) Position must be created by Constitution, legislature, or through authority conferred by legislature.*

34 *(b) Portion of sovereign power of government must be delegated to position,*

35 *(c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.*

36 *(d) Duties must be performed independently without control of superior power other than law, and*

37 *(e) Position must have some permanency.”*

38 *[Black’s Law Dictionary, Sixth Edition, p. 1230]*

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

42 *“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
43 exercised in behalf of the government or of all citizens who may need the intervention of the officer.”¹⁵³*

44 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level
45 of government, and whatever be their private vocations, are trustees of the people, and accordingly labor
46 under every disability and prohibition imposed by law upon trustees relative to the making of personal**

¹⁵³ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

1 financial gain from a discharge of their trusts.¹⁵⁴ That is, a public officer occupies a fiduciary relationship
2 to the political entity on whose behalf he or she serves.¹⁵⁵ and owes a fiduciary duty to the public.¹⁵⁶ It has
3 been said that the fiduciary responsibilities of a public officer cannot be less than those of a private
4 individual.¹⁵⁷ Furthermore, it has been stated that any enterprise undertaken by the public official which
5 tends to weaken public confidence and undermine the sense of security for individual rights is against public
6 policy.¹⁵⁸
7 [63C Am.Jur.2d., Public Officers and Employees, §247]

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

9 “Corporations are also of all grades, and made for varied objects; all governments are corporations, created
10 by usage and common consent, or grants and charters which create a body politic for prescribed purposes;
11 but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise
12 of power, they are all governed by the same rules of law, as to the construction and the obligation of the
13 instrument by which the incorporation is made. One universal rule of law protects persons and property. It is
14 a fundamental principle of the common law of England, that the term freemen of the kingdom, includes ‘all
15 persons,’ ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2
16 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same
17 footing of protection as other persons, and their corporate property secured by the same laws which protect
18 that of individuals. 2 Inst. 46-7. ‘No man shall be taken,’ ‘no man shall be disseised,’ without due process of law,
19 is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the
20 federal government, by the amendments to the constitution.”
21 [Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]
22

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

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

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

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

¹⁵⁴ 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.

¹⁵⁵ 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.

¹⁵⁶ 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).

¹⁵⁷ 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.

¹⁵⁸ Indiana State Ethics Comm’n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

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

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

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

25 Any legal person, whether it be a natural person, a corporation, or a trust, may become a "public office" if it volunteers to
26 do so. A subset of those engaging in such a "public office" are federal "employees", but the term "public office" or "trade
27 or business" encompass much more than just government "employees". In law, when a legal "person" volunteers to accept
28 the legal duties of a "public office", it therefore becomes a "trustee", an agent, and fiduciary (as defined in [26 U.S.C.](#)
29 [§6903](#)) acting on behalf of the federal government by the operation of private contract law. It becomes essentially a
30 "franchisee" of the federal government carrying out the provisions of the franchise agreement, which is found in:

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

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

[The "Trade or Business" Scam, Form #05.001](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

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

- 36 1. Liberty University, Section 4: Avoiding Government Franchises and Licenses
37 <http://sedm.org/LibertyU/LibertyU.htm>
- 38 2. Authorities on "franchise"
39 <http://famguardian.org/TaxFreedom/CitesByTopic/franchise.htm>

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

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

43 *You must obtain and enter a U.S. taxpayer identification number (TIN) for:*

- 44 • Any recipient whose income is effectively connected with the conduct of a [trade or business](#) in
45 the United States.

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

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

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

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

“THE” + “IRS” = “THEIRS”

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

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

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

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

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

The IRS Form W-4 therefore essentially amounts to a federal employment application. It is your badge of dishonor and a tacit admission that you can’t or won’t trust God and yourself to provide for yourself. Instead, you need a corrupted “protector” to steal money from your neighbor or counterfeit (print) it to help you pay your bills and run your life.

1 Furthermore, if your private employer forced you to fill out the W-4 against your will or instituted any duress to get you to
2 fill it out, such as threatening to fire or not hire you unless you fill it out, then he/she is:

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

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

17 *"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so*
18 ***righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can***
19 *he expect that his devotion should be accepted; for, 1. **Nothing is more offensive to God than deceit in***
20 ***commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-***
21 ***servants] in dealing with any person [within the public], which are all an abomination to the Lord, and***
22 ***render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It***
23 ***is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the***
24 ***protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that***
25 ***which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a***
26 ***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***
27 ***avenger of those that are defrauded by their brethren. 2. **Nothing is more pleasing to God than fair and*****
28 ***honest dealing, nor more necessary to make U.S. and our devotions acceptable to him: A just weight is his***
29 ***delight.** He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is*
30 *pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most*
31 *exactly, and therefore is the greater abomination to God."*
32 *[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]*

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

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

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

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

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

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

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

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

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

2 “And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who
3 sat on the horse and against His army.”
4 [[Rev. 19:19](#), Bible, NKJV]

5 Babylon the Great Harlot is “fornicating” with the government by engaging in commerce with it. Black’s Law Dictionary
6 defines “commerce” as “intercourse”:

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

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

14 *And I heard another voice from heaven saying, “Come out of her, my people, lest you share in her sins, and lest you
15 receive of her plagues. For her sins have reached to heaven, and God has remembered her iniquities.
16 Render to her just as she rendered to you, and repay her double according to her works; in the cup which she
17 has mixed, mix double for her. In the measure that she glorified herself and lived luxuriously, in the same
18 measure give her torment and sorrow; for she says in her heart, ‘I sit as queen, and am no widow, and will not
19 see sorrow.’ Therefore her plagues will come in one day—death and mourning and famine. And she will be
20 utterly burned with fire, for strong is the Lord God who judges her.
21 [[Rev. 18:4-8](#), Bible, NKJV]*

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

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

24 **17.1.1 “Public Office” v. “Public Officer”**

25 Every lawful “public office” requires all of the following elements to be lawfully exercised:

- 26 1. The “office”, which has specific duties and powers conferred by law and which are authorized to be exercised only in a
27 specific place.
28 2. The “officer”, who is the human being who fills the office. This human being has voluntarily agreed, under contract,
29 being the franchise agreement, to serve as surety for all the actions of the office, including those that are unlawful.
30 3. A specific period of performance in which the office is lawfully occupied and active with the specific officer who is
31 authorized to occupy it.
32 4. Public property under the custody or control of the office. This is confirmed by the definition of “public officer”:

33 “**Public office**. The right, authority, and duty created and conferred by law, by which for a given period, either
34 fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of
35 the sovereign functions of government for the benefit of the public. *Walker v. Rich*, 79 Cal.App. 139, 249 P. 56,
36 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the
37 sovereign power, either great or small. *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v.*
38 *State*, 13 Ala.App. 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v.*
39 *City of Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46
40 *Ariz.* 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient**
41 **authority, but for such time as de- notes duration and continuance, with Independent power to control the**
42 **property of the public**, or with public functions to be exercised in the supposed interest of the people, the
43 service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position
44 so created is a public office. *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.
45 [Black’s Law Dictionary, Fourth Edition, p. 1235]

46 When the office is lawfully occupied, a fiduciary duty is established against the officer which is owed to the public at large:

1 "As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
2 exercised in behalf of the government or of all citizens who may need the intervention of the officer.¹⁵⁹
3 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**
4 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor**
5 **under every disability and prohibition imposed by law upon trustees relative to the making of personal**
6 **financial gain from a discharge of their trusts.**¹⁶⁰ **That is, a public officer occupies a fiduciary relationship**
7 **to the political entity on whose behalf he or she serves.**¹⁶¹ **and owes a fiduciary duty to the public.**¹⁶² **It has**
8 **been said that the fiduciary responsibilities of a public officer cannot be less than those of a private**
9 **individual.**¹⁶³ Furthermore, it has been stated that any enterprise undertaken by the public official which
10 tends to weaken public confidence and undermine the sense of security for individual rights is against public
11 policy.¹⁶⁴
12 [63C Am.Jur.2d., Public Officers and Employees, §247]

13 Many people confuse the **office** with the **officer** and they are **not** the same. Some important points on this subject:

14 1. **The "public office" is:**

15 1.1. The franchise.

16 1.2. Part of the government.

17 1.3. A creation of the government. That government is a corporation and all corporations are statutory "citizens" and
18 "residents" of the place they were incorporated and ONLY of that place:

19 "A corporation is a citizen, **resident**, or inhabitant of the state or country by or under the laws of which it was
20 created, and of that state or country only."
21 [19 Corpus Juris Secundum (C.J.S.), Corporations, §886]

22 1.4. A "citizen" because part of the government and because the government is a corporation and therefore a "citizen"
23 under the laws of its creation.

24 1.5. Domiciled in the District of Columbia pursuant to 4 U.S.C. §72 and Federal Rule of Civil Procedure 17(b).

25 1.6. The "taxpayer" under the I.R.C. as defined in 26 U.S.C. §7701(a)(14).

26 1.7. A "public trust". The public servant is the trustee, the Constitution is the trust document, the beneficiaries are our
27 posterity, and the corpus of the trust is the public property under the management and control of the office.

28 *Executive Order 12731*
29 *"Part 1 -- PRINCIPLES OF ETHICAL CONDUCT*

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

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

36
37 **TITLE 5--ADMINISTRATIVE PERSONNEL**
38 **CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS**

¹⁵⁹ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

¹⁶⁰ 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.

¹⁶¹ 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.

¹⁶² 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).

¹⁶³ 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.

¹⁶⁴ Indiana State Ethics Comm'n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 **PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE**
2 **BRANCH--Table of Contents**
3 **Subpart A--General Provisions**
4 **Sec. 2635.101 Basic obligation of public service.**

5 (a) Public service is a public trust.

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

11 2. The “officer” occupying the public office:

- 12 2.1. Is a human being and a separate legal person from the office he occupies.
13 2.2. Is not the franchisee called “taxpayer”.
14 2.3. Is voluntary surety for the “taxpayer” or office.
15 2.4. Is protected by official immunity so long as he/she/it stays without the bounds of his expressly delegated
16 authority as described by law.
17 2.5. Waives official immunity and becomes personally liable for a tort if he/she/it exceeds the bounds of his lawfully
18 delegated authority.

19 Now let's apply the above concepts to the income tax, which is a franchise tax upon public offices served within the federal
20 government and exercised abroad but not domestically. The activity subject to indirect/excise/privilege tax is a “trade or
21 business”, which is defined as “the functions of a public office” within 26 U.S.C. §7701(a)(26). IRS forms that address the
22 citizenship and residence of the submitter relate to the “public officer” and not the office he or she occupies. The office can
23 have a different domicile or residence than the officer.

24 **EXAMPLE:** For instance, a Congressman who lives outside of the District of Columbia and commutes daily to work inside
25 the Beltway is a nonresident of the “United States” engaged in a public office. “United States” is defined at 26 U.S.C.
26 §7701(a)(9) and (a)(10) to include the District of Columbia and exclude states of the Union. Therefore, the states of
27 Maryland and Virginia that surround the District of Columbia would not be part of the “United States” described in the
28 I.R.C. As such, the Congressman is a “nonresident alien” (26 U.S.C. §7701(b)(1)(B)) but not an “individual” or
29 “nonresident alien individual” (26 CFR §1.1441-1(c)(3)) who has earnings from a “trade or business”, which is a public
30 office. 4 U.S.C. §72 says that office can only lawfully be exercised by the public officer, which is himself, within the
31 District of Columbia and NOT elsewhere. Therefore, any earnings from the office originating from within the District of
32 Columbia become taxable only at the point when the Congressmen goes temporarily abroad under 26 U.S.C. §911 and
33 avails himself of the benefits of a tax treaty. In relation to the foreign country and the tax treaty, he is an alien and therefore
34 an “individual” and therefore pays income tax on earnings during the time he was abroad pursuant to 26 U.S.C. §871. He
35 doesn't owe any tax on earnings while not abroad under 26 U.S.C. §871, because he can't be either an “individual” or an
36 “alien” under Title 26 while he is physically located anywhere in America.

37 The only thing the feds can tax is constitutionally foreign commerce, including imports and exports and earnings in foreign
38 countries. They can't tax domestic transactions within a state:

39 *“The States, after they formed the Union, continued to have the same range of taxing power which they had*
40 *before, barring only duties affecting exports, imports, and on tonnage. 2 Congress, on the other hand, to lay*
41 *taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States',*
42 *Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to*
43 *Constitutional limitations as to the method of laying taxes.”*
44 *[Graves v. People of State of New York, 306 U.S. 466 (1939)]*

45
46 *“The difficulties arising out of our dual form of government and the opportunities for differing opinions*
47 *concerning the relative rights of state and national governments are many; but for a very long time this court*
48 *has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or*
49 *their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like*
50 *limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra.”*
51 *[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]*

1 “Thus, Congress having power to regulate commerce with foreign nations, and among [but not WITHIN] the
2 several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses
3 to pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that
4 great and extensive power; and the same observation is applicable to every other power of Congress, to the
5 exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to
6 the licensee.

7 But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this
8 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs
9 **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a State is**
10 **warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to**
11 **the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of
12 the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given
13 in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it
14 must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited,
15 and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
16 subjects. **Congress cannot authorize a trade or business [including public offices] within a State in order to**
17 **tax it.**”

18 [*License Tax Cases*, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

19 **17.1.2 Legal Requirements for Occupying a “Public Office”**

20 The subject of exactly what constitutes a “public office” within the meaning described in 26 U.S.C. §7701(a)(26) is not
21 defined in any IRS publication we could find. The reason is quite clear: the “trade or business” scam is the Achilles heel of
22 the IRS fraud and both the IRS and the Courts are loath to even talk about it because there is nothing they can defend
23 themselves with other than unsubstantiated presumption created by the abuse of the word “includes” and certain key “words
24 of art”. In the face of such overwhelming evidence of their own illegal and criminal mis-enforcement of the tax codes,
25 silence or omission in either admitting it or prosecuting it can only be characterized as FRAUD on a massive scale, in fact:

26 “Silence can only be equated with fraud where there is a legal or moral duty to speak or where an inquiry left
27 unanswered would be intentionally misleading.”
28 [*U.S. v. Prudden*, 424 F.2d. 1021 (5th Cir. 1970)]

29
30 “Silence can be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left
31 unanswered would be intentionally misleading. . . We cannot condone this shocking behavior by the IRS. Our
32 revenue system is based on the good faith of the taxpayer and the taxpayers should be able to expect the same
33 from the government in its enforcement and collection activities.”
34 [*U.S. v. Tweel*, 550 F.2d. 297, 299 (5th Cir. 1977)]

35
36 “Silence is a species of conduct, and constitutes an implied representation of the existence of the state of facts
37 in question, and the estoppel is accordingly a species of estoppel by misrepresentation. When silence is of such
38 a character and under such circumstances that it would become a fraud upon the other party to permit the party
39 who has kept silent to deny what his silence has induced the other to believe and act upon, it will operate as an
40 estoppel.”
41 [*Carmine v. Bowen*, 64 A. 932 (1906)]

42 The “duty” the courts are talking about above is the fiduciary duty of all those serving in public offices in the government,
43 and that fiduciary duty was created by the oath of office they took before they entered the office. Therefore, those who
44 want to know how they could lawfully be classified as a “public office” will have to answer that question completely on
45 their own, which is what we will attempt to do in this section.

46 We begin our search with a definition of “public office” from Black’s Dictionary:

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

1 to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so
2 created is a public office. *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.
3 [Black's Law Dictionary, Fourth Edition, p. 1235]

4 Black's Law Dictionary Sixth Edition further clarifies the meaning of a "public office" below:

5 "Essential characteristics of a 'public office' are:
6 (1) Authority conferred by law,
7 (2) Fixed tenure of office, and
8 (3) Power to exercise some of the sovereign functions of government.

9
10 Key element of such test is that "officer is carrying out a sovereign function. *Spring v. Constantino*, 168 Conn.
11 563, 362 A.2d. 871, 875. Essential elements to establish public position as 'public office' are:
12 Position must be created by Constitution, legislature, or through authority conferred by legislature.
13 Portion of sovereign power of government must be delegated to position,
14 Duties and powers must be defined, directly or implied, by legislature or through legislative authority.
15 Duties must be performed independently without control of superior power other than law, and
16 Position must have some permanency."
17 [Black's Law Dictionary, Sixth Edition, p. 1230]

18 American Jurisprudence Legal Encyclopedia further clarifies what a "public office" is as follows:

19 "As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
20 exercised in behalf of the government or of all citizens who may need the intervention of the officer.¹⁶⁵
21 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**
22 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor**
23 **under every disability and prohibition imposed by law upon trustees relative to the making of personal**
24 **financial gain from a discharge of their trusts.**¹⁶⁶ **That is, a public officer occupies a fiduciary relationship**
25 **to the political entity on whose behalf he or she serves.**¹⁶⁷ **and owes a fiduciary duty to the public.**¹⁶⁸ **It has**
26 **been said that the fiduciary responsibilities of a public officer cannot be less than those of a private**
27 **individual.**¹⁶⁹ Furthermore, it has been stated that any enterprise undertaken by the public official which
28 tends to weaken public confidence and undermine the sense of security for individual rights is against public
29 policy.¹⁷⁰
30 [63C Am.Jur.2d., Public Officers and Employees, §247]

31 Based on the foregoing, one cannot be a "public officer" if:

- 32 1. There is not a statute or constitutional authority that specifically creates the office. All "public offices" can only be
33 created through legislative authority.
- 34 2. Their duties are not specifically and exactly enumerated in some Act of Congress.
- 35 3. They have a boss or immediate supervisor. All duties must be performed INDEPENDENTLY.
- 36 4. They have anyone but the law and the courts to immediately supervise their activities.
- 37 5. They are serving as a "public officer" in a location NOT specifically authorized by the law. The law must create the
38 office and specify exactly where it is to be exercised. 4 U.S.C. §72 says ALL public offices of the federal and national
39 government MUST be exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by
40 law.

¹⁶⁵ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

¹⁶⁶ 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.

¹⁶⁷ 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.

¹⁶⁸ 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).

¹⁶⁹ 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.

¹⁷⁰ Indiana State Ethics Comm'n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

- 1 6. Their position does not carry with it some kind of fiduciary duty to the “public” which in turn is documented in and
2 enforced by enacted law itself.
3 7. The beneficiary of their fiduciary duty is other than the “public”. Public service is a public trust, and the beneficiary of
4 the trust is the public at large and not any one specific individual or group of individuals. See 5 CFR §2635.101(b) and
5 Executive Order 12731.

6 All public officers must take an oath. The oath, in fact, is what creates the fiduciary duty that attaches to the office. This is
7 confirmed by the definition of "public official" in Black’s Law Dictionary:

8 *A person who, upon being issued a commission, taking required oath, enters upon, for a fixed tenure, a position called an*
9 *office where he or she exercises in his or her own right some of the attributes of sovereign he or she serves for benefit of*
10 *public. Macy v. Heverin, 44 Md.App. 358, 408 A.2d. 1067, 1069. The holder of a public office though not all persons in*
11 *public employment are public officials, because public official's position requires the exercise of some portion of the*
12 *sovereign power, whether great or small. Town of Arlington v. Bds. of Conciliation and Arbitration, Mass., 352 N.E.2d.*
13 *914.*
14 *[Black’s Law Dictionary, Sixth Edition, p. 1230]*

15 The oath for United States federal and state officials was prescribed in the very first enactment of Congress on March 4,
16 1789 as follows:

17 *Statutes at Large, March 4, 1789*
18 *1 Stat. 23-24*

19 *SEC. 1. Be it enacted by the Senate and [Home of] Representatives of the United States of America in Congress assembled,*
20 *That the oath or affirmation required by the sixth article of the Constitution of the United States, shall be administered in*
21 *the form following, to wit : " I, A, B. do solemnly swear or affirm (as the case may be) that I will support the Constitution*
22 *of the United States." The said oath or affirmation shall be administered within three days after the passing of this act, by*
23 *any one member of the Senate, to the President of the Senate, and by him to all the members and to the secretary; and by*
24 *the Speaker of the House of Representatives, to all the members who have not taken a similar oath, by virtue of a particular*
25 *resolution of the said House, and to the clerk: and in case of the absence of any member from the service of either House,*
26 *at the time prescribed for taking the said oath or affirmation, the same shall be administered to such member, when he*
27 *shall appear to take his seat.*

28 *SEC. 2. And he it further enacted, That at the first session of Congress after every general election of Representatives, the*
29 *oath or affirmation aforesaid, shall be administered by any one member of the House of Representatives to the Speaker;*
30 *and by him to all the members present, and to the clerk, previous to entering on any other business; and to the members*
31 *who shall afterwards appear, previous to taking their seats. The President of the Senate for the time being, shall also*
32 *administer the said oath or affirmation to each Senator who shall hereafter be elected, previous to his taking his seat: and*
33 *in any future case of a President of the Senate, who shall not have taken the said oath or affirmation, the same shall be*
34 *administered to him by any one of the members of the Senate.*

35 *SEC. 3. And be it further enacted. That the members of the several State legislatures, at the next sessions of the said*
36 *legislatures, respectively, and all executive and judicial officers of the several States, who have been heretofore chosen*
37 *or appointed, or who shall be chosen or appointed before the first day of August next, and who shall then be in office,*
38 *shall, within one month thereafter, take the same oath or affirmation, except where they shall have taken it before; which*
39 *may be administered by any person authorized by the law of the State, in which such office shall be holden, to administer*
40 *oaths. And the members of the several State legislatures, and all executive and judicial officers of the several States, who*
41 *shall be chosen or appointed after the said first day of August, shall, before they proceed to execute the duties of their*
42 *respective offices, take the foregoing oath or affirmation, which shall be administered by the person or persons, who by the*
43 *law of the State shall be authorized to administer the oath of office; and the person or persons so administering the oath*
44 *hereby required to be taken, shall cause a re- cord or certificate thereof to be made, in the same manner, as, by the law of*
45 *the State, he or they shall be directed to record or certify the oath of office.*

46 *SEC. 4. And he it further enacted, That all officers appointed, or hereafter to be appointed under the authority of the*
47 *United States, shall, before they act in their respective offices, take the same oath or affirmation, which shall be*
48 *administered by the person or persons who shall be authorized by law to administer to such officers their respective oaths*
49 *of office; and such officers shall incur the same penalties in case of failure, as shall be imposed by law in case of failure in*
50 *taking their respective oaths of office.*

51 *SEC. 5. And be it further enacted, That the secretary of the Senate, and the clerk of the House of Representatives for the*
52 *time being, shall, at the time of taking the oath or affirmation aforesaid, each take an oath or affirmation in the words*
53 *following, to wit : "I, A. B. secretary of the Senate, or clerk of the House of Representatives (as the case may be) of the*
54 *United States of America, do solemnly swear or affirm, that I will truly and faithfully discharge the duties of my said office,*
55 *to the best of my knowledge and abilities."*

56 Based on the above, the following persons within the government are “public officers”:

1. Federal Officers:
 - 1.1. The President of the United States.
 - 1.2. Members of the House of Representatives.
 - 1.3. Members of the Senate.
 - 1.4. All appointed by the President of the United States.
 - 1.5. The secretary of the Senate.
 - 1.6. The clerk of the House of Representatives.
 - 1.7. All district, circuit, and supreme court justices.
2. State Officers:
 - 2.1. The governor of the state.
 - 2.2. Members of the House of Representatives.
 - 2.3. Members of the Senate.
 - 2.4. All district, circuit, and supreme court justices of the state.

At the federal level, all those engaged in the above “public offices” are statutorily identified in 26 U.S.C. §2105. Consistent with this section, what most people would regard as ordinary common law employees are not included in the definition. Note the phrase “an officer AND an individual”:

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

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

(1) appointed in the civil service by one of the following acting in an official capacity—

- (A) the President;
- (B) a Member or Members of Congress, or the Congress;
- (C) a member of a uniformed service;
- (D) an individual who is an employee under this section;
- (E) the head of a Government controlled corporation; or
- (F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

(2) engaged in the performance of a Federal function under authority of law or an Executive act; and
 (3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

Within the military, only commissioned officers are “public officers”. Enlisteds or NCOs (Non-Commissioned Officers) are not.

Those holding Federal or State public office, county or municipal office, under the Legislative, Executive or Judicial branch, including Court Officials, Judges, Prosecutors, Law Enforcement Department employees, Officers of the Court, and etc., before entering into these public offices, are required by the U.S. Constitution and statutory law to comply with 5 U.S.C. §3331, “Oath of office.” State Officials are also required to meet this same obligation, according to State Constitutions and State statutory law.

All oaths of office come under 22 CFR, Foreign Relations, Sections §§92.12 - 92.30, and all who hold public office come under 8 U.S.C. §1481 “Loss of nationality by native-born or naturalized citizen; voluntary action; burden of proof; presumptions.”

Under Title 22 U.S.C., Foreign Relations and Intercourse, Section §611, a Public Official is considered a foreign agent. In order to hold public office, the candidate must file a true and complete registration statement with the State Attorney General as a foreign principle.

The Oath of Office requires the public officials in his/her foreign state capacity to uphold the constitutional form of government or face consequences, according to 10 U.S.C. §333, “Interference with State and Federal law”

The President, by using the militia or the armed forces, or both, or by any other means, shall take such measures as he considers necessary to suppress, in a State, any insurrection, domestic violence, unlawful combination, or conspiracy, if it—

(1) so hinders the execution of the laws of that State, and of the United States within the State, that any part or class of its people is deprived of a right, privilege, immunity, or protection named in the Constitution and secured by law, and the constituted authorities of that State are unable, fail, or refuse to protect that right, privilege, or immunity, or to give that protection; or

(2) opposes or obstructs the execution of the laws of the United States or impedes the course of justice under those laws.

In any situation covered by clause (1), the State shall be considered to have denied the equal protection of the laws secured by the Constitution.

Willful refusal action while serving in official capacity violates 18 U.S.C. §1918, “Disloyalty and asserting the right to strike against the Government”

Whoever violates the provision of 7311 of title 5 that an individual may not accept or hold a position in the Government of the United States or the government of the District of Columbia if he—

(1) advocates the overthrow of our constitutional form of government;

(2) is a member of an organization that he knows advocates the overthrow of our constitutional form of government;

shall be fined under this title or imprisoned not more than one year and a day, or both.

AND violates 18 U.S.C. §1346:

TITLE 18 > PART 1 > CHAPTER 63 § 1346. Definition of “scheme or artifice to defraud

” For the purposes of this chapter, the term “scheme or artifice to defraud” includes a scheme or artifice to deprive another of the intangible right of honest services.

The “public offices” described in 26 U.S.C. §7701(a)(26) within the definition of “trade or business” are ONLY public offices located in the District of Columbia and not elsewhere. To wit:

[TITLE 4 > CHAPTER 3 > § 72](#)
[§ 72. Public offices; at seat of Government](#)

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.
[SOURCE: http://www4.law.cornell.edu/uscode/html/uscode04/usc_sec_04_00000072----000-.html]

The only provision of any act of Congress that we have been able to find which authorizes “public offices” outside the District of Columbia as expressly required by law above, is 48 U.S.C. §1612, which authorizes enforcement of the Internal Revenue Code within the U.S. Virgin Islands. To wit:

[TITLE 48 > CHAPTER 12 > SUBCHAPTER V > § 1612](#)
[§ 1612. Jurisdiction of District Court](#)

(a) Jurisdiction

The District Court of the Virgin Islands shall have the jurisdiction of a District Court of the United States, including, but not limited to, the diversity jurisdiction provided for in section 1332 of title 28 and that of a bankruptcy court of the United States. The District Court of the Virgin Islands shall have exclusive jurisdiction over all criminal and civil proceedings in the Virgin Islands with respect to the income tax laws applicable to the Virgin Islands, regardless of the degree of the offense or of the amount involved, except the ancillary laws relating to the income tax enacted by the legislature of the Virgin Islands. Any act or failure to act with respect to the income tax laws applicable to the Virgin Islands which would constitute a criminal offense described in chapter 75 of subtitle F of title 26 shall constitute an offense against the government of the Virgin Islands and may be prosecuted in the name of the government of the Virgin Islands by the appropriate officers thereof in the District Court of the Virgin Islands without the request or the consent of the United States attorney for the Virgin Islands, notwithstanding the provisions of section 1617 of this title.

1 There is NO PROVISION OF LAW which would similarly extend public offices or jurisdiction to enforce any provision of
2 the Internal Revenue Code to any place within the exclusive jurisdiction of any state of the Union, because Congress enjoys
3 NO LEGISLATIVE JURISDICTION THERE.

4 *"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247
5 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
6 internal affairs of the states; and emphatically not with regard to legislation."*
7 [*Carter v. Carter Coal Co.*, 298 U.S. 238, 56 S.Ct. 855 (1936)]

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

14 By law then, no "public office" may therefore be exercised OUTSIDE the District of Columbia except as "expressly
15 provided by law", including privileged or licensed activities such as a "trade or business". This was also confirmed by the
16 U.S. Supreme Court in the License Tax Cases, when they said:

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

22 *But very different considerations apply to the **internal commerce or domestic trade** of the States. Over this
23 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs
24 **exclusively to the States. No interference by Congress with the business of citizens transacted within a State is**
25 **warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to**
26 **the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of
27 the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given
28 in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it
29 must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited,
30 and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
31 subjects. **Congress cannot authorize a trade or business**
32 **within a State in order to tax it.**"*
33 [*License Tax Cases*, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

34 Since I.R.C. Subtitle A is a tax on "public offices", which is called a "trade or business", then the tax can only apply to
35 those domiciled within the statutory but not constitutional "United States**" (federal territory), wherever they are
36 physically located to include states of the Union, but only if they are serving under oath in their official capacity as "public
37 officers".

38 *"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in
39 transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the
40 Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates
41 universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter
42 obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,
43 the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most
44 obvious illustration being a tax on realty laid by the state in which the realty is located."
45 [*Miller Brothers Co. v. Maryland*, 347 U.S. 340 (1954)]*

46 Another important point needs to be emphasized, which is that those working for the federal government, while on official
47 duty, are representing a federal corporation called the "United States", which is domiciled in the District of Columbia.

48 TITLE 28 > PART VI > CHAPTER 176 > SUBCHAPTER A > Sec. 3002.
49 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE
50 PART VI - PARTICULAR PROCEEDINGS
51 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE
52 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS

53 Sec. 3002. Definitions
54 (15) "United States" means -
55

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

4 Federal Rule of Civil Procedure 17(b) says that the capacity to sue and be sued civilly is based on one's domicile:

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

7 (b) Capacity to Sue or be Sued.

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

- 9 **(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**
10 **(2) for a corporation[the "United States", in this case, or its officers on official duty representing the**
11 **corporation], by the law under which it was organized [laws of the District of Columbia]; and**
12 **(3) for all other parties, by the law of the state where the court is located, except that:**
13 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue
14 or be sued in its common name to enforce a substantive right existing under the United States Constitution
15 or laws; and
16 (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue
17 or be sued in a United States court.
18 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

19 Government employees, including "public officers", while on official duty representing the federal corporation called the
20 "United States", maintain the character of the entity they represent and therefore have a legal domicile in the statutory but
21 not constitutional "United States**" (federal territory) within the context of their official duties. The Internal Revenue
22 Code also reflects this fact in 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d):

23 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701
24 [§ 7701. Definitions](#)

25 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent
26 thereof—

27 (39) Persons residing outside United States

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

31 (A) jurisdiction of courts, or

32 (B) enforcement of summons
33

34 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter A](#) > § 7408
35 [§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions](#)

36 (d) Citizens and residents outside the United States

37 If any citizen or resident of the United States does not reside in, and does not have his principal place of
38 business in, any United States judicial district, such citizen or resident **shall be treated for purposes of this**
39 **section as residing in the District of Columbia.**

40 Kidnapping and transporting the legal identity of a person domiciled outside the District of Columbia in a foreign state,
41 which includes states of the Union, is illegal pursuant to [18 U.S.C. §1201](#). Therefore, the only people who can be legally
42 and involuntarily "kidnapped" by the courts based on the above two provisions of statutory law are those who individually
43 consent through private contract to act as "public officials" in the execution of their official duties. The fiduciary duty of
44 these "public officials" is further defined in the I.R.C. as follows, and it is only by an oath of "public office" that this
45 fiduciary duty can lawfully be created:

46 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671
47 [§ 6671. Rules for application of assessable penalties](#)

1 (b) Person defined

2 The term "person", as used in this subchapter, includes an officer or employee of a corporation, or a member
3 or employee of a partnership, **who as such officer, employee, or member is under a duty to perform the act in**
4 **respect of which the violation occurs.**
5

6 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)
7 [§ 7343. Definition of term "person"](#)

8 The term "person" as used in this chapter includes an officer or employee of a corporation, or a member or
9 employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in
10 respect of which the violation occurs.

11 We remind our readers that there is *no liability statute within Subtitle A of the I.R.C.* that would create the duty documented
12 above, and therefore the ONLY way it can be created is by the oath of office of the "public officers" who are the subject of
13 the tax in question. This was thoroughly described in the following article:

14 There's No Statute Making Anyone Liable to Pay IRC Subtitle A Income Taxes
15 <http://famguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm>

16 The existence of fiduciary duty of "public officers" is therefore the ONLY lawful method by which anyone can be
17 prosecuted for an "omission", which is a thing they didn't do that the law required them to do. It is otherwise illegal and
18 unlawful to prosecute anyone under either common law or statutory law for a FAILURE to do something, such as a
19 FAILURE TO FILE a tax return pursuant to [26 U.S.C. §7203](#). Below is an example of where the government gets its
20 authority to prosecute "taxpayers" for failure to file a tax return, in fact:

21 *"I. DUTY TO ACCOUNT FOR PUBLIC FUNDS*
22 *§ 909. In general.-*

23 **It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to**
24 **faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon**
25 **the public account, and the performance of this duty may be enforced by proper actions against the officer**
26 **himself, or against those who have become sureties for the faithful discharge of his duties."**

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

29 In addition to the above, every attorney admitted to practice law in any state or federal court is described as an "officer of
30 the court", and therefore ALSO is a "public officer":

31 **Attorney at law.** An advocate, counsel, or official agent employed in preparing, managing, and trying cases in
32 the courts. An officer in a court of justice, who is employed by a party in a cause to manage it for him. In re
33 Bergeron, 220 Mass. 472, 107 N.E. 1007, 1008, Ann.Cas.1917A, 549.

34 In English law. A public officer belonging to the superior courts of common law at Westminster. who
35 conducted legal proceedings on behalf of others. called his clients, by whom he was retained; he answered to
36 the solicitor in the courts of chancery, and the proctor of the admiralty, ecclesiastical, probate, and divorce
37 courts. An attorney was almost invariably also a solicitor. It is now provided by the judicature act. 1873, § 87.
38 that solicitors. Attorneys, or proctors of, or by law empowered to practice in, any court the jurisdiction of which
39 is by that act transferred to the high court of justice or the court of appeal, shall be called "solicitors of the
40 supreme court." Wharton.

41 [Black's Law Dictionary, Fourth Edition, p. 164]

42 ATTORNEY AND CLIENT, Corpus Juris Secundum Legal Encyclopedia Volume 7, Section 4

43 His [the attorney's] first duty is to the courts and the public, not to the client, and wherever the duties to his
44 client conflict with those he owes as an officer of the court in the administration of justice, the former must yield
45 to the latter.

46 [7 Corpus Juris Secundum (C.J.S.), Attorney and Client, §4]

47 Executive Order 12731 and 5 CFR §2635.101(a) furthermore both indicate that "public service is a public trust":

48 Executive Order 12731

1 "Part 1 -- PRINCIPLES OF ETHICAL CONDUCT

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

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

8
9 **TITLE 5--ADMINISTRATIVE PERSONNEL**
10 **CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS**
11 **PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE**
12 **BRANCH--Table of Contents**
13 **Subpart A--General Provisions**
14 **Sec. 2635.101 Basic obligation of public service.**

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

20 The above provisions of law imply that everyone who works for the government is a "trustee" of "We the People", who are
21 the sovereigns they serve in the public. In law, EVERY "trustee" is a "fiduciary" of the Beneficiary of the trust within
22 which he serves:

23 **"TRUSTEE.** The person appointed, or required by law, to execute a trust; one in whom an estate, interest, or
24 power is vested, **under an express or implied agreement [e.g. PRIVATE LAW or CONTRACT] to administer**
25 **or exercise it for the benefit or to the use of another called the cestui que trust.** Pioneer Mining Co. v. Ty berg,
26 C.C.A.Alaska, 215 F. 501, 506, L.R.A.1915B, 442; Kaehn v. St. Paul Co-op. Ass'n, 156 Minn. 113, 194 N.W.
27 112; Catlett v. Hawthorne, 157 Va. 372, 161 S.E. 47, 48. Person who holds title to res and administers it for
28 others' benefit. Reinecke v. Smith, Ill., 53 S.Ct. 570, 289 U.S. 172, 77 L.Ed. 1109. **In a strict sense, a "trustee"**
29 **is one who holds the legal title to property for the benefit of another, while, in a broad sense, the term is**
30 **sometimes applied to anyone standing in a fiduciary or confidential relation to another, such as agent,**
31 **attorney, bailee, etc. State ex rel. Lee v. Sartorius, 344 Mo. 912, 130 S.W.2d. 547, 549, 550.** "Trustee" is also
32 used in a wide and perhaps inaccurate sense, to denote that a person has the duty of carrying out a transaction,
33 in which he and another person are interested, in such manner as will be most for the benefit of the latter, and
34 not in such a way that he himself might be tempted, for the sake of his personal advantage, to neglect the
35 interests of the other. In this sense, directors of companies are said to be "trustees for the shareholders." Sweet.
36 [Black's Law Dictionary, Fourth Edition, p. 1684]

37 An example of someone who is NOT a "public officer" is a federal worker on duty and who is not required to take an oath.
38 These people may think of themselves as employees in an ordinary and not statutory sense and even be called employees by
39 their supervisor or employer, but in fact NOT be the statutory "employee" defined in 5 U.S.C. §2105(a). Remember that 5
40 U.S.C. §2105(a) defines a STATUTORY "employee" as **"an officer and an individual"** and you don't become an
41 "officer" in a statutory sense unless and until you take a Constitutional oath. Almost invariably, such workers also have
42 some kind of immediate supervisor who manages and oversees and evaluates his activities pursuant to the position
43 description drafted for the position he fills. He may be a "trustee" and he may have a "fiduciary duty" to the public as a
44 "public servant", but he isn't an "officer" or "public officer" unless and until he takes an oath of office prescribed by law.
45 A federal worker, however, can become a "public office" by virtue of any one or more of the following purposes that we
46 are aware of so far:

- 47 1. Be elected to political office.
48 2. Being appointed to political office by the President or the governor of a state of the Union.

49 A "public office" is not limited to a human being. It can also extend to an entire entity such as a corporation. An example
50 of an entity that is a "public office" in its entirety is a federally chartered bank, such as the original Bank of the United
51 States described in *Osborn v. United States*, in which the U.S. Supreme Court identified the original and first Bank of the
52 United States, a federally chartered bank corporation created by Congress, as a "public office":

53 **All the powers of the government must be carried into operation by individual agency, either through the**
54 **medium of public officers, or contracts made with individuals.** Can any public office be created, or does one
55 exist, the performance of which may, with propriety, be assigned to this association [or trust], when

1 **incorporated? If such office exist, or can be created, then the company may be incorporated, that they may**
2 **be appointed to execute such office. Is there any portion of the public business performed by individuals**
3 **upon contracts, that this association could be employed to perform, with greater advantage and more safety**
4 **to the public, than an individual contractor? If there be an employment of this nature, then may this**
5 **company be incorporated to undertake it.**

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

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

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

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

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

54 In what sense is it an instrument of the government? and in what character is it employed as such? Do the
55 government employ the faculty, the legal franchise, or do they employ the individuals upon whom it is
56 conferred? and what is the nature of that employment? does it resemble the post office, or the mint, or the
57 custom house, or the process of the federal Courts?

58 The post office is established by the general government. It is a public institution. The persons who perform its
59 duties are public officers. No individual has, or can acquire, any property in it. For all the services performed,
60 a compensation is paid out of the national treasury; and all the money received upon account of its operations,
61 is public property. Surely there is no similitude between this institution, and an association who trade upon

1 their own capital, for their own profit, and who have paid the government a million and a half of dollars for a
2 legal character and name, in which to conduct their trade.

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

9 The post office executes the various duties assigned to it, by means of subordinate agents. The mails are opened
10 and closed by persons invested with the character of public officers. But they are transported by individuals
11 employed for that purpose, in their individual character, which employment is created by and founded in
12 contract. To such contractors no official character is attached. These contractors supply horses, carriages, and
13 whatever else is necessary for the transportation of the mails, upon their own account. The whole is engaged in
14 the public service. The contractor, his horses, his carriage, his driver, are all in public employ. But this does
15 not change their character. All that was private property before the contract was made, and before they were
16 engaged in public employ, remain private property still. The horses and the carriages are liable to be taxed as
17 other property, for every purpose for which property of the same character is taxed in the place where they are
18 employed. The reason is plain: the contractor is employing his own means to promote his own private profit,
19 and the tax collected is from the individual, though assessed upon the [22 U.S. 738, 787] means he uses to
20 perform the public service. To tax the transportation of the mails, as such, would be taxing the operations of the
21 government, which could not be allowed. But to tax the means by which this transportation is effected, so far as
22 those means are private property, is allowable; because it abstracts nothing from the government; and because,
23 the fact that an individual employs his private means in the service of the government, attaches to them no
24 immunity whatever.”
25 [Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

26 The record of the House of Representatives after the enactment of the first income tax during the Civil War in 1862,
27 confirmed that the income tax was upon a “public office” and that even IRS agents, who are not “public officers” and who
28 are not required to take an oath, are therefore exempt from the requirements of the revenue acts in place at the time. Read
29 the amazing truth for yourself:

House of Representatives, Ex. Doc. 99, 1867
<http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

30 Below is an excerpt from that report proving our point. The Secretary of the Treasury at the time is comparing the federal
31 tax liabilities of postal clerks to those of internal revenue clerks. At that time, the IRS was called the Bureau of Internal
32 Revenue. The office of Commissioner of Internal Revenue was established in 1862 as an emergency measure to fund the
33 Civil War, which ended shortly thereafter, but the illegal enforcement of the revenue laws continued and expanded into the
34 states over succeeding years:

35 House of Representatives, Ex. Doc. 99, 1867, pp. 1-2
36 39th Congress, 2d Session

37 Salary Tax Upon Clerks to Postmasters

38 Letter from the Secretary of the Treasury in answer to A resolution of the House of the 12th of February,
39 relative to salary tax upon clerks to postmasters, with the regulations of the department

40 Postmasters' clerks are appointed by postmasters, and take the oaths of office prescribed in the 2d section of
41 the act of July 2, 1862, and in the 2d section of the act of March 3, 1863.

42 Their salaries are not fixed in amount bylaw, but from time to time the Post master General fixes the amount',
43 allotted to each postmaster for clerk hire, under the authority conferred upon him by tile ninth section of the act
44 of June 5, 1836, and then the postmaster, as an agent for and in behalf of the United States, determines the
45 salary to be paid to each of his clerks. These salaries are paid by the postmasters, acting as disbursing agents,
46 from United States moneys advanced to them for this purpose, either directly from the Post Office Department
47 in pursuance of appropriations made by law, or from the accruing revenues of their offices, under the
48 instructions of the Postmaster General. The receipt of such clerks constitute vouchers in the accounts of the
49 postmasters acting as disbursing agents in the settlements made with them by the Sixth Auditor. In the
50 foregoing transactions the postmaster acts not as a principal, but as an agent of the United States, and the
51 clerks are not in his private employment, but in the public employment of the United States. Such being the
52 facts, these clerks are subjected to and required to account for and pay the salary tax, imposed by the one
53 hundred and twenty-third section of the internal revenue act of June 30, 1864, as amended by the ninth section

1 of the internal revenue act of July 13, 1866, upon payments for services to persons in the civil employment or
2 service of the United States.

3 *Copies of the regulations under which such salary taxes are withheld and paid into the treasury to the credit of*
4 *internal revenue collection account are herewith transmitted, marked A, b, and C. Clerks to assessors of*
5 *internal revenue [IRS agents] are appointed by the assessors. Neither law nor regulations require them to*
6 *take an oath of office, because, as the law at present stands, they are not in the public service of the United*
7 *States, through the agency of the assessor, but are in the private service of the assessor, as a principal, who*
8 *employs them.*

9 *The salaries of such clerks are neither fixed in amount by law, nor are they regulated by any officer of the*
10 *Treasury Department over the clerk hire of assessors is to prescribe a necessary and reasonable amount which*
11 *shall not be exceeded in reimbursing the assessors for this item of their expenses.*

12 *No money is advanced by the United States for the payment of such salaries, nor do the assessors perform the*
13 *duties of disbursing agents of the United States in paying their clerks. The entire amount allowed is paid*
14 *directly to the assessor, and he is not accountable to the United States for its payment to his clerks, for the*
15 *reason that he has paid them in advance, out of his own funds, and this is a reimbursement to him of such*
16 *amount as the department decides to be reasonable. No salary tax is therefore collected, or required by the*
17 *Treasury Department to be accounted for, or paid, on account of payments to the assessors' clerks, as the*
18 *United States pays no such clerks nor has them in its employ or service, and they do not come within the*
19 *provisions of existing laws imposing such a tax.*

20 *Perhaps no better illustration of the difference between the status of postmasters' clerks and that of assessors'*
21 *clerks can be given than the following: A postmaster became a defaulter, without paying his clerks,; his*
22 *successor received from the Postmaster General a new remittance for paying them; and if at any time, the*
23 *clerks in a post office do not receive their salaries, by reason of the death, resignation or removal of a*
24 *postmaster, the new appointee is authorized by the regulations of the Post Office Department to pay them out of*
25 *the proceeds of the office; and should there be no funds in his hands belonging to the department, a draft is*
26 *issued to place money in his hands for that purpose.*

27 *If an assessor had not paid his clerks, they would have no legal claim upon the treasury for their salaries. A*
28 *discrimination is made between postmasters' clerks and assessor's clerks to the extent and for the reasons*
29 *hereinbefore set forth.*

30 *I have the honor to be, very respectfully, your obedient servant.*

31 *H. McCulloch, Secretary of the Treasury*
32 *[House of Representatives, Ex. Doc. 99, 1867, pp. 1-2]*

33 Notice based on the above that revenue officers don't take an oath, so they don't have to pay the tax, while postal clerks
34 take an oath, so they do. Therefore, the oath that creates the "public office" is the method by which the government
35 manufactures "public officers", "taxpayers", and "sponsors" for its wasteful use or abuse of public monies. If you would
36 like a whole BOOK full of reasons why the only "taxpayers" under the I.R.C. Subtitle A are "public officials", please see
37 the following exhaustive analysis:

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

38 **17.1.3 De Facto Public Officers**

39 Based on the previous section, we are now thoroughly familiar with all the legal requirements for:

- 40 1. How public offices are lawfully created.
- 41 2. The only places where they can lawfully be exercised.
- 42 3. The duties that attach to the public office.
- 43 4. The type of agency exercised by the public officer.
- 44 5. The relationship between the public office and the public officer.

45 What we didn't cover in the previous section is what are all the legal consequences when someone performs the duties of a
46 public office without satisfying all the legal requirements for lawfully occupying the office? In law, such a person is called
47 a "de facto officer" and books have been written about the subject of the "de facto officer doctrine". Below is what the
48 U.S. Supreme Court held on the subject of "de facto officers":

1 None of the cases cited militates against the doctrine that, **for the existence of a de facto officer, there must be**
2 **an office de jure**, although there may be loose expressions in some of the opinions, not called for by the facts,
3 seemingly against this view. **Where no office legally exists, the pretended officer is merely a usurper, to whose**
4 **acts no validity can be attached; and such, in our judgment**, was the position of the commissioners of Shelby
5 county, who undertook to act as the county court, which could be constitutionally held only by justices of the
6 peace. Their right to discharge the duties of justices of the peace was never recognized by the justices, but from
7 the outset was resisted by legal proceedings, which terminated in an adjudication that they were usurpers,
8 clothed with no authority or official function.
9 [Norton v. Shelby Co State of Tennessee, 118 U.S. 425, 6 S.Ct. 1121, 30 L.Ed. 178 (1886)]

10 As we have already established, all statutory “taxpayers” are public officers in the U.S. and not state government. This is
11 exhaustively proven with evidence in:

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>

12 A person who fulfills the DUTIES of a statutory “taxpayer” under 26 U.S.C. §7701(a)(14) without lawfully occupying a
13 public office in the U.S. government BEFORE becoming a “taxpayer” would be a good example of a de facto public
14 officer. Those who exercise the duties of a public officer without meeting all the requirements, from a legal perspective,
15 are in fact committing the crime of impersonating a public officer.

16 [TITLE 18 > PART 1 > CHAPTER 43 > § 912](#)
17 [§ 912. Officer or employee of the United States](#)

18 *Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United*
19 *States or any department, agency or officer thereof, and acts as such, or in such pretended character demands*
20 *or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more*
21 *than three years, or both.*

22 What are some examples where a person would be impersonating a public officer unlawfully? Here are a few:

- 23 1. You elect or appoint yourself into public office by filling out a tax form without being occupying said office BEFORE
24 being a statutory “taxpayer”.
- 25 2. You serve in the office in a geographic place NOT expressly authorized by law. For instance, 4 U.S.C. §72 requires
26 that ALL federal public offices MUST be exercised ONLY in the District of Columbia and NOT ELSEWHERE,
27 unless expressly authorized by law.
- 28 3. A third party unilaterally ELECTS you into a public office by submitting an information return linking you to such a
29 BOGUS office under the alleged but not actual authority of 26 U.S.C. §6041(a).
- 30 4. You occupy the public office without either expressly consenting to it IN WRITING or without even knowing you
31 occupy such an office.

32 If a so-called “GOVERNMENT” is established in which:

- 33 1. The only kind of “citizens” or “residents” allowed are STATUTORY citizens and residents. CONSTITUTIONAL
34 citizens are residents are either not recognized or allowed. . . .OR
- 35 2. All “citizens” and “residents” are compelled under duress to accept the duties of a public office or ANY kind of duties
36 imposed by the government upon them. Remember, the Thirteenth Amendment forbids “involuntary servitude”, so if
37 the government imposes any kind of duty or requires you to surrender private property of any kind by law, then they
38 can only do so through the medium of a public office. . . .OR
- 39 3. Everyone is compelled to obey government statutory law. Remember, nearly all laws passed by government can and
40 do regulate ONLY the government and not private people. See:

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

41 . . .then you end up not only with a LOT of public officers, but a **de facto GOVERNMENT** as well. That government is
42 thoroughly described in:

De Facto Government Scam, Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

1 Even at the state level, it is a crime in every state of the Union to pretend to be a public officer of the state government who
 2 does not satisfy ALL of the legal requirements for occupying the public office. Below is an itemized list by jurisdiction of
 3 constitutional and statutory requirements that are violated by those who either impersonate a state public officer OR who
 4 serve simultaneously serve in BOTH a FEDERAL public office and a STATE public office AT THE SAME TIME. That's
 5 right: When you either impersonate a state public officer OR serve in BOTH a FEDERAL public office and STATE public
 6 office AT THE SAME TIME, then you are committing a crime and have a financial conflict of interest and conflict of
 7 allegiance that can and should disqualify you from exercising or accepting the duties of the office:

8 **Table 11: Statutory remedies for those compelled to act as public officers and straw man**

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Alabama	Constitution	Dual Office Prohibition	Article III, Section 25; Article IV, Sect. 22; Art. V, Sect. 10; Article VI, Section 12
Alabama	Statute	Crime: Impersonating Public Officer	C.O.A. § 13A-10-10
Alabama	Statute	Crime: Identity Theft	C.O.A. Title 13A, Article 10
Alaska	Constitution	Dual Office Prohibition	Const. Sections 2.5, 3.6, 4.8
Alaska	Statute	Crime: Identity Theft	A.S. § 11.46.160
Alaska	Statute	Crime: Impersonating Public Officer	A.S. § 11.56.830
Arizona	Constitution	Dual Office Prohibition	Const. Article 4, Part 2, Section 4; Const. Article 6, Section 28
Arizona	Statute	Crime: Identity Theft	A.R.S. § 13-2006
Arizona	Statute	Crime: Impersonating Public Officer	A.R.S. § 13-2406
Arkansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 10; Const. Article 5, Section 7; Article 5, Section 10; Art. 80, Sect. 14
Arkansas	Statute	Crime: Impersonating Public Officer	A.S.C. § 5-37-208
California	Constitution	Dual Office Prohibition	Const. Article 5, Section 2 (governor); Const. Article 5, Section 14; Article 7, Section 7
California	Statute	Crime: Identity Theft	Penal Code § 484.1
Colorado	Constitution	Dual Office Prohibition	Const. Article V, Section 8 (internal)
Connecticut	Constitution	Dual Office Prohibition	Const. Article 1, Section 11 (internal)
Connecticut	Statute	Crime: Identity Theft	C.G.S.A. § 53a-129a to 53a-129c
Delaware	Constitution	Dual Office Prohibition	Const. Article 1, Section 19
Delaware	Statute	Crime: Identity Theft	D.C. Title 11, Section 854
Delaware	Statute	Crime: Impersonating Public Officer	D.C. Title 11, Section 907(3)
District of Columbia	Constitution	Dual Office Prohibition	Const. of D.C., Article IV, Sect. 4(B) (judges); Art. III, Sect. 4(D) (governor)
District of Columbia	Statute	Crime: Impersonating Public Officer	D.C. Code § 22-1404
Florida	Constitution	Dual Office Prohibition	Const. Article II, Section 5
Florida	Statute	Crime: Impersonating Public Officer	F.S. Title XLVI, Section 817.02
Georgia	Constitution	Dual Office Prohibition	Const. Article I, Section II, Para. III; Const. Article III, Section II, Para. IV(b)
Georgia	Statute	Crime: Impersonating Public Officer	O.C.G.A. §16-10-23
Hawaii	Constitution	Dual Office Prohibition	Const. Article III, Section 8 (internal)
Hawaii	Statute	Crime: Impersonating Public Officer	H.R.S. § 710-1016
Idaho	Constitution	Dual Office Prohibition	Const. Article V, Section 7 (judges)
Idaho	Statute	Crime: Impersonating Public Officer	I.S. § 18-3001
Illinois	Constitution	Dual Office Prohibition	Const. Article IV, Section 2(e) (legislative)
Illinois	Statute	Crime: Impersonating Public Officer	720 ILCS 5/17-2
Indiana	Constitution	Dual Office Prohibition	Const. Article 2, Section 9; Const. Article 4, Section 30 (legislative)
Indiana	Statute	Crime: Impersonating Public Officer	I.C. § 25-30-1-18

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Iowa	Constitution	Dual Office Prohibition	Const. Article III, Section 22 (legislature); Const. Article IV, Section 14 (governor)
Iowa	Statute	Crime: Impersonating Public Officer	I.C. Title XVI, Section 718.2
Kansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 13 (judges)
Kansas	Statute	Crime: Impersonating Public Officer	K.R.S. § 21-3825
Kentucky	Statute	Crime: Impersonating Public Officer	K.R.S. § 434.570
Kentucky	Statute	Crime: Identity Theft	K.R.S. § 514.60;K.R.S. § 532.034
Kentucky	Statute	Dual Office Prohibition	K.R.S. § 61.080
Louisiana	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal); Const. Article IV, Section 2 (executive)
Louisiana	Statute	Crime: Impersonating Public Officer	R.S. § 14:112
Maine	Constitution	Dual Office Prohibition	Const. Article III, Section 2 (internal)
Maine	Statute	Crime: Impersonating Public Officer	17-A M.R.S. Section 457
Maryland	Constitution	Dual Office Prohibition	Const. Declaration of Rights, Article 33 (judges); Const. Const. Declaration of Rights, Article 35 (officers)
Maryland	Statute	Crime: Impersonating Public Officer	Statutes §8-301
Massachusetts	Constitution	Dual Office Prohibition	Const. Chapter VI, Article 2
Massachusetts	Statute	Crime: Impersonating Public Officer	G.L.M. Chapter 268, Section 33
Michigan	Constitution	Dual Office Prohibition	Const. Article IV, Section 8
Michigan	Statute	Crime: Impersonating Public Officer	Mich. Penal Code, Chapter XXXV, Section 750.217c
Minnesota	Constitution	Dual Office Prohibition	Const. Article IV, Section 5
Minnesota	Statute	Crime: Impersonating Public Officer	M.S. § 609.475
Mississippi	Statute	Crime: Impersonating Public Officer	M.C. § 97-7-43
Missouri	Constitution	Dual Office Prohibition	Const. Article VII, Section 9
Missouri	Statute	Crime: Impersonating Public Officer	M.R.S. § 570.223
Missouri	Statute	Crime: Identity Theft	M.R.S. § 570.223
Montana	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article V, Section 9 (office);Article VII, Section 9 (judges)
Montana	Statute	Crime: Impersonating Public Officer	M.C.A. § 45-7-209
Nebraska	Constitution	Dual Office Prohibition	Const. Article III-9
Nebraska	Statute	Crime: Impersonating Public Officer	N.R.S. § 28-636
Nebraska	Statute	Crime: Identity Theft	N.R.S. § 28-639
Nevada	Constitution	Dual Office Prohibition	Const. Article 4, Section 9 (officers)
Nevada	Statute	Crime: Impersonating Public Officer	N.R.S. § 197.120
New Hampshire	Constitution	Dual Office Prohibition	Const. Art. 94-95
New Hampshire	Statute	Crime: Identity Theft	N.H.R.S. § 359-I:2
New Jersey	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article IV, Section V, Sections 3-4; Const. Article V, Section I, Section 3
New Jersey	Statute	Crime: Impersonating Public Officer	N.J.S.A. § 2C:28-8
New Mexico	Constitution	Dual Office Prohibition	Const. Article IV, Section 3 (senators);Const. Article VI, Section 19 (judge)
New Mexico	Statute	Crime: Identity Theft	N.M.S.A. § 30-16-21.1
New York	Constitution	Dual Office Prohibition	Const. Article III, Section 7 (legislature); Const. Article VI, Section 20(b)(1)
New York	Statute	Crime: Identity Theft	General Business Law 380-S;Penal Law 190.78
New York	Statute	Crime: Impersonating Public Officer	Penal Law § 190.23

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
North Carolina	Constitution	Dual Office Prohibition	Const. Article VI, Section 9
North Carolina	Statute	Crime: Impersonating Public Officer	N.C.G.S. § 14-277
North Dakota	Statute	Crime: Impersonating Public Officer	N.D.C.C. § 12.1-13-04
Ohio	Constitution	Dual Office Prohibition	Const. Article 2, Section 04 (legislature); Const. Article 4, Section 06, Para. (B)
Ohio	Statute	Crime: Impersonating Public Officer	
Oklahoma	Constitution	Dual Office Prohibition	Const. Article II, Section 12; Const. Article V, Section 18 (legislature)
Oklahoma	Statute	Crime: Impersonating Public Officer	O.S. Title 21, Section 1533
Oklahoma	Statute	Crime: Identity Theft	O.S. Title 21, Section 1533.1
Oregon	Constitution	Dual Office Prohibition	Const. Article II, Section 10
Oregon	Statute	Crime: Impersonating Public Officer	O.R.S. § 162.365
Oregon	Statute	Crime: Identity Theft	O.R.S. § 165.803
Pennsylvania	Constitution	Dual Office Prohibition	Const. Article V, Section 17 (judges)
Pennsylvania	Statute	Crime: Identity Theft	18 Pa.C.A. § 4120
Rhode Island	Constitution	Dual Office Prohibition	Const. Article III, Section 6
Rhode Island	Statute	Crime: Impersonating Public Officer	G.L.R.I. § 11-14-1
South Carolina	Constitution	Dual Office Prohibition	Const. Article 1, Section 8(internal); Const. Article VI, Section 3 (officers)
South Carolina	Statute	Crime: Impersonating Public Officer	S.C.C.O.L. § 16-13-290
South Dakota	Constitution	Dual Office Prohibition	Const. Article 3, Section 3
South Dakota	Statute	Crime: Impersonating Public Officer	S.D.C.L. § 22-40-16
South Dakota	Statute	Crime: Identity Theft	S.D.C.L. § 22-40-8
Tennessee	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal); Const. Article II, Section 26 (officers)
Tennessee	Statute	Crime: Impersonating Public Officer	T.C. § 39-16-301
Texas	Constitution	Dual Office Prohibition	Const. Article 2, Section 1 (internal); Const. Article 3, Section 18 (legislature); Const. Article 4, Section 6 (executive)
Texas	Statute	Crime: Impersonating Public Officer	Penal Code, Section 37.11
Texas	Statute	Crime: Identity Theft	T.S. § 32.51
United States	Statute	Crime: Impersonating Public Officer	18 U.S.C. § 912
Utah	Constitution	Dual Office Prohibition	Const. Article V, Section 1 (internal); Const. Article VIII, Section 10 (judges)
Utah	Statute	Crime: Impersonating Public Officer	U.C. § 76-8-512
Vermont	Constitution	Dual Office Prohibition	Const. Chapter II, Section 54
Vermont	Statute	Crime: Impersonating Public Officer	13 V.S.A. § 3002
Virginia	Constitution	Dual Office Prohibition	Const. Article IV, Section 4 (legislature); Const. Article V, Section 4 (governor)
Virginia	Statute	Crime: Identity Theft	C.O.V. § 18.2-186.3
Washington	Constitution	Dual Office Prohibition	Const. Article II, Section 14 (legislature); Const. Article IV, Section 15 (judges)
Washington	Statute	Crime: Impersonating Public Officer	R.C.W. 18.71.190
West Virginia	Constitution	Dual Office Prohibition	Const. Article 6, Section 16 (senators); Const. Article 7, Section 4 (executive); Const. Article 8, Section 7 (judges)
West Virginia	Statute	Crime: Impersonating Public Officer	W.V.C. § 61-5-27a(e)

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Wisconsin	Constitution	Dual Office Prohibition	Const. Article IV, Section 13
Wisconsin	Statute	Crime: Identity Theft	W.S. § 943.201
Wyoming	Constitution	Dual Office Prohibition	Const. Section 97-3-008 (legislature); Const. Section 97-5-027 (judges)
Wyoming	Statute	Crime: Identity Theft	W.S. § 6-3-901
Wyoming	Statute	Crime: Impersonating Public Officer	W.S. § 6-5-307

1 If you would like to research further the laws and remedies available in the specific jurisdiction you are in, we highly
2 recommend the following free tool on our website:

SEDM Jurisdictions Database, Litigation Tool #10.010
<http://sedm.org/Litigation/LitIndex.htm>

3 The above tool is also available at the top row under the menu on our Litigation Tools Page at the link below:

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

5 **17.2 The Government Protection Racket: Privilege Induced Slavery**¹⁷¹

6 *"In the matter of taxation, every privilege is an injustice."*
7 [Voltaire]

8 *"The more you want, the more the world can hurt you."*
9 [Confucius]

10 *"If you think of yourselves as helpless and ineffectual, it is certain that you will create a despotic government to
11 be your master. The wise despot, therefore, maintains among his subjects a popular sense that they are helpless
12 and ineffectual."*
13 [Frank Herbert, *The Dosadi Experiment*]

14 A **protection racket** is an extortion scheme whereby a criminal group or individual coerces other less powerful entities to
15 pay money, allegedly for protection services against external threats (usually violence or property damage). Many
16 racketeers will coerce potential clients into buying protection through property damage or other harassment. In most cases,
17 the "protection" they want you to pay for is really from themselves and not third parties and therefore, what they offer is
18 little more than extortion.

19 Governments often become "protection rackets" just as readily as Italian mobs. The main difference is who the
20 "organizers" of the mob are. In the private sector, the organizer is a violent and ruthless gangster leader. In the
21 government:

- 22 1. The "organizer" is usually a corrupt franchise court judge with a financial conflict of interest and no scruples.
 - 23 1.1. He is much more "civilized" and far more educated than most gangsters, but he serves the same role.
 - 24 1.2. He serves in the Executive Branch rather than the Judicial Branch, because all franchise courts are in that branch
25 as we pointed out earlier in section 17.
- 26 2. The IRS and licensed attorneys act as his/her "hit men". Both make "useful idiots" for the protection racket, because
27 neither ever really reads or follows what the law says or applies the strict rules of statutory construction, but rather
28 operate on "policy" disguised to "look" like law but which in fact, rarely has the "force of law". In effect, they are
29 agents of the corrupt gangster judge instead of what the law actually says.
- 30 3. Instead of machine guns, they use administrative enforcement that is usually criminal and illegal against
31 "nontaxpayers" who are outside their territorial or legislative jurisdiction. This unlawful and criminal administrative
32 enforcement threatens property and hence, the only way to remove the threat is to pay the extortion.
- 33 4. Courts serve the same purpose as smoky rooms in the basement where people get "worked over" and terrorized:
34 4.1. Everything that happens in these rooms is censored.

¹⁷¹ Adapted from Great IRS Hoax, Form #11.302, Section 4.3.12 with permission.

- 4.2. No recording is allowed in the room. The guards at the door often search for recording devices and will confiscate them if you bring them in. The purpose of this is to protect the judge from the consequences of his criminal conspiracy against your constitutional rights and to keep the public from learning just how corrupt the courts really are.
- 4.3. Judges tamper with the court record by telling court reporters fulfilling transcript requests to censor the record.
- 4.4. Judges whisper to counsel out of hearing of the jury. Thus, they engage in a conspiracy to obstruct justice and keep the WHOLE truth out of hearing of the fact finders.
- 4.5. More than 95% of all cases never even get in front of a real jury. Hence, they are routinely decided by corrupt judges with a criminal conflict of interest based on policy and not what the law actually says.
- 4.6. In tax trials, both litigants and jurists are forbidden to talk about or even read the law in the courtroom, thus allowing the judge to substitute his corrupt will for what the law actually says.
- 4.7. In many courthouses that have law libraries, jurists are forbidden to enter and read the law, because it would clearly prove that the judge is using the ignorance of the law of the jury and the vacuum of law in the courtroom to substitute his will for what the law says.
- 4.8. If the evidence against the government protection racket is especially unfavorable, the transcript and court record is sealed or unpublished by order of the gangster judge.
5. Tax collection notices sent by the extortionists serve as “threats” to compel people at the equivalent of gunpoint to:
 - 5.1. Volunteer into a public office in the U.S. government and solicit bribes for the “privilege” of occupying said office. This violates 18 U.S.C. §912.
 - 5.2. Fill out government forms that contain information about themselves that is usually FALSE. This is perjury in violation of 18 U.S.C. §1001, because all tax forms are required by 26 U.S.C. §6065 to be filled out under penalty of perjury and therefore constitute “testimony of a witness”. For instance, they describe themselves as a statutory “U.S. person”, “U.S. citizen”, or “U.S. resident”, or even a “taxpayer”, which is usually FALSE. Or they use an identifying number that the franchise contract itself says can only lawfully be used by those occupying a public office in the U.S. government. See:

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

- 5.3. Send bribery money called a “tax” that so that the criminals sending the letter will unlawfully and criminally treat those who are not in fact “public officers” AS public officers, in criminal violation of 18 U.S.C. §912, 210, and 211.
6. Tax collection enforcement notices sent by the IRS constitute criminal witness tampering in violation of 18 U.S.C. §1512, because the tax forms that must be submitted in response to them are required to be signed under penalty of perjury per 26 U.S.C. §6065 and therefore constitute “testimony of a witness”. Gangster judges know this, but look the other way because they have a criminal financial conflict of interest in violation of 18 U.S.C. §208 and will unlawfully enlarge their own pay and importance by doing so. This is called “selective enforcement” and it is always motivated by the lust for money and power.
7. The entire activities of these gangsters also qualifies as an act of international terrorism, because it is instituted against nonresident parties outside the territorial or legislative jurisdiction of the tax collection agency in a legislatively “foreign state”. The U.S. Supreme Court has held more than once that states of the Union are “nations” in nearly every particular and therefore, illegal enforcement of tax laws that only apply to territory and domiciliaries of the national government qualifies as “international terrorism”. Where is the Department of Homeland Security when you need them?
8. The Internal Revenue Code serves as a ruse to deceive nonresident people into believing that they must pay the extortion money, when in fact, it clearly it is a voluntary franchise that does not even apply to the average American and can lawfully be enforced ONLY against public officers within the government itself. See:

Great IRS Hoax, Form #11.302
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

It is precisely because of the above types of criminal activity and conflict of interest by judges that the common law and common law courts was designed to prevent and avoid, because it leaves the outcome entirely to completely disinterested third parties who the corrupt judge and prosecutor have no influence over. Private rights, after all, should always be protected mainly by private people, who are the only true sovereign in the American republican form of government.

Now do you know why the Bible says the following?:

“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

1 *my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own*
2 *wickedness; **the Lord our God shall cut them off.***
3 *[Psalm 94:20-23, Bible, NKJV]*

4 The following subsections will explore how this criminal government mafia enterprise functions, how it behaves in every
5 particular as an organized crime protection racket subject to the RICO laws found in Title 18 of the U.S. Code, Chapter 95,
6 and why Christians are not allowed by God to subsidize or participate in it.

7 **17.2.1 The Social Compact or “protection contract”**

8 Anyone who has been married instinctively knows what “privilege-induced slavery” is. They understand that you have to
9 give up some of your “rights” for the benefits and “privileges” associated with being married. For instance, one of the
10 rights that the government forces you to give up using the instrument it created called the “marriage license”, especially if
11 you are a man, is sovereignty over your property and your labor. If you get married with a state marriage license, then
12 control over your property and labor is surrendered ultimately to the government, because if your spouse becomes
13 dissatisfied, the marriage license gives the government absolute authority to hijack all your property and your labor for the
14 imputed “public good”, but as you will find out, the chief result of this hijacking is actually injustice . The marriage license
15 authorizes a family law judge to abuse your property and your labor without your voluntary consent to create a welfare state
16 for women intent on rebelling against their husbands and using marriage as a means of economic equalization and
17 administrative control. We explain in our book entitled Sovereign Christian Marriage, Form #06.009 that this very
18 characteristic of marriage licenses issued by the state accomplishes the following unjust results:

- 19 1. Usurps and rebels against the sovereignty of God by interfering with His plan for marriage and family clearly spelled
20 out in the Bible.
- 21 2. Encourages spouses to get divorced, because at least one of them will be financially rewarded with the property and
22 labor of the other for doing so.
- 23 3. Makes marriage into legalized prostitution, where the sex comes during the marriage and the money comes after
24 marriage and the state and family court judge becomes the pimp and the family law attorneys become collectors for the
25 pimp.

26 The above defects in the institution of marriage caused by the government “privilege” called state-issued marriage licenses,
27 of course, are the natural result of violating God’s/Natural law on marriage found in the Bible, where Eph. 5:22-24 makes
28 the man, and not the government or the woman, the sovereign in the context of families. This is what happens whenever
29 mankind rebels against God’s authority by trying to improve on God’s design for the family: massive injustice.
30 Remember, that God created man first, and out of man’s rib was created woman, which makes man the sovereign, and this
31 conclusion is completely consistent with the concept of Natural Order was discussed in section 4.1 of the Great IRS Hoax,
32 Form #11.302.

33 *“For a man indeed ought not to cover his head, since he is made in the image and glory of God; but woman is*
34 *the glory of man. For man is not from woman, but woman from man. Nor was man created for the woman, but*
35 *woman for the man.”*
36 *[1 Cor. 11:7-9, Bible, NKJV]*

37 If you are going to arrogantly call this attitude chauvinistic, politically incorrect, or bigoted then you’re slapping God in the
38 face and committing blasphemy because this is the way GOD designed the system and who are YOU to question that?

39 *“But indeed, O man, who are you to reply against God? Will the thing formed say to him who formed it, ‘Why*
40 *have you made me like this?’ Does not the potter have power over the clay, from the same lump to make one*
41 *vessel for honor and another for dishonor?”*
42 *[Romans 9:20-21, Bible, NKJV]*

43 If you would like to learn more about this subject, we refer you to the following book posted on our website at:

Sovereign Christian Marriage, Form #06.009
<http://sedm.org/Forms/FormIndex.htm>

1 The de facto government uses this very same concept of privilege-induced slavery in the “constructive contract” you in
2 effect consent to by becoming a statutory “citizen” or availing yourself of a government “benefit.” The writers of the Law
3 of Nations upon which the constitution was written called this contract the “social compact”:

4 *The Law of Nations, Book I: Of Nations Considered in Themselves*

5 § 223. *Cases in which a citizen has a right to quit his country.*

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

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

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

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

27 *[The Law of Nations, Book I, Section 223, Vattel; SOURCE:*

28 http://famguardian.org/Publications/LawOfNations/vattel_01.htm#%202024.%20Emigrants/

29 Here is the phrase that one of our astute readers uses to describe the social compact in his book *Social Security: Mark of the*
30 *Beast*, Form #11.407, which is posted on our website for your reading pleasure:

31 *“Protection draws subjection.”*
32 *[Steven Miller]*

33 *“Protectio trahit subjectionem, subjectio projectionem.*
34 *Protection draws to it subjection, subjection, protection. Co. Litt. 65.”*
35 *[Bouvier’s Maxims of Law, 1856;*
36 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm/>*

37 In a sense, when you become a “citizen”, you “marry” the state in order to have its protection. Consenting to the contract
38 makes you into a “government contractor” and therefore “public officer” of sorts. The terms of this constructive “marriage
39 contract” are described in section 4.11 of the *Great IRS Hoax*, Form #11.302. Below is a summary:

- 40 1. When you become a “citizen” by either being naturalized or by choosing a domicile within the jurisdiction of the
41 government, you must profess allegiance.
42 1.1. “Domicile” carries with it the concept of “allegiance”.

43 *“Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in*
44 *transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the*
45 *Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates*
46 *universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter*
47 *obviously includes a duty to pay taxes, and their nature and measure is largely a political matter.* *Of course,*
48 *the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most*
49 *obvious illustration being a tax on realty laid by the state in which the realty is located.”*
50 *[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

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 Yu Ting v. United States, [149 U.S. 698](#) (1893)]

9 1.2. Naturalization requires an oath of "allegiance". See 8 U.S.C. §1448.

- 10 2. You marry the state by promising it "allegiance". Spouses who marry each other take a similar oath to "love, honor,
11 and obey" each other, and thereby protect each other.
- 12 3. Your passport is proof you are "married" to the state. See 22 U.S.C. §212:

13 "No passport shall be granted or issued to or verified for any other persons than those owing [allegiance](#),
14 whether citizens or not, to the United States."
15 [[22 U.S.C. §212](#)]

- 16 4. After you have "married" the state, you assume a citizenship status as a "national", which is simply someone who has
17 allegiance to the "state":

18 [TITLE 8 > CHAPTER 12 > SUBCHAPTER I > § 1101](#)
19 [§ 1101. Definitions](#)

20 (a) As used in this chapter—

21 (21) The term "national" means a person owing **permanent allegiance to a state**.

22 All forms of allegiance require the taking of oaths, and God says you can't take oaths and that the reason is because you are
23 married to Him and not some pagan ruler or government. Those who take oaths to anything other than God become
24 "friends of the world" and enemies of God:

25 "Do not fear, for you will not be ashamed; neither be disgraced, for you will not be put to shame; for you will
26 forget the shame of your youth, and will not remember the reproach of your widowhood anymore. **For your**
27 **Maker is your husband, the Lord of hosts is His name; and your Redeemer is the Holy One of Israel; He is**
28 **called the God of the whole earth,** for the Lord has called you like a woman forsaken and grieved in spirit, like
29 a youthful wife when you were refused," says your God. "For a mere moment I have forsaken you, but with
30 great mercies I will gather you. With a little wrath I hid My face from you for a moment; but with everlasting
31 kindness I will have mercy on you," says the Lord, your Redeemer."
32 [Isaiah 54:4-8, Bible, NKJV]
33

34 "Again you have heard that it was said to those of old, 'You shall not swear falsely, but shall perform your oaths
35 to the Lord.'

36 "But I say to you, **do not swear at all: neither by heaven, for it is God's throne; 35 nor by the earth, for it is**
37 **His footstool; nor by Jerusalem, for it is the city of the great King.**

38 "Nor shall you swear by your head, because you cannot make one hair white or black.

39 "But let your 'Yes' be 'Yes,' and your 'No,' 'No.' For whatever is more than these is from the evil one.
40 [Matt. 5:33-37, Bible, NKJV]
41

42 "Adulterers and adulteresses! Do you not know that **friendship [allegiance toward] with the world [or the**
43 **governments of the world] is enmity with God?** Whoever therefore wants to be a friend ["citizen", "resident",
44 "taxpayer"] of the world [or the governments of the world] makes himself an enemy of God."
45 [[James 4:4](#), Bible, NKJV]

46 There is an article on the website below that actually describes in detail the terms of the citizenship marriage contract
47 below:

[The Citizenship Contract](#), George Mercier
<http://famguardian.org/PublishedAuthors/Indiv/MercierGeorge/InvContracts--TheCitizenshipContract.htm>

1 Here is the way the U.S. supreme Court describes this marriage contract:

2 *"There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies*
3 *an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the*
4 *persons associated becomes a member of the nation formed by the association. He owes it allegiance and is*
5 *entitled to its protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is*
6 *a compensation for the other; allegiance for protection and protection for allegiance."*
7 *[Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874)]*

8 Like marriage licenses, consenting to the "citizenship contract" means you give up some of your rights, and as a matter of
9 fact, the government wants you to believe that you give up the same rights by becoming a citizen as you do by getting a
10 marriage license.

11 In a de facto government, the "social compact" is a franchise that obligates the citizens and residents and makes them
12 servants of the rulers. In a de jure government, the social compact only obligates the public servants and leaves the citizens
13 and residents completely free and sovereign.

14 When you marry the de facto U.S. government by becoming a statutory "U.S. citizen", you in effect are assimilated into the
15 federal corporation called the "United States" defined in 28 U.S.C. §3002(15)(A) and are classified by the franchise courts
16 as an officer of that corporation in receipt of taxable privileges. You also then become completely subject to the jurisdiction
17 of that corporation as the equivalent of a public officer.

18 This is NOT how de jure governments are supposed to work, but it is how de facto governments that are corporations work.
19 All they want to do is recruit more cheap "employees" or officers and they do it through deceit, words of art and statutory
20 franchises called "codes" that don't acquire the "force of law" until you consent to them. In a de jure government,
21 becoming a citizen is done through nationality and NOT statutory "U.S. citizen" status. Those who join retain all their
22 rights and do not become a government officer or employee by joining. This is the de jure government we used to have but
23 which was replaced in 1933 when real money disappeared and rights were replaced with franchises.

24 **17.2.2 God forbids participation in the government "protection racket"/franchise**

25 If you are a child of God, at the point when you married the state as a citizen, you united God with an idolatrous, mammon
26 state and sold yourself into legal slavery voluntarily, in direct violation of the Bible:

27 *"No one can serve two masters: for either he will hate the one, and love the other; or else he will hold to the*
28 *one, and despise the other. Ye cannot serve God and mammon."*
29 *[Matt. 6:24, Bible, NKJV]*

30 *"Do not be unequally yoked together with unbelievers. For what fellowship has righteousness with*
31 *lawlessness? And what communion has light with darkness?"*
32 *[2 Cor. 6:14, Bible, NKJV]*

33 As expected, God's law once again says that we should not become citizens of this world, and especially if it is dominated
34 by unbelievers:

35 *"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"*
36 *[Philippians 3:20]*

37 *"These all died in faith, not having received the promises, but having seen them afar off were assured of them,*
38 *embraced them and confessed that they were strangers and pilgrims on the earth."*
39 *[Hebrews 11:13]*

40 *"Beloved, I beg you as sojourners and pilgrims, abstain from fleshly lusts which war against the soul..."*
41 *[1 Peter 2:1]*

42 *"Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend of*
43 *the world makes himself an enemy of God. "*
44 *[James 4:4, Bible, NKJV]*

1 One of the reasons God doesn't want U.S. to become citizens of this world is because when we do, we have violated the
2 first commandment and committed idolatry, by replacing God with an artificial god called government, who then provides
3 protection for U.S. that we for one reason or another can't or won't trust or have faith in God to provide. This lack of faith
4 then becomes our downfall. The words of the Apostle Paul resolve why this is:

5 *"But he who doubts is condemned if he eats, because he does not eat from faith; for whatever is not from faith
6 in God] is sin."*
7 *[Rom. 14:23, Bible, NKJV]*

8 **17.2.3 How corrupt governments abuse privileges and franchises to destroy rights that they were created to** 9 **protect**

10 Corrupt governments function as "protection rackets" and do so by abusing franchises. All privileges and franchises
11 destroy and undermine rights and equal protection that are the foundation of the formation of all lawful governments. Is it
12 moral or ethical for the government to try to manipulate our rights out of existence by replacing them with taxable and
13 regulatable "privileges" by procuring our consent and agreement? Here is what the U.S. Supreme Court says on this
14 subject:

15 *"It would be a palpable incongruity to strike down an act of state legislation which, by words of express*
16 *divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by*
17 *which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable*
18 *privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that,*
19 *as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it*
20 *sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it*
21 *may not impose conditions which require the relinquishment of Constitutional rights. If the state may compel*
22 *the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender*
23 *of all. It is inconceivable that guaranties embedded in the Constitution of the United States may thus be*
24 *manipulated out or existence."*
25 *[Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]*

26 So the bottom line is that it is not permissible for a state to try to undermine your Constitutional rights by making privileges
27 they offer contingent on surrendering Constitutional rights, but they do it anyway because we let them get away with it, and
28 because they are very indirect about how they do it.

29 In a very real sense, the government has simply learned how to use propaganda to create fear and insecurity in the people,
30 and then they invent vehicles to turn eliminating your fear into a profit center that requires you to become citizens and pay
31 taxes to support. For instance, they use the Federal Reserve to create the Great Depression by contracting the money
32 supply, and then they get these abused people worried and feeling insecure about retirement and security in the early
33 1930's, and then invent a new program called Social(ist) Security to help eliminate their fear and restore your sense of
34 security. But remember, in the process of procuring the "privilege" to be free of anxiety about old age, you have
35 surrendered sovereignty over your person and labor to the government, and they then have the moral authority to tax your
36 wages and make you into a serf and a peon to pay off the federal debt accumulated to run that program.

37 *"The righteousness[and contentment] of the upright will deliver them, but the unfaithful will be caught by their*
38 *lust [for security or government benefits]."*
39 *[Prov. 11:6, Bible, NKJV]*

40 Another favorite trick of governments is to make something illegal and then turn it into a "privilege" that is taxed. This is
41 how governments maximize their revenues. They often call the tax a "license fee", as if to imply that you never had the
42 right to do that activity without a license. You will never hear a government official admit to it, but the government
43 reasoning is that the tax amounts to a "bribe" or "tribute" to the government to get them to honor or respect the exercise of
44 some right that is cleverly disguised as a taxable "privilege" and to enforce payment of the bribe to a corrupt officer in a
45 court of law. Unless you know what your rights are, it will be very difficult to recognize this subtle form of usury. Here is
46 what the courts have to say about this kind of despicable behavior by the government:

47 *"A right common in every citizen such as the right to own property or to engage in business of a character*
48 *not requiring regulation CANNOT, however, be taxed as a special franchise by first prohibiting its exercise*
49 *and then permitting its enjoyment upon the payment of a certain sum of money."*
50 *[Stevens v. State, 2 Ark. 291; 35 Am. Dec. 72, Spring Val. Water Works v. Barber, 99 Cal. 36, 33 Pac. 735, 21*
51 *L.R.A. 416. Note 57 L.R.A. 416]*

1 Clear thinking about our freedom and liberty demands that when faced with situations like this, we ask ourselves, where
2 does the government derive its authority and “privileges”(?). The answer is:

3 **...from the PEOPLE!**

4 The Declaration of Independence says so!:

5 “*We hold these truths to be self-evident, that all men are created equal, that they are endowed by their*
6 *Creator with certain unalienable rights, that among these are life, liberty and the pursuit of happiness. That to*
7 *secure these rights, governments are instituted among men, deriving their just powers from the consent of the*
8 *governed.*”
9 [*Declaration of Independence*]

10 Instead, we ought to charge government employees a tax for the “privilege” of having the authority and the “privilege”
11 from the people to serve (not “govern”, but SERVE) them, and the tax that government servants pay U.S. for that privilege
12 should be equal to whatever they charge U.S. for the privileges they delegate back to U.S. using the authority we gave
13 them! We need to think clearly about this because it’s very easy to get trapped in bad logic by deceitful lawyers and
14 politicians who want to get into your bank account and enslave you with their unjust laws and extortion cleverly disguised
15 as legitimate taxes. We should always remember who the public servants are and who the public is. We are the public and
16 government employees are the servants! Start acting like the boss for once and tell the government what you expect out of
17 them. The only reason the government continues to listen to U.S. is because:

- 18 1. We vote our officials into office.
- 19 2. If we don’t like the laws they pass, we can nullify them every time we sit down on a jury or a grand jury.
- 20 3. If the above two approaches don’t keep their abuse of power in check, we can buy guns to protect ourselves from
21 government abuse.

22 For instance, the government started issuing marriage licenses in about 1923 and charged people for the “privilege”. But
23 then we have to ask ourselves what a license is. A license is permission from the state to perform an act which, without a
24 license, would be illegal. Is it illegal to get married without the blessing of the state? Did Adam and Eve have a marriage
25 license from God? Absolutely NOT. Marriage licenses, driver’s licenses, and professional licenses are a scam designed to
26 increase control of the state over your life and turn you into a financial slave and serf to the government!

27 **17.2.4 Example: IRS privilege induced slavery**

28 The IRS uses privilege-induced slavery to its advantage as well. For instance, it:

- 29 1. Sets the rate of withholding for a given income slightly higher than it needs to be so that Americans who paid tax will
30 have to file to get their money back. In the process of filing, these unwitting citizens:
 - 31 1.1. Have to incriminate themselves on their tax returns.
 - 32 1.2. Forfeit most of the Constitutional rights, including the First (right to NOT communicate with your
33 government), Fourth (seizure), and Fifth Amendment (self-incrimination) protections.
 - 34 1.3. Tell the IRS their employer, which later allows the IRS to serve the private employer illegally with a “Notice
35 of Levy” and steal assets in violation of due process protections in the Constitution in the Fifth Amendment.
- 36 2. On the W-4 form, makes it a privilege just to hold onto your income. The regulations written by the Treasury illegally
37 (and unconstitutionally) say that if a person does not submit a W-4 or submits an incorrect W-4, the employer (who
38 really isn’t an “employer” because it isn’t a federal employer who has “employees” as defined in 26 CFR § 31.3401(c
39)) must withhold at the single zero rate. Thus, it becomes a “privilege” to just receive the money you earned without
40 tax deducted! The only way you can preserve the “privilege” is to incriminate yourself by filling out the W-4, in
41 violation of the Fifth Amendment.
- 42 3. The federal judiciary and the IRS will wickedly tell you that because of the Anti-Injunction Act found at 26 U.S.C.
43 §7421, if you dispute the amount of tax you owe or you assert non-liability, you must pay the tax FIRST before you are
44 permitted to file a lawsuit and subject your case to judicial review. In effect, what Congress has done by legislation is
45 forced you to bribe the government in order to have the privilege to sue them! If you assert that you are a
46 “nontaxpayer” and a person not liable for tax, the IRS will try to get your case dismissed because corrupt judges will
47 assert “sovereign immunity”. See section 1.4.2 of the Sovereignty Forms and Instructions Manual, Form #10.005 for

1 further details on this scam. For those of you who are Christians, this scam quite clearly violates the bible, which
2 declares:

3 *"And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous."*
4 *[Exodus 23:8]*

- 5 4. Your state government will tell you that you MUST give them a valid Social Security Number in order for you to get a
6 state driver's license. They will do this in spite of the fact that traveling is a right and not a government privilege. In
7 the words of the U.S. Supreme Court and lower courts:

8 *"The right to travel is part of the 'liberty' that a citizen cannot be deprived without due process of law."*
9 *[Kent v. Dulles, 357 U.S. 116 (1958); U.S. v. Laub, 385 U.S. 475 (1967)]*

10 *"The use of the highways for the purpose of travel and transportation is not a mere privilege, but a common and*
11 *fundamental Right of which the public and the individual cannot be rightfully deprived."*
12 *[Chicago Motor Coach v. Chicago, 169 N.E. 22; Ligare v. Chicago, 28 N.E. 934; Boon v. Clark, 214 SSW 607;*
13 *25 Am.Jur. (1st), Highways Sect.163]*

14 **17.2.5 Example: Privilege induced slavery using licenses to practice law**

15 To give you just one more example of how privilege-induced slavery leads to government abuse, let's look at licenses to
16 practice law. The only rational basis for having any kind of professional license is consumer protection, but the legal
17 profession has totally distorted and twisted this concept to benefit them, which amounts to a massive conflict of interest.
18 For instance:

- 19 1. Only licensed attorneys can defend others in court. This prevents family members or friends or paralegals from
20 providing low-cost legal assistance in court, and creates a greater marketplace and monopoly for legal services by
21 attorneys. This also means that a lot more people go without legal representation, because they can't afford to hire a
22 lawyer to represent them. Is that justice, or is that simply the spread of oppression and injustice in the name of profit
23 for the legal profession?
- 24 2. Even if the attorney is licensed to practice law from the socialist state, the court can revoke their right to defend anyone
25 in a court of law. For instance:
- 26 2.1. Look at what the court did to attorney Jeffrey Dickstein in *United States v. Collins, 920 F.2d. 619 (10th Cir.*
27 *11/27/1990)*, which was described in section 6.6.4.5 of the *Great IRS Hoax*, Form #11.302. If you look at the
28 ruling for this case, you will find that the court withdrew defendant Collins right to be represented by Attorney
29 Dickstein, because they called attorney Dickstein a "vexatious litigant". He was therefore deprived of his choice
30 of competent legal counsel, because the court viewed his counsel as "politically incorrect".
- 31 2.2. Refer also to what the court did to attorney Oscar Stilley in section 6.8.1 of the *Great IRS Hoax*, Form #11.302, as
32 he defended Dr. Phil Roberts on tax charges. The court said, and we quote:

33 *"The practice of law, sir, is a privilege, especially in Federal Court. You're close to losing that privilege in this*
34 *court, Mr. Stilley."*

- 35 3. Clients with attorneys are given favoritism by the court in the award of attorney fees against the other side. This leads
36 attorneys to inflate their fees if they expect sanctions, in order to coerce the opposing side to settle. In most courts, pro
37 per or pro S.E. litigants are either not allowed or seldom are awarded attorney fees against the opposing side. Only
38 litigants who have counsel can get attorney fee awards by the court. In effect, the courts treat the time and expense of
39 pro per litigants in defending themselves as irrelevant and completely without value! That's right.. if you as a pro per
40 litigant keep track of your time diligently and bill for it at a rate less than an attorney in your motion for sanctions
41 against the other side, the judge (who incidentally used to be a lawyer and probably still has lawyer golf buddies he
42 wants to bring business to) will laugh you out of the courtroom! This has the effect of incentivizing people to have
43 expensive legal counsel and incentivizes the lawyers to prolong the litigation and maximize their hourly rate to
44 maximize their income. If you then ask a judge why they don't award attorney fee sanctions to pro per litigants, he
45 might get defensive and say: "Pro per litigants are high maintenance, and make extra work for the court because they
46 don't know what they are doing." And yet these same courts and judges are the ones who earlier, as attorneys
47 practicing law, intimidated and perpetuated the very ignorance on the part of their clients that made these people
48 ignorant litigants as pro pers! All this rhetoric is just a smokescreen for the real agenda, which is maximizing business

1 for and profits of those who practice law, and restricting the supply of qualified talent in order to keep the prices and
2 the income of attorneys artificially high.

3 If we avail ourselves of a “privilege” granted by the state through operation of any statute that does not involve the exercise
4 of a fundamental right, then we cannot have a constitutional grounds for redress of grievances against the statute:

5 “The Government urges that **the Power Company is estopped to question the validity of the Act creating the**
6 **Tennessee Valley Authority**, and hence that the stockholders, suing in the right of the corporation, cannot [297
7 U.S. 323] maintain this suit. **The principle is invoked that one who accepts the benefit of a statute cannot**
8 **be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;**
9 **Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co.,**
10 **260 U.S. 469.**”
11 [Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

12 But if we are simply trying to exist, by working and receiving a paycheck, voting, serving on jury duty, and fulfilling our
13 various civic and family duties, we cannot be taxed for the mere privilege of existing:

14 “The individual, unlike the corporation, **cannot be taxed for the mere privilege of existing.** The corporation is
15 an artificial entity which owes its existence and charter power to the State, but the individual’s right to live and
16 own property are natural rights for the enjoyment of which **an excise cannot be imposed.**”
17 [Redfield v. Fisher, 292 Oregon 814, 817]

18 “Legislature... **cannot name something to be a taxable privilege unless it is first a privilege.**” [Taxation West
19 Key 43]...”**The Right to receive income or earnings is a right belonging to every person and realization and**
20 **receipt of income is therefore not a ‘privilege’, that can be taxed.**”
21 [Taxation West Key 933]-[Jack Cole Co. v. MacFarland, 337 S.E.2d. 453, Tenn.]

22 **17.3 Inequities between government and private franchises which lead to abuse and oppression**

23 At its heart, a franchise can be thought of simply as a way to deliver a service demanded by the consumer and to collect the
24 revenues needed to pay for that service and nothing more. There is nothing wrong with that approach in the private sector.
25 Businesses do it all the time, in fact. An example is the McDonald’s franchise, in which if you want to open one of their
26 stores you sign the franchise contract and they get you on your feet, design the store, train you, and even supply you.

27 The trouble with the way that governments implement franchises are the following things they do that private businesses
28 aren’t allowed by law to do, and which inevitably lead to inequality, abuse, privilege, oppression, crime, and injustice:

- 29 1. Governments either don’t have competition or don’t allow competition in delivering the protection sought. This leads
30 to a monopoly that causes the price to artificially inflate. For instance:
 - 31 1.1. The federal government insists on a monopoly in the postal service and have repeatedly put private competitors
32 out of business. Lysander Spooner, the founder of the modern libertarian movement, tried to compete with the
33 post office and was forced out of business.
 - 34 1.2. The government won’t allow people to fund and create their own retirement and divert social security taxes to
35 fund their own savings. Then the governments squander all the money so that it isn’t available when it is needed.
36 Social Security will be bankrupt when it is needed most.
- 37 2. Governments prosecute those who refuse to consent to the franchise. For instance:
 - 38 2.1. They arrest people for driving without a license.
 - 39 2.2. They confiscate vehicles that are unregistered.
 - 40 2.3. They prosecute nonresident aliens for tax crimes who don’t consent to the “trade or business” franchise and earn
41 no “income”.

42 In other words, they make it a crime NOT to be a “customer” for their service. No business can do that or would be
43 allowed to do that. Yet, that is what a government is: A corporation and a business that delivers a service called
44 “protection” and which EVERYONE should have the right to hire anyone they want for. What is wrong with having
45 private police or private fire departments that rather than funding them using property taxes that are unavoidable?
- 46 3. Governments refuse to recognize what they are doing as essentially PRIVATE businesses activity that places them on
47 the same level as every other business. Instead, corrupt governments protect and expand the franchise illegally by
48 abusing sovereign immunity when they are sued in court to dismiss or limit the effect of the civil suit against them.
49 This gives them unfair advantage over private companies doing similar business.
- 50 4. Governments give those who sign up for the franchise a name such as statutory “citizen”, statutory “resident”,
51 “taxpayer”, “spouse”, etc. which implies that they are a public officer subject to the franchise, and they then unjustly

1 insist on treating the participant with the status of “public officer” for EVERYTHING! Franchises are supposed to
2 focus only on a specific activity and the status one has under the franchise is supposed to be limited ONLY to that
3 activity, but the government wants you to:

4 4.1. Have that inferior relation of a public officer for EVERYTHING YOU DO.

5 4.2. Be subject to EVERY ACT of legislation they pass as a public officer, because you are part of the government.

6 4.3. Bend over for them, instead of them bending over for you. They want to replace a “citizen” with an “employee”
7 or “public officer” so they can be in charge instead of you.

8 5. When you sign up for one of their franchises, the franchise agreement usually hooks you up indirectly to all the other
9 franchises without your express consent and sometimes without even your knowledge. For instance:

10 5.1. When you get a driver’s license, they presume you are a “resident” and a “domiciliary” even if you don’t want to
11 be, and then the vehicle code allows the state department of motor vehicles to:

12 5.1.1. Share the information with the department of revenue and thus connect you with implicit consent to
13 participate in the income tax “trade or business” franchise.

14 5.1.2. Share the information with the courts and place you on the jury summons list, which is also a franchise
15 arising from domicile within the vicinage.

16 5.2. When you register a vehicle, they put in the registration franchise agreement that the owner essentially consents to
17 have the vehicle confiscated if it is driven by an unlicensed driver.

18 6. Private businesses make the revenues from the individual franchise support ALL the costs of the franchise and
19 NOTHING more. This is the only way they can be competitive in the marketplace and stay in business. Governments,
20 on the other hand:

21 6.1. Charge you whatever they want for the service because they have a monopoly with no competition. Would you
22 hire a private company that insisted on you handing them a blank check and then putting you in jail because you
23 don’t want to be a customer called a “taxpayer”? As a bare minimum there needs to be a constitutional limit of
24 no more than 15% on the total amount of taxes that a person pays, STATE AND FEDERAL, in order to prevent
25 this problem.

26 6.2. Do not limit the revenues collected to payment for ONLY that specific franchise, but rather subsidize other
27 completely unrelated activities with it. This allows them to do charge virtually anything they want and do
28 anything they want with the money.

29 7. They implement the franchise with civil law rather than private contract law, so that in order to participate, you must
30 agree to be subject to ALL civil law enacted by the government, rather than only the terms of the separate franchise
31 contract ONLY. Signing up for a government franchise therefore acts a blank check to be subject to ALL the laws
32 passed by the grantor of the franchise.

33 8. When you don’t pay your fees, they administratively levy your assets. No private business can do that. They have to
34 take you to court instead unless you consent to some other arrangement IN WRITING.

35 9. Private businesses respect your right to NOT contract with them. Governments, on the other hand, HIDE all the
36 methods to withdraw consent by omitting the following two options in the “Status” block describing yourself:

37 9.1. None of the above.

38 9.2. Not subject but not statutorily “exempt”.

39 The combined effect of all the above abusive tactics by corrupted governments is that they are illegally and
40 unconstitutionally employing franchises to completely eliminate all private rights, private property, and equality and
41 convert a de jure government into a totalitarian de facto government. All of the above abuses must be eliminated before
42 there can ever be any realistic hope of returning to a de jure constitutional and lawful government. Governments should be
43 required in the constitution to compete on an equal playing field with private businesses and be subject to competition in
44 virtually EVERYTHING they do as a way to prevent all of the above types of abuses.

45 The inequities indicated above are clearly unjust and oppressive. When you want to sue a government in court, they will
46 make you produce an express waiver of sovereign immunity for the specific issue being litigated and if you can’t, the case
47 is dismissed and you have no standing. In other words, the government must EXPRESSLY CONSENT to every separate
48 civil liability you claim against them. That consent can only be expressed in writing in the form of a statute.

49 Under the constitution, all “persons”, including government “persons” are equal. Therefore, all de jure governments must
50 both allow and protect your equal right of freedom to choose ONLY the specific things you expressly consent in writing to
51 receive and pay for, rather than simply EVERYTHING or NOTHING the government offers. For instance, you should be
52 able to be a “resident” for the purposes of the vehicle code but a NONRESIDENT for every other code if you want be.
53 When you sign up to be a “citizen” or “resident”, they should hand you a list of specific services you want and are willing
54 to pay for, and they should deliver and charge for ONLY those services, just like any business. If you don’t want public

1 schools, you should be able to deduct the cost from your property tax bill. If fire protection costs too much, you should be
2 able to cancel your coverage and hire a more competitive private service. If you don't pay for the service, they ought to
3 have to take you to court just like any business does, rather than administratively levying your assets without a court order.
4 No business can do that.

5 De facto governments also stealthily pretend like you are a "customer" and that you are in charge in order to perpetuate the
6 smoke screen that hides the THEFT and LIES they are engaging in. In fact, you cannot BE a "customer" as long as.

- 7 1. They can charge whatever they want for their services.
- 8 2. They can decide what services you will receive.
- 9 3. They can put you in jail for not being a "customer" called a "taxpayer".
- 10 4. They play by different or better rules than you do.
- 11 5. They don't protect your absolute right to NOT consent, pay for, or subsidize things you either don't want or think are
12 harmful.

13 **17.4 Biblical Explanation of How Judges and Prosecutors and Government Use Franchises to** 14 **Plunder and Enslave You**

15 We're sure you have heard the old saying:

16 *"A fool and his money are soon parted."*

17 This section will describe how government granted franchises such as Social Security, the income tax, Medicare, federal
18 employment or office, etc are the main method of choice used and abused by clever judges and government prosecutors in
19 THEIR privileged "franchise courts" for parting a fool of ALL of his or her money and rights. More particularly,
20 franchises are the main method:

- 21 1. That God uses to punish a wicked and rebellious people. See Nehemiah 8-9.
- 22 2. That rulers and governments use to plunder and enslave those they are supposed to be serving and protecting.
- 23 3. By which the wicked are uprooted from the land and kidnapped legally from the protections of God to occupy a foreign
24 land. Prov. 2:21-22.

25 The Bible says that the Heavens and the Earth belong to the Lord and NOT Caesar.

26 *"The heavens are Yours [God's], the earth also is Yours;*
27 *The world and all its fullness, You have founded them.*
28 *The north and the south, You have created them;*
29 *Tabor and Hermon rejoice in Your name.*
30 *You have a mighty arm;*
31 *Strong is Your hand, and high is Your right hand."*
32 [[Psalm 89:11-13](#), Bible, NKJV]
33

34 *"I have made the earth,*
35 *And created man on it.*
36 *I—My hands—stretched out the heavens,*
37 *And all their host I have commanded."*
38 [[Isaiah 45:12](#), Bible, NKJV]
39

40 *"Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it."*
41 [[Deuteronomy 10:14](#), Bible, NKJV]

42 **Since God owns everything and Caesar owns nothing, then what we are to render to Caesar is NOTHING according to**
43 **Romans 13. Caesar is therefore God's temporary trustee and steward over what ultimately belongs exclusively and**
44 **permanently and ONLY to God.** The delegation of authority from God to Caesar is the Bible itself, which is a trust
45 indenture that describes itself as a covenant or promise, and which makes God the beneficiary of all of Caesar's and our
46 choices as God's steward. The terms of that delegation of authority order and trust indenture are exhaustively described
47 below:

1 The Bible says that God is the source of all authority.

2 “...there is no authority except from God.”
3 *[Romans 13:1, Bible, NKJV]*

4 “...you are complete in Him [Christ], **who is the head of all principality and power.**”
5 *[Colossians 2:10, Bible, NKJV]*

6 Consequently, the term “governing authorities” as used in Romans 13 can only mean God and not Caesar. When Caesar is
7 acting consistent with the Bible trust indenture and delegation of authority to Caesar, then and only then can he therefore be
8 called a “governing authority”. These facts are the basis for why 1 Peter 2 says the following, and note the phrase “for the
9 Lord’s sake”:

10 “*Therefore submit yourselves to every ordinance of man **for the Lord’s sake**, whether to the king as supreme,
11 or to governors, as to those who are sent by him for the punishment of evildoers and for the praise of those who
12 do good. For this is the will of God, that by doing good you may put to silence the ignorance of foolish men—
13 as free, yet not using liberty as a cloak for vice, but as bondservants of God. Honor all people. Love the
14 brotherhood. Fear God. Honor the king.”
15 *[1 Peter 2:13-17, Bible, NKJV]**

16 That government which is NOT “for the Lord’s sake” and instead is for Satan’s sake we are not only NOT to submit to as
17 Christians, but are required to rebel against and literally “hate” it's bad deeds but not the people who effect them. The hate
18 is directed at evil behavior, not evil people. It is a fact that most kings and governors are NOT sent by God, but by Satan,
19 and most of them rebel against rather than obey God or His moral laws. These rulers, in fact, are the ones who ultimately
20 will engage in the final conflict against God:

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

24 God would never and has never commanded U.S. to do evil nor to obey rulers who are evil. In fact, most of the evil in our
25 society originates from abuses by rulers who refuse to either recognize or obey God’s moral laws in the Bible. The essence
26 of loving the Lord, for instance, is to “fear God”.

27 **You shall fear the LORD your God and serve [ONLY] Him**, and shall take oaths in His name. You shall not
28 go after other gods, the gods of the peoples who are all around you (for the LORD your God is a jealous God
29 among you), lest the anger of the LORD your God be aroused against you and destroy you from the face of the
30 earth.

31 [. . .]

32 *And the LORD commanded U.S. to observe all these statutes, to fear the LORD our God, for our good always,
33 that He might preserve U.S. alive, as it is this day.*
34 *[Deut. 6:13, 24, Bible, NKJV]*

35
36 **“You shall fear the LORD your God; you shall serve [ONLY] Him**, and to Him you shall hold fast, and take
37 oaths in His name.”
38 *[Deut. 10:20, Bible, NKJV]*

39 The Bible then defines “fearing the Lord” as “hating evil”. You can’t “hate evil” by effecting it or by obeying or
40 subsidizing rulers who effect it in our name as our representatives. No one who wars against God’s commandments or
41 obeys rulers who war against God’s commandments can claim to be “fearing the Lord”. We argue that one cannot
42 simultaneously love God, and not hate His opposite, which is evil.

43 **“The fear of the LORD is to hate evil:**
44 *Pride and arrogance and the evil way*
45 *And the perverse mouth I hate.”*

1 [Prov. 8:13, Bible, NKJV]

2 Therefore, so long as we as Christians continually recognize God's exclusive ownership and control over the Earth and the
3 fact that Caesar doesn't own any part of it, the only type of allegiance we can have that attaches to any geographical
4 territory is allegiance to God and not Caesar. That allegiance manifests itself in choosing a legal domicile that is not within
5 the jurisdiction of any man-made government and instead is within God's Kingdom on Earth exclusively. This exclusive
6 allegiance we have to God then determines who we nominate as our protector and where the civil laws are derived which
7 protect us.

8 "**domicile**. A person's legal home. That place where a man has his true, fixed, and **permanent home** and
9 principal establishment, and to which whenever he is absent he has **the intention of** returning. *Smith v. Smith*,
10 206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and **the intention** to make it one's
11 home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place
12 to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one
13 residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual**
14 **residence, often controls the jurisdiction of the taxing authorities and determines where a person may**
15 **exercise the privilege of voting and other legal rights and privileges.**"
16 [*Black's Law Dictionary, Sixth Edition, p. 485*]

17 "**The citizen cannot complain [about the laws or the tax system], because he has voluntarily submitted**
18 **himself to such a form of government.** He owes allegiance to the two departments, so to speak, and within
19 their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can
20 demand protection from each within its own jurisdiction."
21 [*United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]*]

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

25 We can't have allegiance to Caesar because the Bible says we can't serve two masters or, by implication, have two masters:

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

29 God is our ONLY Lawgiver, Judge, and Protector:

30 "**For God is the King of all the earth; Sing praises with understanding.**"
31 [*Psalms 47:7, Bible, NKJV*]

32 "**For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save [and protect] us.**"
33 [*Isaiah 33:22, Bible, NKJV*]

34 Those who do not have a domicile within Caesar's jurisdiction are called by any of the following names in Caesar's courts:

35 1. "transient foreigners"

36 "**Transient foreigner.** One who visits the country, without the intention of remaining."
37 [*Black's Law Dictionary, Sixth Edition, p. 1498*]

38 2. "stateless persons"

39 **Social Security Program Operations Manual System (POMS)**
40 **RS 02640.040 Stateless Persons**

41 A. DEFINITIONS

42 [...]

43 **DE FACTO**—Persons who have left the country of which they were nationals and no longer enjoy its
44 protection and assistance. They are usually political refugees. They are legally citizens of a country because its
45 laws do not permit denaturalization or only permit it with the country's approval.

46 [...]

1 2. De Facto Status

2 Assume an individual is de facto stateless if he/she:

3 a. says he/she is stateless but cannot establish he/she is de jure stateless; and

4 b. establishes that:

- 5 • he/she has taken up residence [chosen a **legal domicile**] outside the country of his/her nationality;
- 6 • there has been an event which is hostile to him/her, such as a sudden or radical change in the
- 7 government, in the country of nationality; and

8 **NOTE: In determining whether an event was hostile to the individual, it is sufficient to show the**
9 **individual had reason to believe it would be hostile to him/her.**

- 10 • he/she renounces, in a sworn statement, the protection and assistance of the government of the
- 11 country of which he/she is a national and declares he/she is stateless. The statement must be sworn
- 12 to before an individual legally authorized to administer oaths and the original statement must be
- 13 submitted to SSA.

14 De facto [stateless] status stays in effect only as long as the conditions in b. continue to exist. If, for example,

15 the individual returns [changes their **domicile** back] to his/her country of nationality, de facto statelessness

16 ends.

17 [SOURCE: Social Security Program Operations Manual System (POMS), Section RS 02640.040 entitled

18 "Stateless Persons"

19 <https://s044a90.ssa.gov/apps10/poms.nsf/lrx/0302640040/>]

20 3. "nonresidents"

21 Man's law says that if we exercise our right of political association or DISASSOCIATION protected by the First

22 Amendment by choosing a domicile in God's kingdom rather than Caesar's kingdom, that the law which then applies is the

23 law from our domicile, which means God's Holy laws.

24 [IV. PARTIES > Rule 17.](#)

25 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

26 (b) Capacity to Sue or be Sued.

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

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

29 **(2) for a corporation, by the law under which it was organized; and**

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

31 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue

32 or be sued in its common name to enforce a substantive right existing under the United States Constitution

33 or laws; and

34 (B) [28 U.S.C. §§754 and 959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue

35 or be sued in a United States court.

36 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

37 Notice that in addition to "domicile" above, three other sources or "choice of law" are provided, which is:

- 38 1. Acting in a representative capacity on behalf of another. This can only happen by holding an "office", such as a
- 39 "public office" in the government.
- 40 2. Operating as a corporation, which is a franchise.
- 41 3. The state court where suit is brought. This court ordinarily has civil jurisdiction only if the party bringing suit or the
- 42 respondent has a domicile in that forum.

43 Therefore, there are only two methods to switch the civil choice of law away from the protections of a person's domicile,

44 which are:

- 45 1. Acting in a representative capacity on behalf of another as an officer or public officer or trustee.

1 2. Operating as a corporation, which is a franchise.

2 Note that both of the above conditions of a person result from the voluntary exercise of your right to contract, because
3 contracting is the only way you can enter into such relationships. Note also that both conditions are franchises of one kind
4 or another. You can't become a "public officer" of the government, for instance, without signing an employment
5 agreement, which is a franchise. That franchise, by the way, implies a surrender of your constitutional rights, according to
6 the U.S. Supreme Court:

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

23 God's laws say that a wicked or unfaithful people will be "cut off from the earth" meaning divorced from the protections of
24 God's laws and of their legal domicile. By "wicked", we believe He means "ignorant, lazy, presumptuous, or covetous".
25 The above two mechanisms are the means for doing this:

26 *"For the upright will dwell in the land,*
27 *And the blameless will remain in it;*
28 **But the wicked will be cut off from the earth,**
29 **And the unfaithful will be uprooted from it."**
30 *[Prov. 2:21-22, Bible, NKJV]*

31 How do the upright "dwell in the land"? By having a legal domicile there! How are they "uprooted from it"? By
32 engaging in franchises or acting in a representative capacity. We hope that by now, you understand that:

- 33 1. Those who engage in government franchises act as "public officers" or agents of the government.
34 2. Engaging in a franchise and operating in a representative capacity are therefore synonymous.

35 Consequently, God's laws recognize that franchises are the main method to uproot a wicked people from His protection, the
36 protection of His laws, and their legal domicile in order that they may be legally kidnapped and moved to another
37 jurisdiction. The mechanisms for effecting that kidnapping are recognized by Federal Rule of Civil Procedure 17(b) above.

38 Whenever a judge or ruler wants to tempt a wicked person and use their weaknesses to bring them into servitude and
39 "voluntary compliance", they will try to bribe them with franchises, such as Social Security, Medicare, Unemployment
40 compensation. They do this to entice the ignorant, the lazy, covetous, and those who want "something for nothing" to give
41 up their rights.

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

44
45 **"My son, if sinners [socialists, in this case] entice you,**
46 **Do not consent**
47 **If they say, "Come with us,**
48 **Let U.S. lie in wait to shed blood;**
49 **Let U.S. lurk secretly for the innocent without cause;**
50 **Let U.S. swallow them alive like Sheol,**
51 **And whole, like those who go down to the Pit:**
52 **We shall fill our houses with spoil [plunder];**
53 **Cast in your lot among us,**
54 **Let U.S. all have one purse"--**

1 My son, do not walk in the way with them,
2 Keep your foot from their path;
3 For their feet run to evil,
4 And they make haste to shed blood.
5 Surely, in vain the net is spread
6 In the sight of any bird;
7 **But they lie in wait for their own blood.**
8 **They lurk secretly for their own lives.**
9 **So are the ways of everyone who is greedy for gain;**
10 **It takes away the life of its owners.”**
11 [Proverbs 1:10-19, Bible, NKJV]

12 The “one purse” they are referring to above is the government’s purse! They want to hire you on as a recipient of stolen
13 goods, which are goods stolen from others who are compelled to participate in their franchises and would not participate if
14 offered a fully informed, un-coerced choice not to participate. Once your tyrant rulers and public servants get you eating
15 out of their hand, then you are roped into ALL their other franchises and become their servant and slave, literally. Every
16 one of their franchises inevitably ropes you into other franchises. For instance, the drivers licensing franchise forces you to
17 have a domicile on federal territory and to participate in the federal and state income tax system.

18 “The more you want, the more the world can hurt you.”
19 [Confucius]

20 “But those who desire to be rich fall into temptation and a snare, and into many foolish and harmful lusts [for
21 “free” government “benefits”] which drown men in destruction and perdition. For the love of money [or
22 unearned “benefits”] is a root of all kinds of evil, for which some have strayed from the faith in their
23 greediness, and pierced themselves through with many sorrows.”
24 [1 Tim. 6:9-10, Bible, NKJV]

25 **“For the turning away of the simple will slay them. And the complacency of fools will destroy them; but**
26 **whoever listens to me [God and the wisdom that comes ONLY from God] will dwell safely, and will be secure**
27 **[within the protections of God’s laws and their place of domicile], without fear of evil.”**
28 [Prov. 1:20-33, Bible, NKJV]

29 When we abuse our power of choice to consent to government franchises we therefore are FIRING God as our Lawgiver,
30 Judge, and Protector and replacing Him and His Laws with a vain man or ruler. For that, God says ultimately, we are
31 severely punished, plundered, and enslaved:

32 “The Lord is well pleased for His righteousness’ sake; **He will exalt the law [HIS law, not man’s law] and**
33 **make it honorable. But this is a people robbed and plundered!** [by tyrants in government] **All of them are**
34 **snared in [legal] holes [by the sophistry of greedy lawyers], and they are hidden in prison houses; they are**
35 **for prey, and no one delivers; for plunder, and no one says, “Restore!”.**

36 **Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob**
37 **plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they**
38 **would not walk in His ways, nor were they obedient to His law [they divorced themselves from their domicile**
39 **using their right to contract], therefore He has poured on him the fury of His anger and the strength of battle;**
40 **it has set him on fire all around, yet he did not know; and it burned him, yet he did not take it to heart. [he**
41 **became an unwitting victim of his own IGNORANCE OF THE LAW]”**
42 [Isaiah 42:21-25, Bible, NKJV]

44 **“Woe to the rebellious children,” says the Lord, “Who take counsel, but not of Me, and who devise plans**
45 **[e.g. “social insurance”], but not of My Spirit, that they may add sin to sin; who walk to go down to Egypt**
46 **[Babylon or the District of Criminals, Washington, D.C.], and have not asked My advice, to strengthen**
47 **themselves in the strength of Pharaoh, and to trust in the shadow of Egypt! Therefore the strength of**
48 **Pharaoh shall be your shame, and trust in the shadow of Egypt shall be your humiliation...**

49 Now go, write it before them on a tablet, and note it on a scroll, that it may be for time to come, forever and
50 ever: that this is a rebellious people, **lying children, children who will not hear the law of the Lord;** who say to
51 the seers, “Do not see,” and to the prophets [economic prognosticators], “Do not prophesy to U.S. right
52 things’ **Speak to U.S. smooth [politically correct] things,** prophesy deceits. Get out of the way, turn aside from
53 the path, cause the Holy One of Israel to cease from before U.S. [take the ten commandments out of the
54 Supreme Court Building].”

55 Therefore thus says the Holy One of Israel:

1 "Because you despise this word [God's word/law], and trust in [government] oppression and perversity, and
2 rely on them, therefore this iniquity shall be to you like a breach ready to fall, a bulge in a high wall, whose
3 breaking comes suddenly, in an instant. And He shall break it like the breaking of the potter's vessel, which
4 is broken in pieces; He shall not spare. So there shall not be found among its fragments a shard to take fire
5 from the hearth, or to take water from the cistern."
6 [Isaiah 30:1-3, 8-14, Bible, NKJV]

7 Thus, franchises act as an insidious snare that destroys freedom, people, lives, and families. Both the Bible and our
8 Founding Fathers forcefully say we must wisely exercise our discretion and our power of choice to systematically avoid
9 such snares and the franchises and contracts which implement them:

10 Take heed to yourself, lest you make a covenant [contract or franchise] with the inhabitants of the land
11 where you are going, lest it be a snare in your midst. But you shall destroy their altars, break their sacred
12 pillars, and cut down their wooden images (for you shall worship no other god, for the LORD, whose name
13 is Jealous, is a jealous God), lest you make a covenant [engage in a franchise, contract, or agreement] with
14 the inhabitants of the land, and they play the harlot with their gods [pagan government judges and rulers]
15 and make sacrifice [YOU and your RIGHTS!] to their gods, and one of them invites you and you eat of his
16 sacrifice, and you take of his daughters for your sons, and his daughters play the harlot with their gods and
17 make your sons play the harlot with their gods.
18 [Exodus 34:10-16, Bible, NKJV]

19 "My ardent desire is, and my aim has been...to comply strictly with all our engagements foreign and domestic;
20 but to keep the United States free from political connections with every other Country. To see that they may
21 be independent of all, and under the influence of none. In a word, I want an American character, that the
22 powers of Europe may be convinced we act for ourselves and not for others [as contractors, franchisees, or
23 "public officers"]; this, in my judgment, is the only way to be respected abroad and happy at home."
24 [George Washington, (letter to Patrick Henry, 9 October 1775);
25 Reference: The Writings of George Washington, Fitzpatrick, ed., vol. 34 (335)]

26 "About to enter, fellow citizens, on the exercise of duties which comprehend everything dear and valuable to
27 you, it is proper that you should understand what I deem the essential principles of our government, and
28 consequently those which ought to shape its administration. I will compress them within the narrowest compass
29 they will bear, stating the general principle, but not all its limitations. Equal and exact justice to all men, of
30 whatever state or persuasion, religious or political; peace, commerce, and honest friendship with all nations
31 — entangling alliances [contracts, treaties, franchises] with none:"
32 [Thomas Jefferson, First Inaugural Address, March 4, 1801]

33 The Bible forbids Christians to allow anyone but the true and living God to be their king or ruler. Franchises replace God
34 as our ruler, replace him with a man or a government, and destroy equal protection of the law. Your right to contract is the
35 most dangerous right you have, folks! The abuse of that right to sign up for government franchises leaves you entirely
36 without remedy and entirely without any protection for any of your God given rights. Governments are created to protect
37 the exercise of your right to contract and if you abuse that right, you are TOAST folks, because they can't undo the damage
38 for you and you lose your right to even go into court to invoke the government's protection!

39 "These general rules are well settled: (1) That the United States, when it creates [STATUTORY
40 FRANCHISE] rights in individuals against itself [a "public right", which is a euphemism for a "franchise"
41 to help the court disguise the nature of the transaction], is under no obligation to provide a remedy through
42 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
43 Wall. 439, 21 L.Ed. 696; Gordon v. United States, 7 Wall. 188, 195, 19 L.Ed. 35; De Groot v. United States, 5
44 Wall. 419, 431, 433, 18 L.Ed. 700; Comegys v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute
45 creates a right and provides a special remedy, that remedy is exclusive. Wilder Manufacturing Co. v. Corn
46 Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A, 118; Arnsion v. Murphy,
47 109 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'
48 & Mechanics' National Bank v. Dearing, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the
49 remedy are thus intertwined might not, if the provision stood alone, require U.S. to hold that the remedy
50 expressly given excludes a right of review by the Court of Claims, where the decision of the special tribunal
51 involved no disputed question of fact and the denial of compensation was rested wholly upon the construction of
52 the act. See Medbury v. United States, 173 U.S. 492, 198, 19 Sup. Ct. 503, 43 L.Ed. 779; Parish v. MacVeagh,
53 214 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.
54 260; United States v. Laughlin (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14,
55 1919.:
56 [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)]

57 Under God's law, all persons are equal and any attempt to make them unequal is an attempt at idolatry. In God's eyes,
58 when we show partiality in judgment of others based on the "privileges" or "franchises" they are in receipt of or other
59 forms of "social status", then we are condemned as Christians:

1 “You shall not show partiality in judgment; you shall hear the small as well as the great; you shall not be afraid
2 in any man's presence, for the judgment is God's. The case that is too hard for you, bring to me, and I will hear
3 it.”

4 [Deut. 1:17, Bible, NKJV]

5 “**You shall not pervert justice; you shall not show partiality, nor take a bribe [a franchise or “benefit”**
6 **payment], for a bribe blinds the eyes of the wise and twists the words of the righteous.**”

7 [Deut. 16:19, Bible, NKJV]

8 “For the LORD your God is God of gods and Lord of lords, the great God, mighty and awesome, **who shows**
9 **no partiality nor takes a bribe [a franchise is a type of government bribe].**”

10 [Deut. 10:17, Bible, NKJV]

11 “**He [God] will surely rebuke you If you secretly show partiality [against a accused who refuses to participate**
12 **in franchises as taxpayer and therefore refuses to subsidize your lifestyle as a “benefit” recipient].**”

13 [Job 13:10, Bible, NKJV]

14 “The rich and the poor have this in common, the **LORD is the maker of them all.**”

15 [Prov. 22:2, Bible, NKJV]

16 “But you, do not be called ‘Rabbi’; for One is your Teacher, the Christ, and you are all brethren. Do not call
17 anyone on earth your father; for One is your Father, He who is in heaven. And do not be called teachers; for
18 One is your Teacher, the Christ. **But he who is greatest among you shall be your servant. And whoever exalts**
19 **himself will be humbled, and he who humbles himself will be exalted.**”

20 [Jesus in Matt. 23:8-12, Bible, NKJV]

21 But Jesus called them to Himself and said to them, “You know that those who are considered rulers over the
22 Gentiles lord it over them, and their great ones exercise authority over them. Yet it shall not be so among you;
23 but **whoever desires to become great among you shall be your servant. And whoever of you desires to be first**
24 **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
25 ransom for many.”

26 [Mark 10:42–45, Bible, NKJV. See also Matt. 20:25-28]

27 “There is neither Jew nor Greek, there is neither slave nor free, there is neither male nor female; **for you are**
28 **all one in Christ Jesus.**”

29 [Gal. 3:28, Bible, NKJV]

30 Is it fitting to say to a king, “You are worthless,”

31 And to nobles, “You are wicked”?

32 **Yet He [God] is not partial to princes [for FRANCHISEES].**

33 **Nor does He regard the rich more than the poor;**

34 For they are all the work of His hands.

35 [Job. 34:18-19, Bible, NKJV]

36 “The poor man is hated even by his own neighbor,

37 But the rich has many friends.

38 **He who despises his neighbor sins;**

39 **But he who has mercy on the poor, happy is he.**”

40 [Prov. 14:20-21]

41 “**You shall not show partiality to a poor man in his dispute.**”

42 [Exodus 23:3, Bible, NKJV]

43 “The rich shall not give more and the poor shall not give less than half a shekel, when you give an offering to
44 the LORD, to make atonement for yourselves.”

45 [Exodus 30:15, Bible, NKJV]

46 “Better is the poor who walks in his integrity Than one perverse in his ways, though he be rich.”

47 [Prov. 28:6, Bible, NKJV]

48 “And again I say to you, it is easier for a camel to go through the eye of a needle than for a rich man to enter
49 the kingdom of God.”

50 [Matt. 19:24, Bible, NKJV]

51 “**For there is no distinction between Jew and Greek, for the same Lord over all is rich to all who call upon**
52 **Him.**”

53 [Rom. 10:12, Bible, NKJV]

1 "Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the
2 living God, who gives U.S. richly all things to enjoy."
3 [1 Tim. 6:17, Bible, NKJV]

4 Therefore, accepting any kind of government "privilege" or franchise for a Christian encourages unlawful partiality and
5 constitutes idolatry. The "privilege" described by God in the passage below is the "privilege" of having a King (man) to
6 protect, care for, and "govern" the people as a substitute for God's protection. It is a "protection franchise". The price
7 exchanged for receipt of the "protection franchise" privilege is becoming "subjects" and paying usurious "tribute" in many
8 forms to the king using their labor, property, and life.

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

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

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

30 Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over
31 us, that we also may be like all the nations, and that our king may judge U.S. and go out before U.S. and fight
32 our battles."
33 [1 Sam. 8:4-20, Bible, NKJV]

34 The right to be protected by the King above is earned by giving him exclusive allegiance, and thereby withdrawing
35 allegiance from God as your personal sovereign:

36 "And the men of Israel were distressed that day, for Saul [their new king] had placed the people under oath [of
37 allegiance and thereby FIRED God as their protector]"
38 [1 Sam. 14:24, Bible, NKJV]

39 The method described above of taking an oath of allegiance is voluntarily choosing your domicile and nominating a king or
40 ruler to protect you, who you then owe allegiance, support, and tribute to, which today we call "taxes":

41 "TRIBUTE. Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a
42 common feature of international relationships in the biblical world. The tributary could be either a hostile state
43 or an ally. Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the
44 man-power. The aim of tribute was probably twofold: to impoverish the subjugated state and at the same time
45 to increase the conqueror's own revenues and to acquire commodities in short supply in his own country. As
46 an instrument of administration it was one of the simplest ever devised: the subjugated country could be made
47 responsible for the payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an
48 expedition would then be sent to deal with the recalcitrant. This was probably the reason for the attack
49 recorded in Gn. 14.
50 [New Bible Dictionary, Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962;
51 InterVarsity Press: Downers Grove]

52 The abuse of "benefits" to tempt, debase, and destroy people is the heart of traitor Franklin Delano Roosevelt's "New
53 Deal", which we call the "Raw Deal". It's a raw deal because:

1 1. What they tempt you with has no economic value because the government’s half of the bargain is unenforceable. Note
2 the word “scheme” in the second ruling. Quite telling:

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

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

10 2. The money used to pay you the “benefit” is counterfeited or stolen or both and isn’t lawful money anyway. See:

[The Money Scam](#), Form #05.041
<http://sedm.org/Forms/FormIndex.htm>

11 The above may explain why the Bible says:

12 *For thus says the LORD: “ You have sold yourselves for nothing, And you shall be redeemed without money.”*
13 [Isaiah 52:3, Bible, NKJV]

14 If you would like to learn more about the FRAUD of government “benefits” and all the mechanisms by which they are
15 abused to destroy, entrap, and enslave people in a criminal tax prosecution, see:

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

16 **17.5 Franchises implemented as trusts are the vehicle used to compel you to become the “straw**
17 **man”**

18 Every straw man we have identified:

- 19 1. Is a “public officer” within the government.
20 2. Is in receipt, custody, or control of public property.
21 3. Has a fiduciary duty to the government as a “trustee” over public property.
22 4. Consented at some point to act as a “trustee” by filling out a government form such as a license or application for
23 “benefits”. See:

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

24 Why did the government use the mechanism of trusts to implement the straw man? Because once you sign up to become
25 the trustee, you can’t resign without the express permission of the beneficiary under the terms of the trust indenture or
26 contract itself. You know the government isn’t EVER gonna give you permission to quit your job as trustee and their free
27 WHORE.

28 **VIII. Devestment of Office.**

29 *A trustee is discharged:*

- 30 (1) by extinction of the trust,
31 (2) by completion of his duties,
32 (3) by such means as the instrument contemplates,
33 (4) by consent of the beneficiaries,
34 (5) by judgment of a competent court. ¹⁷²

35 [. . .]

¹⁷² Rev. Civ. Code So. Dak. (1903), 1651; Rev. Code N. Dak (1895), 4298; Civ. Code Cal. (1903), 2282.

1 *The trustee cannot abandon his trust, and even if he conveys away the property he will still remain liable as*
2 *trustee;¹⁷³ but he may resign.¹⁷⁴*

3 *Resignation. The resignation in most jurisdictions may be at pleasure,¹⁷⁵ and in any jurisdiction for good*
4 *reason.¹⁷⁶*

5 *To be effective, the resignation must be made either according to an express provision of the trust instrument,*
6 *¹⁷⁷ or with the assent of all the beneficiaries or the court.¹⁷⁸*

7 *The assent of the beneficiaries must be unanimous; hence, if some are under age, unascertained, unborn, or*
8 *incompetent, a valid assent cannot be given by the beneficiaries, and resort must be had to the court.*

9 *The mere resignation and acceptance thereof will not convey the title to the property, but the trustee should*
10 *then divest himself of the property by suitable conveyances, and complete his duties, and until he does so he*
11 *will remain liable as trustee.¹⁷⁹*

12 *Even where all persons in interest assent, it has been suggested that the resignation is not complete without the*
13 *action of the court,¹⁸⁰ but it is, to say the least, doubtful ; and especially as all persons who are likely to raise*
14 *the question are concluded by their assent.*

15 *The resignation need not be in writing, and where a trustee has conveyed the trust property to a successor*
16 *appointed by the court, there being no evidence of any direct resignation, one would be presumed.¹⁸¹*

17 *Ordinarily courts of probate have jurisdiction in these matters; but where it is not specially given to them, a*
18 *court of equity will have the power to accept a resignation among its ordinary powers, and generally has*
19 *concurrent jurisdiction where the Probate Court has the power.¹⁸²*

20 *The court will not accept a resignation until the retiring trustee has settled his account,¹⁸³ and returned any*
21 *benefit connected with the office,¹⁸⁴ and in some jurisdictions they will require a successor to be provided for.*
22 ¹⁸⁵

23 *Where there is more than one trust in the same instrument, the rule for resignation is the same as for*
24 *acceptance; namely, unless the trusts are divisible, all or neither must be resigned.¹⁸⁶*
25 *[A Trustees Handbook, Third Edition, August Peabody Loring, 1907, Little, Brown, and Company, pp. 19-22;*
26 *SOURCE: <http://www.archive.org/details/trusteeshandbook00loriiala>*

27 Because you can't quit as trustee without their permission, government franchises and "benefits" behave as "adhesion
28 contracts":

29 **"Adhesion contract.** *Standardized contract form offered to consumers of [government] goods and services on*
30 *essentially "take it or leave it" basis without affording consumer realistic opportunity to bargain and under*
31 *such conditions that consumer cannot obtain desired product or services except by acquiescing in form*
32 *contract. Distinctive features of adhesion contract is that weaker party has no realistic choice as to its terms.*
33 *Cubic Corp. v. Marty, 4 Dist., 185 C.A.3d. 438, 229 Cal.Rptr. 828, 833; Standard Oil Co. of Calif. v. Perkins,*

¹⁷³ Webster v. Vandeventer, 6 Gray, 428.

¹⁷⁴ Mass. Rev. Laws (1902). ch. 147, 12.

¹⁷⁵ Bogle v. Bogle, 3 Allen, 158; Ellis v. Boston, H. & E. Railroad, 107 Mass. 1 ; statutes passim.

¹⁷⁶ Craig v. Craig, 3 Barb. Ch. 76 ; Dean v. Lanford, 9 Rich. Eq. (S. C.) 423.

¹⁷⁷ Stearns v. Fraleigh, 39 Fla. 603.

¹⁷⁸ Cruger y. Halliday, 11 Paige, 314.

¹⁷⁹ Ibid.

¹⁸⁰ Matter of Miller, 15 Abb. Pr. 277.

¹⁸¹ Thomas v. Higham, 1 Bail.Eq. 222.

¹⁸² Bowditch v. Banuelos, 1 Gray, 220.

¹⁸³ Statutes passim. In re Olmstead, 24 App.Div. (N. Y.) 190.

¹⁸⁴ Statutes passim. In re Olmstead, 24 App.Div. (N. Y.) 190.

¹⁸⁵ Civ. Code Cal. (1903), 2260; Rev. Civ. Code So. Dak. (1903), §1638.

¹⁸⁶ Carruth v. Carruth, 118 Mass. 431.

1 C.A.Or., 347 F.2d. 379, 383. Recognizing that these contracts are not the result of traditionally "bargained"
2 contracts, the trend is to relieve parties from onerous conditions imposed by such contracts. However, not
3 every such contract is unconscionable. Lechmere Tire and Sales Co. v. Burwick, 360 Mass. 718, 720, 721, 277
4 N.E.2d. 503."
5 [Black's Law Dictionary, Sixth Edition, p. 40]

6 We allege that the nature of Social Security as a trust and your role as a "trustee" explains why:

- 7 1. They can tell you that you aren't allowed to quit. The trust indenture doesn't permit the trustees to quit.
- 8 2. They will fraudulently call you the "beneficiary" even though technically you AREN'T the beneficiary, but the
9 "trustee". They want to fool you into believing that you are "benefitted" by being their cheap whore so you won't rattle
10 your legal chains and try to resign as trustee or complain about the burdens of your uncompensated position. The BIG
11 secret they can't clue you into is that you didn't get any "consideration" in exchange for your duties so the contract is
12 not legally enforceable. The Courts have ruled that you have no legally enforceable right to collect anything.

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

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

- 20 3. They will accept anyone as an applicant, and especially those who do not meet the legal requirements. All it takes to
21 become a trustee is your consent, and they don't care where you live, including outside of federal territory.
22 Technically, 20 CFR §422.104 says that only statutory "citizens" and "permanent residents", both of whom are
23 statutory "U.S. persons" (per 26 U.S.C. §7701(a)(30)) with a domicile on federal territory, can lawfully participate.
24 However, in practice, if you go to the Dept. of Motor Vehicles to obtain a license and tell them you don't qualify for
25 Social Security, they will demand a rejection letter from the Social Security Administration indicating that you don't
26 qualify. Social Security then will say that you do qualify even if you aren't a "U.S. citizen" or "permanent resident"
27 because their main job is to recruit more "taxpayers", not to follow the law.

28 The above may explain why the Bible says the following on the subject of government franchises, licenses, and "benefits":

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

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

52
53 For thus says the LORD: " You have sold yourselves for nothing, And you shall be redeemed without money."
54 [Isaiah 52:3, Bible, NKJV]

1 The Social Security scam above is further documented later in section 22.2. This whole mess started in 1939, and it
2 happened during Traitor Franklin Delano Roosevelt's presidency. In that year:

3 1. The Trust Indenture Act of 1939 was enacted that codified the above rules. See:

Trust Indenture Act of 1939, 15 U.S.C., Chapter 2A
http://straylight.law.cornell.edu/uscode/html/uscode15/usc_sup_01_15_10_2A.html

4 2. The Public Salary Tax Act of 1939 was passed, authorizing taxes on the salaries of "public officers". This tax is
5 STILL the basis for the modern Internal Revenue Code. See:

Public Salary Tax Act of 1939
<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/HistFedIncTaxActs.htm>

6 3. The Internal Revenue Code was enacted into law for the first time. See:

Internal Revenue Code or 1939
<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/HistFedIncTaxActs.htm>

7 Only one year after all the above happened, the Buck Act of 1940 was enacted authorizing states to impose income taxes
8 upon "public officers" of the United States government, thus completing the transformation of our tax system into a
9 franchise based tax upon public offices that was common between both the states of the Union and the Federal government.
10 The Buck Act can be found at 4 U.S.C. §105-113.

11 Most government franchises are implemented as trusts. When you complete and sign an application for a franchise such as
12 Social Security, the following mechanisms occur:

- 13 1. A "public office" is created.
14 2. You become surety for the public office and thereby enter into a partnership with the office your consent created. That
15 partnership, in fact, is the one referenced in the definition of "person" found in 26 U.S.C. §6671(b). You are in
16 partnership with Uncle Sam, in fact, because the office is owned by Uncle:

17 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > § 6671
18 [§ 6671. Rules for application of assessable penalties](#)

19 (b) Person defined

20 *The term "person", as used in this subchapter, includes an officer or employee of a corporation, or **a member***
21 ***or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in***
22 ***respect of which the violation occurs.***

- 23 3. You become a trustee and fiduciary in relation to the beneficiary, which is the government and not you.
24 4. You forfeit all rights affected by the franchise itself.

25 *"The Government urges that **the Power Company is estopped to question the validity of the Act creating the***
26 ***Tennessee Valley Authority**, and hence that the stockholders, suing in the right of the corporation, cannot [297*
27 *U.S. 323] maintain this suit. **The principle is invoked that one who accepts the benefit of a statute cannot***
28 ***be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;***
29 ***Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co.,***
30 ***260 U.S. 469.**"*
31 *[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]*

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

35 The reason the courts keep the subject of the "trade or business" franchise and the public offices that attach to it secret, is
36 because they don't want to inform the public of how they are TRAPPED into becoming uncompensated "employees" and
37 "officers" of the government. It's a legalized peonage and slavery scheme that no one would consent to if they were given
38 all the facts about the affects of it BEFORE they signed that government application for a license or a benefit. Your
39 consent instead is procured through constructive fraud and out of your own legal ignorance. They dumb you down about
40 law in the public fool academy and then harvest your property using the stupidity they manufactured. Welcome to "The
41 Matrix", Neo.

1 "SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence
2 of consent"
3 [Black's Law Dictionary, Fourth Edition, p. 1593]

4
5 *Qui tacet consentire videtur.*
6 *He who is silent appears to consent. Jenk. Cent. 32.*
7 [Bouvier's Maxims of Law, 1856;
8 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]

9 The weak point of the abuse of franchises and trusts to enslave you are the following:

- 10 1. There is no legally enforceable "consideration" so the franchise contract is unenforceable.
- 11 2. Your consent was procured before you became an adult. Contracts as a minor are unenforceable.
- 12 3. Your consent was not fully informed.
- 13 4. The contract was not signed by BOTH parties to it. There is no government signature, so it can't be binding.
- 14 5. The concept of equal protection and equal treatment that is the foundation of the Constitution allows you employ the
15 same techniques to protect yourself using franchises that they use to enslave you. In other words, you can make your
16 own "anti-franchise franchise". See:

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

17 If you would like to know more about all the devious and harmful effects that both trusts and franchises have upon your
18 rights, see:

- 19 1. Government Instituted Slavery Using Franchises, Form #05.030
20 <http://sedm.org/Forms/FormIndex.htm>
- 21 2. Trusts: Invisible Snares (ASNM, Vol. 12, No. 1)
22 <http://famguardian.org/PublishedAuthors/Media/Antishyster/V12N1-Trusts.pdf>
- 23 3. A Trustees Handbook, Third Edition, August Peabody Loring, 1907, Little, Brown, and Company, pp. 19-22
24 <http://www.archive.org/details/trusteeshandbook00loriiala>
- 25 4. The Truth About Trusts (ASNM, Vol. 7, No. 1)
26 <http://famguardian.org/PublishedAuthors/Media/Antishyster/V07N1-TheTruthAboutTrusts.pdf>
- 27 5. Trust Fever (ASNM, Vol. 7, No. 1)
28 <http://famguardian.org/Subjects/Taxes/Articles/trust%20fever.pdf>
- 29 6. Trust Fever II: Divide and Conquer (ASNM, Vol. 7, No. 4)
30 <http://famguardian.org/PublishedAuthors/Media/Antishyster/V07N4-DivideAndConquer.pdf>

31 **17.6 Compelled participation in franchises and licensed activities**

32 This section will prove why your consent to participate in franchises is mandatory, all of the effects upon the status of your
33 property associated with compelled participation, and how the government abuses the voluntary system we have to compel
34 your participation.

35 The most important things we want you to remember about compelled participation in franchises is that:

- 36 37 1. All franchises are contracts.

38 *As a rule, **franchises spring from contracts between the sovereign power and private citizens**, made upon
39 **valuable considerations, for purposes of individual advantage as well as public benefit,**¹⁸⁷ **and thus a franchise**
40 **partakes of a double nature and character. So far as it affects or concerns the public, it is *publici juris* and is**
41 **subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be**
42 **granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in**
43 **exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty.** But*

¹⁸⁷ 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.

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.¹⁸⁸
[Am.Jur.2d, Franchises, §4: Generally]

2. One of the main purposes of establishing government is to protect your right to both contract and NOT contract with anyone, including the government.
3. A so-called government that not only doesn't protect your right to NOT contract with anyone including them, but forces you to contract with them is not a government, but a usurper and an organized crime ring. In law, all rights are property and contracts convey rights. Anyone who compels you to contract with them is taking your property and is a THIEF and an extortioner, not a protector.
4. Anyone who compels you to participate in franchises offered by the government is violating the Constitution by:
 - 4.1. Compelling you to contract with the government.
 - 4.2. Interfering with and impairing the exercise of your right to NOT contract with the government protected by Article 1, Section 10.
 - 4.3. Engaging in involuntary servitude in violation of the Thirteenth Amendment if you do not consent to participate or do not want to participate.
5. No franchise offered by government can be called "voluntary" that:
 - 5.1. Does not recognize the existence of those who have a right to not participate. For instance, the IRS refuses to recognize the existence of, file the paperwork of, or help those who are "nontaxpayers" not subject to the Internal Revenue Code even though even the U.S. Supreme Court recognized their existence in South Carolina v. Regan, 465 U.S. 367 (1984). See:

"Taxpayer" v. "Nontaxpayer": Which One are You?
<http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>
 - 5.2. Penalizes those who choose not to participate. For instance, the IRS penalizes some people who claim to be "nontaxpayers".
 - 5.3. Does not provide or make publicly and conspicuously available all legal provisions, forms, and procedures needed to quit and surrender the right to receive the "benefits" of the franchise.
 - 5.4. Does not routinely criminally prosecute those who compel participation.
 - 5.5. Hides the forms, procedures, statutes, or regulations that allow participation. The Social Security Administration hides the SSA Form 521 and the procedures to quit on their website and only describes them in their Program Operations Manual System (POMS) that is only for internal use.
 - 5.6. Tells people they cannot quit the franchise. The Social Security Administration FALSELY tells Americans all the time that they cannot quit the program.
 - 5.7. Signs people up as infants before they even have the legal capacity or standing to provide fully informed consent. This is what happens with the enumeration of infants.

17.6.1 Consent to participate is mandatory

There is an unspoken presumption within law that those who consent to a thing do so for their own benefit and that they cannot and will not be harmed by anything they consent to:

Volunt 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.

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.

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.

¹⁸⁸ 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 *Non videtur consensum retinuisse si quis ex praescripto minantis aliquid immutavit.*
2 *He does not appear to have retained his consent, if he have changed anything through the means of a party*
3 *threatening. Bacon's Max. Reg. 33.*
4 *[Bouvier's Maxims of Law, 1856;*
5 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

6 All franchises are contracts between the grantor and the grantee that result in a voluntary surrender of rights by both parties.
7 This surrender of rights constitutes the mutual consideration exchanged between the parties.

8 *As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon*
9 *valuable considerations, for purposes of individual advantage as well as public benefit,¹⁸⁹ and thus a franchise*
10 *partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is*
11 *subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be*
12 *granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in*
13 *exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But*
14 *when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental*
15 *control growing out of its other nature as publici juris.¹⁹⁰*
16 *[Am.Jur.2d, Franchises, §4: Generally]*

17 An example of one type of franchise that is a contract between the government grantor and the private grantees is
18 corporations. The U.S. Supreme Court has repeatedly held that an act of incorporation constitutes a contract between the
19 government and the stock holders. That's right: If you own stock in a corporation, then you are a government contractor
20 and you probably didn't even know it!

21 *The court held that the first company's charter was a contract between it and the state, within the protection of*
22 *the constitution of the United States, and that the charter to the last company was therefore null and void., Mr.*
23 *Justice DAVIS, delivering the opinion of the court, said that, if anything was settled by an unbroken chain of*
24 *decisions in the federal courts, it was that an act of incorporation was a contract between the state and the*
25 *stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, whould*
26 *shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that*
27 *respect which has always been felt for the judicial department of the government.'*
28 *[New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]*

29 The above case is the reason why the U.S. Supreme Court held in the famous case of Brushaber v. Union Pacific Railroad
30 Co., 240 U.S. 1 (1916), that those who own stock in federal corporations cannot complain about the corporation voluntarily
31 paying federal income tax. The Union Pacific Railroad was a federal corporation and Frank Brushaber, a nonresident alien,
32 was a stock holder who argued that the corporation was stealing from him by volunteering to participate in the fraudulent
33 federal income tax and thereby reducing the corporate dividends he received. The court held that it could not force the
34 corporation to not participate in the income tax excise taxable franchise.

35 The main purpose for the establishment of all governments is the protection and preservation of these rights by preventing
36 and punishing their INVOLUNTARY surrender. All contracts and agreements, including franchise agreements, require
37 voluntary consent completely absent any kind of duress. Furthermore, the Constitution forbids interference by a state
38 government with your right to contract.

39 *U.S. Constitution*
40 *Article 1, Section 10.*

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

44 The U.S. Supreme Court has also held that the federal government was established to protect your right to either contract or
45 NOT contract and that no government, including either the state or federal governments, may not lawfully interfere with
46 your right to contract.

¹⁸⁹ 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.

¹⁹⁰ 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 "Independent of these views, there are many considerations which lead to the conclusion that the power to
2 impair contracts [either the Constitution or the Holy Bible], by direct action to that end, does not exist with
3 the general [federal] government. In the first place, one of the objects of the Constitution, expressed in its
4 preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was
5 justly said by the late Chief Justice, in Hepburn v. Griswold, to inference or conjecture. As he observes, at the
6 time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was
7 engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of
8 compact were established between the people of the original States and the people of the Territory, for the
9 purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty,
10 upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in
11 the just preservation of rights and property, 'no law ought ever to be made, or have force in the said
12 Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and
13 without fraud previously formed.' The same provision, adds the Chief Justice, found more condensed
14 expression in the prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the
15 obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though
16 the prohibition is not applied in terms to the government of the United States, he expressed the opinion,
17 speaking for himself and the majority of the court at the time, that it was clear 'that those who framed and
18 those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body
19 of legislation, and that the justice which the Constitution was ordained to establish was not thought by them
20 to be compatible with legislation [or judicial precedent] of an opposite tendency.' 8 Wall. 623. [99 U.S. 700,
21 765] Similar views are found expressed in the opinions of other judges of this court."
22 [[Sinking Fund Cases, 99 U.S. 700 \(1878\) \]](http://www.famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm)

23 It is therefore self-evident that no government may lawfully either compel you to contract, to not contract, or to prescribe
24 the terms and conditions under which you must contract. Since all franchises are contracts, the implication is that no
25 government may lawfully compel you to:

- 26 1. Sign or consent to a franchise agreement.
- 27 2. Consent without being fully informed of all the rights that are surrendered:

28 *Non videntur qui errant consentire.*
29 *He who errs is not considered as consenting. Dig. 50, 17, 116.*
30 [*Bouvier's Maxims of Law, 1856;*
31 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

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

- 35 3. Apply for a license of any kind, which is the equivalent of consenting to a franchise.

36 *"A state cannot impose restrictions on the acceptance of a license that will deprive the licensee of his*
37 *constitutional rights".*
38 [*Ruckenbrod v. Mullins, 102 Utah 548, 133 P.2d. 325, 144 A.L.R. 839*]

- 39 4. Lie on the franchise agreement or application for benefits by penalizing or threatening to penalize you for truthfully
40 disclosing that you were under duress in signing it.

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

- 46 5. Accept any benefit or obligation arising out of a franchise against your will. This would constitute involuntary
47 servitude in violation of the Thirteenth Amendment, [42 U.S.C. §1994](http://www.famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm), and [18 U.S.C. §1589](http://www.famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm).

48 *Quod meum est sine me auferri non potest.*
49 *What is mine [constitutional rights] cannot be taken away without my consent. Jenk. Cent. 251. Sed vide*
50 *Eminent Domain.*
51 [*Bouvier's Maxims of Law, 1856;*
52 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

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

1 [Bouvier's Maxims of Law, 1856;
2 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

- 3 6. Deprive you of the right to require that your consent MUST be procured ONLY in writing and that all rights
4 surrendered must appear on the contract itself. If the U.S. Government can be delegated authority to pass a law
5 requiring that all contracts with the government MUST be reduced to writing, then the people must ALSO have that
6 authority, because all the government's authority is delegated from we the people.

7 "Every man is supposed to know the law. A party who makes a contract with an officer without having it
8 reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of
9 the law."

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

- 11 7. Interfere with your right to reserve all your rights pursuant to U.C.C. §1-308 when signing said franchise agreements.
12 The method for doing that is to write the following below to your signature.

13 "All rights reserved without prejudice, U.C.C. §1-308 and its successor, U.C.C. §1-207."

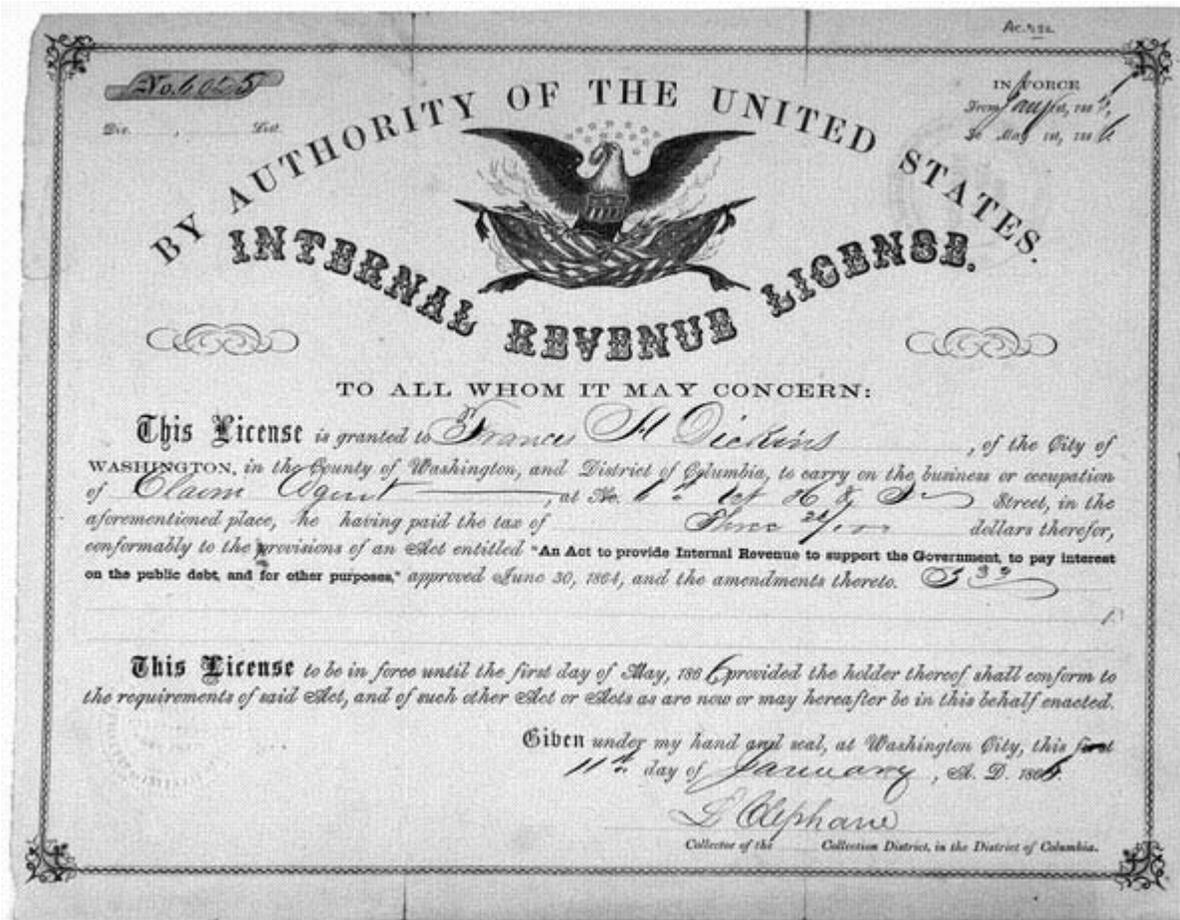
- 14 8. Prescribe the terms under which your signature or penalty of perjury statement on the signature are provided, and
15 especially if the standard perjury statement would cause perjury because it places the person on federal territory. This
16 is true of all IRS Forms, which invoke [28 U.S.C. §1746\(2\)](#) and therefore mandate PERJURY under penalty of perjury
17 if not modified. For details, see:

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

18 In earlier times, the national government was honest and required that all those who participated in franchises that could
19 impair their rights had to voluntarily consent in writing to the franchise by applying for a license. Licenses were a good
20 way to do this, because the license served as notice to those affected of the rights they were surrendering and informed
21 them of the statutes they were then subject to which regulated the franchise.

22 The first income tax was passed during the Civil War in 1862, and this act also created the Bureau of Internal Revenue.
23 After the Revenue Act of 1862, the new Bureau of Internal Revenue began issuing licenses to "taxpayers" under that
24 revenue act. Below is an example of such a license:

25 **Figure 2: Internal Revenue License**



1

2 However, many were compelled illegally to procure these licenses and to pay the associated internal revenue tax,
3 culminating in the License Tax Cases being heard by the U.S. Supreme Court in 1872. In that case, the U.S. Supreme
4 Court held that the federal government could not license anything within a state in order to tax it.

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

10 *But very different considerations apply to the internal commerce or domestic trade of the States. Over this*
11 *commerce and trade Congress has no power of regulation nor any direct control. This power belongs*
12 *exclusively to the States. No interference by Congress with the business of citizens transacted within a State*
13 *is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted*
14 *to the legislature.* The power to authorize a business within a State is plainly repugnant to the exclusive power
15 of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is
16 given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and
17 it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus
18 limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
19 subjects. *Congress cannot authorize a trade or business within a State in order to tax it.*
20 [*License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)*]

21 Following the above holding, the Bureau of Internal Revenue suspended issuing the license indicated above. Furthermore,
22 the first income tax in 1862 was repealed by Congress in 1871, so the need for the licenses was suspended. See 17 Stat.
23 401 and Great IRS Hoax, Form #11.302, Section 6.5.20.

24 During World War II, the need for federal revenues to fund war returned. At that point, The Social Security Number
25 became a “de facto license”. This is evident in instructions published by the IRS for its various forms, which indicate that

1 an SSN or TIN are only required for those engaged in a “trade or business”, which means a “public office” in the U.S.
2 government.

3 [26 U.S.C. Sec. 7701\(a\)\(26\)](#)

4 “The term ‘trade or business’ [includes](#) the performance of the functions of a [public office](#).”

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

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

- 8 • Any recipient whose income is effectively connected with the conduct of a [trade or business](#) in
9 the United States.

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

11 Remember: A “license” constitutes permission from the state to do that which is otherwise illegal.

- 12 1. 18 U.S.C. §912 makes it illegal to impersonate a “public officer” in the government. The SSN constitutes the de facto
13 “license” to engage in this otherwise illegal activity.
- 14 2. 18 U.S.C. §654 makes it a crime for an employee of the government to convert private property to a public use without
15 compensation. However, use of the SSN functions as a de facto “license” to allow this otherwise illegal activity.

16 Therefore, if the IRS receives information about you that is attached to a government identifying number, they assume that:

- 17 1. You consented to participate in the franchise. It is otherwise illegal to compel use or disclosure of Social Security
18 Numbers. 42 U.S.C. §408.
- 19 2. The Social Security Number is a de facto license number for those participating in the “trade or business”/“public
20 office” franchise.
- 21 3. You are a “public officer” engaged in a “trade or business” in the context of the transaction reported. 20 CFR
22 §422.103(d) and the Social Security Card itself both say the Social Security Number and card are the property of the
23 Social Security Administration and must be returned upon request. It is ILLEGAL to use such public property for a
24 private use. That is called embezzlement. The IRS therefore gives you the benefit of the doubt by ASSUMING that
25 you are not a criminal and that whatever transaction is associated with the de facto license number is private property
26 donated to a public use to procure the benefits of a franchise.
- 27 4. You consented to donate all private property associated with the number to a “public use”, a “public purpose”, and a
28 “public office” in order to procure the compensation associated with a federal franchise that you were lawfully eligible
29 for. You waive your right to claim that criminal conversion of your assets occurred under 18 U.S.C. §654 in this
30 process, because you consented to it.
- 31 5. You are “federal personnel” pursuant to 5 U.S.C. §552a(a)(13) because eligible for Social Security.

32 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
33 [§552a. Records maintained on individuals](#)

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

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

39 **17.6.2 Effect of compelled participation in franchises**

40 As we said in section 5 earlier:

1. All franchises make those who engage in them into “public officers”, trustees, and fiduciaries of the government and the “public trust”.
2. Property and rights managed by the franchisee within the confines of his/her official duties become private property donated to a public use to procure the “benefits” of the franchise.

All such offices and employments must be consensual and voluntary because if they are not:

1. The Thirteenth Amendment prohibition against involuntary servitude is violated.
2. The crime of peonage has been attempted in violation of 42 U.S.C. §1994 and 18 U.S.C. §1583. Peonage is a crime both on federal territory and within states of the Union.

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

[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

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

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

3. If the source of the duress is an officer or agent of the government, then that actor is interfering with your right to contract by compelling you to contract with the government. Since all franchises are contracts, then compelled participation is equivalent to compelled contracting. The foundation of the Constitution is equal protection and the absolute duty of the government to protect your right to contract. Protecting your right to contract implies:
 - 3.1. Enforcing the contract upon those who are parties and who violate it using the authority of the courts.
 - 3.2. Protecting your right to NOT contract with those you do not wish to contract with, including anyone in the government.

Another very important effect and implication of participating in franchises is that all property connected with the franchise transitions its status from private property to public property subject to government regulation. The process of converting private property into a public use against the wishes of the property owner is called “eminent domain”:

Eminent domain /emanant dam6yn/. The power to take private property for public use by the state, municipalities, and private persons or corporations authorized to exercise functions of public character. Housing Authority of Cherokee National of Oklahoma v. Langley, Okl., 555 P.2d. 1025, 1028. Fifth Amendment, U.S. Constitution.

In the United States, the power of eminent domain is founded in both the federal (Fifth Amend.) and state constitutions. However, the Constitution limits the power to taking for a public purpose and prohibits the exercise of the power of eminent domain without just compensation to the owners of the property which is taken. The process of exercising the power of eminent domain is commonly referred to as "condemnation" or, "expropriation".

The right of eminent domain is the right of the state, through its regular organization, to reassert, either temporarily or permanently, its dominion over any portion of the soil of the state on account of public exigency and for the public good. Thus, in time of war or insurrection, the proper authorities may possess and hold any

part of the territory of the state for the common safety; and in time of peace the legislature may authorize the appropriation of the same to public purposes, such as the opening of roads, construction of defenses, or providing channels for trade or travel. Eminent domain is the highest and most exact idea of property remaining in the government, or in the aggregate body of the people in their sovereign capacity. It gives a right to resume the possession of the property in the manner directed by the constitution and the laws of the state, whenever the public interest requires it.

See also Adequate compensation; Condemnation; Constructive taking; Damages; Expropriation; Fair market value; Just compensation; Larger parcel; Public use; Take.
[Black's Law Dictionary, Fifth Edition, p. 470]

The U.S. Supreme Court has held that the national government possesses NO RIGHT of eminent domain within a state of the Union:

“The United States have no constitutional capacity to exercise municipal jurisdiction, sovereignty, or eminent domain, within the limits of a State or elsewhere, except in cases where it is delegated, and the court denies the faculty of the Federal Government to add to its powers by treaty or compact.”

[Dred Scott v. Sandford, 60 U.S. 393, 508-509 (1856)]

The U.S. Supreme Court has also summarized the circumstances under which private property may be taken and converted into a public use 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, 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)]

The rules for converting private property to a public use indicated above are then summarized below:

Table 12: Rules for converting private property to a public use or a public office

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are “property”. Therefore, the basis for the “taking” was violation of the equal rights of a fellow sovereign “neighbor”.	No
3	He cannot be compelled or required to use it to “benefit” his neighbor. That means he cannot be compelled to donate the property to any franchise that would “benefit” his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. “eminent domain”.	No

If you look at all the above criteria, there is one and only one circumstance in which the private property can become public property or become associated with a “public office” or “public use” without the just compensation, and without hurting someone with it. That would be Case Number 4 in which the owner voluntarily donates it to a public use to procure the

benefits of a franchise. That case, incidentally, is the ONLY basis for the federal income tax and it requires his or her consent and may or may not be accompanied by “consideration”. When it is not accompanied by consideration, then the government similarly cannot acquire any reciprocal consideration, right, or benefit. To deny this would be to deny equal protection to both parties. Once private property has been connected to the “public office” or “public use”, those who donated it also implicitly agree to give the public the right to control said use as public property:

“... if he devotes it to a public use, he gives to the public a right to control that use. . . .”
[Budd v. People of State of New York, [143 U.S. 517](#) (1892)]

The right to control the use of private property donated to a public use to procure the benefits of a franchise is enforced through the Internal Revenue Code, which is the equivalent of the employment agreement for franchisees called “taxpayers”.

18 U.S.C. §654 further makes it a crime for officers or employees of the national government, including the IRS, to convert private property into a “public use” without the consent of the owner and especially without consideration:

[TITLE 18 > PART 1 > CHAPTER 31 > § 654](#)
[§ 654. Officer or employee of United States converting property of another](#)

Whoever, being an officer or employee of the United States or of any department or agency thereof, embezzles or wrongfully converts to his own use the money or property of another which comes into his possession or under his control in the execution of such office or employment, or under color or claim of authority as such officer or employee, shall be fined under this title or not more than the value of the money and property thus embezzled or converted, whichever is greater, or imprisoned not more than ten years, or both; but if the sum embezzled is \$1,000 or less, he shall be fined under this title or imprisoned not more than one year, or both.

The above statute explains:

1. Why IRS cannot do an assessment or Substitute For Return (SFR) without your consent. See:

[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>

2. Why you cannot be subject to either employment tax withholding or employment tax reporting without voluntarily signing an IRS Form W-4.

Title 26: Internal Revenue
[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)
[Subpart E—Collection of Income Tax at Source](#)
[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 §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. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.*

(b) *Form and duration of agreement*

*(2) An agreement under section 3402 (p) shall be effective for such period as the employer and employee mutually agree upon. **However, either the employer or the employee may terminate the agreement prior to the end of such period by furnishing a signed written notice to the other.** Unless the employer and employee agree to an earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of which the agreement is in effect which is made on or after the first "status determination date" (January 1, May 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice is furnished. If the employee executes a new Form W-4, the request upon which an agreement under section 3402 (p) is based shall be attached to, and constitute a part of, such new Form W-4.*

1 [26 CFR §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

2 (a) In general.

3 **Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations**
4 **thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect**
5 **to which there is a voluntary withholding agreement in effect under section 3402(p).** References in this
6 chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section
7 (§31.3401(a)-3).

8 (b) Remuneration for services.

9 (1) Except as provided in subparagraph (2) of this paragraph, **the amounts referred to in paragraph (a) of this**
10 **section include any remuneration for services performed by an employee for an employer which, without**
11 **regard to this section, does not constitute wages under section 3401(a).** For example, remuneration for
12 services performed by an agricultural worker or a domestic worker in a private home (amounts which are
13 specifically excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with
14 respect to which a voluntary withholding agreement may be entered into under section 3402(p). See
15 §31.3401(c)-1 and 31.3401(d)-1 for the definitions of “employee” and “employer”.

- 16 3. Why the courts have no authority under the Declaratory Judgments Act, 28 U.S.C. §2201(a) to declare you a franchisee
17 called a “taxpayer”. You own yourself.

18 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to “whether*
19 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14).” (See Compl. at 2.) **This***
20 **Court lacks jurisdiction to issue a declaratory judgment “with respect to Federal taxes other than actions**
21 **brought under section 7428 of the Internal Revenue Code of 1986, “a code section that is not at issue in the**
22 **instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir.**
23 **1991)** (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax
24 liability). Accordingly, defendant’s motion to dismiss is hereby GRANTED, and the instant action is hereby
25 DISMISSED.
26 [Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]

- 27 4. Why the revenue laws may not be cited or enforced against a person who is not a “taxpayer”:

28 *“**The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,***
29 ***and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and***
30 ***no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not***
31 ***assume to deal, and they are neither of the subject nor of the object of the revenue laws...**”*
32 [Long v. Rasmussen, 281 F. 236 (1922)]

33 *“Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal*
34 *Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive*
35 *jurisdiction of the Federal Government and who did not volunteer to participate in the federal “trade or*
36 *business” franchise]. The latter are without their scope. No procedures are prescribed for non-taxpayers and*
37 *no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]*
38 *Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”*
39 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

40 *“And by statutory definition, ‘taxpayer’ includes any person, trust or estate subject to a tax imposed by the*
41 *revenue act. ...Since the statutory definition of ‘taxpayer’ is exclusive, the federal courts do not have the power*
42 *to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts...”*
43 [C.I.R. v. Trustees of L. Inv. Ass’n, 100 F.2d. 18 (1939)]

44 All of the above requirements have in common that violating them would result in the equivalent of exercising eminent
45 domain over the private property of the private person without their consent and without just compensation, which the U.S.
46 Supreme Court said violates the Fifth Amendment takings clause:

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

51 **Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or**
52 **property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges**

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

3 *Coulter, J., in Northern Liberties v. St. John’s Church, 13 Pa. St., 104 says, very forcibly, ‘I think the common*
4 *mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the*
5 *government for the purposes of carrying on the government in all its machinery and operations—that they*
6 *are imposed for a public purpose.’ See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of*
7 *N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47;*
8 *Whiting v. Fond du Lac, supra.”*
9 *[Loan Association v. Topeka, 20 Wall. 655 (1874)]*

10 As a consequence of the above considerations, any government officer or employee who does any of the following is
11 unlawfully converting private property to a public use without the consent of the owner and without consideration:

- 12 1. Assuming or “presuming” you are a “taxpayer” without producing evidence that you consented to become one. In our
13 system of jurisprudence, a person must be presumed innocent until proven guilty with court admissible evidence.
14 Presumptions are NOT evidence. That means they must be presumed to be a “nontaxpayer” until they are proven with
15 admissible evidence to be a “taxpayer”. See:

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

- 16 2. Performing a tax assessment or re-assessment if you haven’t first voluntarily assessed yourself by filing a tax return.
17 See:

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>

- 18 3. Citing provisions of the franchise agreement against those who never consented to participate. This is an abuse of law
19 for political purposes and an attempt to exploit the innocent and the ignorant. The legislature cannot delegate authority
20 to another branch to convert innocent persons called “nontaxpayers” into franchisees called “taxpayers” without
21 producing evidence of consent to become “taxpayers”.

22 *“In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal*
23 *and State legislatures could not do without exceeding their authority, and among them he mentioned a law*
24 *which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor]*
25 *contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of*
26 *citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker],*
27 *and gave it to B [the government or another citizen, such as through social welfare programs]. ‘It is against*
28 *all reason and justice,’ he added, ‘for a people to intrust a legislature with such powers, and therefore it*
29 *cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but*
30 *they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an*
31 *antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right*
32 *of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if*
33 *they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in*
34 *all free republican governments.’ 3 Dall. 388.”*
35 *[Sinking Fund Cases, 99 U.S. 700 (1878)]*

- 36 4. Relying on third party information returns that are unsigned as evidence supporting the conclusion that you are a
37 “taxpayer”. These forms include IRS Forms W-2, 1042-S, 1098, and 1099 and they are NOT signed and are
38 inadmissible as evidence under Federal Rule of Evidence 802 because not signed under penalty of perjury.
39 Furthermore, the submitters of these forms seldom have personal knowledge that you are in fact and in deed engaged in
40 a “trade or business” as required by 26 U.S.C. §6041(a). Most people don’t know, for instance, that a “trade or
41 business” includes ONLY “the functions of a public office”.

42 **17.6.3 How government hides the requirement for consent**

43 What governments do to circumvent the above limitations upon their authority is to try to avoid or hide the requirement for
44 explicit or implicit consent by devious and deceptive means:

- 45 1. Refusing to acknowledge that the thing being enforced is a franchise. Remember, all franchises are contracts and
46 therefore they don’t need a liability statute. The I.R.C. Subtitle A has NO liability statute because it is a franchise, and
47 yet when this fact is pointed out in court and the government’s jurisdiction is challenged by demanding, pursuant to a

quo warranto action, that they produce either evidence of liability or evidence of consent, they refuse to satisfy either requirement. This amounts to treason, because they cannot compel you into indentured economic servitude by making presumptions about your consent or your liability.

"In another, not unrelated context, Chief Justice Marshall's exposition in Cohens v. Virginia, 6 Wheat, 264 (1821), could well have been the explanation of the Rule of Necessity; he wrote that a court "must take jurisdiction if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches the confines of the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with whatever difficulties, a case may be attended, we must decide it, if it be brought before us. We have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to the constitution. Questions may occur which we would gladly avoid; but we cannot avoid them." Id., at 404 (emphasis added) [U.S. v. Will, 449 U.S. 200 (1980)]

- 2. Judges refusing to require that evidence of consent must appear on the record of the litigation when the government's jurisdiction to enforce the terms of the franchise is challenged in a court of law. This approach violates the presumption of innocence until proven guilty that is the foundation of American jurisprudence. If a person is presumed innocent until proven guilty, then he must also be presumed to be EXEMPT from all government franchises and OTHER than a "franchisee" until the government produces admissible evidence of consent to the franchise on the record of the judicial proceeding.
- 3. They write the franchise agreement so that that explicit written consent is *not* required and within the franchise agreement, create unconstitutional and prejudicial "statutory presumptions" which *imply* consent based on partaking of the benefits of the franchise. One's conduct in partaking of the benefits of the franchise then provides evidence of "implied consent".

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
[Section 1589](#)

1589. A voluntary acceptance of the benefit of a [government benefit] transaction is equivalent to a consent to all the obligations [and legal liabilities] arising from it, so far as the facts are known, or ought to be known, to the person accepting.

- 4. They unlawfully apply penalties authorized under the franchise agreement against those who clearly are not party to the franchise agreement. For instance, they penalize "nontaxpayers" for refusing to act like "taxpayers". This is one of the main methods by which they recruit more "taxpayers" and franchisees, in fact, and it is highly illegal because it constitutes an unlawful "bill of attainder", which is a penalty against other than a franchisee without a court trial.

Bill of attainder. *Legislative acts, no matter what their form, that apply either to named individuals or to easily ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. United States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; United States v. Lovett, 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress);' Art. I, Sec, 10 (as to state legislatures). [Black's Law Dictionary, Sixth Edition, p. 165]*

- 5. They make those who administer the franchise exempt from liability for false or fraudulent statements or acts, which constitutes a license to LIE to the public. This license to lie to the public is then used to:
 - 5.1. Deceive the public into believing that EVERYONE is a party to the franchise by calling EVERYONE a "taxpayer". The term "taxpayer" is defined in [26 U.S.C. §7701\(a\)\(14\)](#) as a person subject to the IRC. Only those who consent can be subject, and so by calling everyone a "taxpayer", they are making a presumption that EVERYONE consents to be party to the franchise agreement. These tactics are exhaustively exposed in the following free pamphlet:

[Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013](#)
<http://sedm.org/Forms/FormIndex.htm>

- 5.2. Falsely describe the franchise agreement as "public law" that applies equally to everyone, rather than "private law" which applies only to those who explicitly or implicitly consent.
- 5.3. Falsely state that EVERYONE has an affirmative legal duty to regularly submit evidence to the government which connects their neighbors, employees, and friends to participation in the franchise. For instance, the IRS

encourages EVERYONE to file information returns for all payments to anyone, including those that are NOT connected to the “trade or business” franchise. This FRAUD is exhaustively described in the following pamphlet on our website:

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

For further details on how they license public servants to LIE, see the following amazing article:

Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its Own Written Procedures
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

6. By refusing to provide remedies to the public to correct evidence submitted by third parties which might connect them to the franchise. For instance, refusing to provide a form or procedure to the public which would correct erroneous IRS Form W-2's submitted by ignorant private employers WITHOUT submitting a tax return to the government that FURTHER violates the right to privacy. [26 U.S.C. §6041](#)(a) says that the IRS Form W-2 is the method for connecting workers to the “trade or business” franchise, which is defined in [26 U.S.C. §7701](#)(a)(26) as “the functions of a public office”. The only form provided by the IRS for remedying false W-2's that the falsely accused worker can submit is IRS Form 4852, and this form can ONLY be submitted attached to a fully completed tax return. There is no method provided to correct these false W-2 reports WITHOUT submitting a tax return.

7. They silently “presume” that you consented. This makes the process of consent effectively “invisible” and then becomes a vehicle to falsely claim to the public that “participation is mandatory”. All such presumptions which might injure a constitutionally guaranteed right are unconstitutional and a violation of due process of law. See:

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

8. They issue an identifying number in association with signing up for the franchise which is public property and then silently presume that use of this public property constitutes constructive consent to the terms of the franchise agreement. This is how Social Security and the federal and state income taxes work. See:

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

If you would like to know more about the above kinds of games in fraudulently procuring your consent, we refer you to the following detailed treatment on our website:

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

Those who value their freedom should be on the lookout for all of the above types of usurpations and take extraordinary steps to ensure that they are not victimized by them. You can find forms and tools for doing this both in the next section and later in section 22

17.7 The Government “Benefits” Scam

The foundation of the Franklin Delano Roosevelt “New Deal” is to abuse the government’s taxing and spending power to offer insurance or welfare “benefits” to the people, such as Social Security, Medicare, unemployment insurance, etc. This “scheme” is based on LIES and FRAUD, which include the following:

1. All “benefits” are paid under the authority of a franchise agreement of some kind which requires the consent of those who participate in order to be enforceable.
2. The franchise agreements do not provide fully or unambiguously disclosure of the obligations of both parties to the franchise.
3. The franchise agreements typically either:
 - 3.1. Lack a provision to quit...or
 - 3.2. The government refuses to execute the provisions to quit so that those who join become life long prisoners.
4. The franchises are both offered and enforced unlawfully outside of the federal territory they are limited to.
5. Nonresident participants who don't qualify and who it is illegal to offer benefits to are allowed to join by rigging the forms and words on the forms to deceive those who don't qualify that they are eligible. This is don't in order to manufacture more franchisees and “taxpayers”.

- 1 6. The franchise creates an UNEQUAL relationship between the parties that destroys the very foundation of the
2 government, which is equal protection and equal rights.
3 6.1. Those who participate must surrender nearly all of the rights and sovereignty and ultimately become government
4 serfs, officers, and employees.
5 6.2. The grantor, which is the government, is the only party to the franchise who can unilaterally rewrite the franchise
6 agreement without consent or notice of the participants, causing all participants to be shafted.
7 6.3. Courts refuse to hold the government grantor of the franchise accountable to deliver on the “benefits” that are
8 promised. This ultimately means that the government once again gets something for nothing because they don’t
9 have to deliver anything in exchange for the right to enforce the agreement against you.
10 7. The “benefits” are paid for with money that is:
11 7.1. Counterfeited (printed) by the Federal Reserve, which is yet another franchise. It is a “counterfeiting franchise”,
12 to be precise. See:

The Money Scam, Form #05.041
<http://sedm.org/Forms/FormIndex.htm>

- 13 7.2. STOLEN from people who don’t consent to participate in the franchise and who therefore are compelled under
14 threat of not being hired or being fired if they don’t.
15 8. Disputes arising under the franchise agreement are enforced in particularized administrative courts in the Executive
16 Branch of the government where there is no jury and no justice. The non-judge commissioners who sit on these
17 pseudo-courts, which are in fact the equivalent of “binding arbitration boards” sanctioned by the franchise itself, have a
18 conflict of interest and are in the government’s pocket. For instance, their “benefits” or salary are paid by revenues
19 from the franchise, and therefore, they and a direct, pecuniary conflict of interest in criminal violation of 18 U.S.C.
20 §208. The citizen always loses in these courts and is unjustly stripped of rights and property. See:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

21 The government “benefits” scam is the heart of socialism and ultimately destroys a republic. Below is how Baron Charles
22 de Montesquieu, in his seminal treatise entitled Spirit of Laws, described how our republic would be corrupted. This
23 document was used by the Founders in writing the Constitution and was quoted more often than any other document in the
24 constitution itself. The whole model of division of powers came from this document:

25 ***“The principle of democracy is corrupted not only when the spirit of equality is extinct [BECAUSE OF***
26 ***FRANCHISES!], but likewise when they fall into a spirit of extreme equality, and when each citizen would***
27 ***gain be upon a level with those whom he has chosen to command him.*** Then the people, incapable of bearing
28 *the very power they have delegated, want to manage everything themselves, to debate for the senate, to execute*
29 *for the magistrate, and to decide for the judges.*

30 ***When this is the case, virtue can no longer subsist in the republic.*** The people are desirous of exercising the
31 *functions of the magistrates, who cease to be revered. The deliberations of the senate are slighted; all respect is*
32 *then laid aside for the senators, and consequently for old age. If there is no more respect for old age, there will*
33 *be none presently for parents; deference to husbands will be likewise thrown off, and submission to masters.*
34 *This license will soon become general, and the trouble of command be as fatiguing as that of obedience. Wives,*
35 *children, slaves will shake off all subjection. No longer will there be any such thing as manners, order, or*
36 *virtue.*

37 *We find in Xenophon's Banquet a very lively description of a republic in which the people abused their equality.*
38 *Each guest gives in his turn the reason why he is satisfied. "Content I am," says Chamides, "because of my*
39 *poverty. When I was rich, I was obliged to pay my court to informers, knowing I was more liable to be hurt by*
40 *them than capable of doing them harm. **The republic constantly demanded some new tax of me; and I could***
41 ***not decline paying. Since I have grown poor, I have acquired authority; nobody threatens me; I rather***
42 ***threaten others. I can go or stay where I please. The rich already rise from their seats and give me the way. I***
43 ***am a king, I was before a slave: I paid taxes to the republic, now it maintains [PAYS “BENEFITS” TO] me: I***
44 ***am no longer afraid of losing; but I hope to acquire.”***

45 *The people fall into this misfortune when those in whom they confide, desirous of concealing their own*
46 *corruption, endeavour to corrupt them. To disguise their own ambition, they speak to them only of the grandeur*
47 *of the state; to conceal their own avarice, they incessantly flatter theirs.*

48 ***The corruption will increase among the corruptors, and likewise among those who are already corrupted.***
49 ***The people will divide the public money among themselves [to pay “BENEFITS”], and, having added the***
50 ***administration of affairs to their indolence, will be for blending their poverty with the amusements of luxury.***
51 ***But with their indolence and luxury, nothing but the public treasure [“BENEFITS”] will be able to satisfy***
52 ***their demands.***

1 We must not be surprised to see their suffrages [VOTES at the ballot box] given for money [GOVERNMENT
2 “BENEFITS”]. It is impossible to make great largesses to the people without great extortion: and to compass
3 this, the state must be subverted. The greater the advantages they seem to derive from their liberty, the nearer
4 they approach towards the critical moment of losing it. Petty tyrants arise who have all the vices of a single
5 tyrant. The small remains of liberty soon become insupportable: a single tyrant starts up, and the people are
6 stripped of everything, even of the profits of their corruption.’

7 [The Spirit of Laws, Baron Charles de Montesquieu,

8 SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_08.htm#002

9 Ayn Rand, who came hundreds of years after Montesquieu, and who fled Soviet communism and its attendant corruption to
10 come to this country, stated the same thing as Monetsquieu slightly differently, but much more passionately:

11 “But money demands of you the highest virtues, if you wish to make it or to keep it. Men who have no courage,
12 pride, or self-esteem, men who have no moral sense of their right to their money and are not willing to
13 defend it as they defend their life, men who apologize for being rich--will not remain rich for long. They are
14 the natural bait for the swarms of looters [who gravitate like magnets to places of power in a corrupted
15 government] that stay under rocks for centuries, but come crawling out at the first smell of a man who begs
16 to be forgiven for the guilt of owning wealth. They will hasten to relieve him of the guilt--and of his life, as
17 he deserves.

18 “Then you will see the rise of the double standard--the men who live by force [the de facto government and
19 corrupted legal profession], yet count on those who live by trade to create the value of their looted money--
20 the men who are the hitchhikers of virtue. In a moral society, these are the criminals, and the statutes are
21 written to protect you against them. But when a society establishes criminals-by-right and looters-by-law--men
22 who use force to seize the wealth of DISARMED victims--then money becomes its creators' avenger. Such
23 looters [de facto government thieves] believe it safe to rob defenseless [made ignorant of the law by sneaky
24 lawyers and politicians who run the public education system, in this case] men, once they've passed a law to
25 disarm them. But their loot becomes the magnet for other looters, who get it from them as they got it. Then the
26 race goes, not to the ablest at production, but to those most ruthless at brutality. When force is the standard, the
27 murderer wins over the pickpocket. And then that society vanishes, in a spread of ruins and slaughter.

28 [Atlas Shrugged, Ayn Rand;

29 SOURCE: <http://famguardian.org/Subjects/MoneyBanking/Money/AynRandOnMoney.htm>

30 The memorandum of law below explains the “benefits” scam in detail. It is intended to be used in your defense in a
31 criminal tax trial. The following subsections were extracted from that document to summarize how the scam operates:

The Government “Benefits” Scam, Form #05.040

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

32 **17.7.1 It is unlawful to use the government’s taxing power to transfer wealth or subsidize “benefits” to private**
33 **persons**

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

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

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

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

1 Coulter, J., in *Northern Liberties v. St. John's Church*, 13 Pa. St., 104 says, very forcibly, 'I think the common
2 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the
3 government for the purposes of carrying on the government in all its machinery and operations—that they
4 are imposed for a public purpose.' See, also *Pray v. Northern Liberties*, 31 Pa.St., 69; *Matter of Mayor of*
5 *N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47;
6 *Whiting v. Fond du Lac*, supra."
7 [*Loan Association v. Topeka*, 20 Wall. 655 (1874)]
8

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

13 Black's Law Dictionary defines the word "public purpose" as follows:

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

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

31 A related word defined in Black's Law Dictionary is "public use":

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

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

50 See also *Condemnation*; *Eminent domain*.
51 [*Black's Law Dictionary*, Sixth Edition, p. 1232]

52 Black's Law Dictionary also defines the word "tax" as follows:

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

1 *A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a*
2 *payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979. **Essential***
3 **characteristics of a tax are that it is NOT A VOLUNTARY**
4 **PAYMENT OR DONATION, BUT AN ENFORCED**
5 **CONTRIBUTION, EXACTED PURSUANT TO**
6 **LEGISLATIVE AUTHORITY.** *Michigan Employment Sec. Commission v. Patt, 4*
7 *Mich.App. 228, 144 N.W.2d. 663, 665. ...”*
8 *[Black’s Law Dictionary, Sixth Edition, p. 1457]*

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

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

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

- 20 1. Theft and robbery by the government in the guise of “taxation”
- 21 2. Government by decree rather than by law
- 22 3. Extortion under the color of law in violation [18 U.S.C. §872](#).
- 23 4. Tyranny
- 24 5. Socialism
- 25 6. Mob rule and a tyranny by the “have-nots” against the “haves”
- 26 7. [18 U.S.C. §241](#): Conspiracy against rights. The IRS shares tax return information with states of the union, so that both
27 of them can conspire to deprive you of your property.
- 28 8. [18 U.S.C. §242](#): Deprivation of rights under the color of law. The Fifth Amendment says that people in states of the
29 Union cannot be deprived of their property without due process of law or a court hearing. Yet, the IRS tries to make it
30 appear like they have the authority to just STEAL these people’s property for a fabricated tax debt that they aren’t even
31 legally liable for.
- 32 9. [18 U.S.C. §247](#): Damage to religious property; obstruction of persons in the free exercise of religious beliefs
- 33 10. [18 U.S.C. §872](#): Extortion by officers or employees of the United States.
- 34 11. [18 U.S.C. §876](#): Mailing threatening communications. This includes all the threatening notices regarding levies, liens,
35 and idiotic IRS letters that refuse to justify why government thinks we are “liable”.
- 36 12. [18 U.S.C. §880](#): Receiving the proceeds of extortion. Any money collected from Americans through illegal
37 enforcement actions and for which the contributors are not “liable” under the law is extorted money, and the IRS is in
38 receipt of the proceeds of illegal extortion.
- 39 13. [18 U.S.C. §1581](#): Peonage, obstructing enforcement. IRS is obstructing the proper administration of the Internal
40 Revenue Code and the Constitution, which require that they respect those who choose NOT to volunteer to participate
41 in the federal donation program identified under subtitle A of the I.R.C.
- 42 14. [18 U.S.C. §1583](#): Enticement into slavery. IRS tries to enlist “nontaxpayers” to rejoin the ranks of other peons who
43 pay taxes they aren’t demonstrably liable for, which amount to slavery.
- 44 15. [18 U.S.C. §1589](#): Forced labor. Being forced to expend one’s personal time responding to frivolous IRS notices and
45 pay taxes on my labor that I am not liable for.

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

1 *"The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of*
2 *conduct for all its citizens in future cases; they may command what is right, and prohibit what is wrong; but*
3 *they [the government] cannot change innocence [a "nontaxpayer"] into guilt [a "taxpayer"]; or punish*
4 *innocence as a crime [criminally prosecute a "nontaxpayer" for violation of the tax laws]; or violate the right*
5 *of an antecedent lawful private contract; or the right of private property. To maintain that our Federal, or*
6 *State, Legislature possesses such powers [of THEFT and FRAUD], if they had not been expressly restrained;*
7 *would, *389 in my opinion, be a political heresy, altogether inadmissible in our free republican*
8 *governments."*
9 *[Calder v. Bull, 3 U.S. 386 (1798)]*

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

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

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

1 **Table 13: Two methods for taxation**

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

2 If we give our government the benefit of the doubt by “assuming” or “presuming” that it is operating lawfully and
3 consistent with the model on the left above, then we have no choice but to conclude that everyone who lawfully receives
4 any kind of federal payment MUST be either a federal “employee” or “federal contractor” on official duty, and that the
5 compensation received must be directly connected to the performance of a sovereign or Constitutionally authorized
6 function of government. Any other conclusion or characterization of a lawful tax other than this is irrational, inconsistent
7 with the rulings of the U.S. Supreme Court on this subject, and an attempt to deceive the public about the role of limited
8 Constitutional government based on Republican principles. This means that you cannot participate in any of the following
9 federal social insurance programs WITHOUT being a federal “employee”, and if you refuse to identify yourself as a federal
10 employee, then you are admitting that your government is a thief and a robber that is abusing its taxing powers:

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

1 **17.7.2 Why the only persons who can legitimately participate in government “benefits” are government officers**
2 **and employees**

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

5 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
6 [§552a. Records maintained on individuals](#)

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

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

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

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

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

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

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

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

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

37 *“The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They*
38 *recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a*
39 *part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect*
40 *Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the***
41 ***Government, the right to be let alone - the most comprehensive of rights and the right most valued by***
42 ***civilized men.**”*
43 *[Olmstead v. United States, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also Washington v.*
44 *Harper, [494 U.S. 210](#) (1990)]*

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

http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=f073dcf7b1b49c3d353eaf290d735663&c=ecfr&tpl=/ecfrbrowse/Title20/20tab_02.tpl

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

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

12 **Love does no harm to a neighbor; therefore love is the fulfillment of [the ONLY requirement of] the law**
13 **[which is to avoid hurting your neighbor and thereby love him].**
14 *[Romans 13:9-10, Bible, NKJV]*
15

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

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

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

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

28 *“The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes*
29 *of redress” against offensive state action, was “repugnant” to the Constitution. Id., at 15. See also United States*
30 *v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190*
31 *U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or*
32 *modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest,*
33 *383 U.S. 745 (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not*
34 *been questioned.”*
35 *[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]*

36 What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private
37 life. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every
38 aspect of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call “social
39 engineering”. Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of
40 reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle
41 A of the Internal Revenue Code, which would “appear” to regulate the private conduct of all individuals in states of the
42 Union, in fact only applies to federal instrumentalities or “public employees” in the official conduct of their duties on
43 behalf of the municipal corporation located in the District of Columbia, which 4 U.S.C. §72 makes the “seat of
44 government”. The I.R.C. therefore essentially amounts to a part of the job responsibility and the “employment contract” of
45 “public employees” and federal instrumentalities. This was also confirmed by the House of Representatives, who said that
46 only those who take an oath of “public office” are subject to the requirements of the personal income tax. See:

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

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

2 "The term 'trade or business' [includes](#) the performance of the functions of a [public office](#)."

3 Below is the definition of "public office":

4 Public office

5 "Essential characteristics of a 'public office' are:

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

16 [Black's Law Dictionary, Sixth Edition, p. 1230]

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

20 "As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
21 exercised in behalf of the government or of all citizens who may need the intervention of the officer.¹⁹¹
22 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**
23 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor**
24 **under every disability and prohibition imposed by law upon trustees relative to the making of personal**
25 **financial gain from a discharge of their trusts.**¹⁹² **That is, a public officer occupies a fiduciary relationship**
26 **to the political entity on whose behalf he or she serves,**¹⁹³ **and owes a fiduciary duty to the public.**¹⁹⁴ **It has**
27 **been said that the fiduciary responsibilities of a public officer cannot be less than those of a private**
28 **individual.**¹⁹⁵ Furthermore, it has been stated that any enterprise undertaken by the public official which
29 tends to weaken public confidence and undermine the sense of security for individual rights is against public
30 policy.¹⁹⁶"
31 [63C Am.Jur.2d., Public Officers and Employees, §247]

32 "U.S. Inc." is a federal corporation, as defined below:

33 "*Corporations are also of all grades, and made for varied objects; **all governments are corporations, created***
34 **by usage and common consent, or grants and charters which create a body politic for prescribed purposes;**
35 **but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise**
36 **of power, they are all governed by the same rules of law, as to the construction and the obligation of the**
37 **instrument by which the incorporation is made. One universal rule of law protects persons and property. It is**
38 **a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all**
39 **persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2**
40 **Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same**
41 **footing of protection as other persons, and their corporate property secured by the same laws which protect**

¹⁹¹ 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.

¹⁹² 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.

¹⁹³ 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.

¹⁹⁴ 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).

¹⁹⁵ 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.

¹⁹⁶ Indiana State Ethics Comm'n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law,
2 is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the
3 federal government, by the amendments to the constitution."
4 [*Proprietors of Charles River Bridge v. Proprietors of Warren Bridge*, [36 U.S. 420](#) (1837)]
5

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

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

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

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

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

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

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

52 Any legal person, whether it be a natural person, a corporation, or a trust, may become a "public office" if it volunteers to
53 do so. A subset of those engaging in such a "public office" are federal "employees", but the term "public office" or "trade
54 or business" encompass much more than just government "employees". In law, when a legal "person" volunteers to accept
55 the legal duties of a "public office", it therefore becomes a "trustee", an agent, and fiduciary (as defined in [26 U.S.C.](#)

1 §6903) acting on behalf of the federal government by the operation of private contract law. It becomes essentially a
2 “franchisee” of the federal government carrying out the provisions of the franchise agreement, which is found in:

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

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

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

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

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

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

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

15 *You must obtain and enter a U.S. taxpayer identification number (TIN) for:*

- 16 • Any recipient whose income is effectively connected with the conduct of a [trade or business](#) in
17 the United States.

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

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

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

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

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

36 “THE” + “IRS” = “THEIRS”

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

38 *“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*
39 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its*
40 *capacity as employer. We have recognized this in many contexts, with respect to many different constitutional*

1 guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v.*
2 *Johnson*, [425 U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable
3 cause, but in many circumstances government employees can. *O'Connor v. Ortega*, [480 U.S. 709, 723](#) (1987)
4 (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for
5 refusing to provide the government information that may incriminate them, but government employees can be
6 dismissed when the incriminating information that they refuse to provide relates to the performance of their job.
7 *Gardner v. Broderick*, [497 U.S. 62, 95] [392 U.S. 273, 277](#)-278 (1968). With regard to freedom of speech in
8 particular: Private citizens cannot be punished for speech of merely private concern, but government employees
9 can be fired for that reason. *Connick v. Myers*, [461 U.S. 138, 147](#) (1983). Private citizens cannot be punished
10 for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that
11 reason. *Public Workers v. Mitchell*, [330 U.S. 75, 101](#) (1947); *Civil Service Comm'n v. Letter Carriers*, [413 U.S.](#)
12 [548, 556](#) (1973); *Broadrick v. Oklahoma*, [413 U.S. 601, 616](#)-617 (1973)."
13 [*Rutan v. Republican Party of Illinois*, [497 U.S. 62](#) (1990)]

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

16 "In the general course of human nature, A POWER OVER A MAN'S SUBSISTENCE AMOUNTS TO A POWER
17 OVER HIS WILL."
18 [Alexander Hamilton, *Federalist Paper No. 79*]

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

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

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

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

44 "As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so
45 righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can
46 he expect that his devotion should be accepted; for, 1. Nothing is more offensive to God than deceit in
47 commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-
48 servants] in dealing with any person [within the public], which are all an abomination to the Lord, and
49 render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It
50 is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the
51 protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that
52 which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a
53 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
54 avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and
55 honest dealing, nor more necessary to make U.S. and our devotions acceptable to him: A just weight is his
56 delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is

1 *pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most*
2 *exactly, and therefore is the greater abomination to God."*
3 *[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]*

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

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

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

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

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

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

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

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

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

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

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

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

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

37 *And I heard another voice from heaven saying, "Come out of her, my people, lest you share in her sins, and lest*
38 *you receive of her plagues. For her sins have reached to heaven, and God has remembered her iniquities.*
39 *Render to her just as she rendered to you, and repay her double according to her works; in the cup which she*
40 *has mixed, mix double for her. In the measure that she glorified herself and lived luxuriously, in the same*
41 *measure give her torment and sorrow; for she says in her heart, 'I sit as queen, and am no widow, and will not*
42 *see sorrow.' Therefore her plagues will come in one day—death and mourning and famine. And she will be*
43 *utterly burned with fire, for strong is the Lord God who judges her.*
44 *[Rev. 18:4-8, Bible, NKJV]*

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

1 **17.7.3 All government "benefits" amount to private business activity that is beyond the core purposes of**
2 **government**

3 Based on the content of the preceding sections, all government programs which implement "benefits" of any kind amount
4 to private law or special law:

5 *"Private law. That portion of the law which defines, regulates, enforces, and administers relationships among*
6 *individuals, associations, and corporations. As used in contradistinction to public law, the term means all that*
7 *part of the law which is administered between citizen and citizen, or which is concerned with the definition,*
8 *regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person*
9 *upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare*
10 *Public Law."*
11 *[Black's Law Dictionary, Sixth Edition, p. 1196]*

12 *"special law. One relating to particular persons or things; one made for individual cases or for particular*
13 *places or districts; one operating upon a selected class, rather than upon the public generally. A private law.*
14 *A law is "special" when it is different from others of the same general kind or designed for a particular purpose,*
15 *or limited in range or confined to a prescribed field of action or operation. A "special law" relates to either*
16 *particular persons, places, or things or to persons, places, or things which, though not particularized, are*
17 *separated by any method of selection from the whole class to which the law might, but not such legislation, be*
18 *applied. Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754. A special law*
19 *applies only to an individual or a number of individuals out of a single class similarly situated and affected, or*
20 *to a special locality. Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361,*
21 *362. See also Private bill; Private law. Compare General law; Public law."*
22 *[Black's Law Dictionary, Sixth Edition, pp. 1397-1398]*

23 Government benefits are private law and special law because they activate with your consent to a contract or agreement.
24 That consent can take many forms, such as:

- 25 1. Signing a federal job application.
26 2. Completing and submitting a Social Security Form SS-5 to participate in Social Security as a government employee. It
27 is ILLEGAL for the government to offer social security to private persons and those who sign up implicitly become
28 "federal personnel":

29 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II](#) > § 552a
30 [§552a. Records maintained on individuals](#)

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

32 (13) the term "Federal personnel" means officers and employees of the Government of the United States,
33 members of the uniformed services (including members of the Reserve Components), individuals entitled to
34 receive immediate or deferred retirement benefits under any retirement program of the Government of the
35 United States (including survivor benefits).

- 36 3. Applying for a professional license.
37 4. Applying for a driver's license.
38 5. Applying for a marriage license.

39 Because they are an exercise in private law and special law, all government "benefits" amount to private business activity
40 between the government as a business and the private individuals who decide to work for it as "officers" or "employees".
41 The statutes that implement these so-called "benefits" essentially form the body of what most private companies would
42 describe as an "employment agreement". The government, like any other private employer, has always had the right to
43 regulate the conduct of their employees in the context of their official duties

44 *"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*
45 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its*
46 *capacity as employer. We have recognized this in many contexts, with respect to many different constitutional*
47 *guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v.*
48 *Johnson, 425 U.S. 238, 247 (1976) . Private citizens cannot have their property searched without probable*
49 *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)]

When the government is acting as an “employer” rather than a government, and paying workplace “benefits” to its “public employees”, it is engaging essentially in private business concerns and in that capacity, it:

1. Implicitly surrenders sovereign immunity and agrees to be subject to the same laws and regulations as everyone else. This is the foundation of the notion of “equal protection”, whereby all men, and all creations of men called “government”, are entitled to equal protection and equal treatment.

“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 referenced 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)]

2. Comes down to the status of any other private business and not a government:

Moreover, if the dissent were correct that the sovereign acts doctrine permits the Government to abrogate its contractual commitments in “regulatory” cases even where it simply sought to avoid contracts it had come to regret, then the Government’s sovereign contracting power would be of very little use in this broad sphere of public activity. We rejected a virtually identical argument in *Perry v. United States*, 294 U.S. 330 (1935), in which Congress had passed a resolution regulating the payment of obligations in gold. We held that the law could not be applied to the Government’s own obligations, noting that “the right to make binding obligations is a competence attaching to sovereignty.” *Id.* at 353.

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

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

Our Contract Clause cases have demonstrated a similar concern with governmental self-interest by recognizing that “complete deference to a legislative assessment of reasonableness and necessity is not appropriate because the State’s self-interest is at stake.” *United States Trust Co. of N.Y. v. New Jersey*, 431 U.S. 1, 26 (1977); see also *Energy Reserves Group, Inc. v. Kansas Power & Light Co.*, 459 U.S. 400, 412-413, and n. 14 (1983)

(noting that a stricter level of scrutiny applies under the Contract Clause when a State alters its own contractual obligations); cf. Perry, supra at 350-351 (drawing a "clear distinction" between Congress' power over private contracts and "the power of the Congress to alter or repudiate the substance of its own engagements").

The generality requirement will almost always be met where, as in Deming, the governmental action "bears upon [the government's contract] as it bears upon all similar contracts between citizens." Deming v. United States, 1 Ct.Cl. 190, 191 (1865). Deming is less helpful, however, in cases where, as here, the public contracts at issue have no obvious private analogs.
[United States v. Winstar Corp. 518 U.S. 839 (1996)]

3. When it borrows money, does so on the same terms as any other private business:

"What, then, is meant by the doctrine that contracts are made with reference to the taxing power resident in the State, and in subordination to it? Is it meant that when a person lends money to a State, or to a municipal division of the State having the power of taxation, there is in the contract a tacit reservation of a right in the debtor to raise contributions out of the money promised to be paid before payment? **That cannot be, because if it could, the contract (in the language of Alexander Hamilton) would 'involve two contradictory things: an 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 of a tax. It is against the rules, both of law and of reason, to admit by implication in the construction of a contract a principle which goes in destruction of it.'** The truth is, States and cities, when they borrow money and contract to repay it with interest, are not acting as sovereignties. They come down to the level of ordinary individuals. Their contracts have the same meaning as that of similar contracts between private persons. Hence, instead of there being in the undertaking of a State or city to pay, a reservation of a sovereign right to withhold payment, the contract should be regarded as an assurance that such a right will not be exercised. A promise to pay, with a reserved right to deny or change the effect of the promise, is an absurdity."
[Murray v. City of Charleston, 96 U.S. 432 (1877)]

Because all government "benefits" are a product of private law and your right to contract, then they are subject to the same limitations as every other private individual. Namely:

1. Government may not compel persons to do business with it or to participate in government benefits or franchises. Thus, it may not compel participation in any of the following franchises:
 - 1.1. Domicile.
 - 1.2. Residence.
 - 1.3. Social Security.
 - 1.4. Medicare.
 - 1.5. Unemployment insurance.
 - 1.6. Federal income tax.
 - 1.7. State income tax.
2. Government may not call funds collected to support the program a "tax" if the benefits are paid to private individuals. Rather, they must call it "insurance" or "social insurance" and must emphasize that participation is voluntary and can be terminated at any time. This is the same requirement that private employers must abide by in offering employment benefits to their employees.
3. Government may not criminalize non-payment for the service or benefit. Like every other kind of commercial offering, payment can only lawfully be enforced in a civil and not criminal proceeding.
4. Government, like any other business, may not have a monopoly on any of the "benefits" it offers or outlaw competition from private industry in offering such a benefit. Monopolies, including government monopolies, are illegal under the Sherman Anti-Trust Act codified in [15 U.S.C. Chapter 1](#).

17.7.4 "Benefits" defined

The term "benefit" is defined in the following statute.

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

Definitions.— For purposes of this section—

(12) the term "**Federal benefit program**" means any program administered or funded by the Federal Government, or by any agent or State on behalf of the Federal Government, providing cash or in-kind assistance in the form of payments, grants, loans, or loan guarantees to individuals; . . .

1 The two criteria to receive a “benefit” are:

- 2 1. The recipient must be an “Individual”, who is defined in 5 U.S.C. §552a(a)(2) as a “citizen or resident of the United
3 States” domiciled on federal territory and not within any state of the Union.
- 4 2. The recipient must receive cash or in-kind assistance in the form of payments, grants, loans, or loan guarantees.

5 The above definition excludes Federal Reserve Notes as “cash, grants. Loans, or loan guarantees”, which are not lawful
6 money, as we prove below:

[The Money Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.041
<http://sedm.org/Forms/FormIndex.htm>

7 Below is yet another definition from Black’s Law Dictionary:

8 **Benefit.** Advantage; profit; fruit; privilege; gain; interest. **The receiving** as the exchange for promise some
9 performance or forbearance which promisor was not previously entitled to receive. *Graphic Arts Finishers,*
10 *Inc. v. Boston Redevelopment Authority*, 357 Mass. 49, 255 N.E.2d. 793, 795. Benefits are something to
11 advantage of, or profit to, recipient. *Cheltenham Tp. v. Cheltenham Tp. Police Dept.*, 11 Pa.Cmwlt. 348, 312
12 A.2d. 835, 838.

13 *Financial assistance received in time of sickness, disability, unemployment, etc. either from insurance or public*
14 *programs such as social security.*

15 **Contracts.** When it is said that a valuable consideration for a promise may consist of a benefit to the promisor,
16 “benefit” means that the promisor has, in return for his promise, acquired some legal right to which he would
17 not otherwise have been entitled. *Woolum v. Sizemore*, 267 Ky. 384, 102 S.W.2d. 323, 324. “Benefits” of
18 contract are advantages which result to either party from performance by other. *DeCarlo v. Geryco, Inc.* 46
19 N.C. App. 15, 264 S.E.2d. 370, 375.

20 **Eminent domain.** It is a rule that, in assessing damages for private property taken or injured for public use,
21 “special benefits” may be set off against the amount of damage found, but not “general benefits,” Within the
22 meaning of this rule, general benefits are such as accrue to the community at large, to the vicinage, or to all
23 property similarly situated with reference to the work or improvement in question; while special benefits are
24 such as accrue directly and solely to the owner of the land in question and not to others.

25 As respects eminent domain law, “general benefits” are those which arise from the fulfillment of the public
26 object which justified the taking, while “special benefits” are those which arise from the particular relation of
27 the land in question to the public improvement. *Morehead v. State Dept. of Roads*, 195 Neb. 31, 236 N.W.2d.
28 623, 627.

29 [Black’s Law Dictionary, Sixth Edition, p. 158]

30 The above meaning of the word “benefit” is vague and depends on which of the two parties to a franchise or prospective
31 franchise is permitted to define it. There are many reasons why legislators might purposefully leave words undefined.
32 Some of these reasons include the fact that they might want:

- 33 1. The definition to be subjective so as to replace a “society of law” with a “society of men”.
- 34 2. The jury and the judge, who are usually “benefit” recipients, to be subjectively in charge of defining it and to have the
35 ability to COMPEL others to PRESUME that what is offered is in fact a “benefit”. This, however, causes a criminal
36 violation of:
 - 37 2.1. 18 U.S.C. §208 on the part of the judge.
 - 38 2.2. 18 U.S.C. §201 in the case of the jurists, who are public officials.
- 39 3. To delegate to federal judges the authority to reach beyond the government’s constitutionally delegated power.
40 Typically this is done by giving undue and excessive “policy” discretion to federal judges in order to convert a society
41 of men into a society of law.
- 42 4. To politicize and compel the court to engage in public policy questions rather than legal questions and therefore violate
43 the separation of powers doctrine. See:

[Political Jurisdiction](http://sedm.org/Forms/FormIndex.htm), Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

44 Any attempt to delegate arbitrary power to a judge represents slavery itself, according to the U.S. Supreme Court:

1 “When we consider the nature and the theory of our institutions of government, the principles upon which they
2 are supposed*370 to rest, and review the history of their development, we are constrained to conclude that they
3 do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is,
4 of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers
5 are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom
6 all government exists and acts. And the law is the definition and limitation of power. It is, indeed, quite true that
7 there must always be lodged somewhere, and in some person or body, the authority of final decision; and in
8 many cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate
9 tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the
10 fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are
11 secured by those maxims of constitutional law which are the monuments showing the victorious progress of
12 the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the
13 famous language of the Massachusetts bill of rights, the government of the commonwealth ‘may be a
14 government of laws and not of men.’ For the very idea that one man may be compelled to hold his life, or the
15 means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to
16 be intolerable in any country where freedom prevails, as being the essence of slavery itself.”
17 [*Yick Wo v. Hopkins*, 118 U.S. 356, 6 S.Ct. 1064 (U.S. 1886)]

18 If the word “benefit” is not defined within the context of the specific franchise you are accused of violating, then the word
19 is what the legal profession calls “void for vagueness”, thus rendering it a violation of due process of law and a tort to
20 prosecute anyone for a crime involving receipt of “benefits”:

21 *That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are*
22 *subject to it what conduct on their part will render them liable to its penalties is a well- recognized requirement,*
23 *consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either*
24 *forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily*
25 *guess at its meaning and differ as to its application violates the first essential of due process of law.*
26 *International Harvester Co. v. Kentucky*, 234 U.S. 216, 221, 34 S.Ct. 853; *Collins v. Kentucky*, 234 U.S. 634,
27 638, 34 S.Ct. 924

28 ...
29 ... *The dividing line between what is lawful and unlawful cannot be left to conjecture. The citizen cannot be*
30 *held to answer charges based upon penal statutes whose mandates are so uncertain that they will reasonably*
31 *admit of different constructions. A criminal statute cannot rest upon an uncertain foundation. The crime,*
32 *and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently*
33 *choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain*
34 *things, and providing a punishment for their violation, should not admit of such a double meaning that the*
35 *citizen may act upon the one conception of its requirements and the courts upon another.’*
36 [*Connally vs. General Construction Co.*, 269 U.S. 385 (1926)]

37 How can we prove that a statute is vague in court? That’s easy: Conduct a poll and ask people who don’t receive the
38 benefit on the jury and who therefore do not have a criminal conflict of interest what a “benefit” is and whether they regard
39 the benefit at issue in the case as a “consideration” based on the content of this section. If there is any variation among the
40 persons polled and if their answers are not entirely consistent, then the law is void for vagueness.

41 Absent a clear, unambiguous, objective definition of the word “benefit”, any crime or prosecution based on its definition is
42 required to give the defendant the benefit of the doubt under a practice called the “rule of lenity”:

43 *This expansive construction of § 666(b) is, at the very least, inconsistent with the rule of lenity -- which the*
44 *Court does not discuss. This principle requires that, to the extent that there is any ambiguity in the term*
45 *“benefits,” we should resolve that ambiguity in favor of the defendant. See United States v. Bass, 404 U.S.*
46 *336, 347 (1971) (“In various ways over the years, we have stated that, when choice has to be made between*
47 *two readings of what conduct Congress has made a crime, it is appropriate, before we choose the harsher*
48 *alternative, to require that Congress should have spoken in language that is clear and definite” (internal*
49 *quotation marks omitted)).*
50 [*Fischer v. United States*, 529 U.S. 667 (2000)]

51 *“When Congress leaves to the Judiciary the task of imputing to Congress an undeclared will, the ambiguity*
52 *should be resolved in favor of lenity. And this not out of any sentimental consideration, or for want of*
53 *sympathy with the purpose of Congress in proscribing evil or antisocial conduct. It may fairly be said to be a*
54 *presupposition of our law to resolve doubts . . . against the imposition of a harsher punishment.”*
55 [*Bell v. United States*, 349 U.S. 81, 83 (1955)]

56 If the defendant in a criminal trial involving “benefits” is a Christian, it is also important to point out that the Bible forbids
57 U.S. to regard anything that is offered by the government as a “benefit”. Anyone who compels you to regard what the

1 government offers as a benefit is therefore compelling you to violate your religious beliefs and violate the First
2 Amendment:

3 "Behold, **the nations [and governments and politicians of the nations] are as a drop in the bucket, and are**
4 **counted as the small dust on the scales.**"
5 [Isaiah 40:15, Bible, NKJV]

6 "**All the inhabitants of the earth are reputed as nothing;** He does according to His will in the army of heaven
7 And among the inhabitants of the earth. No one can restrain His hand Or say to Him, 'What have You done?'"
8 [Daniel 4:35, Bible, NKJV]

9 "**All nations [and governments] before Him [God] are as nothing,** and they are counted by Him **less than**
10 **nothing and worthless.**"
11 [Isaiah 40:17, Bible, NKJV]

12 "**He [God] brings the princes [and Kings and Presidents] to nothing; He makes the judges of the earth**
13 **useless.**"
14 [Isaiah 40:23, Bible, NKJV]

15 "**Indeed they [the governments and the men who make them up in relation to God] are all worthless; their**
16 **works are nothing; their molded images [and their bureaus and agencies and usurious "codes" that are not**
17 **law] are wind [and vanity] and confusion.**"
18 [Isaiah 41:29, Bible, NKJV]

19 Understanding the meaning of the word "benefit", however, is *hugely* important because:

- 20 1. The definition of the term becomes the metric for whether sufficient "consideration" was rendered by both parties to
21 the contract or franchise so as to make the contract or agreement binding on both of them.
- 22 2. Receipt of "benefit" is the basis for criminally prosecuting those participating in federal franchises who don't "pay
23 their fair share".
- 24 3. The person granted authority to define the word in any legal contest will always win, which will end up being the judge
25 if you don't define it on the government form that administers the franchise you are either involved in or accused of
26 being involved in.

27 Since the word can and often is very deliberately and purposefully not legislatively defined, it is therefore our job whenever
28 we submit a government form to identify that we are the only ones who can define it and then to define it unambiguously so
29 that silver tongued judges, government prosecutors, and other vermin cannot later invent a unilateral definition that we
30 disagree with and which ultimately will advantage and benefit them at your expense. This approach, in fact, was taken into
31 account in the following form on our website which we religiously attach to all government tax forms we are compelled to
32 submit:

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

33 The definition of the word "benefit" that provides the most protection for your rights is the following:

34 "**Benefit:** Advantage; profit; fruit; gain; interest associated with a specific transaction which conveys a right
35 or property interest which:

- 36 1. *Is not dispensed by an administrative agency of any state or federal government, but by a private*
37 *individual.*
- 38 2. *Does not require the recipient to be an officer, agent, employee, or "personnel" within any government.*
- 39 3. *Is not called a "tax" or collected by the Internal Revenue Service, but is clearly identified as "private*
40 *business activity beyond the core purposes of government".*
- 41 4. *Does not confer upon the grantor any form of sovereign, official, or judicial immunity.*
- 42 5. *Is legally enforceable in OTHER than a franchise court or administrative agency. That is, may be heard*
43 *in equity within a true, Article III constitutional court and NOT a legislative franchise court.*
- 44 6. *True constitutional courts are provided in which to litigate disputes arising under the benefit and those*
45 *with said disputes are not required to exhaust administrative remedies with an executive branch agency*
46 *BEFORE they may litigate. These constitutional courts are required to produce evidence that they are*
47 *constitutional courts with OTHER than strictly legislative franchise powers when challenged by the*
48 *recipients of said benefits.*
- 49 7. *The specific value of the consideration can be quantified at any time.*

8. Monies paid in by the recipient to subsidize the program are entirely refundable if the benefits they pay for have not been received or employed either partially or in full.
9. A person who dies and never collects a benefit is refunded ALL of the monies they paid in.
10. Participation in the program is not also attached to any other government program. For instance, being a recipient of "social insurance" does not also make the recipient liable for unrelated or other federal taxes.
11. The term "benefit" must be defined in the franchise agreement that dispenses it, and its definition may not be left to the subjective whims of any judge or jury.
12. If the "benefit" is financial, then it is paid in lawful money rather than Federal Reserve Notes, which are non interest bearing promissory notes that are not lawful money and are backed by nothing.
13. The franchise must expressly state that participation is voluntary and that no one can be prosecuted or punished for failure to participate.
14. The identifying numbers, if any, that administer the program may not be used for identification and may not be shared with or used by any nongovernmental entity other than the recipient him or her self.
15. May not be heard by any judge, jurist, or prosecutor who is a recipient or beneficiary of the same benefit, because this would cause a conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455.
16. During any litigation that involving the "benefit", both the grantor and the grantee share equal obligation to prove that equally valuable consideration was provided to the other party. Note that Federal Reserve Notes do not constitute lawful money or therefore consideration.

Anything offered by the government that does not meet ALL of the above criteria is herein defined as an INJURY and a TORT. Compelled participation is stipulated by both parties as being slavery in criminal violation of 18 U.S.C. §1583, 42 U.S.C. §1994, and the Thirteenth Amendment.

Receipt of the attached government application constitutes consent by the recipient of the application to use the above definition of "benefit" in any disputes that might arise over this transaction. Government recipient and its agents, employees, and assigns forfeit their right as private individuals acting in any government office to define the term "benefit" and agree to use ONLY the above definition.

The above definition is intended to prevent the creation of a state sponsored religion or fantasy in which people may be fooled into believing that they receive anything of value from the government:

"BELIEF. A conviction of the truth of a proposition, existing subjectively in the mind, and induced by argument, persuasion [GOVERNMENT LIES, PROPAGANDA], or proof addressed to the judgment. Keller v. State, 102 Ga. 506, 31 S.E. 92. Latrobe v. J. H. Cross Co., D.C.Pa., 29 F.2d. 210, 212. A conclusion arrived at from external sources after weighing probability. Ex parte State ex rel. Attorney General, 100 So. 312, 313, 211 Ala. 1.

Conviction of the mind, arising not from actual perception or knowledge, but by way of inference, or from evidence received or information derived from others.

A conviction of the truth of a given proposition or an alleged fact resting upon grounds insufficient to constitute positive knowledge. Boone v. Merchants' & Farmers' Bank, D.C.N.C., 285 F. 183. 191.

With regard to things which make not a very deep impression on the memory, it may be called "belief." "Knowledge" is nothing more than a man's firm belief. The difference is ordinarily merely in the degree; to be judged of by the court, when addressed to the court; by the jury, when addressed to the jury. Hatch v. Carpenter. 9 Gray (Mass.) 274.

Knowledge is an assurance of a fact or proposition founded on perception by the senses, or intuition; while "belief" is an assurance gained by evidence, and from other persons. Brooks v. Sessoms, 47 Ga.App. 554, 171 S.E. 222, 224. "Suspicion" is weaker than "belief," since suspicion requires no real foundation for its existence. while "belief" is necessarily based on at least assumed facts. Pen. Code. Ci 836, subd. 3. Cook v. Singer Sewing Mach. Co., 32 P.2d. 430, 431. 138 Cal.App. 418."
[Black's Law Dictionary, Fourth Edition, 197]

If you submit a government form with the above application and the application is rejected, this is a great way to prove to anyone who was trying to force you to participate that you weren't eligible! Hurt me! It is a maxim of law that any act which is compelled is not YOUR act, and that the law cannot require an impossibility, which means that no one can require you to obtain or punish you for failure to obtain that which the government won't issue you or which you can prove you aren't even legally qualified to obtain. For an example of this phenomenon, see:

1. Why You Aren't Eligible for Social Security, Form #06.001
<http://sedm.org/Forms/FormIndex.htm>
2. Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205

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

2 **17.8 How franchises are used to destroy equal protection that is the foundation of the**
3 **Constitution and all free government**

4 The foundation of all free governments is equal protection. We have published an entire memorandum of law on the
5 subject of equal protection on our website below, because it is such an important subject:

6 [Requirement for Equal Protection and Equal Treatment](http://sedm.org/Forms/FormIndex.htm), Form #05.033
7 <http://sedm.org/Forms/FormIndex.htm>

8 The U.S. Supreme Court agreed with the above assertion and emphasized that preserving equal protection is the most
9 important priority of the courts when it said:

10 *"The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of*
11 *frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in Yick*
12 *Wo v. Hopkins, 118 U.S. 356, 369, 6 S.Sup.Ct. 1064, 1071: 'When we consider the nature and the theory of our*
13 *institutions of government, the principles upon which they are supposed to rest, and review the history of their*
14 *development, we are constrained to conclude that they do not mean to leave room for the play and action of*
15 *purely personal and arbitrary power.' The first official action of this nation declared the foundation of*
16 *government in these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are*
17 *created equal, that they are endowed by their Creator with certain unalienable rights, that among these are*
18 *life, liberty, and the pursuit of happiness.' While such declaration of principles may not have the force of*
19 *organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases*
20 *reference must be had to the organic law of the nation for such limits, yet the latter is but the body and the letter*
21 *of which the former is the thought and the spirit, and it is always safe to read the letter of the constitution in*
22 *the spirit of the Declaration of Independence. No duty rests more imperatively upon the courts than the*
23 *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)]

24 Therefore, any attempt to destroy equal protection is a direct assault on our rights and our freedom as persons protected by
25 the Constitution and the Bill of Rights. Ironically, the very purpose of franchises is to replace equal protection with
26 privileges, partiality, favoritism, and hypocrisy, and to make the entity granting the franchise *unequal* in relation to those it
27 offers the franchise to. All government franchises inevitably result in making the government into a "parens patriae", king,
28 or "parent" and cause those who partake of the benefits of the franchise to become "persons under legal disability".¹⁹⁷ To
29 wit:

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

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

38 *In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised*
39 *without legislative grant. To be a corporation is a franchise. The various powers conferred on corporations*

¹⁹⁷ For instance, Am.Jur.2d Legal Encyclopedia says of those participating in the "public office" franchise the following:

"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. That is, a public officer occupies a fiduciary relationship to
the political entity on whose behalf he or she serves. and owes a fiduciary duty to the public. It has been
said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.
Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken
public confidence and undermine the sense of security for individual rights is against public policy."
[63C Am.Jur.2d., Public Officers and Employees, §247]

1 are franchises. The execution of a policy of insurance by an insurance company [e.g. **Social**
2 **Insurance/Socialist Security**], and the issuing a bank note by an incorporated bank [**such as a Federal Reserve**
3 **NOTE**], are franchises. *People v. Utica Ins. Co.*, 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace
4 the property acquired by the exercise of the franchise. *Bridgeport v. New York & N. H. R. Co.*, 36 Conn. 255, 4
5 Am.Rep. 63. Nor involve interest in land acquired by grantee. *Whitbeck v. Funk*, 140 Or. 70, 12 P.2d. 1019,
6 1020. **In a popular sense, the political rights of subjects and citizens are franchises, such as the right of**
7 **sufrage, etc. Pierce v. Emery, 32 N.H. 484; State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199,**
8 **L.R.A.1918E, 352.**
9 [Black's Law Dictionary, Fourth Edition, pp. 786-787]

10 Note based on the definition above the following language, which implies that those who participate are UNEQUAL in
11 relation to common citizens:

12 **"A special privilege conferred by government on individual or corporation, and which does not belong to**
13 **citizens of country generally of common right.** *Elliott v. City of Eugene*, 135 Or. 108, 294 P. 358, 360. "

14 [. . .]

15 "today we understand a franchise to be some special privilege conferred by government on an individual,
16 natural or artificial, which is not enjoyed by its citizens in general. *State v. Fernandez*, 106 Fla. 779, 143 So.
17 638, 639, 86 A.L.R. 240."
18 [Black's Law Dictionary, Fourth Edition, pp. 786-787]

19 Participating in franchises is therefore the way that we become a "subject" and nominate a "king" or "parens patriae" to be
20 above us:

21 "A "franchise," as used by Blackstone in defining *quo warranto*, (3 Com. 262 [4th Am. Ed.] 322), had reference
22 to a royal privilege or branch of the king's prerogative **subsisting in the hands of the subject**, and must arise
23 from the king's grant, or be held by prescription,"
24 [Black's Law Dictionary, Fourth Edition, pp. 786-787]

25 Franchises are therefore the vehicle of choice that governments use to maliciously destroy and undermine the legal
26 obligation they would otherwise have to deliver equal protection and equal treatment to *all*. In that sense, equal protection
27 on the one hand and franchises on the other are opposites, cannot coexist, and undermine each other. There can be no equal
28 protection where there are franchises or privileges granted to only a select few, and there can be no franchises where pure
29 equality reigns among all. This subject is covered in detail starting later in section 20.

30 The Constitutional requirement for equal protection found in the Section 1 of the Fourteenth Amendment and Article 4,
31 Section 2, Clause 1 is heart of the United States Constitution. The requirement for equal protection is the reason why, for
32 instance:

- 33 1. Persons domiciled within states of the Union are considered "nonresident aliens" as defined in [26 U.S.C.](#)
34 [§7701\(b\)\(1\)\(B\)](#). Everything that happens on federal territory is a franchise and a privilege, and there is no equal
35 protection there. Consequently, persons domiciled in states of the Union would be denied equal protection to even be
36 subject to federal statutory law.
- 37 2. There is no federal common law within states of the Union. Everything that happens on federal territory is a franchise
38 and a privilege and there is no equal protection there. It would be unjust to impose the edicts of this totalitarian
39 socialist democracy against persons who have rights and are protected by the Federal Constitution.

40 "There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law
41 applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the
42 Law of Torts"
43 [*Erie Railroad v. Tompkins*, 304 U.S. 64 (1938)]

- 44 3. Persons domiciled in states of the Union pay a flat 30% tax rate as mandated by Article 1, Section 8, Clause 1 and [26](#)
45 [U.S.C. §871\(a\)](#) instead of the graduated, discriminatory tax found in [26 U.S.C. §1](#). Making everyone domiciled in
46 states of the Union pay the same percentage excise tax is the only way for persons protected by the Constitution to not
47 be subject to a discriminatory, unequal taxing measure or penalty imposed based on their degree of wealth.

48 *United States Constitution*
49 *Article 1, Section 8, Clause 1*

1 *The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and*
2 *provide for the common Defence and general Welfare of the United States; **but all Duties, Imposts and Excises***
3 *shall be uniform throughout the United States;*

4 Given all the above, any public servant who offers franchises to persons domiciled in states of the Union who are protected
5 by the Constitution or the Bill of Rights is therefore engaged in a criminal conspiracy to destroy equal protection and
6 deprive you of Constitutional rights by the following means:

- 7 1. Attempting to destroy equal protection that is the foundation of the Declaration of Independence and the United States
8 Constitution. They are replacing “equal protection” with unequal privilege.
- 9 2. Attempting to make you into a “subject” instead of a sovereign and cause you to waive sovereign immunity pursuant to
10 [28 U.S.C. §1605\(a\)](#).
- 11 3. Trying to assimilate you into the federal corporation called “government” as a “public officer”, an officer of a federal
12 corporation, and a fellow coworker. See section 17.1 earlier.
- 13 4. Trying to bribe you with moneys that were stolen from others who also did not want to participate in government
14 franchises and wouldn’t sign up if offered an informed choice.
- 15 5. Conspiring to undermine, waive, and destroy your constitutional rights that they as a public servant took an oath to
16 protect and defend.
- 17 6. Seeking to impose upon you the legal disabilities associated with participating in the franchise:

18 *“The Government urges that **the Power Company is estopped to question the validity of the Act creating the***
19 ***Tennessee Valley Authority**, and hence that the stockholders, suing in the right of the corporation, cannot [297*
20 *U.S. 323] maintain this suit. **The principle is invoked that one who accepts the benefit of a statute cannot***
21 ***be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;***
22 ***Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co.,***
23 ***260 U.S. 469.”***
24 *[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]*

- 25 7. Seeking to deprive you of a remedy to seek redress of grievances or protection of your constitutional rights in other
26 than a “franchise court”.

27 ***“These general rules are well settled: (1) That the United States, when it creates rights in individuals against***
28 ***itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the***
29 ***transaction], is under no obligation to provide a remedy through the courts. United States ex rel. Dunlap v.***
30 ***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.***
31 ***United States, 7 Wall. 188, 195, 19 L.Ed. 35; De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700;***
32 ***Comegys v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108 That where a statute creates a right and provides a special***
33 ***remedy, that remedy is exclusive. Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35***
34 ***Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A, 118; Armon v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed.***
35 ***920; Barnet v. National Bank, 98 U.S. 555, 558, 25 L.Ed. 212; Farmers' & Mechanics' National Bank v.***
36 ***Dearing, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might***
37 ***not, if the provision stood alone, require U.S. to hold that the remedy expressly given excludes a right of review***
38 ***by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the***
39 ***denial of compensation was rested wholly upon the construction of the act. See Medbury v. United States, 173***
40 ***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;***
41 ***McLean v. United States, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; United States v. Laughlin (No. 200), 249***
42 ***U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919.:***
43 *[U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)]*

44
45 *The appellant poses the following questions: (1) Does the superior court have jurisdiction to review an*
46 *administrative decision of the Department of Public Welfare? (2) Are extraordinary writs available to review*
47 *such administrative decisions? (3) Is [A.R.S. s 12-902, subsec. A](#) unconstitutional?*

48 *[A.R.S. s 12-901](#) et seq., provide for judicial review of ‘a final decision of an administrative agency.’ However,*
49 *decisions of the State Department of Public Welfare are specifically exempted therefrom. [A.R.S. s 12-902,](#)*
50 *[subsec. A](#). **Judicial review of administrative decisions is not a matter of right except when authorized by law.***
51 ***Roer v. Superior Court, 4 Ariz.App. 46, 417 P.2d. 559 (1966) and cases cited therein. In view of the exception***
52 ***of the State Department of Public Welfare from the Judicial Review Act, the appellant had no Right of***
53 ***review thereunder. Bennett v. Arizona State Board of Public Welfare, 95 Ariz. 170, 172, 388 P.2d. 166 (1963).***
54 ***Nor does the Act creating that administrative agency or any other Act provide for judicial review of its***
55 ***decisions. There being *338 **242 no ‘positive enactment of law’, Roer, supra, the appellant had no Right to***
56 ***judicial review of the welfare agency's denial of Old Age Assistance. The trial court apparently concluded,***
57 ***and correctly so, that judicial review was foreclosed.***

[. . .]

The State has no common law or constitutional duty to support its poor [e.g. Social Security]. Division of Aid for the Aged, etc., v. Hogan, 143 Ohio.St. 186, 54 N.E.2d. 781 (1944); Beck v. Buena Park Hotel Corp., 30 Ill.2d. 343, 196 N.E.2d. 686 (1964). Aid to needy persons is solely a matter of statutory enactment. In re O'Donnell's Estate, 253 Iowa 607, 113 N.W.2d. 246 (1962); Williams v. Shapiro, 4 Conn.Cir. 449, 234 A.2d. 376 (1967).

Pension and relief programs not involving contributions to specific funds by the actual or prospective beneficiaries provide only a voluntary bounty. Senior Citizens League v. Dept. of Social Security, 38 Wash.2d. 142, 228 P.2d. 478 (1951). Recipients or applicants have no inherent or vested right in the public assistance they are receiving or desire to receive. 16 C.J.S. Constitutional Law s 245; Senior Citizens League v. Dept. of Social Security, supra; Smith v. King, 277 F.Supp. 31 (M.D.Ala.1967), probable jurisdiction noted, 390 U.S. 903, 88 S.Ct. 821, 19 L.Ed.2d. 869; see also, Flemming v. Nestor, 363 U.S. 603, 80 S.Ct. 1367, 4 L.Ed.2d. 1435 (1960). The term 'property' as used in the due process clause refers to vested rights. It has no reference to mere concessions or privileges which a State may control and bestow or withhold at will. Senior Citizens League v. Dept. of Social Security, supra; 16A C.J.S. Constitutional Law s 599 c.¹⁹⁸

Appellant appears to take the position that a Right of appeal is essential to due process of law. Due process is not necessarily judicial process, Reetz v. People of State of Michigan, 188 U.S. 505, 23 S.Ct. 390, 47 L.Ed. 563 (1903), and a Right of appeal is not essential to due process of law. Inland Navigation Co. v. Chambers, 202 Or. 339, 274 P.2d. 104 (1954); Board of Education, etc. v. County Board of School Trustees, 28 Ill.2d. 15, 191 N.E.2d. 65 (1963); In re Durant Community School District, 252 Iowa 237, 106 N.W.2d. 670 (1960); Commonwealth, Dept. of Highways v. Fister, 376 S.W.2d. 543 (Ky. 1964); Weiner v. State Dept. of Roads, 179 Neb. 297, 137 N.W.2d. 852 (1965); Real Estate Commission v. McLemore, 202 Tenn. 540, 306 S.W.2d. 683 (1957); Beck v. Missouri Valley Drainage District of Holt County, 46 F.2d. 632, 84 A.L.R. 1089 (8th Cir. 1931); Reetz v. People of State of Michigan, supra.

Appellant argues that, notwithstanding welfare benefits are more gratuities, access to the courts via a Right of appeal is a constitutional requisite. We do not agree. Welfare benefits are grants by the legislature which has delegated to the Department of Public Welfare the power to determine the recipients of such grants. Under such circumstances, i.e., when the state creates rights in individuals against itself, it is not bound to provide a remedy in the courts and may withhold all remedy or it may provide an administrative remedy and make it exclusive, however mistaken its exercise. Dismuke v. United States, 297 U.S. 167, 56 S.Ct. 400, 80 L.Ed. 561 (1936); United States v. Babcock, 250 U.S. 328, 39 S.Ct. 464, 63 L.Ed. 1011 (1919); Blanc v. United States, 140 F.Supp. 481 (E.D.N.Y.1956).

We are cognizant of the recent decisions which require that a state, having undertaken to provide a statutory program of assistance, must do so in conformity with constitutional mandates. See, *340 **244 Thompson v. Shapiro, 270 F.Supp. 331 (Conn.1967); Green v. Dept. of Public Welfare of the State of Delaware, 270 F.Supp. 173 (Del.1967); Smith v. Reynolds, 277 F.Supp. 65 (E.D.Pa.1967), probable jurisdiction noted, 390 U.S. 940, 88 S.Ct. 1054, 19 L.Ed.2d. 1129; Smith v. King, supra; Harrell v. Tobriner, 279 F.Supp. 22 (D.C.1967), probable jurisdiction noted, 390 U.S. 940, 88 S.Ct. 1053, 19 L.Ed.2d. 1129. However, in each of these cases, a constitutional infirmity was found to exist because the statutory scheme for determining eligibility for benefits was predicated upon an arbitrary classification. These decisions are therefore inapposite here where no attack is directed to the constitutionality of the statutory program of assistance. [Allen v. Graham, 446 P.2d. 240, 243. (Ct. App. Ariz. 1968)]

8. Appoint himself or herself as a king or “*parens patriae*” to administratively supervise your activities and your private life as a “franchisee”.

“The proposition is that the United States, as the grantor of the franchises of the company, the author of its charter, and the donor of lands, rights, and privileges of immense value, and as parens patriae, is a trustee, invested with power to enforce the proper use of the property and franchises granted for the benefit of the public.”
[U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878)]

PARENS PATRIAE. Father of his country; parent of the country. In England, the king. In the United States, the state, as a sovereign-referring to the sovereign power of guardianship over persons under disability; In re Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022; such as minors, and insane and incompetent persons; McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925.
[Black's Law Dictionary, Sixth Edition, p. 1269]

¹⁹⁸ FN3. In the case of Flemming v. Nestor, 363 U.S. 603, 80 S.Ct. 1367 (1960), the Supreme Court of the United States declined to engraft upon the Social Security system a concept of ‘accrued property rights’. A person covered by the Social Security Act was not considered to have such a ‘right’ in benefit payments as would make every defeasance of ‘accrued’ interest violative of the due process clause of the Fifth Amendment.

- 1 9. Entering the private market for goods and services and lowering themselves to the level of ordinary private persons
2 who are contracting with other private persons such as yourself. In that capacity, they implicitly surrender sovereign
3 immunity and must compete on equal terms with every other private corporation that offers or could offer the same
4 service:
- 5 9.1. Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943) ("The United States does business on business
6 terms") (quoting United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926))
- 7 9.2. Perry v. United States, supra at 352 (1935) ("When the United States, with constitutional authority, makes
8 contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such
9 instruments. There is no difference . . . except that the United States cannot be sued without its consent") (citation
10 omitted);
- 11 9.3. United States v. Bostwick, 94 U.S. 53, 66 (1877) ("The United States, when they contract with their citizens, are
12 controlled by the same laws that govern the citizen in that behalf");
- 13 9.4. Cooke v. United States, 91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from its
14 position of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern
15 individuals there").
- 16 9.5. Jones, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government seem to commingle, a citizen or
17 corporate body must by supposition be substituted in its place, and then the question be determined whether the
18 action will lie against the supposed defendant");
- 19 9.6. O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, "[w]ere [the]
20 contracts exclusively between private parties, the party hurt by such governing action could not claim
21 compensation from the other party for the governing action").
- 22 10. Attempting to destroy the separation of powers between the states and the federal government. The federal
23 government is not supposed to be invading states of the Union and entering the private marketplace of goods and
24 "social insurance services" in order to enslave all the persons domiciled therein. Worst yet, they are not empowered to
25 deceive the American public by calling the fees for these services "taxes". Rather, they are simply private insurance
26 premiums and their payment cannot be criminalized like nonpayment of "taxes" can.
- 27 11. Violating the Constitutional requirement to protect and defend the sovereign states of the Union and the sovereign
28 people in them from invasion or subjugation:

29 *United States Constitution*
30 *Article IV, Section 4*

31 *The United States shall guarantee to every State in this Union a Republican Form of Government, and shall*
32 *protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the*
33 *Legislature cannot be convened) against domestic Violence.*

34 We as Americans must be vigilant in defending our God given rights by avoiding franchises and continually reminding
35 ourselves of why they are used, and the criminal purposes that they usually are put to by our public servants as described
36 above.

37 **17.9 Hiding Methods to Terminate Participation in the Franchise**

38 As long as a franchisee is in the position of being able to receive "benefits" under the terms of the franchise agreement, he
39 is subject to its provisions, even if he or she in fact does not receive any benefits or consideration. This was alluded to by
40 the U.S. Supreme Court when it said:

41 *"The Government urges that the Power Company is estopped to question the validity of the Act creating the*
42 *Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297*
43 *U.S. 323] maintain this suit. The principle is invoked that one who accepts the benefit of a statute cannot*
44 *be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;*
45 *Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co.,*
46 *260 U.S. 469."*
47 *[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]*

48 Governments, being keenly aware of the above, will go out of their way to eliminate or hide all methods of terminating
49 participation in franchises in an attempt to perpetuate their ability to enforce the terms of the franchise agreement against
50 those who do not wish to participate. This is clearly a criminal abuse of the voluntary nature of participation in franchises
51 and indirectly results in the equivalent of criminal slavery against those who do not wish to participate and who refuse to

1 receive any benefits, in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C. §1583. The end result of
2 this slavery is “peonage”, which is surety as a slave to pay off an endless public debt:

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

19 Let’s give you an example of the most prevalent franchise, which is Social Security, to show how the Social Security
20 Administration and its twin sister, the Internal Revenue Service, maliciously interfere with the ability to terminate
21 participation in Social Security and to discontinue using the de facto license numbers associated with participation:

- 22 1. If you visit your local Social Security Administration office and request instructions on how to terminate participation,
23 they will LIE to you by telling you that you can’t. Not only will they lie to you, but in our case, they had U.S. escorted
24 out of the office in front of a long line of other people there and told U.S. we could not come back into the office.
- 25 2. If you call the Social Security 800 number and ask them how to terminate participation, they will LIE to you by telling
26 you that you can’t.
- 27 3. When you submit the proper forms to terminate Social Security Participation, the Social Security Administration will
28 try to deceive you and say that is not the correct procedure and refuse to provide the correct procedure. You practically
29 have to show them the procedure in their own Program Operations Manual System in order for them to quit arguing
30 with you.
- 31 4. The Social Security Website does not contain consumer instructions on how to specifically terminate participation in
32 Social Security.
 - 33 4.1. They have a generic Form SSA-521 called “Request for Withdrawal of Application”. See:
34 http://sedm.org/Forms/AvoidingFranch/ssa_521.pdf
 - 35 4.2. The Form SSA-521 does not mention Social Security or any other franchise offered by SSA.
 - 36 4.3. Unlike all the other forms offered by SSA on their, there are no published consumer instructions.
 - 37 4.4. The Social Security Program Operations Manual System (POMS) provides deliberately vague instructions on
38 how to process the form but no instructions on how to fill it out or how to terminate Social Security participation
39 with it. See:
40 <https://s044a90.ssa.gov/apps10/poms.nsf/lx/0200206000!opendocument>
- 41 5. When employers submit Forms W-2 and W-3 to the IRS without Taxpayer Identification Numbers, the IRS rejects
42 ALL forms submitted in the batch, including those that have valid numbers. They do this as a punishment against
43 those who allow people to work for private employers that do not have federal identifying numbers and do not want to
44 be compelled to get them. After your Form W-2s and W-3s are rejected and you call them to explain that Social
45 Security Numbers are NOT “Taxpayer Identification Numbers” and read to them 26 CFR §301.6109-1(d)(3) to prove
46 that they aren’t, and demand that they not penalize you because they are violating the law, they will LIE to you and say
47 you MUST provide a Social Security Number on the Forms W-2 and W-3 and refuse to provide the statute and
48 regulation that makes a Social Security Number equivalent to a “Taxpayer Identification Number”. Since they know
49 they are violating the law, they will also refuse to provide their full legal name in order to protect themselves from
50 legal liability for the lie. See:

[Notice of Pseudonym Use and Unreliable IRS Records, Form #04.206](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

51 A justly administered franchise, on the other hand will:

- 52 1. Provide clear instructions on how to terminate participation that directly mention:
 - 53 1.1. Each franchise by name.

- 1.2. Exact procedures for terminating participation.
- 1.3. Statutes and regulations authorizing termination of participation.
2. Provide clear forms for use in terminating participation in each franchise offered.
3. Provide forms and procedures for dealing with the government in the context of all government services OTHER than the franchise which do not require one to participate in any franchises.
4. Not require the use of license numbers associated with franchises when submitting every government form. This includes Social Security Numbers and Taxpayer Identification Numbers.

If you want forms and instructions on how to lawfully and permanently quit Social Security, see section 22.1 later. It took the authors of the document provided there several years to discover how to terminate participation in Social Security because U.S. the procedures is so carefully hidden from the public.

17.10 Destruction of the Separation of Powers Using Franchises

*"Governments never do anything by accident; if government does something you can bet it was carefully planned."
[Franklin D. Roosevelt, President of the United States]*

Franchises and/or their abuse are the main method by which:

1. De jure governments are transformed into corrupted de facto governments.
2. The requirement for consent of the governed is systematically eliminated.
3. The equal protection that is the foundation of the Constitution is replaced with inequality, privilege, hypocrisy, and partiality in which the government is a parens patriae and possesses an unconstitutional "title of nobility" in relation to those it is supposed to be serving and protecting.
4. The separation of powers between the states and federal government are eliminated.
5. The separation between what is "public" and what is "private" is destroyed. Everything becomes PUBLIC and is owned by the "collective". There is not private property and what you think is private property is really just equitable title in PUBLIC property.
6. Constitutional rights attaching to the land you stand on are replaced with statutory privileges created through your right to contract and your "status" under a franchise agreement.

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

7. Your legal identity is "laundered", and kidnapped or transported to a foreign jurisdiction, the District of Criminals, and which is not protected by the Constitution.

*"For the upright will dwell in the land,
And the blameless will remain in it;
But the wicked will be cut off from the earth,
And the unfaithful will be uprooted from it."
[Prov. 2:21-22, Bible, NKJV]*

8. The protections of the Constitution for your rights are eliminated.
9. Rights are transformed into privileges.
10. Republics based on individual rights are transformed into socialist democracies based on collective rights and individual privileges.
11. The status of "citizen, resident, or inhabitant" is devolved into nothing but an "employee" or "officer" of a corporation.
12. Constitutional courts are transformed into franchise courts.
13. Conflicts of interest are introduced into the legal and court systems that perpetuate a further expansion of the de facto system.
14. Socialism is introduced into a republican form of government.
15. The sovereignty of people in the states of the Union are destroyed.

1 Franchises are the main method by which the sovereignty of people in the states of the Union are destroyed. The gravely
2 injurious effects of participating in government franchises include the following.

- 3 1. Those who participate become domiciliaries of the federal zone, “U.S. persons”, and “resident aliens” in respect to the
4 federal government.
- 5 2. Those who participate become “trustees” of the “public trust” and “public officers” of the federal government and
6 suffer great legal disability as a consequence:

7 “As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
8 exercised in behalf of the government or of all citizens who may need the intervention of the officer.”¹⁹⁹

9 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**
10 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor**
11 **under every disability and prohibition imposed by law upon trustees relative to the making of personal**
12 **financial gain from a discharge of their trusts.**²⁰⁰ **That is, a public officer occupies a fiduciary relationship**
13 **to the political entity on whose behalf he or she serves.**²⁰¹ **and owes a fiduciary duty to the public.**²⁰² **It has**
14 **been said that the fiduciary responsibilities of a public officer cannot be less than those of a private**
15 **individual.**²⁰³ Furthermore, it has been stated that any enterprise undertaken by the public official which
16 tends to weaken public confidence and undermine the sense of security for individual rights is against public
17 policy.²⁰⁴

18 [63C Am.Jur.2d., Public Officers and Employees, §247]

- 19 3. Those who participate are stripped of ALL of their constitutional rights and waive their Constitutional right not to be
20 subjected to penalties and other “bills of attainder” administered by the Legislative or Executive Branch without court
21 trials. They then must function the degrading treatment of filling the role of a federal “public employee” subject to the
22 supervision of their servants in the government.

23 **“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the**
24 **regulator of private conduct, are not the same as the restrictions that it places upon the government in its**
25 **capacity as employer.** We have recognized this in many contexts, with respect to many different constitutional
26 guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v.*
27 *Johnson*, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable
28 cause, but in many circumstances government employees can. *O’Connor v. Ortega*, 480 U.S. 709, 723 (1987)
29 (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for
30 refusing to provide the government information that may incriminate them, but government employees can be
31 dismissed when the incriminating information that they refuse to provide relates to the performance of their job.
32 *Gardner v. Broderick*, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech in
33 particular: Private citizens cannot be punished for speech of merely private concern, but government employees
34 can be fired for that reason. *Connick v. Myers*, 461 U.S. 138, 147 (1983). Private citizens cannot be punished
35 for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that
36 reason. *Public Workers v. Mitchell*, 330 U.S. 75, 101 (1947); *Civil Service Comm’n v. Letter Carriers*, 413 U.S.
37 548, 556 (1973); *Broadrick v. Oklahoma*, 413 U.S. 601, 616 -617 (1973).”
38 [*Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990)]

- 39 4. Those who participate may lawfully be deprived of equal protection of the law, which is the foundation of the U.S.
40 Constitution. This deprivation of equal protection can lawfully become a provision of the franchise agreement.
- 41 5. Those who participate can lawfully be deprived of remedy for abuses in federal courts.

¹⁹⁹ 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.

²⁰⁰ 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.

²⁰¹ 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.

²⁰² 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).

²⁰³ 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.

²⁰⁴ Indiana State Ethics Comm’n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 **"These general rules are well settled: (1) That the United States, when it creates rights in individuals against**
2 **itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the**
3 **transaction], is under no obligation to provide a remedy through the courts.** *United States ex rel. Dunlap v.*
4 *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.*
5 *United States*, 7 Wall. 188, 195, 19 L.Ed. 35; *De Groot v. United States*, 5 Wall. 419, 431, 433, 18 L.Ed. 700;
6 *Comegys v. Vasse*, 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute creates a right and provides a
7 special remedy, that remedy is exclusive. *Wilder Manufacturing Co. v. Corn Products Co.*, 236 U.S. 165, 174,
8 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A, 118; *Arnson v. Murphy*, 109 U.S. 238, 3 Sup.Ct. 184, 27
9 L.Ed. 920; *Barnet v. National Bank*, 98 U.S. 555, 558, 25 L.Ed. 212; *Farmers' & Mechanics' National Bank v.*
10 *Dearing*, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might
11 not, if the provision stood alone, require U.S. to hold that the remedy expressly given excludes a right of review
12 by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the
13 denial of compensation was rested wholly upon the construction of the act. See *Medbury v. United States*, 173
14 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.
15 936; *McLean v. United States*, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; *United States v. Laughlin* (No.
16 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919."
17 [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)]

18
19 The appellant poses the following questions: (1) Does the superior court have jurisdiction to review an
20 administrative decision of the Department of Public Welfare? (2) Are extraordinary writs available to review
21 such administrative decisions? (3) Is *A.R.S. s 12-902, subsec. A* unconstitutional?

22 *A.R.S. s 12-901* et seq., provide for judicial review of 'a final decision of an administrative agency.' However,
23 decisions of the State Department of Public Welfare are specifically excepted therefrom. *A.R.S. s 12-902,*
24 *subsec. A. Judicial review of administrative decisions is not a matter of right except when authorized by law.*
25 *Roer v. Superior Court*, 4 *Ariz.App. 46, 417 P.2d. 559 (1966) and cases cited therein. In view of the exception*
26 *of the State Department of Public Welfare from the Judicial Review Act, the appellant had no Right of*
27 *review thereunder. Bennet v. Arizona State Board of Public Welfare*, 95 *Ariz. 170, 172, 388 P.2d. 166 (1963).*
28 *Nor does the Act creating that administrative agency or any other Act provide for judicial review of its*
29 *decisions. There being *338 **242 no 'positive enactment of law', Roer, supra, the appellant had no Right to*
30 *judicial review of the welfare agency's denial of Old Age Assistance. The trial court apparently concluded,*
31 *and correctly so, that judicial review was foreclosed.*

32 [. . .]

33 *The State has no common law or constitutional duty to support its poor [e.g. Social Security], Division of Aid*
34 *for the Aged, etc., v. Hogan*, 143 *Ohio.St. 186, 54 N.E.2d. 781 (1944); Beck v. Buena Park Hotel Corp.*, 30
35 *Ill.2d. 343, 196 N.E.2d. 686 (1964).* Aid to needy persons is solely a matter of statutory enactment. *In re*
36 *O'Donnell's Estate*, 253 *Iowa 607, 113 N.W.2d. 246 (1962); Williams v. Shapiro*, 4 *Conn.Cir. 449, 234 A.2d.*
37 *376 (1967).*

38 *Pension and relief programs not involving contributions to specific funds by the actual or prospective*
39 *beneficiaries provide only a voluntary bounty. Senior Citizens League v. Dept. of Social Security*, 38
40 *Wash.2d. 142, 228 P.2d. 478 (1951). Recipients or applicants have no inherent or vested right in the public*
41 *assistance they are receiving or desire to receive. 16 C.J.S. Constitutional Law s 245; Senior Citizens League*
42 *v. Dept. of Social Security, supra; Smith v. King*, 277 *F.Supp. 31 (M.D.Ala.1967), probable jurisdiction*
43 *noted, 390 U.S. 903, 88 S.Ct. 821, 19 L.Ed.2d. 869; see also, Flemming v. Nestor*, 363 *U.S. 603, 80 S.Ct.*
44 *1367, 4 L.Ed.2d. 1435 (1960). The term 'property' as used in the due process clause refers to vested rights. It*
45 *has no reference to mere concessions or privileges which a State may control and bestow or withhold at will.*
46 *Senior Citizens League v. Dept. of Social Security, supra; 16A C.J.S. Constitutional Law s 599 c.²⁰⁵*

47 Appellant appears to take the position that a Right of appeal is essential to due process of law. Due process is
48 not necessarily judicial process, *Reetz v. People of State of Michigan*, 188 *U.S. 505, 23 S.Ct. 390, 47 L.Ed. 563*
49 *(1903)*, and a Right of appeal is not essential to due process of law. *Inland Navigation Co. v. Chambers*, 202
50 *Or. 339, 274 P.2d. 104 (1954); Board of Education, etc. v. County Board of School Trustees*, 28 *Ill.2d. 15, 191*
51 *N.E.2d. 65 (1963); In re Durant Community School District*, 252 *Iowa 237, 106 N.W.2d. 670 (1960);*
52 *Commonwealth, Dept. of Highways v. Fister*, 376 *S.W.2d. 543 (Ky. 1964); Weiner v. State Dept. of Roads*, 179
53 *Neb. 297, 137 N.W.2d. 852 (1965); Real Estate Commission v. McLemore*, 202 *Tenn. 540, 306 S.W.2d. 683*
54 *(1957); Beck v. Missouri Valley Drainage District of Holt County*, 46 *F.2d. 632, 84 A.L.R. 1089 (8th Cir.*
55 *1931); Reetz v. People of State of Michigan, supra.*

²⁰⁵ FN3. In the case of *Flemming v. Nestor*, 363 U.S. 603, 80 S.Ct. 1367 (1960), the Supreme Court of the United States declined to engraft upon the Social Security system a concept of 'accrued property rights'. A person covered by the Social Security Act was not considered to have such a 'right' in benefit payments as would make every defeasance of 'accrued' interest violative of the due process clause of the Fifth Amendment.

Appellant argues that, notwithstanding welfare benefits are more gratuities, access to the courts via a Right of appeal is a constitutional requisite. We do not agree. Welfare benefits are grants by the legislature which has delegated to the Department of Public Welfare the power to determine the recipients of such grants. Under such circumstances, i.e., when the state creates rights in individuals against itself, it is not bound to provide a remedy in the courts and may withhold all remedy or it may provide an administrative remedy and make it exclusive, however mistaken its exercise. *Dismuke v. United States*, 297 U.S. 167, 56 S.Ct. 400, 80 L.Ed. 561 (1936); *United States v. Babcock*, 250 U.S. 328, 39 S.Ct. 464, 63 L.Ed. 1011 (1919); *Blanc v. United States*, 140 F.Supp. 481 (E.D.N.Y.1956).

We are cognizant of the recent decisions which require that a state, having undertaken to provide a statutory program of assistance, must do so in conformity with constitutional mandates. See, *340 **244 *Thompson v. Shapiro*, 270 F.Supp. 331 (Conn.1967); *Green v. Dept. of Public Welfare of the State of Delaware*, 270 F.Supp. 173 (Del.1967); *Smith v. Reynolds*, 277 F.Supp. 65 (E.D.Pa.1967), probable jurisdiction noted, 390 U.S. 940, 88 S.Ct. 1054, 19 L.Ed.2d. 1129; *Smith v. King*, supra; *Harrell v. Tobriner*, 279 F.Supp. 22 (D.C.1967), probable jurisdiction noted, 390 U.S. 940, 88 S.Ct. 1053, 19 L.Ed.2d. 1129. However, in each of these cases, a constitutional infirmity was found to exist because the statutory scheme for determining eligibility for benefits was predicated upon an arbitrary classification. These decisions are therefore inapposite here where no attack is directed to the constitutionality of the statutory program of assistance.
[*Allen v. Graham*, 446 P.2d. 240, 243. (Ct. App. Ariz. 1968)]

6. Those who participate can be directed which federal courts they may litigate in and can lawfully be deprived of a Constitution Article III judge or Article III court and forced to seek remedy ONLY in an Article I or Article IV legislative or administrative tribunal within the Legislative rather than Judicial branch of the government.

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

Since the founding of our country franchises have systematically been employed in every area of government to transform a government based on equal protection into a for-profit private corporation based on privilege, partiality, and favoritism. The effects of this form of corruption are exhaustively described in the following memorandum of law on our website:

[Corporatization and Privatization of the Government](http://sedm.org/Forms/FormIndex.htm), Form #05.024
<http://sedm.org/Forms/FormIndex.htm>

What are the mechanisms by which this corruption has been implemented by the Executive Branch? This section will detail the main mechanisms to sensitize you to how to fix the problem and will relate how it was implemented by exploiting the separation of powers doctrine.

The foundation of the separation of powers is the notion that the powers delegated to one branch of government by the Constitution cannot be re-delegated to another branch.

"... a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated by that department, nor vested by statute in another department or agency. Compare *Springer v. Philippine Islands*, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845."
[*Williams v. U.S.*, 289 U.S. 553, 53 S.Ct. 751 (1933)]

Keenly aware of the above limitation, lawmakers over the years have used it to their advantage in creating a tax system that is exempt from any kind of judicial interference and which completely destroys all separation of powers. Below is a summary of the mechanism, in the exact sequence it was executed at the federal level:

1. Create a franchise based upon a “public office” in the Executive or Legislative Branch. This:
1.1. Allows statutes passed by Congress to be directly enforced against those who participate. Allows statutes passed by Congress to be directly enforced against those who participate. It is otherwise unconstitutional to regulate private conduct.

“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)]

- 1.2. Eliminates the need for publication in the Federal Register of enforcement implementing regulations for the statutes. See 5 U.S.C. §553(a) and 44 U.S.C. §1505(a)(1).
1.3. Causes those engaged in the franchise to act in a representative capacity as “public officers” of the United States government pursuant to Federal Rule of Civil Procedure 17(b), which is defined in 28 U.S.C. §3002(15)(A) as a federal corporation.
1.4. Causes all those engaged in the franchise to become “officers of a corporation”, which is the United States, pursuant to 26 U.S.C. §6671(b) and 26 U.S.C. §7343.
2. Give the franchise a deceptive “word of art” name that will deceive everyone into believing that they are engaged in it.
2.1. The franchise is called a “trade or business” and is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. How many people know this and do they teach this in the public (government) schools or the IRS publications? NOT!
2.2. Earnings connected with the franchise are called “effectively connected with a trade or business in the United States”. The term “United States” deceptively means the GOVERNMENT, and not the geographical United States.
3. In the franchise agreement, define the effective domicile or choice of law of all those who participate as being on federal territory within the exclusive jurisdiction of the United States. 26 U.S.C. §7408(d) and 26 U.S.C. §7701(a)(39) place the effective domicile of all “franchisees” called “taxpayers” within the District of Columbia. If the feds really had jurisdiction within states of the Union, do you think they would need this devious device to “kidnap your legal identity” or “res” and move it to a foreign jurisdiction where you don’t physically live?
4. Place a excise tax upon the franchise proportional to the income earned from the franchise. In the case of the Internal Revenue Code, all such income is described as income which is “effectively connected with a trade or business within the United States”.

“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)]

5. Mandate that those engaged in the franchise must have usually false evidence submitted by ignorant third parties that connects them to the franchise. IRS information returns, including Forms W-2, 1042s, 1098, and 1099, are the mechanism. 26 U.S.C. §6041 says that these information returns may ONLY be filed in connection with a “trade or business”, which is a code word for the name of the franchise.
6. Write statutes prohibiting interference by the courts with the collection of “taxes” (kickbacks) associated with the franchise based on the idea that courts in the Judicial Branch may not interfere with the internal affairs of another branch such as the Executive Branch. Hence, the “INTERNAL Revenue Service”. This will protect the franchise from interference by other branches of the government and ensure that it relentlessly expands.
6.1. The Anti-Injunction Act, 26 U.S.C. §7421 is an example of an act that enjoins judicial interference with tax collection or assessment.

6.2. The Declaratory Judgments Act, [28 U.S.C. §2201](#)(a) prohibits federal courts from pronouncing the rights or status of persons in regard to federal “taxes”. This has the effect of gagging the courts from telling the truth about the nature of the federal income tax.

6.3. The word “internal” means INTERNAL to the Executive Branch and the United States government, not INTERNAL to the geographical United States of America.

7. Create administrative “franchise” courts in the Executive Branch which administer the program pursuant to Articles I and IV of the United States Constitution.

7.1. U.S. Tax Court. [26 U.S.C. §7441](#) identifies the U.S. Tax Court as an Article I court.

7.2. U.S. District Courts. There is not statute establishing any United States District Court as an Article III court. Consequently, even if the judges are Article III judges, they are not filling an Article III office and instead are filling an Article IV office. Consequently, they are Article IV judges. All of these courts were turned into franchise courts in the Judicial Code of 1911 by being renamed from the “District Court of the United States” to the “United States District Court”.

For details on the above scam, see:

[What Happened to Justice?](#), Form #06.012

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

8. Create other attractive federal franchises that piggyback in their agreements a requirement to participate in the franchise. For instance, the original Social Security Act of 1935 contains a provision that those who sign up for this program, also simultaneously become subject to the Internal Revenue Code.

*Section 8 of the Social Security Act
INCOME TAX ON EMPLOYEES*

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

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

9. Offer an opportunity for private citizens not domiciled within the jurisdiction of Congress to “volunteer” by license or private agreement to participate in the franchise and thereby become “public officers” within the Executive Branch. The W-4 and Social Security SS-5 is an example of such a contract.

9.1. Call these volunteers “taxpayers”.

9.2. Call EVERYONE “taxpayers” so everyone believes that the franchise is MANDATORY.

9.3. Do not even acknowledge the existence of those who do not participate in the franchise. These people are called “nontaxpayers” and they are not mentioned in any IRS publication.

9.4. Make the process of signing the agreement invisible by calling it a “Withholding Allowance Certificate” instead of what it really is, which is a “license” to become a “taxpayer” and call all of your earnings “wages” and “gross income”.

[26 CFR §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

(a) In general.

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

Title 26: Internal Revenue
PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
Subpart E—Collection of Income Tax at Source
[§31.3402\(p\)-1 Voluntary withholding agreements.](#)

(a) In general.

1 An employee and his employer may enter into an agreement under section 3402(b) to provide for the
2 withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made
3 after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts**
4 **which are includible in the gross income of the employee under section 61, and must be applicable to all**
5 **such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement
6 under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations
7 thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income
8 tax withheld from eligible rollover distributions within the meaning of section 402.

- 9 10. Create a commissioner to service the franchise who becomes the “fall guy”, who then establishes a “bureau” without
10 the authority of any law and which is a private corporation that is not part of the U.S. government.

11 53 State 489
12 Revenue Act of 1939, 53 Stat. 489
13 Chapter 43: Internal Revenue Agents
14 Section 4000 Appointment

15 *The Commissioner may, whenever in his judgment the necessities of the service so require, employ **competent***
16 ***agents**, who shall be known and designated as internal revenue agents, and, except as provided for in this title,*
17 ***no general or special agent or inspector of the Treasury Department** in connection with internal revenue, by*
18 *whatever designation he may be known, **shall be appointed, commissioned, or employed.***

19 The above means that everyone who works for the Internal Revenue Service is private contractor not appointed,
20 commissioned, or employed by anyone in the government. They operation on commission and their pay derives from
21 the amount of plunder they steal. See also:

Dept of Justice Admits under Penalty of Perjury that the IRS is Not an Agency of the Federal Government
<http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>

- 22 11. Create an environment that encourages irresponsibility, lies, and dishonesty within the bureau that administers the
23 franchise.

24 11.1. Indemnify these private contractors from liability by giving them “pseudonyms” so that they can disguise their
25 identify and be indemnified from liability for their criminal acts. The IRS Restructuring and Reform Act,
26 Pub.Law 105-206, Title III, Section 3706, 112 Stat. 778 and IRM 1.2.4 both authorize these pseudonyms.

27 11.2. Place a disclaimer on the website of this private THIEF contractor indemnifying them from liability for the
28 truthfulness or accuracy of any of their statements or publications. See IRM 4.10.7.2.8.

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

32 11.3. Omit the most important key facts and information from publications of the franchise administrator that would
33 expose the proper application of the “tax” and the proper audience. See the following, which is over 2000 pages
34 of information that are conveniently “omitted” from the IRS website about the proper application of the franchise
35 and its nature as a “franchise”:

Great IRS Hoax, Form #11.302
<http://sedm.org/Forms/FormIndex.htm>

36 11.4. Establish precedent in federal courts that you can’t trust anything that anyone in the government tells you, and
37 especially those who administer the franchise. See:

<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

- 38 39 12. Use the lies and deceptions created in the previous step to promote several false perceptions in the public at large that
40 will expand the market for the franchise. These include:

41 12.1. That the franchise is NOT a franchise, but a mandatory requirement that applies to ALL.

42 12.2. That participation is mandatory for ALL, instead of only for franchisees called “taxpayers”.

43 12.3. That the IRS is an “agency” of the United States government that has authority to interact directly with the public
44 at large. In fact, it is a “bureau” that can ONLY lawfully service the needs of other federal agencies within the
45 Executive Branch and which may NOT interface directly with the public at large.

46 12.4. That the statutes implementing the franchise are “public law” that applies to everyone, instead of “private law”
47 that only applies to those who individually consent to participate in the franchise.

- 48 13. Create a system to service those who prepare tax returns for others whereby those who accept being “licensed” and
49 regulated get special favors. This system created by the IRS essentially punishes those who do not participate by
50 giving them horrible service and making them suffer inconvenience and waiting long in line if they don’t accept the
51 “privilege” of being certified. Once they are certified, if they begin telling people the truth about what the law says and

1 encourage following the law by refusing to volunteer, their credentials are pulled. This sort of censorship is
2 accomplished through:

3 13.1. IRS Enrolled Agent Program.

4 13.2. Certified Public Accountant (CPA) licensing.

5 13.3. Treasury Circular 230.

6 14. Engage in a pattern of “selective enforcement” and propaganda to broaden and expand the scam. For instance:

7 14.1. Refuse to answer simple questions about the proper application of the franchise and the taxes associated with it.

8 See:

If the IRS Were Selling Used Cars

<http://famguardian.org/Subjects/Taxes/FalseRhetoric/IRSSellingCars.htm>

9 14.2. Prosecute those who submit false TAX returns, but not those who submit false INFORMATION returns. This
10 causes the audience of “taxpayers” to expand because false reports are connecting innocent third parties to
11 franchises that they are not in fact engaged in.

12 14.3. Use confusion over the rules of statutory construction and the word “includes” to fool people into believing that
13 those who are “included” in the franchise are not spelled out in the law in their entirety. This leaves undue
14 discretion in the hands of IRS employees to compel ignorant “nontaxpayers” to become franchisees. See the
15 following:

Meaning of the Words “includes” and “including”, Form #05.014

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

16 14.4. Refuse to define the words used on government forms, use terms that are not defined in the code such as “U.S.
17 citizen”, and try to confuse “words of art” found in the law with common terms in order to use the presumptuous
18 behavior of the average American to expand the misperception that everyone has a legal DUTY to become a
19 “franchisee” and a “taxpayer”.

20 14.5. Refuse to accept corrected information returns that might protect innocent “nontaxpayers” so that they are
21 inducted involuntarily into the franchise as well.

22 The above process is WICKED in the most extreme way. It describes EXACTLY how our public servants have made
23 themselves into our masters and systematically replaced every one of our rights with “privileges” and franchises. The
24 Constitutional prohibition against this sort of corruption are described as follows by the courts:

25 *“It would be a palpable incongruity to strike down an act of state legislation which, by words of express*
26 *divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by*
27 *which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable*
28 *privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that,*
29 *as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it*
30 *sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it*
31 *may not impose conditions which require the relinquishment of Constitutional rights. If the state may compel*
32 *the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender*
33 *of all. It is inconceivable that guaranties embedded in the Constitution of the United States may thus be*
34 *manipulated out or existence.”*

35 [*Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)*]

36 *“A right common in every citizen such as the right to own property or to engage in business of a character*
37 *not requiring regulation CANNOT, however, be taxed as a special franchise by first prohibiting its exercise*
38 *and then permitting its enjoyment upon the payment of a certain sum of money.”*

39 [*Stevens v. State, 2 Ark. 291; 35 Am. Dec. 72, Spring Val. Water Works v. Barber, 99 Cal. 36, 33 Pac. 735, 21*
40 *L.R.A. 416. Note 57 L.R.A. 416*]

41 *“The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is*
42 *an artificial entity which owes its existence and charter power to the State, but the individual’s right to live and*
43 *own property are natural rights for the enjoyment of which an excise cannot be imposed.”*

44 [*Redfield v. Fisher, 292 Oregon 814, 817*]

45 *“Legislature...cannot name something to be a taxable privilege unless it is first a privilege.” [Taxation West*
46 *Key 43]...“The Right to receive income or earnings is a right belonging to every person and realization and*
47 *receipt of income is therefore not a ‘privilege’, that can be taxed.”*

48 [*Jack Cole Co. v. MacFarland, 337 S.E.2d. 453, Tenn.*]

49 Through the above process of corruption, the separation of powers is completely destroyed and nearly every American has
50 essentially been “assimilated” into the Executive Branch of the government, leaving the Constitutional Republic
51 bequeathed to U.S. by our founding fathers vacant and abandoned. Nearly every service that we expect from government
52 has been systematically converted over the years into a franchise using the techniques described above. The political and

1 legal changes resulting from the above have been tabulated to show the “BEFORE” and the “AFTER” so their extremely
 2 harmful effects become crystal clear in your mind. This process of corruption, by the way, is not unique to the United
 3 States, but is found in every major industrialized country on earth.

4 **Table 14: Effect of turning government service into a franchise**

#	Characteristic	DE JURE CONSTITUTIONAL GOVERNMENT	DE FACTO GOVERNMENT BASED ENTIRELY ON FRANCHISES
1	Purpose of government	Protection	Provide “social services” and “social insurance” to government “employees” and officers
2	Nature of government	Public trust Charitable trust	For-profit private corporation (see 28 U.S.C. §3002(15)(A))
3	Citizens	The Sovereigns “nationals” but not “citizens” pursuant to 8 U.S.C. §§1101(a)(21) and 1452	1. “Employees” or “officers” of the government 2. “Trustees” of the “public trust” 3. “customers” of the corporation 4. Statutory “U.S. citizens” pursuant to 8 U.S.C. §1401
4	Effective domicile of citizens	Sovereign state of the Union	Federal territory and the District of Columbia
5	Purpose of tax system	Fund “protection”	1. Socialism. 2. Political favors. 3. Wealth redistribution 4. Consolidation of power and control (corporate fascism)
6	Equal protection	Mandatory	Optional
7	Nature of courts	Constitutional Article III courts in the Judicial Branch	Administrative or “franchise” courts within the Executive Branch
8	Branches within the government	Executive Legislative Judicial	Executive Legislative (Judiciary merged with Executive. See Judicial Code of 1911)
9	Purpose of legal profession	Protect <i>individual</i> rights	1. Protect <i>collective</i> (government) rights. 2. Protect and expand the government monopoly. 3. Discourage reforms by making litigation so expensive that it is beyond the reach of the average citizen. 4. Persecute dissent.
10	Lawyers are	Unlicensed	Privileged and licensed and therefore subject to control and censorship by the government.
11	Votes in elections cast by	“Electors”	“Franchisees” called “registered voters” who are surety for bond measures on the ballot. That means they are subject to a “poll tax”.
12	Driving is	A common right	A licensed “privilege”
13	Marriage is	A common right	A licensed “privilege”
14	Purpose of the military	Protect sovereign American nationals. No draft within states of the Union is lawful. See Federalist Papers #15	1. Expand the corporate monopoly internationally 2. Protect public servants from the angry populace who want to end the tyranny.

#	Characteristic	DE JURE CONSTITUTIONAL GOVERNMENT	DE FACTO GOVERNMENT BASED ENTIRELY ON FRANCHISES
15	Money is	Based on gold and silver Issued pursuant to Article 1, Section 8. Clause 5.	1. A corporate bond or obligation borrowed from the Federal Reserve at interest. 2. Issued pursuant to Article 1, Section 8. Clause 2.
16	Property of citizens is	Private and allodial	All property is donated to a "public use" and connected with a "public office" to procure the benefits of a franchise
17	Ownership of real property is	Legal	Equitable. The government owns the land, and you rent it from them using property taxes.
18	Purpose of sex	Procreation	Recreation
19	Responsibility	The individual sovereign is responsible for all his actions and choices.	The collective social insurance company is responsible. Personal responsibility is outlawed.

1 If you would like a more thorough explanation about the differences between a de facto government and a de jure
2 government, and evidence proving that we don't have a de jure government and the present government we have is, in fact,
3 a de facto government, see:

[De Facto Government Scam, Form #05.043](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

4 **17.11 How the Courts attempt to illegally compel "nontaxpayers" into "franchise courts" and**
5 **deprive them of due process**

6 **17.11.1 Congress Cannot Pass a law to Compel those who are not Franchisees to Litigate in a Franchise Court**

7 It is very important to realize that no one can force a "nontaxpayer" into a legislative Court, such as an Article I or Article
8 IV court, to adjudicate a matter relating to taxes. Filing a case in these courts is entirely consensual in the case of a
9 "nontaxpayer" but not in the case of a "taxpayer".

10 *"The distinction between public rights and private rights has not been definitively explained in our*
11 *precedents.²⁰⁶ Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public*
12 *rights must at a minimum arise "between the government and others." Ex parte Bakelite Corp., supra, at 451,*
13 *49 S.Ct., at 413.²⁰⁷ In contrast, "the liability of one individual to another under the law as defined," Crowell v.*
14 *Benson, supra, at 51, 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only*
15 *controversies in the former category may be removed from Art. III courts and delegated to legislative courts*
16 *or administrative agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health*
17 *Review Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v.*
18 *Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 Harv.L.Rev.*
19 *894, 917-918 (1930),FN24 Private-rights disputes, on the other hand, lie at the core of the historically*
20 *recognized judicial power."*

²⁰⁶ *Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932)*, attempted to catalog some of the matters that fall within the public-rights doctrine:

"Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans." *Id., at 51, 52 S.Ct., at 292* (footnote omitted).

²⁰⁷ Congress cannot "withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty." *Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856)* (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing "private rights" from "public rights." And it is also clear that even with respect to matters that arguably fall within the scope of the "public rights" doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21* (opinion of Harlan, J.). See also Currie, The Federal Courts and the American Law Institute, Part 1, 36 U.Chi.L.Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13*.

[. . .]

Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to U.S. to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against "encroachment or aggrandizement" by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a "privilege" in this case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right.^{FN35} Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts. [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

The above considerations explain many important unlawful activities of the District Courts and U.S. attorneys who litigate in these courts on tax matters:

1. They frequently try to evade or disguise the nature of I.R.C. Subtitles A and C as an excise taxes upon the "trade or business" franchise. See:

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

2. They will refuse to acknowledge: that the ALL CAPS rendition of your name or the federal identifying number associated with it are all of the following:
 - 2.1. Is not the entity identified on your birth certificate.
 - 2.2. Is the "res" or legal person against whom they are proceeding.

"Res. Lat. *The subject matter of a trust 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 *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]

- 2.3. Is the "public officer", "taxpayer", "trust", and "individual" against whom they are enforcing. In practice, you must petition the court in what is called an "identity hearing" in order to force them to acknowledge that the person they are enforcing against is not you, but your "straw man". When you finally get to the point where they admit it, it becomes a matter of choice whether you choose to represent this entity. To the extent that you do is the extent to which all obligations associated with the franchise are "voluntary".

3. When judges in District Courts are challenged to produce the statute from the Statutes at Large conferring Article III jurisdiction upon their court and are told that case law doesn't answer the question, they will respond in the following evasive and dilatory ways:
 - 3.1. They are silent instead of just admitting that no such statute exists.
 - 3.2. They will cite case law that doesn't answer the question. NO case law ever has identified a statute and if the judge or U.S. attorney knew what it was, he would directly provide it but can't.
 - 3.3. The judge will fraudulently claim "I have Article III jurisdiction". This is ridiculous, because:

- 3.3.1. Even if the Judge was appointed with Article III powers and is an Article III judge, he must ALSO preside in an Article III court.
- 3.3.2. We are a society of laws, not men or the policy of men. Marbury v. Madison, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803). Consequently, the ONLY authority he can cite to answer the question is a statute.
- 3.3.3. Courts CANNOT lawfully confer Constitutional jurisdiction upon themselves and only Congress can:

*It is contended that Congress has reversed this current by permitting the Supreme Court to legislate upon it. **Congress could not confer, nor could the Supreme Court exercise the authority to ordain and establish 'inferior federal courts' and fix the jurisdiction thereof which power was given to Congress alone by the Constitution.** Suffice it to say Congress gave the Supreme Court 'power to prescribe * * * rules of pleading, practice, and procedure * * * in criminal cases in district courts of the United States. ' 18 U.S.C.A. §687. Unless the transfer of jurisdiction from one court to another is governed by rules of pleading, practice and procedure, the statute was of no avail.**FN41**
[U.S. v. Bink, 74 F.Supp. 603, D.C.Or. (1947)]*

*"This court has no authority to interpolate a limitation that is neither expressed nor implied. Our duty is to **execute** the law, **not to make it.**"
[U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)]*

4. When litigants submit affidavits to the court claiming under penalty of perjury that they are “nontaxpayers”, then these affidavits are ignored by the court, because addressing them would require an admission by the court that it may not hear the matter as a legislative “franchise court” only.
5. When the United States as Plaintiff cites I.R.C. provisions directly against a defendant and is challenged to produce evidence supporting one of the following two MANDATORY sources of jurisdiction, they are silent and cannot respond, because they would have to admit that they are making a prejudicial presumption that the defendant is a “public officer” working in the Executive Branch:
 - 5.1. Implementing regulations published in the Federal Register authorizing enforcement actions against private parties who are “nontaxpayers” domiciled outside the “United States”
 - 5.2. Proof that the defendant falls within one of the following three groups specifically exempted from the requirement for publication of enforcement regulations in the Federal Register:
 - 5.2.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#).
 - 5.2.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#).
 - 5.2.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

For further information on the above, see:

<p><i>Federal Enforcement Authority Within States of the Union</i>, Form #05.032 http://sedm.org/Forms/FormIndex.htm</p>
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If a federal prosecutor tries to force a “nontaxpayer” into a “franchise court”, such as Tax Court, U.S. District Court, or the Court of Appeals, the defendant in such a case has standing to sue:

1. For involuntary servitude in violation of the Thirteenth Amendment and [42 U.S.C. §1994](#).
2. Deprivation of rights pursuant to [42 U.S.C. §1983](#).
3. Theft of your time and labor without just compensation in violation of the Fifth Amendment takings clause and , and [18 U.S.C. §1589\(3\)](#). Mandatory restitution is warranted pursuant to [18 U.S.C. §1593](#).

When the above happens, you can sue the federal actor civilly and personally as a Bivens action for damages indicated above. The following resources would be very helpful in the context of such a suit:

1. *Federal Enforcement Authority Within States of the Union*, Form #05.032
<http://sedm.org/Forms/FormIndex.htm>
2. *Silence as a Weapon and a Defense in Legal Discovery*, Form #05.021
<http://sedm.org/Forms/FormIndex.htm>
3. *Federal Jurisdiction*, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>
4. *Jailhouse Lawyer’s Handbook*, Litigation Tool #10.002. Describes how to prosecute a Bivens Action
<http://sedm.org/Litigation/LitIndex.htm>

1 5. 42 U.S.C.A. §1983 (42 Mbytes, large file!). All the case law on how to prosecute a Bivens Action.
2 <http://famguardian.org/Subjects/Freedom/Sovereignty/42USCA1983-20070311.pdf>

3 **17.11.2 How Courts Unlawfully Compel Nontaxpayers into Franchise Courts**

4 The federal District and Circuit courts, being legislative franchise courts and not true Constitution Article III Courts, have
5 adopted the following unlawful and unethical techniques to:

- 6 1. Reduce their workload.
- 7 2. Force “nontaxpayers” into franchise courts.
- 8 3. Manufacture more “taxpayers” out of innocent “nontaxpayers”.
- 9 4. Limit exposure to IRS abuses to those serving on jury duty.
- 10 5. Increase IRS collection “efficiency” and reduce collection costs.

11 The unlawful techniques are as follows:

- 12 1. The U.S. Supreme Court created the judicial doctrine known as the “Full Payment Rule”. This doctrine requires that
13 “taxpayers” challenging an IRS assessment or collection action must pay the FULL amount owed BEFORE they may
14 file suit in court. This doctrine was first appeared in explained in *Flora v. United States*, 362 U.S. 145, 80 S.Ct. 630,
15 647 (1960). The Full Payment Rule, however, can only apply to “taxpayers” without violating the Constitution, but
16 courts commonly attempt to apply it unlawfully to innocent “nontaxpayers” and in so doing, compel many into slavery
17 by fulfilling the obligations of franchisees called “taxpayers” without being able to avail themselves of any of the
18 “benefits”.
- 19 2. The District and Circuit Courts frequently and unlawfully invoke the Anti-Injunction Act against “nontaxpayers” who
20 are not subject to it. The act only applies to “taxpayers”, as the U.S. Supreme Court revealed in *South Carolina v.*
21 *Regan*, 465 U.S. 367 (1984).
- 22 3. The District Courts frequently invoke the Declaratory Judgments Act, 28 U.S.C. §2201(a) when they are petitioned to
23 declare rights or status of persons who are “nontaxpayers” so that the IRS will leave them alone.

24 [TITLE 28 > PART VI > CHAPTER 151 > § 2201](#)
25 [§ 2201. Creation of remedy](#)

26 *(a) In a case of actual controversy within its jurisdiction, **except with respect to Federal taxes other than***
27 ***actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or***
28 ***1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a***
29 ***class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of***
30 ***1930), as determined by the administering authority, any court of the United States, upon the filing of an***
31 ***appropriate pleading, may declare the rights and other legal relations of any interested party seeking such***
32 ***declaration, whether or not further relief is or could be sought. Any such declaration shall have the force***
33 ***and effect of a final judgment or decree and shall be reviewable as such.***

34 All of the above techniques are unlawful and violative of the Constitution for the following reasons:

- 35 1. There are no Article III courts that “nontaxpayers” may avail themselves of and therefore no remedy. See:
36

<i>What Happened to Justice?</i> , Form #06.012: Why there is no justice in federal court and what to do about it http://sedm.org/Forms/FormIndex.htm
--
 - 37 2. They impose unlawful deprivations of rights and bills of attainder against those who never explicitly surrendered any
38 of their rights by consenting to participate in any franchise.
 - 39 3. The judges who issue these orders are, themselves, “taxpayers” who are incapable of being impartial. Any judge with
40 an economic interest in the outcome a tax trial and especially one who judges without the supervision of an impartial
41 jury is in violation of the following:
 - 42 3.1. 28 U.S.C. §144
 - 43 3.2. 28 U.S.C. §455
 - 44 3.3. The Code of Conduct for United States Judges
<http://www.uscourts.gov/guide/vol2/ch1.html>
- 45 The U.S. Supreme Court even sanctioned this type of conflict of interest when a case concerning it was put before
46 them. See *O’Malley v. Woodrough*, 307 U.S. 277 (1938) . Prior to that time, Congress had attempted to impose
47 federal income taxes upon the judges and lost. See *Evans v. Gore*, 253 U.S. 245. The policy of the U.S. Supreme

- 1 Court since O'Malley has consistently authorized federal judges to become subject to enforcement by the IRS, which
2 has completely destroyed their partiality and caused the illegal enforcement of the Internal Revenue Code by the IRS to
3 expand within states of the Union unchecked, even though it is not authorized by the Constitution.
- 4 4. The effect of being forced into an Article I franchise court such as U.S. Tax Court are that the accused is deprived of a
5 right of trial by jury guaranteed by the Seventh Amendment.

6 **17.12 Defending Yourself Against Compelled Participation in Franchises using the Government's** 7 **Own Tactics**

8 Government employees several weapons for defending themselves against legal against by others. We should understand
9 these tactics and employ them prudently in our own defense to prevent compelled participation in franchises. If they try to
10 interfere with our ability to do the same thing they are doing, we can claim they are violating equal protection protected by
11 the Constitution:

- 12 1. Sovereign immunity. The "state" may not be sued in its own courts without its consent. This is a judicial doctrine
13 which is also codified in 28 U.S.C., Chapter 97. An implied waiver of sovereign immunity occurs:
14 1.1. For any of the conditions specified in 28 U.S.C. §1605.
15 1.2. If the sovereign inadvertently misrepresents themselves as a "citizen" within the government's jurisdiction
16 pursuant to 28 U.S.C. §1603(b)(3).
17 The important thing to remember is that the government protects its attempts to compel participation in franchises by
18 connecting activities of those who do it with the "color of law" and official duty and by creating at least the
19 "appearance" that it is being done lawfully.
- 20 2. No delegated authority. Government will defend actions of employees, officers, and agents accused of wrongdoing by
21 claiming that they were acting outside their delegated authority and that you should have known that by reading the
22 law. Then they will blame you for trusting what the agent told you as a basis for belief because he was outside of his
23 or her authority. See:

*Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following
Its Own Written Procedures*
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

- 24 3. Disclaimer on speech. Government will claim that their publication, form, or speech was covered by a disclaimer and
25 therefore was untrustworthy when those who rely upon it are injured. Then they will blame the person who relied on
26 their unreliable forms or statements as the cause for their own injury. The IRS Internal Revenue Manual, for instance,
27 says in section 4.10.7.2.8 that all IRS publications are untrustworthy. See also:

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

- 28 4. Requirement that all contracts with the government be reduced to writing. Congress has on several occasions enacted
29 statutes requiring that all contracts or franchises with the government must be reduced to writing and that anything not
30 reduced to writing is unenforceable. The U.S. Supreme Court ruled on such a statute in the case of *Clark v. United*
31 *States* (1877):

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

- 36 5. Official Immunity. Employees of the government may not be sued in the government's courts if the Attorney General
37 certifies in writing pursuant to 28 U.S.C. §2679(d) that they were acting within the bounds of their lawfully delegated
38 authority. An officer of the government who exceeds the bounds of his or her authority, the courts have ruled, "ceases
39 to represent the government":

40 *"The Government may not be sued except by its consent. The United States has not submitted to suit for specific*
41 *performance*99 or for an injunction. This immunity may not be avoided by naming an officer of the*
42 *Government as a defendant. **The officer may be sued only if he acts in excess of his statutory authority or in***
43 ***violation of the Constitution for then he ceases to represent the Government."***
44 *[U.S. ex. rel. Brookfield Const. Co. v. Stewart, 284 F.Supp. 94 (1964)]*
45

1 "... the maxim that the King can do no wrong has no place in our system of government; yet it is also true, in
2 respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not
3 to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which
4 therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the
5 word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread
6 and act in its name."

7 "This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the
8 line of demarcation that separates constitutional government from absolutism, free self- government based on
9 the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of
10 the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written
11 constitutions, whose bills of right, for the security of individual liberty, have been written too often with the
12 blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may
13 be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them;
14 and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how
15 else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals
16 are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they

17 interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame
18 and scheme of the political institutions of this country, state and federal, protest against it. Their continued
19 existence is not compatible with it. **It is the doctrine of absolutism, pure, simple, and naked, and of**
20 **communism which is its twin, the double progeny of the same evil birth."**
21 [[Poindexter v. Greenhow, 114 U.S. 270, 5 S.Ct. 903 \(1885\)](#)]

- 22 6. Judicial Immunity. Judges in the government's courts may not be sued if they were acting in the bounds of their own
23 lawfully delegated authority. The person responsible for determining whether they acted within the bounds of their
24 authority is the United States Attorney General, who must certify that under 28 U.S.C. §2679(d) above at the
25 commencement of any lawsuit against a judge.
- 26 7. Government pays the legal fees and/or court judgments against its own employees, even if they violated the law. [26 U.S.C. §7423](#)
27 [U.S.C. §7423](#) authorizes the Secretary of the Treasury to reimburse any IRS employee for damages and costs recovered
28 against him in court for wrongful collection actions.
- 29 8. Indemnification of their business partners for criminal or unlawful acts. 26 U.S.C. §3403 says that "employers" who
30 pay over withheld taxes shall not be liable to any person for the amount deducted and withheld. Judges and
31 prosecutors abuse this provision to infer that it protects those who withhold:
- 32 8.1. Illegally
33 8.2. Against persons who do not consent as required by 26 U.S.C. §3402(p).
34 8.3. Against persons who are not "taxpayers" and who have no liability.
35 8.4. Who are not "employers" and therefore not engaged in the "trade or business" franchise.
36 None of the above are true, but covetous public servants just love to create the impression that they are.

37 We employ many of the same protections for our Members as the government does above. For instance, Members are
38 required to employ all of the following documents to throughout their interactions with the government ensure that their
39 rights are fully protected:

- 40 1. SEDM Member Agreement, Form #01.001. This form:
41 1.1. Establishes a franchise that protects Members against government moles who join our ministry and use
42 participation as a method to gather evidence about or prosecute other Members.
43 1.2. Places the physical location of all Members outside the "United States" during the time that they are conducting
44 any financial transactions with the ministry.
45 1.3. Adds a disclaimer to all speech and writings of the ministry making them NON factual, NONactionable pursuant
46 to Federal Rule of Evidence 610. This prevents the ministry or from ever being the target of any legal
47 proceeding.
- 48 2. Resignation of Compelled Social Security Trustee, Form #06.002. This form surrenders all entitlement to Social
49 Security and does so in strict accordance with the rules and procedures of the Social Security Administration. Once
50 you lose eligibility for the benefit, they can't enforce either the Social Security or "trade or business" franchises against
51 you.
- 52 3. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001. This
53 form is sent Members are required to send to the state and federal Secretary of State and Attorney General the
54 following document.
55 3.1. Section 4.1 requires that all contracts with the government must be reduced to writing, must include consideration
56 that is specified in both directions in the contract itself. No government franchises satisfy all the requirements of
57 section 4.1 of the following document, and therefore they become unenforceable for the same reasons that

- 1 contracts against the government are enforceable. If the government argues with you, they are violating your
2 right of equal protection.
- 3 3.2. Section 4.2 reserves all rights under the Uniform Commercial Code, U.C.C. §1-308 and its predecessor, U.C.C.
4 §1-207.
- 5 3.3. Section 8.6 defines all terms on government forms IN ADVANCE so that they may not be used to employ
6 prejudicial presumptions that judges or prosecutors might use to destroy your rights.
- 7 3.4. Section 8.2 redefines the penalty of perjury statements on all government forms you submit pursuant to 28 U.S.C.
8 §1746(1) in order to place you outside of the “United States” and therefore outside of the jurisdiction of federal
9 courts.
- 10 3.5. Section 8.5 prevents the use of government identifying numbers against you by establishing that their use violates
11 the law.
- 12 3.6. Asks in advance of filing that all those filing information return reports that might connect you to the “trade or
13 business” franchise, such as IRS Forms W-2, 1042-S, 1098, and 1099, be criminally prosecuted by the Dept. of
14 Justice because you don’t consent to participate and because it is illegal for you to impersonate a “public officer”
15 in the government pursuant to 18 U.S.C. §912.
- 16 3.7. Establishes an anti-franchise franchise whereby all those using or storing information about you, and especially
17 with a commercial purpose in mind, agree to become personally liable for all assessments and penalties. The
18 franchise also makes the perpetrators into the “substitute defendant” for you.
- 19 4. Corrected Information Return Attachment Letter, Form #04.002. This form:
20 4.1. Surrenders all right to any government “benefit” and requests that the recipient identify any benefits they think
21 you are eligible for that might cause a surrender of sovereign immunity. Failure to respond constitutes a court
22 admissible admission by the recipient that you are not eligible for any government “benefits” or franchises.
- 23 4.2. Rebutts all information returns filed against you that connect you to the “trade or business” franchise that is the
24 heart of the income tax.
- 25 4.3. Asks that those filing these false reports be criminally prosecuted pursuant to 26 U.S.C. §§7206, 7207, 18 U.S.C.
26 §912, etc.
- 27 4.4. Places a tremendous burden of proof upon the IRS to rebut if any part of the submission is incorrect and
28 prescribes a time limit that quickly puts them in default for silence.
- 29 5. Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205. This form proves that
30 it would be a criminal act for you to request or use a Taxpayer Identification Number. You can give this to financial
31 institutions, private employers, and business associates in order to prevent them from using government identification
32 numbers in association with you or any transactions you might have with them. This prevents you from being
33 connected to the “trade or business” franchise or from being confused with an “alien”. All “taxpayers” within the
34 I.R.C. are “aliens” engaged in the “trade or business” franchise.
- 35 6. Tax Form Attachment, Form #04.201. Attach this form to all tax forms you are compelled under threat of not being
36 hired or fired, to submit.
- 37 6.1. Establishes an anti-franchise franchise whereby all those using or storing information about you, and especially
38 with a commercial purpose in mind, agree to become personally liable for all assessments and penalties and must
39 reimburse you for any demand placed upon your time and resources. The franchise also makes the perpetrators
40 into the “substitute defendant” in any criminal prosecutions they attempt against you. The anti-franchise
41 franchise also causes the Recipient to surrender official, judicial, and sovereign immunity and stipulate that they
42 are acting as a private rather than public entity.
- 43 6.2. Requires that all contracts or franchises with the recipient must be reduced to writing and that implied contracts
44 are not allowed.
- 45 6.3. Defines all terms used on government forms to prevent false presumptions that prejudice the rights of the
46 Submitter.
- 47 6.4. Declares the status of the submitter as a “nontaxpayer” with no domicile on federal territory who is not engaged
48 in the “trade or business” franchise to prevent false presumptions.
- 49 6.5. Identifies all identifying numbers as OTHER than Social Security Numbers or Taxpayer Identification Numbers
50 so that they may not lawfully be used and fraud and identity theft results if they are used. Indicates that Submitter
51 is not eligible for any government benefit or Social Security to prevent being connected with government
52 franchise.
- 53 6.6. The form establishes that you have no delegated authority to contract with the government, and therefore any
54 signatures or paper that might imply consent to engage in a franchise does not in fact produce it.
- 55 6.7. Requires the Recipient to provide witness immunity for the Submitter pursuant to 18 U.S.C. §6002.
- 56 7. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001. Attach this form to all withholding documents.

- 1 7.1. Section 1, Box 14 Section indemnifies withholding agents from all liability for failure to withhold by transferring
2 the liability to the Submitter.
3 7.2. Declares the status of the submitter as a “nontaxpayer” with no domicile on federal territory who is not engaged
4 in the “trade or business” franchise to prevent false presumptions.

5 All of the above forms are available at the following location on our website:

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

6 **18 Legislative “Franchise Courts”**

7 Tax Court, Federal District Court, and Federal Circuit Courts of the United States are what we call “franchise courts”.
8 Ditto for “traffic court” and “family court” at the state level. A “franchise court” is one which hears disputes relating
9 ONLY to a franchise or “public right” recognized in statutory law. Below is a legal definition of the term “franchise
10 court”:

11 *“franchise court. Hist. A privately held court that (usu.) exists by virtue of a royal grant [privilege], with*
12 *jurisdiction over a variety of matters, depending on the grant and whatever powers the court acquires over*
13 *time. In 1274, Edward I abolished many of these feudal courts by forcing the nobility to demonstrate by what*
14 *authority (quo warranto) they held court. If a lord could not produce a charter reflecting the franchise, the*
15 *court was abolished. - Also termed courts of the franchise.*

16 *Dispensing justice was profitable. Much revenue could come from the fees and dues, fines and amercements.*
17 *This explains the growth of the second class of feudal courts, the Franchise Courts. They too were private*
18 *courts held by feudal lords. Sometimes their claim to jurisdiction was based on old pre-Conquest grants ... But*
19 *many of them were, in reality, only wrongful usurpations of private jurisdiction by powerful lords. These were*
20 *put down after the famous Quo Warranto enquiry in the reign of Edward I.” W.J.V. Windeyer, Lectures on*
21 *Legal History 56-57 (2d ed. 1949).”*
22 *[Black’s Law Dictionary, Seventh Edition, p. 668]*

23 Franchise courts may not officiate over disputes involving PRIVATE, Constitutionally protected rights, which in turn may
24 only be heard at the federal level in Article III Constitutional courts. Hence, they are ONLY what we call “property
25 courts”, and the property is the franchise and all rights that attach to the franchise “res”. They dispense “property justice”,
26 not “people justice”. The only remaining Article III courts at the federal level are the Court of International Trade and the
27 United States Supreme Court. The following subsections provide evidence supporting these facts. If you would like to
28 analyze this matter further, we refer you to the following book on our website:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

29 **18.1 Franchise (property) courts generally**

30 If any dispute arises under the franchise agreement, the franchise agreement normally specifies that the dispute must be
31 heard in what we call a “property court”. For instance, all federal district and circuit courts are “property” courts
32 established pursuant to Article 4, Section 3, Clause 2 of the United States Constitution, which states:

33 *United States Constitution*
34 *Article 4, Section 3, Clause 2*

35 *The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the*
36 *Territory or other Property belonging to the United States; and nothing in this Constitution shall be so*
37 *construed as to Prejudice any Claims of the United States, or of any particular State.*

38 Federal district and circuit courts are NOT Article III constitutional courts, but simply property courts. This fact is
39 exhaustively proven in the following book:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

1 For an example of why federal district and circuit courts are Article IV courts, we need look no further than the federal
2 judge's oath. The judge oath is prescribed in [28 U.S.C. §453](#) and [5 U.S.C. §3331](#) and all federal judges take the same oath.
3 The oath that all judges take is a combination of these two code sections and reads as follows:

4 "I, _____, do solemnly swear and affirm that I will administer justice **without regard to persons** and do
5 equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all of the
6 duties incumbent upon me as _____ under the Constitution and laws of the United States, and that I
7 will support and defend the Constitution of the United States against all enemies foreign and domestic, that I
8 will bear true faith and allegiance to the same, and that I take this obligation freely without any mental
9 reservation or purpose of evasion, and that I will well and faithfully discharge the duties of the office on which I
10 am about to enter. So help me God."

11 The federal judge oath says that they will "administer justice without regard to persons". If they don't "regard persons",
12 then they can't care about the Constitutional rights of such "persons". Practical experience litigating in federal court has
13 taught us that in fact, these "franchise courts" that administer federal franchises don't give a DAMN about your rights as a
14 "person" under the USA Constitution. Those participating in federal franchises, in fact, don't have any rights, but only
15 statutorily granted privileges or "public rights".

16 It is VERY important that even property courts such as federal district and circuit courts cannot proceed without your
17 consent:

- 18 1. They are officiating over a franchise and all franchises are property.
- 19 2. The ONLY way that a specific franchise agreement could lawfully become "property" in the first place is through a
20 legally enforceable contract or agreement you expressly or impliedly consented to, usually in writing.
 - 21 2.1. Rights are **not** conveyed to the government **without** express or implied consent.
 - 22 2.2. Without proof on the record of the proceeding that you VOLUNTARILY surrendered an interest in private
23 property, title to the property is PRESUMED to be EXCLUSIVELY PRIVATE and therefore BEYOND the
24 CIVIL control of the government.
- 25 3. The public office being exercised UNDER the franchise agreement MUST have been LAWFULLY created AND
26 LAWFULLY exercised. This means the party enforcing the franchise against you has the burden of proving ON THE
27 RECORD with WRITTEN evidence of the following. Failure to introduce such evidence results in the commission of
28 the crime of impersonating a public office in violation of 18 U.S.C. §912 by the judge and the government prosecutor.
 - 29 3.1. You were either lawfully appointed or elected to said PUBLIC office.
 - 30 3.2. You are exercising said office in the ONLY place expressly authorized, which is the District of Columbia
31 pursuant to 4 U.S.C. §72.
 - 32 3.3. You occupied said office BEFORE signing up for the franchise. Government cannot offer "benefits" to or pay
33 PUBLIC FUNDS to PRIVATE parties and no franchise agreement we have ever read EXPRESSLY authorizes
34 the creation of any NEW public offices by simply applying for the franchise or filling out a tax form.
- 35 4. In any litigation involving a franchise, the first step in the litigation must include proving you are:
 - 36 4.1. Domiciled within the EXCLUSIVE jurisdiction of the court in question and therefore subject to the CIVIL laws
37 of that jurisdiction under Federal Rule of Civil Procedure 17(b)...AND
 - 38 4.2. Subject to the civil franchise agreement. This is proven by introducing a document evidencing EXPRESS
39 WRITTEN CONSENT to the franchise agreement. In a tax case, for instance, the court would need to show that
40 you are a franchisee called a "taxpayer" as legally defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313.
- 41 5. The court cannot lawfully officiate over any dispute until you consent to their jurisdiction by making an "appearance"
42 in the matter, which is legally defined as consenting to the jurisdiction of the court:

43 **appearance.** *A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or*
44 *defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The*
45 ***voluntary submission to a court's jurisdiction.***

46 *In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who*
47 *enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many*
48 *stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his*
49 *behalf. See e.g., Fed.R.Crim.P. 43.*

50 *An appearance may be either **general or special**; the former is a simple and unqualified or unrestricted*
51 *submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific*
52 *purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting*
53 *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]

The party seeking to enforce a right under a franchise agreement in a court of law therefore has the burden of proving that you as the defendant or respondent did one or more of the following:

1. Expressly consented to the franchise agreement in writing at some point.
2. Never denied that you were engaged in the franchise.
3. Described yourself as a "franchisee" such as a "taxpayer".
4. Are in possession, use, or control of the franchise license number called a Social Security Number or Taxpayer Identification Number.
5. Waived sovereign immunity under the Foreign Sovereign Immunities Act by either:
 - 5.1. Engaging in any of the activities described in 28 U.S.C. §1605 OR . . .
 - 5.2. By declaring yourself to be a "citizen" under the law of the foreign sovereign pursuant to 28 U.S.C. §1603(b)(3).
6. Availled yourself of the "benefits" of the franchise by accepting payments in connection with 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.

Absent one or more of the above, you are presumed innocent until proven guilty, which means you are not a franchisee such as a "taxpayer" and cannot lawfully become the target of enforcement by the court.

The presumption of innocence plays a unique role in criminal proceedings. As Chief Justice Burger explained in his opinion for the Court in *Estelle v. Williams*, [425 U.S. 501](#) (1976): [507 U.S. 284]:

The presumption of innocence, although not articulated in the Constitution, is a basic component of a fair trial under our system of criminal justice. Long ago this Court stated:

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).

To implement the presumption, courts must be alert to factors that may undermine the fairness of the factfinding process. In the administration of criminal justice, courts must carefully guard against dilution of the principle that guilt is to be established by probative evidence and beyond a reasonable doubt. In re Winship, [397 U.S. 358, 364](#) (1970). [425 U.S. 501, 504] [DeLo v. Lashely, 507 U.S. 272 (1993)]

18.2 Liberty and freedom are impossible if franchise courts hear disputes against private citizens

The founding fathers in writing the U.S. Constitution relied on a book entitled *The Spirit of Laws*, by Charles de Montesquieu as the design for our republican form of government. In that book, Montesquieu describes how freedom is ended within a republican government, which is when the judicial branch exercises any of the functions of the executive branch.

"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner.

Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].

1 *There would be an end of everything, were the same man or the same body, whether of the nobles or of the*
2 *people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of*
3 *trying the causes of individuals.*

4 [. . .]

5 *In what a situation must the poor subject be in those republics! The same body of magistrates are possessed,*
6 *as executors of the laws, of the whole power they have given themselves in quality of legislators. They may*
7 *plunder the state by their general determinations; and as they have likewise the judiciary power in their*
8 *hands, every private citizen may be ruined by their particular decisions.*

9 [*The Spirit of Laws*, Charles de Montesquieu, *Book XI, Section 6*;

10 SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm]

11 Franchise courts such as the U.S. Tax Court were identified by the U.S. Supreme Court in *Freytag v. Commissioner*, 501
12 U.S. 868 (1991) as exercising Executive Branch powers. Hence, such franchise courts are the most significant source of
13 destruction of freedom and liberty in this country, according to Montesquieu. Other similar courts include family court and
14 traffic court. We also wish to point out that the effect he criticizes also results when:

- 15 1. Any so-called “court” entertains “political questions”. Constitutional courts are not permitted to act in this capacity
16 and they cease to be “courts” in a constitutional sense when they do. The present U.S. Tax Court, for instance, was
17 previously called the “Board of Tax Appeals” so that people would not confuse it with a REAL court. They renamed it
18 to expand the FRAUD.
- 19 2. Litigants are not allowed to discuss the law in the courtroom or in front of the jury or are sanctioned for doing so. This
20 merely protects efforts by the corrupt judge to substitute HIS will for what the law actually says and turns the jury from
21 a judge of the law and the facts to a policy board full of people with a financial conflict of interest because they are
22 “taxpayers”. This sort of engineered abuse happens all the time both in U.S. Tax Court and Federal District and Circuit
23 courts on income tax matters.
- 24 3. Judges are permitted to add anything they want to the definition and are not required to identify the thing they want to
25 include within the statutory definition. This is equivalent to exercising the powers of the legislative branch. See:

Meaning of the Words “includes” and “including”, Form #05.014

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

- 26 4. A franchise court is the only administrative remedy provided and PRIVATE people are punished or financially or
27 inconvenienced for going to a constitutional court.
- 28 5. Judges in any court are allowed to wear two hats: a political hat when they hear franchises cases and a constitutional
29 hat for others. This is how the present de facto federal district and circuit courts operate. This creates a criminal
30 financial conflict of interest.
- 31 6. Franchise courts refuse to dismiss cases and stay enforcement against private citizens who are not legitimate public
32 officers within the SAME branch of government as THEY are. It is a violation of the separation of powers for one
33 branch of government to interfere with the personnel or functions of another.
- 34 7. Judges in franchise courts are allowed the discretion to make determinations about the status of the litigants before
35 them and whether they are “franchisees” called “taxpayers”, “drivers”, etc. When they have this kind of discretion,
36 they will always abuse it because of the financial conflict of interest they have. Such decisions must always be made
37 by impartial decision makers who are not ALSO franchisees. That is why 28 U.S.C. §2201(a) forbids the exercise of
38 this type of discretion by federal district and circuit judges.

39 Note that Montesquieu warns that franchise courts are the means for introducing what he calls “arbitrary control”:

40 *“Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for*
41 *the judge would be then the legislator.”*

42 The U.S. Supreme Court has recognized that the exercise of such “arbitrary control” is repugnant to the Constitution. The
43 reason is that it turns a “society of law” into a “society of men”:

44 *“The government of the United States has been emphatically termed a government of laws, and not of men. It*
45 *will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested*
46 *legal right.”*

47 [*Marbury v. Madison*, 5 U.S. 137, 163 (1803)]

48 *“When we consider the nature and the theory of our institutions of government, the principles upon which they*
49 *are supposed to rest, and review the history of their development, we are constrained to conclude that they do*
50 *not mean to leave room for the play and action of purely personal and arbitrary power.”*

18.3 Franchise courts are only for disputes WITHIN governments and not with private citizens

As we have repeatedly pointed out throughout this document, all franchises:

1. Are civil and not criminal law.
2. Are contracts between the government grantor and the (formerly) private human being. As contracts, they:
 - 2.1. Convey rights. All rights are property.
 - 2.2. Create agency on the part of BOTH parties in relation to the other party.
3. Require that all those who participate are public offices and public officers within the government.
4. Assume that the franchisee is a public officer who:
 - 4.1. Is surety for the actions of the office he occupies.
 - 4.2. Acting in a representative capacity over a government business trust under the authority of Federal Rule of Civil Procedure 17(b).
 - 4.3. Representing a federal corporation as such public officer, and hence is a statutory but not constitutional "U.S. citizen" pursuant to 8 U.S.C. §1401.
 - 4.4. May only serve in the District of Columbia as required by 4 U.S.C. §72, in the case of federal/national franchises.
5. Define the choice of law and the forum(s) governing all disputes under the franchise.
6. Can and often do relegate disputes under the franchise to a specialized administrative tribunal/body that is not a constitutional court and which is NOT in the judicial branch, but usually the Executive Branch of the government.

The above facts are significant, because they essentially make the government into little more than an employer in relation to all those who participate. The so-called "benefits" of the franchise constitute the requisite consideration which forms the basis for making the franchise/employment contract binding against both parties to it. The U.S. Supreme Court has held that the government is NOT bound by the constitution among its own "employees" and public officers and that it essentially can place any demand it wants upon its own officers without encroaching on their Constitutional rights:

"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)]

Hence, franchise courts behave as the equivalent of administrative, binding arbitration boards for disputes internal to the government among government "employees" and public officers, but NOT ordinary common law employees or workers. We must remember that under the common law, anything you consent to, including binding arbitration under an "employment" agreement, cannot form the basis for an injury. No one, at least in theory can force you to occupy a public office in the government and thereby become a franchisee. Hence, you are presumed to have become a franchisee with your full knowledge and consent and participation, and once you become a franchisee, you can't complain how they administer so-called "justice" within the meaning of the franchise under the franchise contract.

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>]

Volunt 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.

1 *Consensus tollit errorem.*
2 *Consent removes or obviates a mistake. Co. Litt. 126.*

3 *Melius est omnia mala pati quam malo consentire.*
4 *It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

5 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*
6 *One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.*
7 *[Bouvier's Maxims of Law, 1856;*
8 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

9 There are significant differences between the way a Constitutional court and an administrative franchise court operate.
10 Below is a tabular comparison of some of those differences:

11 **Table 15: Comparison of Franchise Court to Constitutional Court**

#	Characteristic	Franchise Court	Constitutional Court
1	Clause of federal Constitution under which authorized	Article I Article IV	Article III
2	Statutes establishing the court must expressly invoke the Constitutional provision authorizing their creation?	No	Yes
3	Type of right officiated over	Public right	Private right
4	Property that may form the basis of the dispute	Public property	Private property
5	How property became "public property" under the franchise agreement	Donating it to a public use, public purpose, and public office by voluntarily connecting it with a government identifying number (e.g. TIN, EIN, etc)	Not applicable
6	Authority for deciding dispute	Federal statutory franchise agreement such as I.R.C. Subtitles A or C	Constitution Common law
7	"Due process" defined by	The franchise agreement	The Constitution
8	Presumptions permitted during proceeding without violating "due process of law"? ²⁰⁸	Yes	No
9	Term of "judges" in the court	Definite, fixed period	Life
10	Jury required?	No (depends on what franchise contract says)	Yes
11	Legal "person" who is party to the dispute	Public office Public officer who is surety for the office	Private human being
12	Jurors	All statutory "U.S. citizens" pursuant to 8 U.S.C. §1401 participating in government franchises as public officers	Private human beings who are Constitutional but not statutory "U.S. citizens" and who MAY NOT participate in said franchises because of criminal conflicts of interest. See 18 U.S.C. §§201, 208.

12 A court that is functioning as a franchise court or binding arbitration court is called a "assize" court in Black's Law
13 Dictionary:

14 *Assize, or assise (obsolete). An ancient species of court, consisting of a certain number of men, usually twelve,*
15 *who were summoned together to try a disputed cause, performing the functions of a jury, **except that they gave***
16 ***a verdict from their own investigation and knowledge and not upon evidence adduced.** From the fact that*

²⁰⁸ See: *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017; <http://sedm.org/Forms/FormIndex.htm>.

1 they sat together (assideo), they were called the “assize”. A court composed of an assembly of knights and
2 other substantial men, with the baron or justice, in a certain place, at an appointed time. The verdict or
3 judgment of the jurors or recognitors of assize. 3 bl. Comm. 57, 59.

4 In later English law, the name “assizes” or “assises” was given to the court, time, or place where the judges of
5 assize and nisi prius, who were sent by special commission from the crown on circuits through the kingdom,
6 proceeded to take indictments, and to try such disputed causes issuing out of the courts at Westminster as were
7 then ready for trial, with the assistance of a jury from the particular county. These judges of assize were the
8 successors of the ancient “justices in eyre.” They sat by virtue of four separate authorities: (1) Commission of
9 Oyer and Terminer, (2) of goal delivery, (3) of nisi prius, and (4) Commission of Peace. IN 1971 the Crown
10 Court was established which superseded the criminal jurisdiction of courts of assize and all the jurisdiction of
11 quarter sessions. The assize courts were accordingly abolished.

12 Anything reduced to certainty in respect to time, number, quantity, weight, measure, etc.

13 A species of writ, or real action, said to have been invented by Glanville, chief justice to Henry II, and having
14 for its object to determine the right of possession of lands, and to recover the possession. 3 Bl.Comm. 184, 185.

15 The whole proceedings in court upon a writ of assize. The verdict or finding of the jury upon such a writ. 3
16 Bl.Comm. 57.
17 [Black’s Law Dictionary, Sixth Edition, pp. 120-121]

18 Note the chief characteristics of an assize court, based on the above definition are:

- 19 1. The jurors are in a privileged, unequal status in relation to those being tried. This is the status of all those participating
20 in government franchises, which are the equivalent of “Titles of Nobility” prohibited by the Constitution on land
21 protected by the Constitution.
- 22 2. The decision is not based on “evidence”, but upon presumption and discretion. Under the Constitution, all such
23 presumption is a violation of the Constitution in matters involving PRIVATE rather than PUBLIC property.
- 24 3. The jurors are sent by commission from the crown.
- 25 4. The “assize” functions as the equivalent of what has been called the “star chamber”.
- 26 5. The judge of the assize filters evidence heard by the assize.
- 27 6. The proceeding omits the original writ required by the common law. Ergo, every assize court is not operating under
28 the rules of the common law.

29 Franchise courts function as “assize” courts by virtue of the fact that:

- 30 1. The judge is not domiciled on federal territory within the district as required by the Statutes at Large, and therefore
31 must travel into the place he works just like the “assize”.

32 Every district judge shall reside in the district or one of the districts for which he is appointed, and **for**
33 offending against this provision shall be deemed guilty of a high misdemeanor. (Mar. 3, 1911, ch. 231, §1, 36
34 Stat. 1087 as amended July 30, 1914, ch. 216, 38 Stat. 580 and supplemented Mar. 3, 1915, ch. 100; § 1, 38
35 Stat. 961; Apr. 11, 1916, ch. 64, § 1, 39 Stat. 48; Feb. 26, 1917, ch. 938, 39 Stat. 938; Feb. 26, 1919.-ch. 50, §§
36 1, 2, 40 Stat. 1183; Sept. 14, 1922, ch. 306, 42 Stat. 837, 838; Jan. 16, 1925, ch. 83, § 3, 43 Stat. 752; Feb. 16,
37 1925, ch. 233, §§ 2, 3, 43 Stat. 946; Mar. 2, 1925, ch. 397, §§ 1-3, 43 Stat. 1098; Mar. 3, 1927, ch. 297, 44 Stat.
38 1346; Mar. 3, 1927, ch. 298, 44 Stat. 1347; Mar. 3, 1927, ch. 300, 44 Stat. 1348; Mar. 3, 1927, ch. 332, 44 Stat.
39 1370; Mar. 3, 1927, ch. 336, §§ 1, 2, 44 Stat. 1372; Mar. 3, 1927, ch. 338, 44 Stat. 1374; Mar. 3, 1927, ch. 344,
40 44 Stat. 1380; Apr. 21, 1928, ch. 393, § 5, 45 Stat. 439; May 29, 1928, ch. 882, 45 Stat. 974; Jan. 17, 1929, ch.
41 72, 45 Stat. 1081; Feb. 26, 1929, ch. 334, 45 Stat. 1317; Feb. 26, 1929, ch. 337, 45 Stat. 1319; Feb. 28, 1929,
42 ch. 358, 45 Stat. 1344; Feb. 28, 1929, ch. 380, 45 Stat. 1409; May 28, 1930, ch. 346, 46 Stat. 431; June 27,
43 1930, ch. 633, 46 Stat. 819; June 27, 1930, ch. 635, 46 Stat. 820; July 3, 1930, ch. 852, 46 Stat. 1006; Feb. 20,
44 1931, ch. 244, 46 Stat. 1196; Feb. 20, 1931, ch. 245, 46 Stat. 1197; Feb. 25, 1931, ch. 296, 46 Stat. 1417; May
45 20, 1932, ch. 196, 47 Stat. 161; Aug. 2, 1935, ch. 425, §§ 1, 2, 3, 49 Stat. 508; Aug. 19, 1935, ch. 558, §§ 1, 2,
46 49 Stat. 659; Aug. 28, 1935, ch. 793, 49 Stat. 945; June 5, 1936, ch. 515, §§ 1-3, 49 Stat. 1476, 1477; June 15,
47 1936, ch. 544, 49 Stat. 1491; June 16, 1936, ch. 585, § 1, 49 Stat. 1523; June 22, 1936, ch. 693, 49 Stat. 1804;
48 June 22, 1936, ch. 694, 49 Stat. 1804; June 22, 1936, ch. 696, 49 Stat. 1806; Aug. 25, 1937, ch. 771, § 1, 50
49 Stat. 805; Mar. 18, 1938, ch. 47, 52 Stat. 110; May 31, 1938, ch. 290, §§ 4, 6, 52 Stat. 585; June 20, 1938, ch.
50 528, 52 Stat. 780; Jan. 20, 1940, ch. 11, 54 Stat. 16; May 24, 1940, Ch. 209, § 2 (C), 54 Stat. 220; June 8, 1940,
51 ch. 282, 54 Stat. 253; Nov. 27, 1940, ch. 920, § 1, 54 Stat. 1216.)
52 [Judicial Code of 1940, Section 1, pp. 2453-2454, Exhibit 3]

- 53 2. The judge himself/herself is also in possession of royal/privileged status by virtue of:
 - 54 2.1. His participation in the franchises at issue before the court.
 - 55 2.2. His status as a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401 rather than a constitutional citizen.

This privileged status makes the judge have a criminal conflict of interest in violation of 18 U.S.C. §§201, 208 and 28 U.S.C. §§144 and 455.

3. The jurors do not maintain a domicile in the place where they serve and therefore “travel” into the place they serve, just like the “assize” described above. For instance, all federal trials require the jurors to reside on federal territory without the outer limits of the district per 28 U.S.C. §1865(b). 18 U.S.C. §1865(b)(1) says that jurors must be statutory “U.S. citizens” pursuant to 8 U.S.C. §1401 and you can’t be such a “citizen” without a domicile on federal territory that is NO PART of any state of the Union.
 - 3.1. Very few juries in fact satisfy this criteria and therefore MUST be recused for cause. In practice, the franchise judges unlawfully dismiss challenges to jury qualifications based on this requirement and in effect appoints those domiciled in a foreign jurisdiction by “special privilege” to serve in federal trials in violation of 28 U.S.C. §1865.
 - 3.2. In this context, the judge represents “the crown” or “parens patriae” government who then establishes the “assize” from people outside his territorial jurisdiction, and all those who are appointed are carefully chosen to be privileged participants in federal franchises and therefore in receipt of a “title of nobility”.

In the above circumstance, jurors no longer represent the “State” which is defined as the Sovereign People whom the government serves. Instead, these privileged jurors function mainly to protect the commercial privilege they are in receipt of and maintain the flow of plunder into their checking accounts in criminal violation of 18 U.S.C. §201 and 208.
4. Judges in franchise courts routinely and maliciously exclude evidence presented by the accused, leaving nothing but opinion, presumption, bias, and personal belief as the only deciding factors. In many if not the majority of cases, they prejudicially exclude ALL evidence of the accused in violation of due process and thus producing a void judgment.
5. Only licensed attorneys, meaning those in receipt of privileges and therefore possessing an unconstitutional “title of nobility”, are allowed by the franchise judge to “practice law” in the context of the proceeding.
6. The franchise judge PRESUMES, usually falsely, that you consented to his jurisdiction by making 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]*

There is nothing inherently wrong or immoral about franchise courts so long as the following limits are strictly imposed upon their operation and all government participants:

1. Their rulings or precedents are not invoked, cited, or used against any of the following because this would be an abuse of legal process for political and propaganda purposes:
 - 1.1. PRIVATE HUMAN BEINGS.
 - 1.2. Those not lawfully engaged in federal franchises.
 - 1.3. Those domiciled/resident outside of federal territory and therefore NOT statutory “U.S. citizens” (8 U.S.C. §1401), “U.S. residents” (26 U.S.C. §7701(b)(4)), or “U.S. persons” (26 U.S.C. §7701(a)(30)).
 - 1.4. Those protected by the Constitution.
2. They do not rely on false reports that connect people with government franchises. For instance, they do NOT rely on false information returns (e.g. IRS Forms W-2, 1042-S, 1098, and 1099) as a justification for why they have jurisdiction to entertain the dispute.
3. They do not interfere with correcting false reports connecting innocent private parties to franchises and do not interfere with the introduction of evidence that such reports are false.
4. They immediately dismiss all cases before them involving false reports or false evidence connecting the participants with federal franchises.
5. They do not pretend that they are a REAL court and do not call those who properly identify them as a franchise court “frivolous” or try to penalize them.

1 6. They do not operate outside of their territorial jurisdiction. For instance, all federal franchises must be executed ONLY
2 in the District of Columbia pursuant to 4 U.S.C. §72 and the U.S. Tax Court, which is an Article I franchise court, has
3 offices in the District of Columbia but ALSO travels (ILLEGALLY, we might add) around the country hearing cases
4 of parties domiciled elsewhere.

5 A franchise court judge who violates the above requirements is essentially:

- 6 1. Acting as a co-prosecutor in conspiracy with the government prosecutor.
- 7 2. Actively involved, with the prosecutor, in a conspiracy against rights protected by the Constitution in criminal violation
8 of 18 U.S.C. §241.
- 9 3. Breaching their fiduciary duty as public officers to protect PRIVATE PROPERTY. Instead, they are abusing their
10 authority as a judge or prosecutor to criminally convert PRIVATE property into a public use, public purpose, and
11 public office in violation of 18 U.S.C. §654.
- 12 4. Proceeding with a criminal conflict of interest in violation of 18 U.S.C. §201, 208 and 28 U.S.C. §§144, 455. It is a
13 conflict of interest because their pay and benefits derive DIRECTLY from the property that is the subject of the
14 proceeding.
- 15 5. Engaged in a conspiracy to defraud the “United States” in criminal violation of 18 U.S.C. §287, because:
16 5.1. The jurors are public officers of the “United States” under 18 U.S.C. §201.
17 5.2. The defendant is a “public officer” as a “taxpayer”. See:
18

<i>Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes</i> , Form #05.008 http://sedm.org/Forms/FormIndex.htm
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19 5.3. Both of these groups are being willfully deceived by the judge and prosecutor into believing that they are liable for
20 a tax that doesn’t actually apply to them.
- 21 6. Involved in a “confidence game”. This is also called a “Ponzi scheme”. To wit:

22 *“Confidence game. Obtaining money or property by means of some trick, device, or swindling operation in
23 which advantage is taken of the confidence which the victim reposes in the swindler. The elements of the crime
24 of “confidence game” are:*

- 25 (1) an intentional false representation to the victim as to some present fact,
- 26 (2) knowing it to be false,
- 27 (3) with the intent that the victim rely on the representation,
- 28 (4) the representation being made to obtain the victim’s confidence and thereafter his money and property,
- (5) which confidence is then abused by defendant. *U.S. v. Brown, D.C.App., 309 A.2d. 256, 257.*

29 *For distinction between false pretenses and confidence game, see False pretenses. See also Flim-flam.”*
30 *[Black’s Law Dictionary, Sixth Edition, p. 297]*

31 **18.4 Tax Court: Article I**

32 The [U.S. Tax Court](#) is an [Article I](#) court established through the exclusive legislative authority of Congress under [Article I](#),
33 Section 8, Clause 17 of the Constitution.

34 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter C](#) > [PART I](#) > § 7441
35 [§ 7441. Status](#)

36 *There is hereby established, under [article I of the Constitution of the United States](#), a court of record to be
37 known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of
38 the Tax Court.*

39 Only “public rights” exercised by “public officers” may be officiated in this legislative franchise court. Below are the legal
40 mechanisms involved as described by the Annotated U.S. Constitution:

41 *The Public Rights Distinction*

42 *“That is, “public” rights are, strictly speaking, those in which the cause of action inheres in or lies against the
43 Federal Government in its sovereign capacity, the understanding since Murray’s Lessee. However, to
44 accommodate Crowell v. Benson, Atlas Roofing, and similar cases, seemingly private causes of action between
45 private parties will also be deemed “public” rights, when Congress, acting for a valid legislative purpose
46 pursuant to its Article I powers, fashions a cause of action that is analogous to a common-law claim and so
47 closely integrates it into a public regulatory scheme that it becomes a matter appropriate for agency resolution
48 with limited involvement by the Article III judiciary. (82)”*

1 [Footnote 82: *Granfinanciera, S.A. v. Nordberg*, 492 U.S. at 52-54. The Court reiterated that the Government
2 need not be a party as a prerequisite to a matter being of "public right." *Id.* at 54. Concurring, Justice Scalia
3 argued that public rights historically were and should remain only those matters to which the Federal
4 Government is a party. *Id.* at 65.]
5 [Annotated Constitution, Year 2002, p. 640.
6 SOURCE: <http://www.gpoaccess.gov/constitution/pdf2002/013.pdf>]

7 The judges in this administrative franchise "court" (which is actually a federal office building that is part of the Executive
8 branch and not the Judicial branch) hold office for a limited term of 15 years under [26 U.S.C. §7443\(e\)](#). The Supreme
9 Court held the following of courts whose judges hold limited rather than lifetime terms, which in turn confirms that the
10 income tax only applies in federal territories, keeping in mind that states of the Union are not territories:

11 "*As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during*
12 *good behavior, it necessarily follows that, **if Congress authorizes the creation of courts and the appointment***
13 ***of judges for limited time, it must act independently of the Constitution upon territory which is not part of the***
14 ***United States within the meaning of the Constitution.**"*
15 [*O'Donohue v. United States*, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]

16 The "United States Tax Court" is merely a tax appeal board, and is NOT a part of the Judicial branch of the government,
17 but instead is part of the Executive Branch. Trials are heard by one judge and without a jury. The judges travel all over the
18 United States hearing cases.

19 Tax court has no more authority to compel payment of a tax than an administrative officer, but just as you can acknowledge
20 his authority by voluntarily submitting information, you can also acknowledge the authority of the "Tax Court" by making
21 an appeal to it. When you appeal to this so-called "court", you are giving it permission to make any decision it wants. You
22 are "authorizing" it to adjudicate, just like you would a neutral binding arbitrator. You are giving it authority over you that
23 it otherwise would not have. By appealing to it, you are voluntarily admitting (by implication) that an underlying liability
24 already exists. Then the administrative body can end up with the administrative ruling that it wanted in the first place.

25 It is ILLEGAL for those who are "nontaxpayers" domiciled within states of the Union on other than federal territory to
26 Petition the Tax Court to do anything but dismiss their case altogether because:

- 27 1. It is UNLAWFUL for the United States government to offer federal franchises such as a "trade or business" to persons
28 who are domiciled outside of its exclusive territorial jurisdiction called the "United States", which is defined in 26
29 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia and nowhere expanded to include any part of any state of
30 the Union. The Declaration of Independence says that men are created with certain "unalienable rights". An
31 "unalienable right" is one that cannot be bargained away or transferred through any kind of commercial process, such
32 as through a franchise agreement. That means that "nontaxpayers" are legally incapable and incompetent to enter into
33 a franchise agreement with the United States government that would surrender any of their rights and that any attempt
34 to offer such public rights or enforce franchises outside of federal territory within the exclusive jurisdiction of a state
35 constitutes a criminal conspiracy against my rights.

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

- 41 2. Tax Court Rule 13(a)(1) requires that only "taxpayers" may petition the court for relief from a Notice of Deficiency,
42 and therefore "nontaxpayers" are not eligible for any relief from said court and would be misrepresenting their status to
43 pay the filing fee.

44 *United States Tax Court*
45 *RULE 13. JURISDICTION*

46 (a) *Notice of Deficiency or of Transferee or Fiduciary Liability Required: Except in actions for declaratory*
47 *judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, or for*
48 *review of failure to abate interest (see Titles XXI, XXII, XXIV, XXVI, and XXVII), the jurisdiction of the Court*
49 *depends (1) **in a case commenced in the Court by a taxpayer**, upon the issuance by the Commissioner of a*
50 *notice of deficiency in in-come, gift, or estate tax or, in the taxes under Code chapter 41, 42, 43, or 44 (relating*
51 *to the excise taxes on certain organizations and persons dealing with them), or in the tax under Code chapter*
52 *45 (relating to the windfall profit tax), or in any other taxes which are the subject of the issuance of a notice of*

1 deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon
2 the issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code secs. 6212,
3 6213, and 6901.

- 4 3. The Declaratory Judgments Act, 28 U.S.C. §2201(a), ***forbids*** all courts including this court from making declaratory
5 judgments relating to federal taxes, which means this court lacks jurisdiction to declare anyone a “taxpayer” that is
6 within its jurisdiction and entitled to relief if they provide admissible evidence under penalty of perjury to the contrary.

7 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether*
8 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) **This***
9 ***Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions***
10 ***brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the***
11 ***instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir.***
12 ***1991)** (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax
13 liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby
14 DISMISSED.*

15 [Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]

- 16 4. The federal courts have ruled the Internal Revenue Code may not lawfully be enforced against “nontaxpayers”, and the
17 ONLY purpose of the U.S. Tax Court is to enforce it.

18 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*
19 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and*
20 *no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*
21 *assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*

22 [Long v. Rasmussen, 281 F. 236 (1922)]

23 *"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power*
24 *of assessment against individuals not specified in the statutes as a person liable for the tax without an*
25 *opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and*
26 *their property is seized..."*

27 [Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]

28 *"Revenue Laws relate to taxpayers and not to non-taxpayers. The latter are without their scope. No*
29 *procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies*
30 *in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the*
31 *subject nor of the object of federal revenue laws."*

32 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

33 *"And by statutory definition, 'taxpayer' includes any person, trust or estate subject to a tax imposed by the*
34 *revenue act. ...Since the statutory definition of 'taxpayer' is exclusive, the federal courts do not have the power*
35 *to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..."*

36 [C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939)]

- 37 5. The Internal Revenue Code provides only one remedy for “nontaxpayers” in 26 U.S.C. §7426, and Notice of
38 Deficiency relief is not included in that remedy.
39 6. The U.S. Supreme Court has held that NO COURT, much less itself, has any jurisdiction to declare an innocent person
40 called a “nontaxpayer” as a guilty person called a “taxpayer”.

41 *"In Calder v. Bull, which was here in 1798, **Mr. Justice Chase said, that there were acts which the Federal***
42 ***and State legislatures could not do without exceeding their authority, and among them he mentioned** a law*
43 *which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor]*
44 *contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of*
45 *citizens; a law that made a man judge in his own case; and **a law that took the property from A [the worker],***
46 ***and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against***
47 ***all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it***
48 ***cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but***
49 ***they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an***
50 ***antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right***
51 ***of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if***
52 ***they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in***
53 ***all free republican governments.' 3 Dall. 388."***

54 [Sinking Fund Cases, 99 U.S. 700 (1878)]

55 U.S. Tax Court cannot therefore entertain any presumptions about the status of “nontaxpayers” which might prejudice
56 their constitutionally protected rights as persons domiciled on land protected by the Constitution without violating your

oath. They MUST be presumed innocent until proven guilty, which means they are an innocent “nontaxpayer” and therefore cannot lawfully petition this court for anything but a dismissal for lack of jurisdiction.

“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 [or PRESUMPTION about status] 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)]

7. The U.S. Tax Court is an Article I court within the Executive and not Judicial branch of the United States government. See 26 U.S.C. §7441 and Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983). Because it is within the Executive and not Judicial Branch of the Government, any penalties or “taxes” it institutes (both of which are equivalent) would constitute an unlawful “bill of attainder” if ordered against a person protected by the United States Constitution domiciled outside of federal territory. Nontaxpayers are NOT “franchisees” (such as a “taxpayers” or “public officers”) of the federal government and they derive no “benefits” from the “trade or business”/“public office” franchise defined in 26 U.S.C. §7701(a)(26). In fact, they are not lawfully allowed to participate in any federal franchises because they never consented to participate, have no delegated authority to do so, and do not maintain a domicile on federal territory, which is the only audience that federal franchises can even lawfully be offered to, since our Constitutionally protected rights are “unalienable”, meaning that they cannot be bargained away any place they exist, such as within a state of the Union.

***Bill of attainder.** Legislative acts, no matter what their form, that apply either to named individuals or to easily ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. United States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; United States v. Lovett, 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress);' Art. I, Sec, 10 (as to state legislatures). [Black's Law Dictionary, Sixth Edition, p. 165]*

8. The only occasion where administrative, non-judicial penalties (such as 26 U.S.C. §6651) may lawfully be instituted is against those consensually engaged in federal franchises who therefore implicitly consent to the terms of the franchise agreement and the penalties that are part of it. This sole exception was described by the U.S. Supreme Court as follows:

“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)]

“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)]

In point of fact, every government franchise must make the franchisee into a “public officer”, “employee”, or agent of the government of one kind or another because the ability to regulate private conduct is repugnant to the Constitution:

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

- 9 9. The U.S. Tax Court itself is a "franchise court" which administers the "trade or business"/"public office" franchise as
10 defined in 26 U.S.C. §7701(a)(26). It constitutes a penalty, a "bill of attainder", and an injury to the constitutionally
11 protected rights of a "nontaxpayer" to be compelled to satisfy the obligations of a franchise which they *do not* consent
12 to and derive not benefit from and never lawfully participated in. It is, in fact, involuntary servitude to be subjected to
13 the jurisdiction of an Executive Branch administrative franchise court in violation of the Thirteenth Amendment, 42
14 U.S.C. §1994, and 18 U.S.C. §1583.
- 15 10. If a "nontaxpayer" does enter the U.S. Tax Court, the presumption that they are a "taxpayer" would prejudice their
16 constitutional rights. The court can only cite cases and authorities relating to "taxpayers" in its rulings because it can
17 only entertain suits by franchisees called "taxpayers", and all such cases would be inapposite, irrelevant, and
18 prejudicial to the rights of a "nontaxpayer":

19 Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process
20 Clauses of the Fifth and Fourteenth Amendments. In *Heiner v. Donnan*, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed.
21 772 (1932), the Court was faced with a constitutional challenge to a federal statute that created a conclusive
22 presumption that gifts made within two years prior to the donor's death were made in contemplation of death,
23 thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary
24 and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it
25 had 'held more than once that a statute creating a presumption which operates to deny a fair opportunity to
26 rebut it violates the due process clause of the Fourteenth Amendment.' *Id.*, at 329, 52 S.Ct., at 362. See, e.g.,
27 *Schlesinger v. Wisconsin*, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); *Hooper v. Tax Comm'n*, 284 U.S.
28 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931). See also *Tot v. United States*, 319 U.S. 463, 468-469, 63 S.Ct. 1241,
29 1245-1246, 87 L.Ed. 1519 (1943); *Leary v. United States*, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23
30 L.Ed.2d. 57 (1969). Cf. *Turner v. United States*, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610
31 (1970).
32 [*Vlandis v. Kline*, 412 U.S. 441 (1973)]

33 Those who would like to further investigate the nature and history of the U.S. Tax Court are encouraged to read *Freytag v.*
34 *Commissioner*, 501 U.S. 868 (1991), which contains an extensive history of the U.S. Tax Court. Justice Scalia in his
35 concurring opinion in that case referred to "independent agencies" of the national government operating in an
36 administrative mode as "the fourth branch" of the government and referred to their rulings as "non-judicial". He also said
37 that even consent by the litigant cannot cure what he called a "structural defect" whereby the court is officiating over a
38 nontaxpayer not part of the government, when he said the following in his concurring opinion:

39 "It is true, of course, that a litigant's prior agreement to a judge's expressed intention to disregard a structural
40 limitation [separation of powers] upon his power cannot have any legitimating effect -- i.e., cannot render that
41 disregard lawful. Even if both litigants not only agree to, but themselves propose, such a course, the judge must
42 tell them no."
43 [*Freytag v. Commissioner*, 501 U.S. 868 (1991)]

44 If you would like to learn more about how the United States Tax Court is used to scam "nontaxpayers" into acting like
45 franchisees called "taxpayers", please read the following enlightening document on our website:

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

46 **18.5 District Court: Article IV**

47 United States District Courts, including all those situated within states of the Union, are established pursuant to Article IV
48 of the United States Constitution. Authorities documenting this fact include those below:

- 49 1. There is no statute within Title 28 of the United States Code establishing any of them pursuant to Article III of the
50 Constitution.

1 2. When Congress wants to invoke Article III of the Constitution and directly confer Article III jurisdiction, they know
2 EXACTLY how to do it. Below is an example of such language expressly conferring Article III jurisdiction upon an
3 earlier version of the Court of Claims prior to 1982. The legislative notes under 28 U.S.C. §171 indicate that the Court
4 of Claims originally was an Article III court but became an Article I court when the Court of Appeals for the Federal
5 Circuit was created. Since 1982, only TWO federal courts remain with Constitution Article III jurisdiction, which is
6 the Court of International Trade and the U.S. Supreme Court’s original and not appellate jurisdiction.

7 28 U.S.C. §171 Legislative Notes

8 Amendments

9 1982—Pub. L. 97-164 designated existing provisions as subsec. (a), substituted “sixteen judges who shall
10 constitute a court of record known as the United States Claims Court” for “a chief judge and six associate
11 judges who shall constitute a court of record known as the United States Court of Claims” and “The court is
12 declared to be a court established under article I of the Constitution of the United States” for “Such court is
13 hereby declared to be a court established under article III of the Constitution of the United States” in subsec.
14 (a) as so designated, and added subsec. (b).

15 3. The U.S. Supreme Court admitted they are established pursuant to Article IV of the Constitution:

16 “The United States District Court is not a true United States court established under Article III of the
17 Constitution to administer the judicial power of the United States therein conveyed. It is created by virtue of the
18 sovereign congressional faculty, granted under Article IV, Section 3, of that instrument, of making all needful
19 rules and regulations respecting the territory belonging to the United States. The resemblance of its jurisdiction
20 to that of true United States courts in offering an opportunity to nonresidents of resorting to a tribunal not
21 subject to local influence, does not change its character as a mere territorial court.”
22 [Balzac v. Porto Rico, 258 U.S. 298 at 312, 42 S.Ct. 343, 66 L.Ed. 627 (1921), Chief Justice Taft, former
23 President of the United States]

24 4. Appeals Courts have admitted that United States District Courts are legislative courts, and that all of their authority
25 derives only from acts of Congress, which implies that NONE of their authority derives directly from the Constitution
26 of the United States.

27 “United States District Courts have only such jurisdiction as is conferred by an Act of Congress under the
28 Constitution [U.S.C.A. Const. art. 3, sec. 2; 28 U.S.C.A. 1344]”
29 [Hubbard v. Ammerman, 465 F.2d. 1169 (5th Cir. 1972)]
30 [headnote 2. Courts]

31 **18.6 Courts hearing income tax matters are acting in an “administrative” and not “judicial”**
32 **capacity as part of the Executive and not Judicial Branch**

33 This section will prove that:

- 34 1. The term “Internal” within the phrase “INTERNAL Revenue Service” means INTERNAL to the Executive Branches
35 of the United States government and NOT internal to states of the Union.
- 36 2. Any court which is officiating over an income tax matter is:
37 2.1. Engaging in “political questions”.
38 2.2. Acting as an administrative agency within the Executive Branch because it is engaging in “political questions”
39 and because it is interfering with the activities of “public officers” within other branches of the government.
40 2.3. Not exercising true “judicial power” within the meaning of the U.S. Constitution Article III, regardless of the
41 origins of its authority as an Article III court.
- 42 3. Since courts exercising true “judicial power” within the meaning of the U.S. Constitution Article III may not engage in
43 political questions, then they may not interfere with the collection of taxes associated with a “public office” or a “trade
44 or business”. This, in fact, is the basis:
45 3.1. For the authority of the Anti Injunction Act, 26 U.S.C. §7421: The judicial branch may not lawfully intrude on
46 the internal affairs of the other two branches of the government.
47 3.2. For prohibiting federal courts from making declaratory judgments in relation to “taxes” under the authority of 28
48 U.S.C. §2201(a).

- 1 4. Compelling a person against their will to become a “public officer” or “employee” within the Executive Branch of the
 2 government, which is what a “taxpayer” is, represents a denial of the ONLY guarantee MANDATED within the U.S.
 3 Constitution of providing a “republican form of government”. See U.S. Const. Art. 4, Section 4. A republican form of
 4 government requires separation of powers, and forcing everyone into becoming a “franchisee” and an “employee”
 5 within the U.S. Government:
 6 4.1. Destroys the separation of powers between the state and federal government by making everyone into federal
 7 officers.
 8 4.2. Destroys the separation between what is “public” and what is “private” by connecting everything to the public
 9 office using the Social Security Number, which is a license number to act as a trustee, fiduciary, and public
 10 officer of the U.S. government.
 11 4.3. Effectively imposes imminent domain over all private property and brings it under the control of the federal
 12 government by connecting it with public property called a “Social Security Number”. 20 CFR §422.104 says that
 13 the Social Security Number and the card are property of the U.S. government and not the person carrying it. You
 14 cannot use this “public property” for a “private use” because that would be embezzlement and impersonating a
 15 public officer. Therefore, everything you connect the “trustee license number” to becomes “private property
 16 donated to a temporary public use to procure the benefit of a federal franchise”.

17 We showed earlier in section 17.1 that all “franchisees” are “officers” and/or “employees” of the government. I.R.C.
 18 Subtitles A and C are franchises that apply only to those acting as “public officers” for the U.S. government. They are
 19 excise taxes upon an “activity” called a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of
 20 a public office”. As such:

- 21 1. The tax is upon “public officers” of the United States, all of whom are in the Executive Branches of the government.
 22 These two branches of government are what is called the “political branches”.
 23 2. The tax can only be imposed or collected where these “public officers” serve by law. 4 U.S.C. §72 requires that all
 24 public offices shall be exercised in the District of Columbia and NOT elsewhere except as expressly provided by law.
 25 Congress has never enacted any law that “expressly extends” any public office that is the subject of I.R.C. Subtitles A
 26 and C taxes to any place within any state of the Union. That is why
 27 2.1. The term “United States” is defined within 26 U.S.C. §7701(a)(9) and (a)(10) for the purposes of I.R.C. Subtitles
 28 A and C to mean the District of Columbia and no part of any state of the Union.
 29 2.2. 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d) moves the effective domicile of all “U.S. citizens” and “U.S.
 30 residents” to the District of Columbia for the purposes of judicial jurisdiction.
 31 3. The tax is only upon federal “officers” and “employees” while they are “abroad”, which means in a foreign country
 32 that is NOT a state of the Union pursuant to 26 U.S.C. §911. There is *no provision* within the I.R.C. that imposes a tax
 33 upon “citizens or residents of the United States” while they are NOT “abroad”, and therefore they don’t owe a tax
 34 when geographically located “domestically”. By “domestic”, we mean within the “United States” (District of
 35 Columbia). 26 U.S.C. §911 imposes a tax upon “citizens and residents of the United States” while abroad. What these
 36 two entities have in common is a legal “domicile” within the “United States”, which is defined as the District of
 37 Columbia in 26 U.S.C. §7701(a)(9) and (a)(10) and nowhere extended to any state of the Union within the I.R.C.
 38 These statutory “citizens” and “residents” all work for the U.S. government as officers and employees because while
 39 they are on official duty, they are representing a federal corporation and take on the character of that corporation. That
 40 corporation, in turn, is a statutory (per 8 U.S.C. §1401) but not constitutional “citizen” of the place it was incorporated,
 41 which is the District of Columbia.

42 *"A corporation is a citizen, [resident](#), or inhabitant of the state or country by or under the laws of which it was*
 43 *created, and of that state or country only."*
 44 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §886]*

45 For further details on the nature of I.R.C. Subtitle A as an excise tax upon “public offices” in the United States government,
 46 see:

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

47 The Constitution, Article 1, Section 8, Clause 1 confers the power to both LAY and COLLECT taxes upon the Legislature,
 48 and not upon any other branch.

49 *U.S. Constitution*

1 Article 1, Section 8, Clause 1

2 The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and
3 provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises
4 shall be uniform throughout the United States;

5 Note that the above clause delegates BOTH laying AND collecting in the same person in the Congress. This is the basis
6 for “taxation with representation”.

- 7 1. This power may not lawfully be delegated to another branch, including the Judiciary or anyone in the Executive
8 Branch, in the context of anything having to do with a state of the Union.
- 9 2. If it is delegated to another branch, can only be delegated in the context of tax collection or enforcement INTERNAL
10 to the federal government itself and INTERNAL to federal territory where the Constitution does NOT apply.

11 A court which interferes with the collection or assessment of taxes is interfering with the exclusive functions delegated by
12 the Constitution to the Executive Branch, which it cannot lawfully do and which is a strictly “political question”. Here is
13 the way the U.S. Supreme Court stated it:

14 “. . . a power definitely assigned by the Constitution to one department can neither be surrendered nor
15 delegated by that department, nor vested by statute in another department or agency. Compare [Springer v.
16 Philippine Islands, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.](#)”
17 [*Williams v. U.S.*, 289 U.S. 553, 53 S.Ct. 751 (1933)]

18 Consequently, tax collection is a “political” function that is inherently non-judicial in nature. On the subject of taxes and
19 the enforcement of lawful collection in a court of law, the U.S. Supreme Court has furthermore said that:

- 20 1. Any subject of litigation which can be delegated to an Article I administrative agency such as U.S. Tax Court does not
21 involve the “judicial power” of the government.

22 “The view under discussion-that, Congress having consented that the United States may be sued, the judicial
23 power defined in [article 3](#) at once attaches to the court authorized to hear and determine the suits-must then be
24 rejected, for the further reason, or, perhaps, what comes to the same reason differently stated, that it cannot be
25 reconciled with the limitation fundamentally implicit in the constitutional separation of the powers, namely, that
26 a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated by
27 that department, nor vested by statute in another department or agency. Compare [Springer v. Philippine
28 Islands, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.](#) **And since Congress, whenever it thinks proper,
29 undoubtedly may, without infringing the Constitution, confer upon an executive officer or administrative
30 board, or an existing or specially constituted court, or retain for itself, the power to hear and determine
31 controversies respecting claims against the United States, it follows indubitably that such power, in whatever
32 guise or by whatever agency exercised, is no part of the judicial power vested in the constitutional courts by
33 the third article.** That is to say, a power which may be devolved, at the will of Congress, upon any of the three
34 departments, plainly is not within the doctrine of the separation and independent exercise of governmental
35 powers contemplated by the tripartite distribution of such powers. Compare [Kilbourn v. Thompson, 103 U.S.
36 168, 190-191, 26 L.Ed. 377.](#)
37 [*Williams v. U.S.*, 289 U.S. 553, 53 S.Ct. 751 (1933)]

38 Therefore, at least in the context of “taxes”, regardless of what federal court the dispute is being heard in, the courts are
39 operating in an “administrative mode” as part of the Legislative rather than Judicial branch of the government, even if
40 the judges themselves are ordained as Article III judges.

- 41 2. All tax subjects are “political” in nature.

42 “Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit
43 or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth
44 Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates universally
45 reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously
46 includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course, the situs of
47 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious
48 illustration being a tax on realty laid by the state in which the realty is located.”
49 [*Miller Brothers Co. v. Maryland, 347 U.S. 340* (1954)]

50 Note the phrase “their nature and measure is largely a “political matter”.

- 51 3. The Judicial Branch is the only branch of the three branches of government that is NOT “political” and is prohibited
52 from involving itself in “political questions”.

1 "But, fortunately for our freedom from political excitements in judicial duties, this court [the U.S. Supreme
2 Court] can never with propriety be called on officially to be the umpire in questions merely political. The
3 adjustment of these questions belongs to the people and their political representatives, either in the State or
4 general government. These questions relate to matters not to be settled on strict legal principles. They are
5 adjusted rather by inclination, or prejudice or compromise, often.

6 [. . .]

7 Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament
8 of judges would be that, in such an event, all political privileges and rights would, in a dispute among the
9 people, depend on our decision finally. We would possess the power to decide against, as well as for, them,
10 and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much
11 perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing
12 their representatives to make laws and unmake them, and without our interference as to their principles or
13 policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as
14 empowered by the State or the Union, commence their functions and may decide on the rights which conflicting
15 parties can legally set up under them, rather than about their formation itself. Our power begins after theirs
16 [the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after
17 them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is
18 the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise,
19 or control neither. The disputed rights beneath constitutions already made are to be governed by precedents,
20 by sound legal principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed
21 rules; they are per S.E. questions of law, and are well suited to the education and habits of the bench. But the
22 other disputed points in making constitutions, depending often, as before shown, on policy, inclination, popular
23 resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in
24 relation to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a
25 people bred in the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a
26 class of men who are so far removed from them as the judiciary, a class also who might decide them
27 erroneously, as well as right, and if in the former way, the consequences might not be able to be averted except
28 by a revolution, while a wrong decision by a political forum can often be peacefully corrected by new
29 elections or instructions in a single month; and if the people, in the distribution of powers under the
30 constitution, should ever think of making judges supreme arbiters in political controversies when not selected
31 by nor, frequently, amenable to them nor at liberty to follow such various considerations in their judgments
32 as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of their own
33 invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the republic,
34 in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at least, than
35 the worst elective oligarchy in the worst of times. Again, instead of controlling the people in political affairs,
36 the judiciary in our system was designed rather to control individuals, on the one hand, when encroaching,
37 or to defend them, on the other, under the Constitution and the laws, when they are encroached upon. And if
38 the judiciary at times seems to fill the important station of a check in the government, it is rather a check on the
39 legislature, who may attempt to pass laws contrary to the Constitution, or on the executive, who may violate
40 both the laws and Constitution, than on the people themselves in their primary capacity as makers and
41 amenders of constitutions."

42 [Luther v. Borden, 48 U.S. 1 (1849)]

43 Here is another example of the above phenomenon, from the United States Constitution annotated:

44 *The Public Rights Distinction*

45 "That is, "public" rights are, strictly speaking, those in which the cause of action inheres in or lies against the
46 Federal Government in its sovereign capacity, the understanding since Murray's Lessee. However, to
47 accommodate Crowell v. Benson, Atlas Roofing, and similar cases, seemingly private causes of action between
48 private parties will also be deemed "public" rights, when Congress, acting for a valid legislative purpose
49 pursuant to its Article I powers, fashions a cause of action that is analogous to a common-law claim and so
50 closely integrates it into a public regulatory scheme that it becomes a matter appropriate for agency resolution
51 with limited involvement by the Article III judiciary. (82)"

52 [Footnote 82: Granfinanciera, S.A. v. Nordberg, 492 U.S. at 52-54. The Court reiterated that the Government
53 need not be a party as a prerequisite to a matter being of "public right." Id. at 54. Concurring, Justice Scalia
54 argued that public rights historically were and should remain only those matters to which the Federal
55 Government is a party. Id. at 65.]

56 [Annotated Constitution, Year 2002, p. 640.

57 SOURCE: <http://www.gpoaccess.gov/constitution/pdf2002/013.pdf>]

58 Based on the foregoing, whenever a court is hearing any matter relating to income taxation, then they are:

- 59 1. Not part of the judicial branch of the government.
60 2. Engaging in "political questions".

- 1 3. Acting as an administrative agency within the Executive Branch because it is engaging in “political questions” and
2 because it is interfering with the activities of “public officers” within other branches of the government.
- 3 4. Not exercising true “judicial power” within the meaning of the U.S. Constitution Article III, regardless of the origins of
4 its authority as an Article III court.
- 5 5. Engaging in criminal identify theft and kidnapping to take jurisdiction over such a matter if you are not, in fact
6 lawfully serving in a public office in the U.S. government and administering a public right as part of such office. Note
7 that tax forms and statutes DO NOT, in fact, create any new public offices, but simply regulate the exercise of
8 EXISTING public offices lawfully created by means other than the tax code itself, such as under Title 5 of the U.S.
9 Code.

10 Recognizing the above constraints imposed by the separation of powers between branches of the government, the Congress
11 has enacted the following:

- 12 1. The Anti-Injunction Act, 26 U.S.C. §7421, prohibits federal courts from enjoining the assessment or collection of
13 income taxes.
- 14 2. The Declaratory Judgments Act, 28 U.S.C. §2201(a) prohibits courts from declaring rights or status in the context of
15 federal income taxes.

16 Both of these acts would be unconstitutional if used to adversely affect or undermine the rights of a person who is a
17 “nontaxpayer”, which we define as a person who is *not* the “taxpayer” defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C.
18 §1313. This was confirmed by the federal courts when they said:

19 *“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,
20 and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and
21 no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not
22 assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*
23 *[Long v. Rasmussen, 281 F. 236 (1922)]*

24 *“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and
25 not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the
26 Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and
27 no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]
28 Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”*
29 *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

30 Courts may not undermine the Constitutional rights of those domiciled in places protected by the Constitution and the Bill
31 of Rights without violating their oath to support and defend the Constitution. A consequence of this fact is that they may
32 not engage in any of the following self-serving activities:

- 33 1. Declare a person who is a “nontaxpayer” as instead being a “taxpayer”. The Declaratory Judgments Act, 28 U.S.C.
34 §2201(a) prohibits all such presumptions or declarations by the court. Therefore, a person who declares under penalty
35 of perjury that he is a “nontaxpayer” not domiciled in the “United States” must be presumed by the court and the
36 government to be such from that point on.
- 37 2. Self-servingly presume that *everyone* is a franchisee called a “taxpayer”. All such presumptions which prejudice
38 constitutional rights are unconstitutional. See:

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

- 39 3. Refuse to acknowledge the existence of “nontaxpayers”. This perpetuates the false presumption that everyone is a
40 “taxpayer”.
- 41 4. Compel a person to accept the duties of a franchisee called a “taxpayer” or a “public officer” without any PROVEN
42 compensation or benefit. This constitutes slavery in violation of the Thirteenth Amendment.
- 43 5. Refuse “nontaxpayers” the ability to discuss laws in front of the jury that prove the existence of “nontaxpayers” or the
44 limitations upon the authority of the IRS or the Court. This advantages the government at the expense of individual
45 Constitutional rights.
- 46 6. Extend definitions within the Internal Revenue Code by abusing the word “includes” to extend or enlarge his
47 importance or jurisdiction by compelling false presumptions about his jurisdiction. This:
48 6.1. Violates the rules of statutory construction.

49 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one**
50 **thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*

1 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons**
2 **or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be**
3 **inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
4 of a certain provision, other exceptions or effects are excluded." [Black's Law Dictionary, Sixth Edition, p.
5 581]

6 "It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v.
7 Franklin, [439 U.S. 379](#), 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed
8 in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe
9 legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who
10 has not even read it."
11 [Meese v. Keene, 481 U.S. 465, 484 (1987)]

12 "**When a statute includes an explicit definition, we must follow that definition, even if it varies from that**
13 **term's ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory
14 definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n.
15 10 ("As a rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated");
16 Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S.
17 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction §
18 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at
19 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include
20 the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the
21 contrary."
22 [[Stenberg v. Carhart, 530 U.S. 914 \(2000\)](#)]

23 6.2. Turns a society of law into a society of men.

24 "**The government of the United States has been emphatically termed a government of laws, and not of men.**
25 It will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested
26 legal right."
27 [Marbury v. Madison, [-5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]

28 6.3. Makes the judge into an imperial monarch and a pagan deity to be worshipped in violation of the First
29 Amendment establishment of religion clauses. See:

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

30 6.4. Unlawfully enlarges federal jurisdiction beyond its clear constitutional limits.

31 6.5. Completely destroys the separation of powers between states of the Union. See:

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

32 6.6. Causes the judge to engage in "treason":

33 "In another, not unrelated context, Chief Justice Marshall's exposition in *Cohens v. Virginia*, 6 Wheat, 264
34 (1821), could well have been the explanation of the Rule of Necessity; he wrote that a court "must take
35 jurisdiction if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches
36 the confines of the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with
37 whatever difficulties, a case may be attended, we must decide it, if it be brought before us. **We have no more**
38 **right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or**
39 **the other would be treason to the constitution.** Questions may occur which we would gladly avoid; but we
40 cannot avoid them." *Id.*, at 404 (emphasis added)
41 [U.S. v. Will, 449 U.S. 200 (1980)]

42 For further details on this scam, see:

[Meaning of the Words "includes" and "including"](#), Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

- 43 7. Admit into evidence any provision of the I.R.C. as proof of an obligation or duty against a person who is not a
44 "taxpayer" and who instead is a "nontaxpayer". All franchise agreements are "private law" and "Special law" and is
45 essence behave as "contracts" or agreements. The U.S. Supreme Court, in fact, referred to income taxes, in fact, as
46 "quasi-contractual" in *Milwaukee v. White*, [296 U.S. 268](#) (1935). As such, the provisions of these contracts or
47 agreements may not lawfully be enforced or cited against those who are not party to them.
- 48 8. Refuse to enforce the government's duty as moving party to prove that the existence of either explicit or implicit
49 consent to the franchise agreement codified in I.R.C. Subtitles A and C before these provisions may be enforced
50 against anyone.

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

4 Consent may not be "presumed", and must be PROVEN with evidence. Absent demonstrate consent in some form, the
5 provisions of the franchise agreement may not be enforced against those who do not consent. See:

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

- 8 9. Refuse to acknowledge that the basis for authority to impose an income tax is domicile within federal territory and the
9 exclusive jurisdiction of the United States, regardless of where the "taxpayer" is physically located.

10 *"Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in*
11 *transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the*
12 *Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates*
13 *universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter*
14 *obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,*
15 *the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most*
16 *obvious illustration being a tax on realty laid by the state in which the realty is located."*
17 *[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

18 For details, see:

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

- 21 10. Refuse to acknowledge or enforce the requirement that domicile within any state of the Union on other than federal
22 territory does not represent domicile within the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10). This:
23 10.1. Leads to a complete destruction of the separation of powers and devolves a republican form of government into a
24 totalitarian socialist monopoly and oligarchy.
25 10.2. Denies a "republican form of government" to person domiciled in states of the Union, which is MANDATED by
26 Article 4, Section 4 of the United States Constitution.

27 All of the above tactics are typically used by unscrupulous judges and U.S. attorneys to self-servingly, unlawfully, and
28 criminally expand their importance, jurisdiction, revenues, and to advantage the government at the expense of your
29 Constitutional rights. You as a vigilant citizen concerned about protecting your constitutional rights should anticipate all
30 the above very common tactics and expose and oppose them in your pleadings and correspondence BEFORE they are even
31 used.

32 The only way we can have a true "republican form of government" mandated by Article 4, Section 4 of the U.S.
33 Constitution is:

- 34 1. To have separate franchise courts within the Executive Branch for administering federal franchises such as income
35 taxes.
36 2. To prohibit judges in federal district courts from entertaining any franchise issue and to focus exclusively on Article III
37 functions of protecting rights.
38 3. Establish true Article III federal courts. Right now, the U.S. federal District and Circuit courts are Article IV
39 legislative courts, not Article III courts. See:

40 *What Happened to Justice?*, Form #06.012
41 <http://sedm.org/Forms/FormIndex.htm>

- 42 4. To prevent Congress from determining directly the compensation of federal judges. Right now, federal judges salaries
43 are determined directly by the U.S. Congress. Instead, Congress must establish a separate Judicial Branch and fund the
44 ENTIRE branch and let the branch and not the Congress determine the pay.
45 5. To prohibit Article III judges from being "taxpayers" subject to IRS extortion. This will allow "nontaxpayers" to
46 receive complete and independent judges in their tax trials.
47 6. To prevent the Legislative Branch from unlawfully delegating the authority to "collect" to another branch of the
 government, such as the Treasury within the Executive Branch because this separates the "taxation" from the
 "representation" functions and only encourages lack of accountability and usurpation. Article 1, Section 8, Clause 1
 empowers Congress to 'LAY AND COLLECT' taxes and they delegated the collect part unlawfully to the Executive
 Branch, and more particularly to the Treasury and the IRS who serves them. Right now Congressmen conveniently
 uses the IRS and the separation of powers as a "scapegoat" why they can't remedy the evil activities of the IRS. Well,
 THEY created this problem by a treasonous act of unlawfully delegating the power to COLLECT taxes to another

branch of the government while retaining the power to LAY those same taxes delegated by Article 1, Section 8, Clause 1 of the Constitution.

7. To modify the Anti-Injunction Act, 26 U.S.C. §7421, and the Declaratory Judgments Act, 28 U.S.C. §2201(a) to indicate that these provisions in the context of “taxes” only apply to “taxpayer” and not to “nontaxpayers” so that federal courts don’t unlawfully and criminally abuse these acts against private citizens who are not within the United States federal government as “franchisees”. Typically, they unlawfully abuse these acts in conjunction with the Full Payment Rule found in *Flora v. United States*, 362 U.S. 145, 80 S.Ct. 630, 647 (1960). to avoid litigation and force “nontaxpayers” to use franchise courts. This:
 - 7.1. Deprives “nontaxpayers” of their constitutional rights.
 - 7.2. Deprives persons protected by the Constitution of a trial by jury. U.S. Tax Court has no jury.
 - 7.3. Compels “nontaxpayers” into becoming “taxpayers”. Tax Court Rule 13(a) says that only “taxpayers” can employ the Tax Court to resolve disputes. There is no equivalent court for “nontaxpayers”.

Consistent with the above, the U.S. Supreme Court has held the following. Note that they indicated that they cannot exercise administrative jurisdiction as part of the Executive Branch, because they recognize that this would violate the separation of powers:

*Referring to the provisions for patent appeals this court said in [Butterworth v. U.S.](#), 112 U.S. 50, 60, 5 S.Ct. 25, 28 L.Ed. 656, that the function of the court thereunder was not that of exercising ordinary jurisdiction at law or in equity, but of taking a step in the statutory proceeding under the patent laws in aid of the Patent Office. And in [Postum Cereal Company v. California Fig Nut Company](#), 272 U.S. 693, 698, 47 S.Ct. 284, 285, 71 L.Ed. 478, which related to a provision for a like appeal in a trade-mark proceeding, this court held: **‘The decision of the Court of Appeals under section 9 of the act of 1905^{FN2} is not a judicial judgment. It is a mere administrative decision.** It is merely an instruction to the Commissioner of Patents by a court which is made part of the machinery of the Patent Office for administrative purposes.’ Another case in point is [Keller v. Potomac Electric Power Co.](#), 261 U.S. 428, 442-444, 43 S.Ct. 445, 67 L.Ed. 731, which involved a statutory proceeding in the courts of the District of Columbia to revise an order of a commission fixing the valuation of the property of a public utility for future rate-making purposes. **There this court held that the function assigned to the courts of the District in the statutory proceeding was not judicial in the sense of the Constitution, but was legislative and advisory, because it was that of instructing and aiding the commission in the exertion of power which was essentially legislative.***

^{FN2} Now section 89, title 15, U.S. Code (15 USCA s 89). This jurisdiction also was transferred to the Court of Customs and Patent Appeals by the act cited in note 1.

In the cases just cited, as also in others, it is recognized that the courts of the District of Columbia are not created under the judiciary article of the Constitution but are legislative courts, and therefore that Congress may invest them with jurisdiction of appeals and proceedings such as have been just described.

But this court [the U.S. Supreme Court] cannot be invested with jurisdiction of that character, whether for purposes of review or otherwise. It was brought into being by the judiciary article of the Constitution, is invested with judicial power only, and can have no jurisdiction other than of cases and controversies falling within the classes enumerated in that article. It cannot give decisions which are merely advisory; nor can it exercise or participate in the exercise of functions which are essentially legislative or administrative. [Keller v. Potomac Electric Power Co.](#), *supra*, page 444, of 261 U.S., 43 S.Ct. 445, 67 L.Ed. 731, and cases cited; [Postum Cereal Co. v. California Fig Nut Company](#), *supra*, pages 700-701 of 272 U.S. 47 S.Ct. 284, 71 L.Ed. 478; [Liberty Warehouse Co. v. Grannis](#), 273 U.S. 70, 74, 47 S. 282, 71 L.Ed. 541; [Willing v. Chicago Auditorium Association](#), 277 U.S. 274, 289, 48 S.Ct. 507, 72 L.Ed. 880; *Ex parte Bakelite Corporation*, 279 U.S. 438, 449, 49 S.Ct. 411, 73 L.Ed. 789.

The proceeding on the appeal from the commission’s action is quite unlike the proceeding, under sections 1001(a) to 1004(b) of the Revenue Act of 1926, c. 27, 44 Stat., pt. 2, p. 109 (26 USCA ss 1224-1227), on a petition for the review of a decision of the Board of Tax Appeals; for, as this court heretofore has pointed out, such a petition

(a) brings before the reviewing court the United States or ^{**391} its representative on the one hand and the interested taxpayer on the other,

(b) presents for consideration either the right of the United States to the payment of a tax claimed to be due from the taxpayer or his right to have refunded to him money which he has paid to satisfy a tax claimed to have been erroneously charged against him, and

(c) calls for a judicial and binding determination of the matter so presented—all of which makes the proceeding a case or controversy within the scope of the judicial power as defined in the judiciary article. [Old Colony Trust Co. v. Commissioner of Internal Revenue](#), 279 U.S. 716, 724-727, 49 S.Ct. 499, 73 L.Ed. 918.

The end of the above ruling compares the issue in the case with taxation and contains a deliberate deception. They refer to the function of the “Board of Tax Appeals”, which today we know of as “U.S. Tax Court”. They try to create the deception that the U.S. Tax Court as an Article III court that officiates over “rights”. However, we now know by reading section 18.3 that “U.S. Tax Court is in the Executive Branch and that it officiates over the “trade or business” franchise that forms the heart of the income tax within I.R.C. Subtitle A. 26 U.S.C. §7441 identifies U.S. Tax Court as an Article I court within the Legislative and not Judicial Branch. They use the word “taxpayer”, which is synonymous with a franchisee under the I.R.C. Subtitle A franchise agreement. Franchisees do not have “rights”, but only privileges granted by their “parens patriae”, the government. Yet the Supreme Court uses the word “rights” in describing the transaction. This is FRAUD. Obviously, either they don’t know the difference between a “right” and a “privilege” or they are trying to deceive you into thinking that a “taxpayer” is a person who has rights and who is NOT the subject of a franchise agreement. The distinction we wish to emphasize is that the only time “rights” instead of “privileges” can really be at issue in any court is when:

1. The court is willing and able to recognize the existence of persons who are not party to the franchise agreement, and who are called “non-taxpayers”.
2. The court is willing and able to declare that you are a “non-taxpayer” not subject to the I.R.C. The only people who have REAL rights are those who don’t participate in government franchises and who have this status recognized by the courts.
3. The court does not enforce the provisions of the franchise agreement in I.R.C. Subtitle A against a non-participant such as a “non-taxpayer”.
4. The court does not interfere with the rights of “non-taxpayers” by invoking the Anti-Injunction Act, 26 U.S.C. §7421 to dismiss lawsuits brought by “non-taxpayers” intended to prevent illegal enforcement of the “trade or business” franchise against non-participants..
5. The court does not invoke the Declaratory Judgments Act, 28 U.S.C. §2201(a) as an excuse to avoid declaring the rights of a “non-taxpayer” who has illegally become the target of IRS enforcement.

We would like to conclude this section by emphasizing the following constraints imposed by the separation of powers doctrine upon the federal courts:

1. No judge or court can lawfully serve in TWO branches of the government at the same time. This would constitute an ongoing conflict of interest.
2. A judge or court that serves as an Executive Branch agency in the context of income taxes that apply to domiciliaries of federal territory cannot ALSO serve as an Article III judge under the Constitution.
3. A judge who is serving in a franchise court within the Executive Branch, if he orders any kind of penalty against a party before him, is violating the Constitutional prohibition against “bills of attainder”, which are penalties administered by the Executive Branch rather than true “judicial power” under the Constitution.

Bill of attainder. *Legislative acts, no matter what their form, that apply either to named individuals or to easily ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. United States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; United States v. Lovett, 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress);' Art. I, Sec, 10 (as to state legislatures). [Black's Law Dictionary, Sixth Edition, p. 165]*

The only way for a legislative franchise court to bypass the constitutional prohibition against “bills of attainder” in the case of a litigant before it who is protected by the Constitution of the United States is for the individual to consent to it. At the point it is consensual is the point at which it ceases to be injurious:

Volunt 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.

1 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*
2 *One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.*
3 *[Bouvier's Maxims of Law, 1856;*
4 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

5 Therefore, those who are protected by the Constitution and who are compelled to appear before a franchise court such
6 as the U.S. Tax Court, a U.S. District Court, or a federal Circuit Court must:

- 7 3.1. Emphasize that they do not consent to the jurisdiction of the court and thereby do not surrender their right to be
8 protected from "bills of attainder" mandated under Article 1, Section 10 of the United States Constitution.
- 9 3.2. Remind the court that they may not institute any penalties, duties, or "taxes" without express written consent on a
10 writing that fully discloses ALL of the rights surrendered.
- 11 3.3. Emphasize that you reserve all your rights without prejudice, U.C.C. §1-308 and its successor, U.C.C. §1-207.
- 12 3.4. Never make an "appearance" and thereby consent to the jurisdiction of the court.

13 **appearance.** *A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or*
14 *defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The*
15 **voluntary submission** *to a court's jurisdiction.*

16 *In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who*
17 *enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many*
18 *stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his*
19 *behalf. See e.g., Fed.R.Crim.P. 43.*

20 *An appearance may be either **general** or **special**; the former is a simple and unqualified or unrestricted*
21 *submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific*
22 *purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting*
23 *to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such*
24 *jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the*
25 *jurisdiction of court. Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.*
26 *[Black's Law Dictionary, Sixth Edition, p. 97]*

27 3.5. Continually emphasize that they are under financial duress.

- 28 4. A judge cannot participate as a "public officer" engaged in a "trade or business" within the Executive Branch in the
29 context of income taxes, and yet also claim to be a "judicial officer" within another branch of the government for other
30 purposes. This is an absurd contradiction. The Federalist Papers confirms that power over a man's subsistence is
31 power over his will. This means that judges cannot be subject to enforcement by an Executive Branch agency within
32 the Dept. of the Treasury called the IRS on the one hand, and at the same time have "judicial independence" and
33 objectivity in any sense of the word in the context of income tax cases being heard before them.

34 *"In the general course of human nature, A POWER OVER A MAN'S SUBSISTENCE AMOUNTS TO A POWER*
35 *OVER HIS WILL."*
36 *[Alexander Hamilton, Federalist Paper No. 79]*

37 **19 How statutory franchises and "public rights" effect your standing in federal court**

38 **19.1 Background**

39 A very important aspect of determining choice of law in any controversy that could be heard in either a state or federal
40 court is the concept of government "franchises". A franchise is any statutory system created by the government which
41 results in some kind of perceived "benefit" or "privilege". Such franchises are frequently called "public rights" by the
42 courts.

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

46 *A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference*
47 *to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise*
48 *from the king's grant, or be held by prescription, but today we understand a franchise to be some special*

1 privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in
2 general. *State v. Fernandez*, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

3 **In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised**
4 **without legislative grant. To be a corporation is a franchise.** The various powers conferred on corporations
5 are franchises. The execution of a policy of insurance by an insurance company [e.g. **Social**
6 **Insurance/Socialist Security**], and the issuing a bank note by an incorporated bank [such as a **Federal Reserve**
7 **NOTE**], are franchises. *People v. Utica Ins. Co.*, 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace
8 the property acquired by the exercise of the franchise. *Bridgeport v. New York & N. H. R. Co.*, 36 Conn. 255, 4
9 Am.Rep. 63. Nor involve interest in land acquired by grantee. *Whitbeck v. Funk*, 140 Or. 70, 12 P.2d. 1019,
10 1020. **In a popular sense, the political rights of subjects and citizens are franchises, such as the right of**
11 **suffrage, etc. *Pierce v. Emery*, 32 N.H. 484; *State v. Black Diamond Co.*, 97 Ohio.St. 24, 119 N.E. 195, 199,**
12 **L.R.A.1918E, 352.**

13 Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.

14 Exclusive Franchise. See Exclusive Privilege or Franchise.

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

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

23 Secondary Franchises. The franchise of corporate existence being sometimes called the "primary" franchise of
24 a corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may,
25 receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls,
26 collect fares, etc. *State v. Topeka Water Co.*, 61 Kan. 547, 60 P. 337; *Virginia Canon Toll Road Co. v. People*,
27 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or
28 general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a
29 corporation, while the latter are certain rights and privileges conferred upon existing corporations. *Gulf*
30 *Refining Co. v. Cleveland Trust Co.*, 166 Miss. 759, 108 So. 158, 160.

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

33 The most important fact which emerges from the above is that when you agree to accept a franchise, then you agree, based
34 on the above to:

35 1. Abide by all the legal obligations associated with the statutory franchise:

36 CALIFORNIA CIVIL CODE
37 DIVISION 3. OBLIGATIONS
38 PART 2. CONTRACTS
39 CHAPTER 3. CONSENT
40 [Section 1589](#)

41
42 1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations
43 arising from it, so far as the facts are known, or ought to be known, to the person accepting.

44 2. Become a "privileged subject" and nominate a "king" to rule over you by "royal prerogative".

45 "In England it is defined to be a **royal privilege** in the hands of a **subject**.

46 A "franchise," as used by Blackstone In defining *quo warranto*, (3 Com. 262 [4th Am. Ed.] 322), had reference
47 to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise
48 from the king's grant, or be held by prescription..."
49 [Black's Law Dictionary, Fourth Edition, pp. 786-787]

50 3. May no longer approach the government in equity as an *equal* sovereign with all the same powers as them, but instead
51 become simply an "employee" who must abide by whatever the "employment" agreement says, which is ALL

FEDERAL STATUTORY LAW. The government's legislative authority is almost exclusively over ONLY its own "employees" and "public officers" and not private human beings, as proven by the following:

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

Generally, anything that includes a "license" is a statutory franchise or "public right" that is voluntary, and all the laws that implement it function essentially as private law and the equivalent of a contract between the "applicant" for the license, and the government:

The court held that the first company's charter was a contract between it and the state, within the protection of the constitution of the United States, and that the charter to the last company was therefore null and void., Mr. Justice DAVIS, delivering the opinion of the court, said that, if anything was settled by an unbroken chain of decisions in the federal courts, it was that an act of incorporation [which is a FRANCHISE] was a contract between the state and the stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, whould shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that respect which has always been felt for the judicial department of the government.'
[New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]

"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]

Examples of "public rights" and statutory franchises include such things as:

1. Income tax
2. Social Security
3. Medicare
4. Medicaid
5. Driver's licenses
6. Marriage licenses
7. Nearly every form of "public assistance"
8. Professional licenses of every description

The Bible forbids Christians to allow anyone but the true and living God to be their king or ruler. Under God's law, all persons are equal and any attempt to make them unequal is an attempt at idolatry. In God's eyes, when we show partiality in judgment of others based on the "privileges" or "franchises" they are in receipt of or other forms of "social status", then we are condemned as Christians:

"You shall not show partiality in judgment; you shall hear the small as well as the great; you shall not be afraid in any man's presence, for the judgment is God's. The case that is too hard for you, bring to me, and I will hear it."
[Deut. 1:17, Bible, NKJV]

"You shall not pervert justice; you shall not show partiality, nor take a bribe, for a bribe blinds the eyes of the wise and twists the words of the righteous."
[Deut. 16:19, Bible, NKJV]

"For the LORD your God is God of gods and Lord of lords, the great God, mighty and awesome, who shows no partiality nor takes a bribe."
[Deut. 10:17, Bible, NKJV]

"He [God] will surely rebuke you If you secretly show partiality."
[Job 13:10, Bible, NKJV]

"The rich and the poor have this in common, the LORD is the maker of them all."
[Prov. 22:2, Bible, NKJV]

1 “But you, do not be called ‘Rabbi’; for One is your Teacher, the Christ, and you are all brethren. Do not call
2 anyone on earth your father; for One is your Father, He who is in heaven. And do not be called teachers; for
3 One is your Teacher, the Christ. **But he who is greatest among you shall be your servant. And whoever exalts
4 himself will be humbled, and he who humbles himself will be exalted**.
5 [Jesus in Matt. 23:8-12, Bible, NKJV]

6 But Jesus called them to Himself and said to them, “You know that those who are considered rulers over the
7 Gentiles lord it over them, and their great ones exercise authority over them. Yet it shall not be so among you;
8 but **whoever desires to become great among you shall be your servant. And whoever of you desires to be first
9 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
10 ransom for many.”
11 [Mark 10:42–45, Bible, NKJV. See also Matt. 20:25-28]

12 “There is neither Jew nor Greek, there is neither slave nor free, there is neither male nor female; **for you are
13 all one in Christ Jesus**.”
14 [Gal. 3:28, Bible, NKJV]

15 Is it fitting to say to a king, “You are worthless,
16 And to nobles, “You are wicked’?
17 **Yet He [God] is not partial to princes,
18 Nor does He regard the rich more than the poor;**
19 For they are all the work of His hands.
20 [Job. 34:18-19, Bible, NKJV]

21 “The poor man is hated even by his own neighbor,
22 But the rich has many friends.
23 **He who despises his neighbor sins;
24 But he who has mercy on the poor, happy is he.**”
25 [Prov. 14:20-21]

26 “**You shall not show partiality to a poor man in his dispute.**”
27 [Exodus 23:3, Bible, NKJV]

28 “The rich shall not give more and the poor shall not give less than half a shekel, when you give an offering to
29 the LORD, to make atonement for yourselves.”
30 [Exodus 30:15, Bible, NKJV]

31 “Better is the poor who walks in his integrity Than one perverse in his ways, though he be rich.”
32 [Prov. 28:6, Bible, NKJV]

33 “And again I say to you, it is easier for a camel to go through the eye of a needle than for a rich man to enter
34 the kingdom of God.”
35 [Matt. 19:24, Bible, NKJV]

36 “**For there is no distinction between Jew and Greek, for the same Lord over all is rich to all who call upon
37 Him.**”
38 [Rom. 10:12, Bible, NKJV]

39 “Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the
40 living God, who gives U.S. richly all things to enjoy.”
41 [1 Tim. 6:17, Bible, NKJV]

42 Therefore, accepting any kind of government “privilege” for a Christian encourages unlawful partiality and constitutes
43 idolatry. The “privilege” described by God in the passage below is the “privilege” of having a King (man) to protect, care
44 for, and “govern” the people as a substitute for God’s protection. The price exchanged for receipt of the “privilege” is
45 becoming “subjects” and paying usurious “tribute” in many forms to the king using their labor, property, and life:

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

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

1 heed their voice. However, you shall solemnly forewarn them, and show them the behavior of the king who
2 will reign over them."

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

14 Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over
15 us, that we also may be like all the nations, and that our king may judge U.S. and go out before U.S. and fight
16 our battles."

17 [[1 Sam. 8:4-20](#), Bible, NKJV]

18 The right to be protected by the King above is earned by giving him allegiance, and thereby withdrawing allegiance from
19 God as your personal sovereign:

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

23 "No servant can serve two masters; for either he will hate the one and love the other, or else he will be loyal to
24 the one and despise the other. You cannot serve God and mammon [Government, in this case]."
25 [Jesus [God] speaking in [Luke 16:13](#), Bible, NKJV]

26 **19.2 Franchises under the common law**

27 Franchises are litigated under the common law as what is called a "General assumpsit action", which is also called
28 "indebitatus assumpsit". This type of action involves a quasi-contract. *Indebitatus assumpsit*, unlike special *assumpsit*,
29 did not create a new substantive right; it was primarily only a new form of procedure", whose introduction was facilitated
30 by the same circumstances which had already made "Case concurrent with Detinue. But as an express *assumpsit* was
31 requisite to charge the bailee, so it was for a long time indispensable to charge a debtor. The basis or cause of the action
32 was, of course, the same as the basis of debt, *i.e.*, *quid pro quo*, or benefit. This may explain the inveterate practice of
33 defining consideration as either a detriment to the plaintiff or a benefit to the defendant.

34 An example of a general assumpsit, according to the U.S. Supreme Court, is income taxes, which, it held, are the subject of
35 a "quasi-contract":

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

39 8 S.Ct. 1370, compare *Fauntleroy v. Lum*, [210 U.S. 230](#), 28 S.Ct. 641, still the obligation to
40 pay taxes is not penal. It is a statutory liability, quasi
41 contractual in nature, enforceable, if there is no exclusive
42 statutory remedy, in the civil courts by the common-law action
43 of debt or indebitatus assumpsit. *United States v. Chamberlin*, [219 U.S. 250](#), 31 S.Ct.
44 [155](#); *Price v. United States*, [269 U.S. 492](#), 46 S.Ct. 180; *Dollar Savings Bank v. United States*, [19 Wall. 227](#);
45 and see *Stockwell v. United States*, 13 Wall. 531, 542; *Meredith v. United States*, 13 Pet. 486, 493. This was
46 the rule established in the English courts before the Declaration of Independence. *Attorney General v. Weeks*,
47 *Bunbury's Exch. Rep.* 223; *Attorney General v. Jewers and Batty*, *Bunbury's Exch. Rep.* 225; *Attorney General*
48 *v. Hatton*, *Bunbury's Exch. Rep.* [296 U.S. 268, 272] 262; *Attorney General v. —*, 2 *Ans.Rep.* 558; see
49 *Comyn's Digest* (Title 'Dett,' A. 9); 1 *Chitty on Pleading*, 123; cf. *Attorney General v. Sewell*, 4 *M.&W.* 77. "
50 [*Milwaukee v. White*, [296 U.S. 268](#) (1935)]

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

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

9 It is also important to note that according to the U.S. Supreme Court in *Erie Railroad v. Tompkins*, there IS no federal
10 common law applicable to parties domiciled within states of the Union. Hence, an general assumpsit cannot be entertained
11 in a federal court against a state domiciled citizen:

12 *“There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law*
13 *applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the*
14 *Law of Torts”*
15 *[Erie Railroad v. Tompkins, 304 U.S. 64 (1938)]*

16 **19.3 Effect of franchises on choice of forum**

17 The U.S. Supreme Court has said that when Congress creates what it calls a “public right” and, by implication a “statutory
18 privilege”, Congress has the authority to circumscribe and prescribe how that right may be exercised and which forums it is
19 enforced within. Hence, for instance, Congress can prescribe that if you dispute your income tax liability, you must first
20 enter Tax Court, which isn’t a Constitutional court at all, but an Article I administrative agency within the Legislative rather
21 than Judicial Branch of the government.

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

39 The U.S. Supreme Court also said that the only circumstances when Congress may remove the enforcement of a right to a
40 non-Article III, legislative tribunal or, by implication, remove it from a state court to federal court is in connection with a
41 statutory franchise or “public right”:

42 *“The distinction between public rights and private rights has not been definitively explained in our*
43 *precedents.FN22 Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of*
44 *public rights must at a minimum arise “between the government and others.” [Ex parte Bakelite Corp.](#), *supra*, at*
45 *451, 49 S.Ct., at 413.FN23 In contrast, “the liability of one individual to another under the law as defined,”*
46 *[Crowell v. Benson](#), *supra*, at 51, 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish*
47 *that only controversies in the former category may be removed from [Art. III](#) courts and delegated to legislative*
48 *courts or administrative agencies for their determination. See [Atlas Roofing Co. v. Occupational Safety and](#)*
49 *[Health Review Comm’n](#), 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); [Crowell v.](#)*
50 *[Benson](#), *supra*, 285 U.S., at 50-51, 52 S.Ct., at 292. See also Katz, *Federal Legislative Courts*, 43 Harv.L.Rev.*
51 *894, 917-918 (1930).FN24 Private-rights disputes, on the other hand, lie at the core of the historically*
52 *recognized judicial power.”*
53 *[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]*

54 The key to determining whether a matter must be heard in federal court or state court then, is to first determine whether it
55 involves a “public right” or “statutory franchise”.

1. If it is a state statutory privilege or public right, it must be litigated in a state court.
2. If it is a federal statutory privilege or public right, then it can be litigated only in a federal court.

The Separation of Powers Doctrine and the sovereign immunity of the states and federal governments towards each other prohibit state matters from being heard in a federal court or federal matters being heard in a state court. Alden v. Maine, 527 U.S. 706 (1999).

19.4 Effect of franchises on Constitutional Requirement for “due process of law”: NONE REQUIRED

Due process of law is defined as follows:

***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.*

An orderly proceeding wherein a person with notice, actual or constructive, and has an opportunity to be heard and to enforce and protect his rights before a court having the power to hear and determine the case. Kazubowski v. Kazubowski, 45 Ill.2d. 405, 259 N.E.2d. 282, 290. Phrase means that no person shall be deprived of life, liberty, property or of any right granted him by statute, unless matter involved first shall have been adjudicated against him upon trial conducted according to established rules regulating judicial proceedings, and it forbids condemnation without a hearing. Pettit v. Penn, LaApp., 180 So.2d 66, 69. The concept of “due process of law” as it is embodied in the Fifth Amendment demands that a law shall not be unreasonable, arbitrary, or capricious and that the means selected shall have a reasonable and substantial relation to the object being sought. U.S. v. Smith, D.C.Iowa, 249 F.Supp. 515, 516. Fundamental requisite of “due process of law” is the opportunity to be heard, to be aware that a matter is pending, to make an informed choice whether to acquiesce or contest, and to assert before the appropriate decision-making body the reasons for such choice. Trinity Episcopal Corp. v. Romney, D.C.N.Y., 387 F.Supp. 1044, 1084. Aside from all else, “due process” means fundamental fairness and substantial justice. Vaughn v. State, 3 Tenn.Crim.App. 54, 456 S.W.2d. 879, 883.

Embodied in the due process concept are the basic rights of a defendant in criminal proceedings and the requisites for a fair trial. These rights and requirements have been expanded by Supreme Court decisions and include, timely notice of a hearing or trial which informs the accused of the charges against him or her; the opportunity to confront accusers and to present evidence on one’s own behalf before an impartial jury or judge; the presumption of innocence under which guilt must be proven by legally obtained evidence and the verdict must be supported by the evidence presented; rights at the earliest stage of the criminal process; and the guarantee that an individual will not be tried more than once for the same offence (double jeopardy). [Black’s Law Dictionary, Sixth Edition, p. 500]

As indicated above, the purpose of due process of law is:

1. To protect rights identified within but not granted by the Constitution of the United States.

“The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the latter are founded upon the former; and the great end and object of them must be to secure and support the rights of individuals, or else vain is government.”
[Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed. 440 (1793)]

2. To protect private rights but not public rights. Those engaged in any of the following are not exercising private rights, but public rights:
 - 2.1. Government franchises.

2.2. Government “benefits”. See:

2.3. Public office.

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

2.5. Licensed activities, which are franchises.

3. To prevent litigants before a court of being deprived of their property by the court or their opponent without just compensation. In law, all rights are property and any deprivation of rights without consideration is a deprivation of property in violation of the Fifth Amendment takings clause. Those who violate due process essentially are STEALING from their opponent.

“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)]

4. Prevent presumptions, and especially conclusive presumptions, that may injure the rights of the litigants by insisting that only physical evidence with foundational testimony may form the basis for any inferences by the court or the jury.

“If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.”
[Black’s Law Dictionary, Sixth Edition, p. 500]

(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] [Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]

From the above, we can see that if the controversy being litigated involves a franchise, which means a public and not private right, then those representing the “public office” personified by the franchise:

1. Are NOT entitled to due process of law in a constitutional sense because public offices are domiciled on federal territory not protected by the constitution. As an example, see the following holding of the Supreme Court, in which the “trade or business” franchise was at issue. The reason the U.S. Supreme Court in Turpin below had never ruled on “due process” in the context of tax collection up to that time should be obvious: Income taxation is a franchise and a public right, rather than a private right:

“Exactly what due process of law requires in the assessment and collection of general taxes has never been decided by this court, although we have had frequent occasion to hold that, in proceedings for the condemnation of land under the laws of eminent domain, or for the imposition of special taxes for local improvements, notice to the owner at some stage of the proceedings, as well as an opportunity to defend, is essential. [Cites omitted.] But laws for the assessment and collection of general taxes stand upon a somewhat different [meaning statutory rather than constitutional] footing, and are construed with the utmost liberality, sometimes even to the extent of holding that no notice whatever is necessary. Due process of law was well defined by Mr. Justice Field in Hagar v. Reclamation Dist., No. 108, 111 U.S. 701, 28 L.Ed. 569, 4 Sup.Ct.Rep. 663, in the following words: "It is sufficient to observe here, that by 'due process' is meant one which, following the forms of law, is appropriate to the case, and just to the parties to be affected. It must be pursuant in the ordinary mode prescribed by the law; it must be adapted to the end to be attained; and wherever it is necessary for the protection of the parties, it must give them an opportunity to be heard

1 respecting the justice of the judgment sought. The clause in question means, therefore, that there can be no
2 proceeding against life, liberty, or property which may result in deprivation of either, without the observance of
3 those general rules established in our system of jurisprudence for the security of private rights."

4 Under the Fourth Amendment, the legislature is bound to provide a method for the assessment and collection of
5 taxes that shall not be inconsistent with natural justice; but it is not bound to provide that the particular steps of
6 a procedure for the collection of such taxes shall be proved by written evidence; and it may properly impose
7 upon the taxpayer the burden of showing that in a particular case the statutory method was not observed."
8 [*Turpin v. Lemon*, 187 U.S. 51, 23 S.Ct. 20 (1902)]

10 "**We can hardly find a denial of due process in these circumstances, particularly since it is even doubtful that**
11 **appellee's burdens under the program outweigh his benefits. It is hardly lack of due process for the**
12 **Government to regulate that which it subsidizes.**"
13 [*Wickard v. Filburn*, 317 U.S. 111, 63 S.Ct. 82 (1942)]

- 14 2. Are subject to the arbitrary whims of whatever bureaucrat administers the franchise and may not pursue recourse in a
15 true, constitutional Article III court. Instead, their case must be heard in an Article IV territorial franchise court,
16 because the case involves public property. All franchises are public property of the grantor, which is the government.

17 "**These general rules are well settled:**

18 **(1) That the United States, when it creates rights in individuals against itself [a "public right", which is a**
19 **euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation**
20 **to provide a remedy through the courts.** *United States ex rel. Dunlap v. Black*, 128 U.S. 40, 9 Sup.Ct. 12, 32
21 *L.Ed. 354*; *Ex parte Atocha*, 17 Wall. 439, 21 L.Ed. 696; *Gordon v. United States*, 7 Wall. 188, 195, 19 L.Ed.
22 35; *De Groot v. United States*, 5 Wall. 419, 431, 433, 18 L.Ed. 700; *Comegys v. Vasse*, 1 Pet. 193, 212, 7
23 *L.Ed. 108*.

24 (2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. *Wilder*
25 *Manufacturing Co. v. Corn Products Co.*, 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, *Ann.Cas.*
26 *1916A, 118*; *Arnson v. Murphy*, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; *Barnet v. National Bank*, 98 U.S.
27 *555, 558, 25 L.Ed. 212*; *Farmers' & Mechanics' National Bank v. Dearing*, 91 U.S. 29, 35, 23 L.Ed. 196.

28 Still the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require
29 U.S. to hold that the remedy expressly given excludes a right of review by the Court of Claims, where the
30 decision of the special tribunal involved no disputed question of fact and the denial of compensation was rested
31 wholly upon the construction of the act. See *Medbury v. United States*, 173 U.S. 492, 198, 19 Sup. Ct. 503, 43
32 *L.Ed. 779*; *Parish v. MacVeagh*, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; *McLean v. United States*, 226
33 *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
34 *L.Ed. 696*, decided April 14, 1919."
35 [*U.S. v. Babcock*, 250 U.S. 328, 39 S.Ct. 464 (1919)]

- 36 3. Should not be arguing that due process of law has been violated, unless:
37 3.1. They have stated under penalty of perjury that the controversy does not involve a franchise.
38 3.2. They have stated under penalty of perjury that they are not representing a public officer nor acting as a public
39 officer in the context of the proceeding.
40 3.3. They have rebutted all evidence that might connect them to the franchise, such as government identifying
41 numbers, statutory "citizen" or resident status, and all information returns (e.g. IRS Forms W-2, 1042-S, 1098,
42 and 1099).
43 3.4. They have evidence to show that they do not consent to receive any of the "benefits" of the franchise. The
44 following form ensures this, if attached to all tax forms you fill out:

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

- 45 3.5. They were not domiciled on federal territory at the time and therefore were not eligible to participate in the
46 franchise.

47 **19.5 How to determine whether you are engaged in a "franchise" or "public right"**

48 This task of determining whether the controversy involves a "public right" or "statutory privilege" can be difficult, because
49 the statutes themselves that confer the right very deliberately do not specify because they don't want you to know that

1 participation is voluntary and that you can un-volunteer. In that sense, statutory franchises are what we call a “roach trap
2 statute”. The trap has honey in the center to attract needy and hungry insects like you, and once you enter inside the trap,
3 you must obey all the unjust and prejudicial edicts of your new landlord. It is up to you as the vigilant and informed citizen
4 to research and know this in the defense of your Constitutional rights.

5 Every government “privilege” carries with it some kind of usually pecuniary benefit or entitlement. Examples include:
6 Social Security benefits, unemployment benefits, Medicare insurance benefits, etc. The U.S. Supreme Court has said that
7 the government may not lawfully pay money to anyone except in the course of what it calls a “public purpose”, which
8 means that the payment of all such benefits can only lawfully be made to “public officials” who are part of the government
9 in the lawful exercise of their Constitutionally authorized employment duties.

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

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

18 Coulter, J., in *Northern Liberties v. St. John’s Church*, 13 Pa. St., 104 says, very forcibly, ‘I think the common
19 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the
20 government for the purposes of carrying on the government in all its machinery and operations—that they
21 are imposed for a public purpose.’ See, also *Pray v. Northern Liberties*, 31 Pa.St., 69; *Matter of Mayor of*
22 *N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, *supra*; *Hanson v. Vernon*, 27 Ia., 47;
23 *Whiting v. Fond du Lac*, *supra*.”
24 [[Loan Association v. Topeka](#), 20 Wall. 655 (1874)]
25

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

30 Another angle on this situation is that the government cannot pass any law that imposes any duty upon you without
31 violating the Thirteenth Amendment prohibition against “involuntary servitude”.

32 “Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can
33 rightfully deprive him of those fruits, and appropriate them against his will...”
34 [*The Antelope*, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825)]

35 The U.S. Supreme Court has said that there are only four ways for the government to obtain lawful authority over a man’s
36 property, which includes his life, liberty, and property. Labor, for instance, and all “rights” for that matter, constitute
37 “property” from a legal perspective:

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

46 We have summarized the ONLY four distinct ways the government can lawfully take a man’s property away from him
47 from the above ruling as follows:

- 48 1. He can involuntarily lose his property if he uses it to hurt others. This, by the way, is the foundation of all criminal
49 laws, because “rights”, including constitutional rights, are considered property. You lose your rights when you
50 exercise them in such a way that you abuse them to destroy the equal rights of others. Thus, crimes against others are
51 the only basis for non-consensual taking of a person's life, liberty, property, or labor.

- 1 2. He cannot be compelled to benefit his neighbor. That means indirectly that can't be compelled to participate in any
2 government "benefit" or entitlement program such as Social Security, and that he can quit all such programs
3 IMMEDIATELY.
- 4 3. When he devotes it to a "public use", he gives the right to the public to control that use. Every provision of the I.R.C.
5 Subtitles A and C can only be applied against property and labor that have been connected to a "public office", which
6 is one kind of "public use".
- 7 4. When the public needs require, the public may take his property from him upon payment of due compensation. This is
8 the provision the government uses to assert eminent domain over real property in the building of public roads.

9 Notice that provisions 2 through 4 require his explicit consent in some form and that the ONLY way a man's property,
10 including his labor and the fruits from his labor, can be taken from him WITHOUT his consent is if he abuses it to hurt
11 others. For instance, when you murder someone, the government can take your liberty and labor from you by putting you
12 in jail or your life from you by instituting the death penalty against you. Both your life and your labor are "property".
13 Therefore, the basis for the "taking" was violation of the equal rights of a fellow sovereign "neighbor".

14 The main method the government uses to lawfully take your property, your labor, your earnings from labor is item number
15 3 above. What the government does is procure your consent through fraud using vague or ambiguous "words of art" on
16 government forms which effectively trick you into donating your private property to a "public use" to procure the benefits
17 of a franchise. This makes your formerly private property into "public property" which the government can then control,
18 levy, and lien because it is theirs while it is dedicated to a "public use". Everything that has a government issued SSN or
19 Taxpayer Identification Number associated with it essentially amounts to "private property" donated to "public use" to
20 procure the benefits of the "trade or business" franchise. The use of these government owned numbers effectively
21 constitutes a license to act as a "public officer" as well as "prima facie" evidence of consent to engage in the "trade or
22 business" franchise.²⁰⁹

23 Consequently, the most effective way to determine whether a particular government program is a "privilege" is to look at
24 whether you must be a government employee or "public officer" to receive its benefits. If you must declare yourself to be
25 such a person, then it is a voluntary statutory privilege and not a common law or constitutional right. Examples of this
26 phenomenon include the following:

- 27 1. The Social Security Program , which makes all those who participate into "federal personnel":

28 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
29 [§ 552a. Records maintained on individuals](#)

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

31 (13) the term "Federal personnel" means [not "includes", but MEANS] officers and employees of the
32 Government of the United States, members of the uniformed services (including members of the Reserve
33 Components), **individuals entitled to receive immediate or deferred retirement benefits under any retirement**
34 **program of the Government of the United States (including survivor benefits).**

- 35 2. Serving as a juror in a federal court. [18 U.S.C. §201](#) identifies all federal jurors as "public officers".
- 36 3. [26 U.S.C. §6331\(a\)](#) limits all enforcement within the Internal Revenue Code to employees, officers, and
37 instrumentalities of the United States Government. The IRS knows this, so they "conveniently" omit this provision of
38 law from their citation of 26 U.S.C. §6331 on the back of a notice of levy to deceive the recipient. See:

[IRS Form 668A\(c\)](#)
[http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm668-A\(c\)\(DO\).pdf](http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm668-A(c)(DO).pdf)

- 39 4. Signing up for employment withholding using an IRS Form W-4. The upper left corner says "**Employee** Withholding
40 Allowance Certificate" and the statutes and regulations at [26 U.S.C. §3401\(c\)](#) and 26 CFR §31.3401(c)-1 both define
41 this "**employee**" as a "public official" of the United States Government. Therefore, the W-4 constitutes BOTH a
42 federal employment application and a voluntary agreement which donates your labor and your earnings from labor to a
43 "public office" and a "public use".

²⁰⁹ 20 CFR §422.104 says that the Social Security Number is NOT "yours", but instead belongs to the U.S. government and the Social Security Administration. The card itself has printed on the back "Property of the Social Security Administration. Must be returned upon request." This effectively makes you into a "fiduciary" and a "trustee" and a "public officer" in temporary custody of government property whose actions are governed by federal law in the using of said property. If you use the number for your own personal benefit as anything other than a "public officer" engaged in the federal franchise, you are embezzling and abusing government property for private gain, which is a criminal violation of 18 U.S.C. §641.

- 1 5. [31 CFR §202.2](#) says that all FDIC insured banks are “Financial Agents of the Government”. In other words,
2 participating in the FDIC insurance franchise makes them “public officers”.
- 3 6. All federal law that does not have implementing regulations published in the Federal Register may only be enforced
4 against agents, instrumentalities, “employees”, and “officers” of the United States Government. The Internal Revenue
5 Code has no enforcement implementing regulations and therefore it fits into this category. See:

[IRS Due Process Meeting Handout](#), Form #03.008
<http://sedm.org/Forms/FormIndex.htm>

6 The government has no delegated constitutional or statutory authority to regulate *private conduct*.

7 *“There is a clear distinction in this particular case between an individual and a corporation, and that the latter*
8 *has no right to refuse to submit its books and papers for an examination at the suit of the State. The individual*
9 *may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own*
10 *way. His power to contract is unlimited. He owes no such duty to the State, since he receives nothing*
11 *therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land*
12 *long antecedent to the organization of the State, and can only be taken from him by due process of law, and*
13 *in accordance with the constitution. Among his rights are a refusal to incriminate himself, and the immunity of*
14 *himself and his property from arrest or seizure except under a warrant of the law. He owes nothing*
15 *to the public so long as he does not trespass upon their rights.”*
16 [*Hale v. Henkel*, 201 U.S. 43, 74 (1906)]

17 Therefore if you want to receive any benefits from them, they can’t regulate the benefits without making you into one of
18 their employees, instrumentalities, or agents using private/contract law that you must either implicitly or explicitly consent
19 to in some form:

20 *“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*
21 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its*
22 *capacity as employer. We have recognized this in many contexts, with respect to many different constitutional*
23 *guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v.*
24 *Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable*
25 *cause, but in many circumstances government employees can. O’Connor v. Ortega, 480 U.S. 709, 723 (1987)*
26 *(plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for*
27 *refusing to provide the government information that may incriminate them, but government employees can be*
28 *dismissed when the incriminating information that they refuse to provide relates to the performance of their job.*
29 *Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in*
30 *particular: Private citizens cannot be punished for speech of merely private concern, but government employees*
31 *can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished*
32 *for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that*
33 *reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm’n v. Letter Carriers, 413 U.S.*
34 *548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616-617 (1973).”*
35 [*Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)*]

36 Once you make voluntary application to become a federal “public officer” (e.g. a federal agent or instrumentality) using an
37 IRS Forms W-4 or 1040 or SSA Form SS-5, you then must live your entire financial and work life under the following
38 MAJOR legal disabilities as a fiduciary and “trustee” over federal property temporarily in your custody. This property
39 includes your own labor and all the earnings from your labor in the context of the “trust” or “public trust” or “public office”
40 that you have voluntarily chosen to exercise!:

41 *“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be*
42 *exercised in behalf of the government or of all citizens who may need the intervention of the officer.”*²¹⁰
43 ***Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level***
44 ***of government, and whatever be their private vocations, are trustees of the people, and accordingly labor***
45 ***under every disability and prohibition imposed by law upon trustees relative to the making of personal***
46 ***financial gain from a discharge of their trusts.***²¹¹ ***That is, a public officer occupies a fiduciary relationship***
47 ***to the political entity on whose behalf he or she serves.***²¹² ***and owes a fiduciary duty to the public.***²¹³ ***It has***

²¹⁰ 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.

²¹¹ 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.

²¹² 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.

1 been said that the fiduciary responsibilities of a public officer cannot be less than those of a private
2 individual.²¹⁴ Furthermore, it has been stated that any enterprise undertaken by the public official which
3 tends to weaken public confidence and undermine the sense of security for individual rights is against public
4 policy.²¹⁵
5 [63C Am.Jur.2d., Public Officers and Employees, §247]

6 Therefore, you can deduce whether you are engaged in a “statutory franchise” if the government calls you by any of the
7 following statutory names and defines these names to be federal instrumentalities in the “codes” that administer the
8 program, such as the I.R.C. Subtitle A or the Social Security Act:

- 9 1. “individual”: Means a “resident alien” engaged in a privileged “trade or business” or a nonresident alien who has
10 made an election to be treated as a “resident alien”. Notice the definition of “individual” below does not include
11 “citizens”. This is no accident, but an admission that you must volunteer to surrender your sovereign non-citizen
12 national and consent to be treated instead as a “resident alien” in respect to your government in order to procure
13 privileges from it. Once you engage in the franchise, your status as a person domiciled in a state of the Union shifts
14 from that of a nonresident alien not engaged in a “trade or business” to that of a “resident alien”. More on this later.

15 26 CFR §1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.
16 (c) Definitions

17 (3) Individual.

18 (i) Alien individual.

19 The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.
20 1.1-1(c).

21 (ii) Nonresident alien individual.

22 The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual
23 who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-
24 7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of
25 Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-
26 1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as
27 a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of
28 withholding under chapter 3 of the Code and the regulations thereunder.
29

30 [26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

31 A domestic corporation is one organized or created in the United States, including only the States (and during
32 the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the
33 law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A
34 domestic corporation is a resident corporation even though it does no business and owns no property in the
35 United States. A foreign [ALIEN] corporation engaged in trade or business within the United States is
36 referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation
37 not engaged in trade or business within the United States, as a nonresident foreign corporation. A
38 partnership engaged in trade or business within the United States is referred to in the regulations in this
39 chapter as a resident partnership, and a partnership not engaged in trade or business within the United States,
40 as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident
41 is not determined by the nationality or residence of its members or by the
42 place in which it was created or organized.

43 [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

²¹³ 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).

²¹⁴ 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.

²¹⁵ 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).

2. “federal personnel”: [5 U.S.C. §552a](#)(a)(13) above defines this as anyone eligible to receive a federal retirement benefit, such as social security.
3. “public office”: an elected, appointed, or franchise office within the federal government
4. “officer of a corporation”: an officer of a corporation that is an instrumentality of the federal government.
5. “employee”: Someone who performs “personal services” for the U.S. government, “Personal services” are then defined as work performed in connection with a “trade or business” (public office) in [26 CFR §1.469-9](#):

[26 CFR §31.3401\(c\)-1 Employee:](#)

“...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term ‘employee’ also includes an officer of a corporation.”

6. “employer”: Means someone who has “employees”.

[TITLE 26 > Subtitle C > CHAPTER 24 > § 3401 § 3401. Definitions](#)

(d) Employer

For purposes of this chapter, the term “employer” means the person for whom an individual performs or performed any service, of whatever nature, as the employee of such person, except that—

(1) if the person for whom the individual performs or performed the services does not have control of the payment of the wages for such services, the term “employer” (except for purposes of subsection (a)) means the person having control of the payment of such wages, and

(2) in the case of a person paying wages on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, the term “employer” (except for purposes of subsection (a)) means such person.

7. “taxpayer”: Means a person subject to the Internal Revenue Code as defined in [26 U.S.C. §7701](#)(a)(14) and [26 U.S.C. §1313](#)(b). The only persons who can be subject are those engaged in the “trade or business” franchise as “public officers” working for the federal government. A person’s property can be subject through “in rem” jurisdiction without them personally being subject.

If you would like to learn more than you could ever possibly want to know about how this scam works, see the following fascinating pamphlet:

[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>

A franchise associated with taxation is called by any one of the following names which are all synonymous:

1. “Excise tax”: Notice that even the legal dictionary below attempts to disguise and obfuscate the true nature of the income tax as an excise tax.

*“Excise tax. A tax imposed on the performance of an act, the engaging in an occupation, or **the enjoyment of a privilege** [e.g. “franchise”]. Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735. A tax on the manufacture, sale, or use of goods or on the carrying on of an occupation or activity or tax on the transfer of property. In current usage the term has been extended to include various license fees and practically every internal revenue tax except income tax (e.g., federal alcohol and tobacco excise taxes, I.R.C. §5011 et seq.)”*
[Black’s Law Dictionary, Sixth Edition, p. 563]

*“**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 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

1 *measure of taxation is found in the income produced in part from property which of itself considered is*
2 *nontaxable...*
3 [[Flint v. Stone Tracy Co., 220 U.S. 107 \(1911\)](#)]

4 2. **“Privilege tax”.**

5 3. **“Indirect excise tax”:** These are excise taxes instituted by the federal government only within states of the Union. If
6 the tax is levied only on federal territory or franchises, it instead is simply called an “excise tax” without the word
7 “indirect” in front of it.

8 *“..by the previous ruling it was settled that the provisions of the Sixteenth Amendment conferred no new*
9 *power of taxation but simply prohibited the previous complete and plenary power of income taxation*
10 *possessed by Congress from the beginning from being taken out of the category of indirect taxation to which*
11 *it inherently belonged and being placed in the category of direct taxation subject to apportionment by a*
12 *consideration of the sources from which the income was derived, that is by testing the tax not by what it was -- a*
13 *tax on income, but by a mistaken theory deduced from the origin or source of the income taxed. ”*
14 [[Stanton v. Baltic Mining \(240 U.S. 103\), 1916](#)]

15 Let’s now apply what we have just learned to a unraveling the most prevalent statutory “franchise” that forms the heart of
16 our federal income tax system, which is a “trade or business”. A “trade or business” is defined as follows:

17 [26 U.S.C. §7701\(a\)\(26\)](#)

18 *“The term ‘trade or business’ includes the performance of the functions of a public office.”*

19 A “trade or business” is a franchise or “public right”, because it carries with it certain economic “privileges”, such as:

- 20 1. “Public right”/privilege (as a “public officer”) to claim benefits of a tax treaty with a foreign country so that one is not
21 subject to double-taxation by both countries.
22 2. “Public right” to claim deductions on a tax return pursuant to [26 U.S.C. §162](#).
23 3. “Public right” to claim credits on a tax return pursuant to [26 U.S.C. §32](#).
24 4. “Public right” to claim a reduced, graduated rate of tax pursuant to [26 U.S.C. §1](#). Those not engaged in a “trade or
25 business” must apply a flat rate of 30% described in [26 U.S.C. §871](#), which is usually higher than the graduated rate
26 found in [26 U.S.C. §1](#).

27 The “trade or business” franchise is exclusive to the federal government, because the “public office” described in that code
28 is an office within only the federal government and not in any state or other government. Under the principles of a judicial
29 doctrine known as “sovereign immunity”, the U.S. Supreme Court has furthermore said that the federal government may
30 not be sued in a state court.

31 *“It is unquestioned that the Federal Government retains its own immunity from suit not only in state tribunals*
32 *but also in its own courts.”*
33 [[Alden v. Maine, 527 U.S. 706 \(1999\)](#)]

34 *“The exemption of the United States from being impleaded without their consent is, as has often been affirmed*
35 *by this court, as absolute as that of the crown of England or any other sovereign.”*
36 [[U.S. v. Lee, 106 U.S. 196 \(1882\)](#)]

37 *“It is unquestioned that the Federal Government retains its own immunity from suit not only in state tribunals*
38 The U.S. Constitution itself, in Article III, Section 2 also says that a state may not be sued in any federal court OTHER than
39 the U.S. Supreme Court.

40 *U.S. Constitution:*
41 *Article III, Section 2*

42 **In all Cases affecting Ambassadors, other public Ministers and Consuls, and those in which a State shall be**
43 **Party, the supreme Court shall have original Jurisdiction.** *In all the other Cases before mentioned, the*
44 *supreme Court shall have appellate Jurisdiction, both as to Law and Fact, with such Exceptions, and under*
45 *such Regulations as the Congress shall make.*

46 **19.6 Summary of Choice of Law Rules Involving Federal Franchises**

47 *“Privilegium est quasi privata lex. A privilege is, as it were, a private law. 2 Buls. 8.”*

Therefore, in the adjudication of “public rights” or “statutory franchises” or “privileges”, if they are created by federal statute or legislation, then the choice of law rules are as follows:

1. The franchise agreement behaves as “private law”, meaning that only parties who implicitly or explicitly consent can have its provisions enforced against them.
2. Legal disputes relating to a federal franchise may not be litigated in a state or foreign court, even under equity, because the United States cannot be sued in a foreign court without its express consent provided in legislative form.
3. Disputes relating to a federal franchise must be litigated ONLY in federal courts.
4. The franchise agreement itself prescribes and fixes all the “statutory rights” or “public rights” that exist among both parties. Franchise agreements include:
 - 4.1. [Internal Revenue Code, Subtitle A](#)
 - 4.2. Social Security Act and [42 U.S.C. Chapter 7](#).
5. The statutes creating the franchise need not identify it as a franchise. This is implied by the franchise agreement or legislation itself.
6. Those who are not party to the franchise agreement may not cite or invoke it in defense of their “public rights” because they DON'T HAVE any “public rights”! For them, the franchise agreement is “foreign law” and their estate is a “foreign estate” relative to that law or statute. The only thing you accomplish by citing the franchise agreement is convey your consent to be bound by it, and thereby submit yourself to its jurisdiction. See the following supporting information for examples:
 - 6.1. [26 U.S.C. §7701\(a\)\(31\)](#) : Defines the estate of those not engaged in the “trade or business” franchise as a “foreign estate”.
 - 6.2. The following court rulings:

“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...”
[Long v. Rasmussen, 281 F. 236 (1922)]

“Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government and who did not volunteer to participate in the federal “trade or business” franchise]. 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)]

“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)]

6.3. [Why You Shouldn't Cite Federal Statutes for Protecting Your Rights:](#)

<http://famguardian.org/Subjects/Discrimination/CivilRights/DontCiteFederalLaw.htm>

7. Anyone who cites provisions or case law of the statutory franchise or “public right” against you:
 - 7.1. If they cited inapposite case law involving a franchisee against you when you in fact are NOT a franchisee, is abusing case law for political purposes to prejudice your rights. See:

[Political Jurisdiction, Form #05.004](#)

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

- 7.2. Is making a presumption that you consented to participate in the franchise.
 - 7.2.1. This “prima facie presumption” will stick if you don't challenge the jurisdiction at that point and vociferously deny the applicability of the statute.
 - 7.2.2. If you don't consent but also don't speak up to challenge the misapplication of the franchise statute, your opponent has effectively:
 - 7.2.2.1. Asserted unlawful eminent domain over your life, liberty, and property without just compensation and connected it to the government as “public property”.
 - 7.2.2.2. Exploited your ignorance and/or laziness to enslave you.

7.2.2.3. Can claim you acquiesced to the “taking” of your property and assert an equitable estoppel and laches defense. See:

Silence as a Weapon and a Defense in Legal Discovery, Form #05.021
<http://sedm.org/Forms/FormIndex.htm>

7.2.2.4. Has enslaved you against your will in violation of the Thirteenth Amendment, [42 U.S.C. §1994](#), and [18 U.S.C. §1589](#).

7.2.3. If you want to know how to challenge these unlawful and unconstitutional presumptions, see:

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

7.3. Should be challenged to produce evidence of consent ON THE RECORD at every point in the proceeding in order to communicate to them that you don’t consent to the franchise agreement and are deriving no benefits or protection from it. The method for challenging this presumption and FORCING them to admit they are making it is to use the following:

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

8. Explicit consent of each party to the franchise agreement in a legal dispute before a court must be proven on the record before any of the terms of the franchise may be enforced against that party. Otherwise, a violation of due process occurs because presumption of consent is acting as an unlawful substitute for evidence of consent. A court which does not prove consent on the record is:

8.1. Engaging in involuntary servitude against the party whose consent was never proven, in violation of the Thirteenth Amendment, [42 U.S.C. §1994](#), and [18 U.S.C. §1589](#).

8.2. Unlawfully interfering with the right to contract or not contract of the parties.

"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 \(1878\)\]](#)

8.3. Committing fraud, by misrepresenting what is actually “private law” as “public law”.

8.4. Violating the judge’s oath to support and defend the Constitution.

9. For those not engaged in the franchise:

9.1. The “code” or statute that implements the franchise is “foreign law” and they are nonresident persons or “nonresident aliens” in respect to it.

9.2. Courts litigating disputes under the franchise agreement must satisfy the requirements of Minimum Contacts Doctrine of the U.S. Supreme Court.

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)]

9.3. Their estate is a "foreign estate" not within the jurisdiction of the code which administers the program. See [26 U.S.C. §7701\(a\)\(31\)](#).

10. Governments and courts frequently will go to great lengths to disguise the nature of the transaction as a voluntary franchise and the accompanying requirement to prove consent by the following means, in order to unlawfully enlarge their jurisdiction and enslave the people by:

10.1. Referring to everyone as a "franchisee". For instance, the IRS calls absolutely EVERYONE a "taxpayer", when in fact, only those who partake of the privilege are "taxpayers". They also refuse on their website to even mention the term "nontaxpayer", which is a person who is not subject to the I.R.C., even though the courts routinely do. For further details, see:

["Taxpayer" v. "Nontaxpayer": Which One are You?](#)
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>

10.2. Allowing case law to be cited by the government party against you that deals only with franchisees and which is irrelevant or inapposite to a person such as yourself who is NOT a franchisee. This constitutes an abuse of "foreign law" for political purposes to promote the selfish whims of the judge or the prosecutor who engages in it for his own personal pecuniary gain in violation of [18 U.S.C. §208](#) and [28 U.S.C. §455](#). See:

[Political Jurisdiction](#), Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

10.3. Refusing to acknowledge or enforce the constitutional or "private rights" of those who are not party to the franchise agreement, in order to coerce them into volunteering for the franchise. This turns the court essentially into a "franchise court" where only privileged persons may appear to conduct business in front of the court, which at that point simply becomes an Executive Branch legislatively created agency for conducting "business" of the federal government and turns judges from "justices" to federal administrators who arbitrate disputes under the franchise agreement.

10.4. Inventing new names for the word "privilege", such as "public right", to disguise the true nature of the transaction being arbitrated. See *Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. 50, 102 S.Ct. 2858 (1983) for a good example of this. Not ONCE does the court admit that what they are really describing is a voluntary franchise or excise that requires the explicit consent of those whose terms it is being enforced against.

10.5. Refusing to require in a legal dispute that evidence of consent and the jurisdiction that it creates be produced on the court record.

10.6. Evading the discussion of words that describe the existence of the franchise and diverting attention away from them by bending the rules of statutory construction. See:

[Meaning of the Words "includes" and "including"](#), Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

11. The protection and enforcement of constitutional rights in a court of law does NOT involve "public rights", but rather "private rights".

11.1. A Bivens Action under [42 U.S.C. §1983](#) for deprivation of rights is always directed at specific individuals who have violated your personal rights by either violating a law or acting outside their lawfully delegated authority. It is usually never directed at the government, because this would require a waiver of sovereign immunity that seldom is given.

11.2. The enforcement of constitutional or "private rights" must always be litigated in an Article III Constitutional court and may not be litigated in a legislative court. Legislative courts include all United States District Courts,

1 which are Article IV legislative courts that may not lawfully officiate over Article III matters or “private rights”
2 or Constitutional rights. See:

[What Happened to Justice?, Form #06.012
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

3 11.3. No federal legislative court, such as any Article IV “United States District Court” or Article I “U.S. Tax Court”,
4 may lawfully rule on any matter that involves “private rights” nor may they lawfully remove such a matter to
5 such a legislative court. This would violate the separation of powers doctrine. Northern Pipeline Const. Co. v.
6 Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983).

7 11.4. Matters involving “private rights” or “constitutional rights” may be litigated in EITHER state courts or Article III
8 federal courts. State courts may rule against federal actors or Article III federal courts may rule against state
9 actors in cases involving violations of “private rights” because in nearly all cases, they are acting outside of their
10 lawful authority and in violation of the Constitution and consequently surrender official, judicial, and sovereign
11 immunity to become private persons. To wit:

12 *“The Government may not be sued except by its consent. The United States has not submitted to suit for specific*
13 *performance*99 or for an injunction. This immunity may not be avoided by naming an officer of the*
14 *Government as a defendant. **The officer may be sued only if he acts in excess of his statutory authority or in***
15 ***violation of the Constitution for then he ceases to represent the Government.”***
16 *[U.S. ex. rel. Brookfield Const. Co. v. Stewart, 284 F.Supp. 94 (1964)]*

17
18 *“... the maxim that the King can do no wrong has no place in our system of government; yet it is also true, in*
19 *respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not*
20 *to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which*
21 *therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the*
22 *word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread*
23 *and act in its name.”*

24 *“This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the*
25 *line of demarcation that separates constitutional government from absolutism, free self- government based on*
26 *the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of*
27 *the state to declare and decree that he is the state; to say ‘L’Etat, c’est moi.’ Of what avail are written*
28 *constitutions, whose bills of right, for the security of individual liberty, have been written too often with the*
29 *blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may*
30 *be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them;*
31 *and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how*
32 *else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals*
33 *are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they*
34 *interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame*
35 *and scheme of the political institutions of this country, state and federal, protest against it. Their continued*
36 *existence is not compatible with it. **It is the doctrine of absolutism, pure, simple, and naked, and of***
37 ***communism which is its twin, the double progeny of the same evil birth.”***
38 *[Poindexter v. Greenhow, 114 U.S. 270, 5 S.Ct. 903 (1885)]*

39 **19.7 Effects of Participating in the “Trade or Business” and Social Security franchises upon** 40 **standing**

41 The entirety of Subtitle A of Title 26 of the U.S. Code, also called the Internal Revenue Code (I.R.C.), describes the
42 administration of the TOP SECRET “trade or business” franchise, which is an excise tax upon federal “privileges” or
43 “public rights” associated with a “public office” in the United States government. This body of law is “private law” that
44 only applies against those who individually and expressly consent. For exhaustive details on how this franchise operates,
45 see:

[The “Trade or Business” Scam, Form #05.001
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

46 Since no sane person would knowingly make an informed decision to participate if they knew it was a voluntary franchise,
47 then your public dis-servants have taken great pains to hide the requirement for consent, but to respect it using silent
48 presumptions which they will do everything within their power to avoid disclosing to the American public who they are
49 SUPPOSED to serve. See the following for how this SCAM works in the courts:

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

1 Yet another type of “public right” or “statutory franchise” is the Social Security system. The operation of this franchise is
2 exhaustively explained in the link below:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

3 Based on the exhaustive analysis of the “trade or business” and the “social security” franchises listed in the references
4 above, we can safely conclude the following:

- 5 1. Participating in any government franchise always creates contractual agency through the operation of a “trust” or
6 “public trust”. That agency subjects you to the laws of a foreign jurisdiction in the District of Columbia pursuant to
7 [Fed.Rul.Civ.Proc. 17\(b\)](#), [26 U.S.C. §7701\(a\)\(39\)](#) , and [26 U.S.C. §7408\(d\)](#) under the terms of the franchise
8 agreements codified in [I.R.C. Subtitle A](#) and the Social Security Act.
- 9 2. The agency created is that of a “trustee” over “public property”, which usually becomes public property by voluntarily
10 donating one’s private property to a “public use” for the purposes of procuring the privilege. That process of donating
11 private property to a public use implicitly grants the government the authority to control that use:

12 *“Men are endowed by their Creator with certain unalienable rights,-life, liberty, and the pursuit of happiness;’*
13 *and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or income] which a***
14 ***man has honestly acquired he retains full [and EXCLUSIVE] control of, subject to these limitations: First,***
15 ***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***
16 ***benefit [that is why Social Security is voluntary!]; second, **that if he devotes it to a public*****
17 ***use, he gives to the public a right to control that use; and third, that whenever the***
18 ***public needs require, the public may take it upon payment of due compensation.***
19 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

- 20 3. The trust relation is a cestuis que trust, which is a charitable trust created for the equal benefit of all those who
21 participate. All those acting as “trustees” represent a federal corporation pursuant to [28 U.S.C. §3002\(15\)\(A\)](#) and the
22 corporation they represent is a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#). All corporations are classified as
23 “citizens” of the place where they were incorporated.

24 *“A foreign corporation is one that derives its existence solely from the laws of another state, government, or*
25 *country, and the term is used indiscriminately, sometimes in statutes, to designate either a corporation created*
26 *by or under the laws of another state or a corporation created by or under the laws of a foreign country.”*

27 *“A federal corporation operating within a state is considered a domestic corporation rather than a foreign*
28 *corporation. **The United States government is a foreign corporation with respect to a state.**”*
29 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §883]*

30
31 *“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was*
32 *created, and of that state or country only.”*
33 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §886]*

- 34 4. You cannot participate in any “public right” or “public franchise” without becoming a “public officer” of the
35 government granting the privilege.
- 36 5. Participating in any government franchise makes one a “resident alien” for the purposes of federal jurisdiction and
37 causes an implied surrender of sovereign immunity pursuant to [28 U.S.C. §1605\(a\)\(2\)](#) . There is also an implied
38 surrender of sovereign immunity pursuant to [28 U.S.C. §1603\(b\)\(3\)](#) because a “citizen”, which is what the corporation
39 is that you represent, cannot be a “foreign state” or “foreign sovereign” under the [Foreign Sovereign Immunities Act,](#)
40 [28 U.S.C. Part IV, Chapter 97.](#)
- 41 6. All privileged activities are usually licensed by the government. The application of the license causes a surrender of
42 constitutional rights.

43 *“And here a thought suggests itself. As the Meadors, subsequently to the passage of this act of July 20, 1868,*
44 *applied for and obtained from the government a license or permit to deal in manufactured tobacco, snuff and*
45 *cigars, I am inclined to be of the opinion that they are, by this their own voluntary act, precluded from assailing*

1 the constitutionality of this law, or otherwise controverting it. For the granting of a license or permit-the
2 yielding of a particular privilege-and its acceptance by the Meadors, was a contract, in which it was implied
3 that the provisions of the statute which governed, or in any way affected their business, and all other statutes
4 previously passed, which were in pari materia with those provisions, should be recognized and obeyed by
5 them. When the Meadors sought and accepted the privilege, the law was before them. And can they now
6 impugn its constitutionality or refuse to obey its provisions and stipulations, and so exempt themselves from
7 the consequences of their own acts?"

8 [In re Meador, 1 Abb.U.S. 317, 16 F.Cas. 1294, D.C.Ga. (1869)]

9 7. The Social Security Number is the “de facto” license number which is used to track and control all those who
10 voluntarily engage in public franchises and “public rights”.

11 7.1. The number is “de facto” rather than “de jure” because Congress cannot lawfully license any trade or business,
12 including a “public office” in a state of the Union, by the admission of no less than the U.S. Supreme Court:

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

18 But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this
19 commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs
20 exclusively to the States. **No interference by Congress with the business of citizens transacted within a State is**
21 **warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to**
22 **the legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of
23 the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given
24 in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it
25 must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited,
26 and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
27 subjects. **Congress cannot authorize a trade or business within a State in order to tax it.**”

28 [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

29 7.2. If you don’t want to be in a “privileged” state and suffer the legal disabilities of accepting the privilege, then you
30 CANNOT have or use Social Security Numbers.

31 8. Those participating in the “benefits” of the franchise have implicitly surrendered the right to challenge any
32 encroachments against their “private rights” or “constitutional rights” that result from said participation:

33 The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules
34 under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for
35 decision. They are:

36 [. . .]

37 6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed
38 himself of its benefits.^{FN7} Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527;
39 Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable
40 Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

41 ^{FN7} Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S.
42 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49
43 L.Ed. 1108.

44 [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

45 9. Use of a Social Security Number constitutes prima facie consent to engage in the franchise. Use of this number
46 constitutes prima facie evidence of implied consent because:

47 9.1. It is a crime to compel use or disclosure of Social Security Numbers. 42 U.S.C. §408.

48 9.2. You can withdraw from the franchise lawfully at anytime if you don’t want to participate. See SSA Form 521.
49 See:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

50 9.3. If the government uses the SSN trustee licenses number to communicate with you and you don’t object or correct
51 them, then you once again consented to their jurisdiction to administer the program. See:

Wrong Party Notice, Form #07.105
<http://sedm.org/Forms/FormIndex.htm>

- 1 10. The Social Security Number is property of the government and NOT the person using it. 20 CFR §422.103(d).
2 10.1. The Social Security card confirms this, which says: “Property of the Social Security Administration and must be
3 returned upon request.
4 10.2. Anything the Social Security Number is attached to becomes “private property” voluntarily donated to a “public
5 use” to procure the benefits of the “public right” or franchise. Only “public officers” on official business may
6 have public property in their possession such as the Social Security Number.

7 We will now further analyze items 1 and 2 above by giving you an example of how partaking of a franchise creates agency
8 and constitutes a “trust” or “public trust”. The following supreme Court ruling proves that a corporate railroad is a
9 government franchise which makes the corporation into a “cestuis que trust”, the officers into “public officers” and
10 “trustees” of the United States government through the operation of private law, which is the corporate charter.

11 *The proposition is that the United States, as the grantor of the franchises of the company, the author of its
12 charter, and the donor of lands, rights, and privileges of immense value, and as parens patriae, is a trustee,
13 invested with power to enforce the proper use of the property and franchises granted for the benefit of the
14 public.*

15 *The legislative power of Congress over this subject has already been considered, and need not be further
16 alluded to. The trust here relied on is one which is supposed to grow out of the relations of the corporation to
17 the government, which, without any aid from legislation, are cognizable in the ordinary courts of equity.*

18 *It must be confessed that, with every desire to find some clear and well-defined statement of the foundation for
19 relief under this head of jurisdiction, and after a very careful examination of the authorities cited, the nature of
20 this claim of right remains exceedingly vague. Nearly all the cases- we may almost venture to say all of them-
21 fall under two heads:--*

22 *1. Where municipal, charitable, religious, or eleemosynary corporations, public in their character, had abused
23 their franchises, perverted the purpose of their organization, or misappropriated their funds, and as they, from
24 the nature of their corporate functions, were more or less under government supervision, the Attorney-General
25 proceeded against them to obtain correction of the abuse; or,*

26 *2. Where private corporations, chartered for definite and limited purposes, had exceeded their powers, and
27 were restrained *618 or enjoined in the same manner from the further violation of the limitation to which their
28 powers were subject.*

29 *The doctrine in this respect is well condensed in the opinion in The People v. Ingersoll, recently decided by the
30 Court of Appeals of New York, 58 N.Y. J. ‘If,’ says the court, ‘the property of a corporation be illegally
31 interfered with by corporation officers and agents or others, the remedy is by action at the suit of the
32 corporation, and not of the Attorney-General. Decisions are cited from the reports of this country and of this
33 State, entitled to consideration and respect, affirming to some extent the doctrine of the English courts, and
34 applying it to like cases as they have arisen here. But in none has the doctrine been extended beyond the
35 principles of the English cases; and, aside from the jurisdiction of courts of equity over trusts of property for
36 public uses and over the trustees, either corporate or official, the courts have only interfered at the instance of
37 the Attorney-General to prevent and prohibit some official wrong by municipal corporations or public officers,
38 and the exercise of usurped or the abuse of actual powers.’ p. 16.*

39 ***37 To bring the present case within the rule governing the exercise of the equity powers of the court, it is
40 strongly urged that the company belongs to the class first described.*

41 *The duties imposed upon it by the law of its creation, the loan of money and the donation of lands made to it by
42 the United States, its obligation to carry for the government, and the great purpose of Congress in opening a
43 highway for public use and the postal service between the widely separated States of the Union, are relied on as
44 establishing this proposition.*

45 *But in answer to this it must be said that, after all, it is but a railroad company, with the ordinary powers of
46 such corporations. Under its contract with the government, the latter has taken good care of itself; and its
47 rights may be judicially enforced without the aid of this trust relation. They may be aided by the general
48 legislative powers of Congress, and by those reserved in the charter, which we have specifically quoted.*

49 *The statute which conferred the benefits on this company, the loan of money, the grant of lands, and the right of
50 way, did the same for other corporations already in existence under State or territorial charters. Has the United
51 States the right *619 to assert a trust in the Federal government which would authorize a suit like this by the
52 Attorney-General against the Kansas Pacific Railway Company, the Central Pacific Railroad Company, and
53 other companies in a similar position?*

1 **If the United States is a trustee, there must be cestuis que trust. There cannot be the one without the other,**
2 **and the trustee cannot be a trustee for himself alone. A trust does not exist when the legal right and the use**
3 **are in the same party, and there are no ulterior trusts.**

4 **Who are the cestuis que trust for whose benefit this suit is brought?** If they be the defrauded stockholders, we
5 have already shown that they are capable of asserting their own rights; that no provision is made for securing
6 them in this suit should it be successful, and that the statute indicates no such purpose.

7 If the trust concerned relates to the rights of the public in the use of the road, no wrong is alleged capable of
8 redress in this suit, or which requires such a suit for redress.

9 Railroad *Company v. Peniston* (18 Wall. 5) shows that the company is not a mere creature of the United States,
10 but that while it owes duties to the government, the performance of which may, in a proper case, be enforced, it
11 is still a private corporation, the same as other railroad companies, and, like them, subject to the laws of
12 taxation and the other laws of the States in which the road lies, so far as they do not destroy its usefulness as an
13 instrument for government purposes.

14 **We are not prepared to say that there are no trusts which the United States may not enforce in a court of**
15 **equity against this company.** When such a trust is shown, it will be time enough to recognize it. But we are of
16 opinion that there is none set forth in this bill which, under the statute authorizing the present suit, can be
17 enforced in the Circuit Court.

18 ***38 There are many matters alleged in the bill in this case, and many points ably presented in argument,*
19 *which have received our careful attention, but of which we can take no special notice in this opinion. We have*
20 *devoted so much space to the more important matters, that we can only say that, under the view which we take*
21 *of the scope of the enabling statute, they furnish no ground for relief in this suit.*

22 **620 The liberal manner in which the government has aided this company in money and lands is much urged*
23 *upon U.S. as a reason why the rights of the United States should be liberally construed. This matter is fully*
24 *considered in the opinion of the court already cited, in *United States v. Union Pacific Railroad Co.* (supra), in*
25 *which it is shown that it was a wise liberality for which the government has received all the advantages for*
26 *which it bargained, and more than it expected. In the feeble infancy of this child of its creation, when its life*
27 *and usefulness were very uncertain, the government, fully alive to its importance, did all that it could to*
28 *strengthen, support, and sustain it. Since it has grown to a vigorous manhood, it may not have displayed the*
29 *gratitude which so much care called for. If this be so, it is but another instance of the absence of human*
30 *affections which is said to characterize all corporations. It must, however, be admitted that it has fulfilled the*
31 *purpose of its creation and realized the hopes which were then cherished, and that the government has found*
32 *it a useful agent, enabling it to save vast sums of money in the transportation of troops, mails, and supplies,*
33 *and in the use of the telegraph.*

34 A court of justice is called on to inquire not into the balance of benefits and favors on each side of this
35 controversy, but into the rights of the parties as established by law, as found in their contracts, as recognized by
36 the settled principles of equity, and to decide accordingly. Governed by this rule, and by the intention of the
37 legislature in passing the act under which this suit is brought, we concur with the Circuit Court in holding that
38 no case for relief is made by the bill.

39 [U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878)]

40 Notice that the government, in relation to the franchisee, is referred to by the Supreme Court as a “parens patriae”. This
41 describes the role of the government as protector over persons with a legal disability. That disability, in fact, consists
42 mainly of the obligations associated with a “public office” in the U.S. government. By partaking of a “public right” or
43 “statutory right” or “privilege”, you are abdicating responsibility over your life, admitting that you can’t govern or support
44 yourself, and therefore transferring your own person, property, and labor to another sovereign, who then exercises a legal
45 “guardianship” as a bloated socialist government. Quite revealing!:

46 PARENS PATRIAE. Father of his country; parent of the country. In England, the king. In the United States, the
47 state, as a sovereign referring to the sovereign power of guardianship over persons under disability; In re
48 Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022; such as minors, and insane and incompetent
49 persons; McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925.

50 [Black’s Law Dictionary, Sixth Edition, p. 1269]

51 Those who nominate a “parens patriae” to govern their lives by engaging in statutory “public rights” and franchises can, at
52 the whim of their new master, be left entirely without remedy in any court of law. Below is the proof:

53 **These general rules are well settled: (1) That the United States, when it creates rights in individuals against**
54 **itself, is under no obligation to provide a remedy through the courts.** *United States ex rel. Dunlap v. Black,*
55 *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,*

1 [7 Wall. 188, 195, 19 L.Ed. 35; De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700; Comegys v.](#)
2 [Vasse, 1 Pet. 193, 212, 7 L.Ed. 108. \(2\) That where a statute creates a right and provides a special remedy,](#)
3 [that remedy is exclusive. Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct.](#)
4 [398, 59 L.Ed. 520, Ann.Cas. 1916A, 118; Arnson v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; Barnett](#)
5 [v. National Bank, 98 U.S. 555, 558, 25 L.Ed. 212; Farmers' & Mechanics' National Bank v. Dearing, 91 U.S.](#)
6 [29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision](#)
7 [stood alone, require U.S. to hold that the remedy expressly given excludes a right of review by the Court of](#)
8 [Claims, where the decision of the special tribunal involved no disputed question of fact and the denial of](#)
9 [compensation was rested wholly upon the construction of the act. See Medbury v. United States, 173 U.S. 492,](#)
10 [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](#)
11 [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,](#)
12 [39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919. But here Congress has provided:](#)

13 *'That any claim which shall be presented and acted on under authority of this act shall be held as finally*
14 *determined, and shall never thereafter be reopened or considered.'*

15 *These words express clearly the intention to confer upon the Treasury Department exclusive jurisdiction and to*
16 *make its decision final. The case of [United States v. Harmon, 147 U.S. 268, 13 Sup.Ct. 327, 37 L.Ed. 164,](#)*
17 *strongly relied upon by claimants, has no application. Compare [D. M. Ferry & Co. v. United States, 85 Fed.](#)*
18 *[550, 557, 29 C.C.A. 345.](#)*

19 *In the Babcock Case claimant insists also that section 3482 of the Revised Statutes (Comp. St. § 6390), as*
20 *amended by Act of June 22, *332 1874, c. 395, 18 Stat. 193 (Comp. St. §§ 6391, 6392) affords a basis for the*
21 *recovery. That section provided for reimbursement for horses lost in the military service, among other things 'in*
22 *consequence of the United States failing to supply sufficient forage.' The 1874 amendment provided for*
23 *reimbursement in any case 'where the loss resulted from any exigency or necessity of the military service,*
24 *unless it was caused by the fault or negligence of such officers or enlisted men.' Even if these statutes were*
25 *applicable to facts like those presented here, there could be no recovery; because under Act Jan. 9, 1883, c. 15,*
26 *22 Stat. 401, and Act Aug. 13, 1888, c. 868, 25 Stat. 437, the right to present claims under section 3482 of the*
27 *Revised Statutes as amended finally expired in 1891. See [Griffis v. United States, 52 Ct. Cl. 1, 170.](#)*

28 *The Court of Claims was without jurisdiction in either case, and the judgments are Reversed.*
29 *[U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)]*

30 **20 Court doctrines used in protecting franchise administration**

31 The next important subject we must deal with are the doctrines the courts have developed as a way to defend the
32 administration of franchises. Below are the main doctrines:

- 33 1. **Doctrine of Unconstitutional Conditions.** Deals with conditions under which franchises may be offered to those
34 protected by the Constitution within states of the Union.
- 35 2. **"General Welfare Clause" Jurisprudence.** This is the MIS-interpretation of the General Welfare Clause found in USA
36 Constitution Article 1, Section 8, Clause 1 which unconstitutionally allows Congress to implement excise taxable
37 franchises within states of the Union to promote the "general welfare".
- 38 3. **The Brandeis Rules.** Deals with when constitutional challenges may be made to an enforcement action directed against
39 a party who LAWFULLY CONSENTED to a franchise.
- 40 4. **Fourth Branch of Government Doctrine:** A court created Fourth Branch of government existing outside the
41 constitution that acts independently of all other branches of the government. It is completely unconstitutional to either
42 tolerate, protect, or enforce this branch, which we call the "administrative branch" of the government.

43 The following sections will deal in detail with the above listed court doctrines.

44 **20.1 Unconstitutional Conditions Doctrine**

45 Those who don't want to participate in franchises are sometimes FORCED by state actors to join as a precondition of
46 obtaining a particular government service or protection. This situation is dealt with by the Unconstitutional Conditions
47 Doctrine. This doctrine is the method used by freedom fighters may lawfully challenge compelled participation in
48 franchises or any of the conditions that pertain to participation.

49 At its heart, the Unconstitutional Conditions Doctrine tests whether what the Declaration of Independence implies is legally
50 enforceable in court: That rights are "unalienable".

1 *"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator*
2 *with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to*
3 *secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the*
4 *governed, -"*
5 *[Declaration of Independence, 1776]*

6 An unalienable right is legally defined as one that cannot be sold, bargained away, or transferred by any mechanism,
7 including that if franchises:

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

10 The U.S. Supreme Court has routinely recognized the unalienable nature of natural rights:

11 *"Men are endowed by their Creator with certain unalienable rights,- 'life, liberty, and the pursuit of*
12 *happiness;' and to 'secure,' not grant or create, these rights, governments are instituted. That property [or*
13 *income] which a man has honestly acquired he retains full control of, subject to these limitations: First, that*
14 *he shall not use it to his neighbor's injury, and that does not mean that he must use it*
15 *for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and*
16 *every other public "benefit"]; second, that if he devotes it to a public use, he gives to the*
17 *public a right to control that use; and third, that whenever the public needs require, the public may take it*
18 *upon payment of due compensation."*
19 *[Budd v. People of State of New York, [143 U.S. 517](#) (1892)]*

20 To sidestep or avoid the problems created by the unalienability of rights, some courts try to falsely indicate that the
21 Declaration of Independence is not "law" and therefore that it confers to right. In fact, the Declaration of Independence is
22 published as LAW in the Statutes at Large, in the VERY FIRST enactment of the new Congress, 1 Stat. 1. Therefore, this
23 argument falls apart quickly.

24 Many of the law review articles, as you learn later, refer to the Unconstitutional Conditions Doctrine as too difficult to
25 address. Why? Because addressing the issue forces them to address the following very thorny questions and paradoxes:

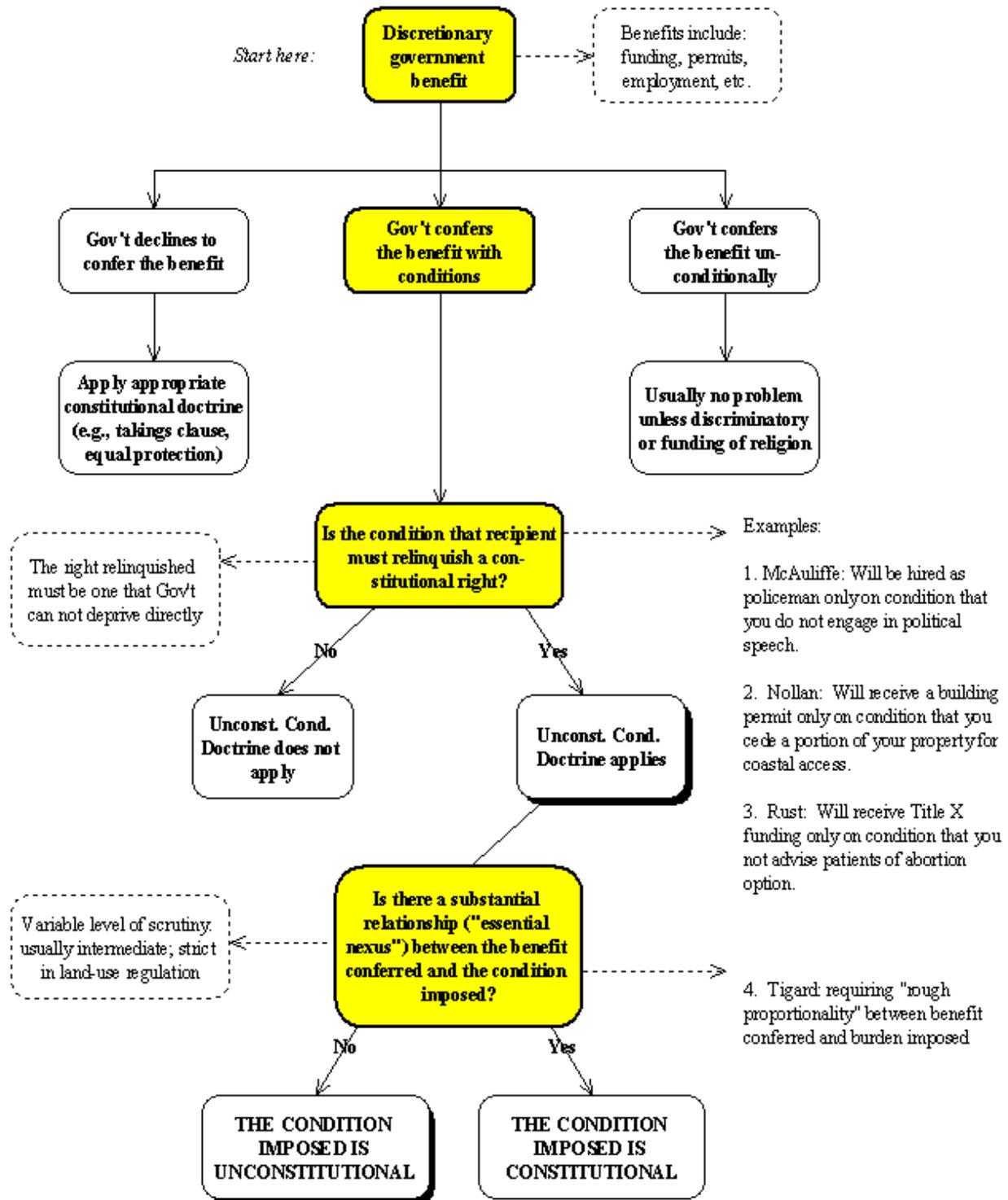
- 26 1. Is the Declaration of Independence organic law?
- 27 2. If the Declaration of Independence is NOT organic law that is self-executing, then why is it published in the Statutes at
28 Large as the VERY FIRST enactment of the new Congress of the United States?
- 29 3. Are natural rights "unalienable"?
- 30 4. How can one lawfully "alienate" an unalienable right? The answer is that they can only do so in relation to a
31 PRIVATE entity operating in equity, and never in relation to a de jure government. Furthermore, the process of
32 alienating the right cannot be coerced, nor can the conversion of the right to a public right ever be protected with
33 sovereign immunity by a DE JURE government.
- 34 5. Exactly WHO are they unalienable in relation to? The DE JURE government or the DE FACTO CORPORATION that
35 operates and moves entirely by private law and contract.
- 36 6. What do these unalienable rights attach to:
37 6.1. The land, like the Constitution?
38 6.2. Your status under a franchise.
- 39 7. Is the United States of America operating as a de jure "government" or simply a private corporation in equity when it:
40 7.1. Tries to alienate an unalienable right?
41 7.2. Contracts with people it is supposed to be protecting?
- 42 8. Is it a violation of the purpose of CREATING government to begin with for public servants to make a business out of
43 alienating PRIVATE rights that are supposed to be "unalienable"? Remember: Governments are created MAINLY to
44 protect PRIVATE rights. The very FIRST step in protecting them is to prevent them from being converted to PUBLIC
45 rights without the consent of the owner of the right.

46 **20.1.1 Flowchart**

47 The following flowchart from a law school curricula documents the operation of this doctrine:

48 **Figure 3: Operation of Doctrine of Unconstitutional Conditions**

UNCONSTITUTIONAL CONDITIONS



20.1.2 Recognition of the Doctrine

The doctrine of unconstitutional conditions can be traced back to *Home Ins. Co. of New York v. Morse*, 87 U.S. 445, 451 (1874) (“A man may not barter away his life or his freedom, or his substantial rights.”). The first mention of the phrase “unconstitutional conditions” by the U.S. Supreme Court occurred in *Doyle v. Continental Ins. Co.*, 94 U.S. 543 (1876) (Bradley, J., dissenting) (“Though a State may not have the power, if it sees fit to subject its citizens to inconvenience, of prohibiting all foreign corporations from transacting business within its jurisdiction, it has no power to impose unconstitutional conditions upon their doing so.”).

The following U.S. Supreme Court cases recognize the Unconstitutional Conditions Doctrine:

1. *Frost v. Railroad Commission*, 271 U.S. 583 (1925). Court considered whether the state of California could deny the use of public highways to a private company that had a contract for the transportation of citrus fruit, unless the private company was licensed as a common carrier. The Court held that California could not impose such conditions.
2. *Speiser v. Randall*, 357 U.S. 513 (1958). The beginning of the modern era of the doctrine of unconstitutional conditions. Case involved an exemption from property tax in California for veterans of World War II. The exemption was only granted to those who swore an oath. The plaintiff sued the state, arguing that the oath violated his First Amendment rights. The U.S. Supreme Court agreed with the plaintiff and further recognized that California was requiring a waiver of a constitutional right as a condition of receiving a benefit (i.e. the property tax exemption).
3. *Sherbert v. Verner*, 374 U.S. 398 (1963). The case related to the availability of unemployment benefits. The Court held that the state could not deny benefits to a person who refused to work on Saturday, the Sabbath day of her religion, because the First Amendment protection for her religious beliefs. The case is significant because the Court first rejected the argument that the characterization of benefits as a privilege v. a right was appropriate for an inquiry into unconstitutional conditions. See *Graham v. Richardson*, 403 U.S. 365, 374 (1971); *Elrod v. Burns*, 427 U.S. 347, 361, n. 15 (1976).
4. *Shapiro v. Thompson*, 394 U.S. 618 (1969). The Court invalidates state statutes requiring that welfare recipients must be a resident of the state for at least one year before applying for welfare benefits. The court held that such conditions violated the recipient’s right to travel.
5. *Perry v. Sindermann*, 408 U.S. 593 (1972). The Court considered a professor at a state college in Texas whose employment contract was not renewed, in retaliation for the professor’s criticism of the Regents of the college. The Court held that the professor had been denied due process.
6. *Elrod v. Burns*, 427 U.S. 347 (1976). Court held that the new sheriff of Cook County, Illinois could not terminate the employment of non-civil service people in his department solely because they were members of the opposite political party.
7. *Abood v. Detroit Board of Education*, 431 U.S. 209 (1974). The Court considered a case from Michigan in which all teachers in Detroit public schools were required to belong to a labor union, and one teacher had objected to paying fees to the union for supporting ideological causes with which that teacher did not agree. Michigan was conditioning a benefit (i.e., employment as a school teacher) on surrender of some of the teacher’s First Amendment rights. The Court held that it was proper for the union to require payment of fees for the purposes of collective bargaining, contract administration, and deciding grievances. However, the Court held that it was unconstitutional for the union to demand that all teachers contribute to the political activities of the union.
8. *Leftkowitz v. Cunningham*, 431 U.S. 801 (1977). The Court held that New York state could not remove a person from office in a political party, because that person had elected to use his Fifth Amendment right against self-incrimination in a grand jury proceeding.
9. *Branti v. Finkel*, 445 U.S. 507 (1980). Court held that assistant public defenders could not have their employment terminated solely because the new public defender of a county in New York state was a member of the opposite political party.
10. *FCC v. League of Women Voters of California*, 468 U.S. 364 (1984). Court invalidated a federal statute that provided funding to public television stations only if those stations did not engage in “editorializing”. The editorials were protected speech under the First Amendment.
11. *Nollan v. California Coastal Commn*, 483 U.S. 825 (1987). Court held that California could not require a property owner to grant an easement to the public for access to the beach adjacent to the owner’s property as a condition for approving the owner’s application for a building permit to demolish the existing house and then build a larger house on the land. They held that such an easement was a “taking” and California would need to compensate the property owner. Case stands for the proposition that there must be some kind of “essential nexus” between the condition and the benefit.

- 1 12. *Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990). The Court extended the holdings of *Elrod v. Burns* and
2 *Branti v. Finkel* to cases involving promotion, transfer, recall after layoff, and hiring decisions of low-level government
3 employees.
- 4 13. *Dolan v. City of Tigard*, 512 U.S. 374 (1994). The Court held that the state of Oregon could not require a retail
5 hardware store to create a bicycle pathway easement, and to create a greenway, as conditions for approving the owner's
6 application for a building permit to enlarge her store, because there was no "rough proportionality" between the
7 condition and the benefit. The find an "essential nexus" between the condition and the benefit, which was the other
8 part of the test.
- 9 14. *44 Liquormart, Inc. v. Rhode Island*, 517 U.S. 484 (1996). The Court considered whether the state of Rhode Island
10 could prohibit the advertising of liquor prices. If the stores had used their First Amendment right of freedom of speech
11 to advertise prices, in violation of the prohibition, the state would presumably rescind the license to sell liquor, thus
12 putting the stores out of business. Viewed in another way, the state conferred the benefits of a license to sell liquor
13 only if the stores surrendered their First Amendment right. The Court held that prohibition on advertising prices was
14 unconstitutional.

15 **20.1.3 Exceptions to the doctrine**

16 The U.S. Supreme Court often treats the doctrine of unconstitutional conditions as an absolute rule, with little explanation
17 except a list of citations to earlier cases. A moment's thought shows that there are many instances in which a benefit
18 conferred by government can properly be conditioned on a waiver of constitutional rights. For example:

- 19 1. Federal Rule of Criminal Procedure 23(a) allows a defendant to waive his constitutional right to a trial by jury, with the
20 approval of the judge and prosecution. *Singer v. U.S.*, 380 U.S. 24 (1965).
- 21 2. A criminal suspect may agree to a plea bargain. In exchange for waiving the constitutional right to trial (and to
22 confront witnesses against him) and waiving the constitutional right to avoid self-incrimination, the suspect admits his
23 guilt in exchange for either dismissal of some charges or a shorter imprisonment. *Boykin v. Alabama*, 395 U.S. 238
24 (1969) (plea bargain must be made knowingly, voluntarily, and intelligently); *Brady v. U.S.*, 397 U.S. 742 (1970);
25 *Bordenkircher v. Hayes*, 434 U.S. 357 (1978).
- 26 3. Laborers can be required to join a union as a condition of being employed. *Railway Emp. Dept. v. Hansen*, 351 U.S.
27 225 (1956); *Machinists v. Street*, 367 U.S. 740 (1961). Similarly, an attorney can be required to join a state bar
28 association as a condition of being granted a license to practice in that state. *Lathrop v. Donohue*, 367 U.S. 820 (1961);
29 but see *Keller v. State Bar of California*, 496 U.S. 1 (1990) (State bar association cannot require payment of dues to
30 support lobbying unrelated to practice of law).
- 31 4. Scientists and engineers who design weapons of mass destruction can be required to forever maintain confidentiality of
32 government secrets, as a condition of employment in weapons laboratories.

33 Interestingly, opinions at the U.S. Supreme Court that discuss these exceptions to the doctrine of unconstitutional
34 conditions simply omit mentions of the doctrine, instead of explaining why the doctrine does not apply to these exceptions.

35 Dissenting opinions relating to the doctrine within the U.S. Supreme Court are found in:

- 36 1. *Rust v. Sullivan*, 500 U.S. 173 (1991). Blackmun, J. and Stevens dissenting.
- 37 2. *Dolan v. City of Tigard*, 512 U.S. 374 (1994). Stevens, J. dissenting.

38 Justice Douglas called both *Flemming v. Nestor*, 363 U.S. 603 (1960), and *Wyman v. James*, 400 U.S. 309, 329, n 8 (1971)
39 anomalies in the application of the doctrine of unconstitutional conditions.

40 Are described earlier, the U.S. Supreme Court has not given a clear explanation for the doctrine of unconstitutional
41 conditions, and the Court ignores the doctrine in many cases involving waivers of constitutional rights. However, many
42 law review articles have suggested justifications of the doctrine. Back in 1960, an anonymous group of law students at
43 Harvard Law School wrote that the doctrine of unconstitutional conditions is justified by the due process clauses in the
44 Fifth and Fourteenth Amendments:

45 *"...it is at least arguable that state spending power cannot be exercised to 'buy up' rights guaranteed by the*
46 *Constitution."*

1 ["Unconstitutional Conditions," 73 Harvard Law Rev. 1595, 1599 (June 1960). This sentence was cited with
2 approval by Justice Douglas in his dissenting opinion in Wyman v. James, 400 U.S. 309, 328 (1971)]

3 In her classic 1989 article on unconstitutional conditions, Prof. Sullivan gave several justifications for the doctrine. We
4 agree with her view that the doctrine of unconstitutional conditions is best justified to prevent overreaching by a powerful
5 government:

6 "*Reich's landmark article [73 Yale Law J. 733 (1976)] located the principal danger of government*
7 *overreaching not in its overregulation of the world, but in its ability to create dependency through its wealth.*
8 *The danger on this view is that Leviathan, swollen tax dollars, will buy up people's liberty."*

9 [. . .]

10 *...the doctrine guards against a characteristic form of government overreaching and thus serves a state-*
11 *checking function. Furthermore, it bars redistribution of constitutional rights as to which government has*
12 *obligations of evenhandedness. Finally, it prevents inappropriate hierarchy ["a system of constitutional*
13 *caste"] among rightholders."*

14 [*Kathleen M. Sullivan, "Unconstitutional Conditions," 102 Harvard Law Rev. 1413, 1494, 1506 (May 1989)]*

15 **20.1.4 Law Review Articles**

16 The following law review articles deal with the subject of Unconstitutional Conditions:

- 17 1. Abrams, Howard E., Systemic Coercion: Unconstitutional Conditions in the Criminal Law; 72 J. Crim. L. &
18 Criminology 128 (1981).
- 19 2. Anonymous, Note, "Unconstitutional Conditions," 732 Harvard Law Rev. 1595 (June 1960).
- 20 3. Berman, Mitchell N., "Commercial Speech and the Unconstitutional Conditions Doctrine: A Second Look at the
21 Greater Includes the Lesser"; 55 Vand. L. Rev. 693 (2002).
- 22 4. Choper, Jesse H., "Supreme Court and Unconstitutional Conditions: Federalism and Individual Rights"; 4 Cornell J. L.
23 and Pub. Pol'y. 460 (1994-1995).
- 24 5. Corrada, Roberto L., "Justifying a Search for a Unifying Theory of Unconstitutional Conditions"; 72 Denv. U. L. Rev.
25 1011 (1994-1995).
- 26 6. Epstein, Richard A., "Unconstitutional Conditions, State Power, and the Limits of Consent," 102 Harvard Law Rev. 4
27 (Nov. 1988).
- 28 7. Epstein, Richard A., "Foreword: Unconstitutional Conditions, State Power, and the Limits of Consent"; 1. 102 Harv.
29 L. Rev. 4 (1988-1989).
- 30 8. Farber, Daniel A., "Another View of the Quagmire: Unconstitutional Conditions and Contract Theory"; 33 Fla. St. U.
31 L. Rev. 913 (2005-2006).
- 32 9. Fuhr, Edward J., "Doctrine of Unconstitutional Conditions and the First Amendment", The; 39 Case W. Res. L. Rev.
33 97 (1988-1989).
- 34 10. Gross, Karen, "Debtor as Modern Day Peon: A Problem of Unconstitutional Conditions"; 65 Notre Dame L. Rev. 165
35 (1989-1990).
- 36 11. Hale, Robert L., "Unconstitutional Conditions, and Constitutional Rights," 35 Columbia Law Rev. 321 (March 1935).
- 37 12. McConnell, Michael W., "Unconstitutional Conditions: Unrecognized Implications for the Establishment Clause"; 26
38 San Diego L. Rev. 255 (1989).
- 39 13. Merrill, Maurice H., "Unconstitutional Conditions," 77 Univ. Pennsylvania Law Rev. 879 (May 1929).
- 40 14. Mazzone, Jason, "The Waiver Paradox," 97 Northwestern University Law Review 801 (Winter 2003) (Includes plea
41 bargains by criminals in the scope of the doctrine).
- 42 15. Nice, Julie A., "Making Conditions Constitutional by Attaching Them to Welfare: The Dangers of Selective
43 Contextual Ignorance of the Unconstitutional Conditions Doctrine"; 72 Denv. U. L. Rev. 971 (1994-1995).
- 44 16. O'Neil, Robert M., "Unconstitutional Conditions: Welfare Benefits with Strings Attached"; 54 Cal. L. Rev. 443 (1966).
- 45 17. Redlich, Allen, "Unconstitutional Conditions on Welfare Eligibility"; 1970 Wis. L. Rev. 450 (1970).
- 46 18. Schauer, Frederick, "Too Hard: Unconstitutional Conditions and the Chimera of Constitutional Consistency"; 72
47 Denv. U. L. Rev. 989 (1994-1995).
- 48 19. Simons, Kenneth W., "Offers, Threats, and Unconstitutional Conditions"; 26 San Diego L. Rev. 289 (1989).
- 49 20. Sunstein, Cass R., "Is There an Unconstitutional Conditions Doctrine"; 26 San Diego L. Rev. 337 (1989).
- 50 21. Sullivan, Kathleen M., "Governmental Interests and Unconstitutional Conditions Law: A Case Study in Categorization
51 and Balancing"; 55 Alb. L. Rev. 605 (1991-1992).

- 1 22. Sullivan, Kathleen M., “Unconstitutional Conditions,” 102 Harvard Law Rev. 1413, 1415 (May 1989) (“The doctrine
2 of unconstitutional conditions holds that government may not grant a benefit on the condition that the beneficiary
3 surrender a constitutional right, even if the government may withhold that benefit altogether. It reflects the triumph of
4 the view that government may not do indirectly what it may not do directly over the view that the greater power to
5 deny a benefit includes the lesser power to impose a condition on its receipt.”).
- 6 23. Sunstein, Cass R., “Why the Unconstitutional Conditions Doctrine is an Anachronism (with Particular Reference to
7 Religion, Speech, and Abortion)” ; 70 B.U. L. Rev. 593 (1990).
- 8 24. Wald, Patricia M., “Government Benefits: A New Look at an Old Gifthorse” ; 65 N.Y.U. L. Rev. 247 (1990).

9 If you would like to view a compendium of law review articles that deal with the Unconstitutional Conditions Doctrine,
10 please read the following:

<http://famguardian.org/Disks/TaxDVD/Franchises/UnconstCondit/>

11 20.1.5 Conclusions

12 We think the doctrine of unconstitutional conditions is composed of several different situations, with different outcomes:

- 13 1. The government may never lawfully require surrender of one constitutional right as a condition to receive another
14 constitutional right. This is an absolute rule that protects the integrity of civil liberties.
- 15 2. The government may not additionally require surrender of a constitutional right as a condition of continuing to receive
16 a benefit (e.g. employment, welfare check, renewal of contract, etc.) when the person continues to meet all the
17 conditions in statutes and regulations for that benefit. In other words, once the benefit has begun, the benefit cannot be
18 discontinued because the person used (or wants to use) their constitutional right. This rule prevents retaliation by the
19 government against people who use their civil liberties.
- 20 3. The government may not COMPEL receipt by the applicant of the benefit or the liabilities that attach to receipt.
- 21 3.1. All franchises are based upon excise taxes of SPECIFIC, AVOIDABLE activities. One can avoid the tax and thus
22 NOT volunteer by avoiding the activity. The minute that one ceases to be able to materially subsist in any society
23 WITHOUT engaging in such an activity is the minute that unconstitutional compulsion has occurred.
- 24 3.2. A compelled benefit and the compelled liability to pay for the benefit that goes with it, constitutes slavery and
25 involuntary servitude disguised to LOOK like government benevolence. For instance, in the following case, the
26 U.S. Supreme Court held that the MERE EXISTENCE of a so-called “government” was a “benefit”, thus
27 withdrawing and STEALING from the alleged foreign domiciled “taxpayer” the ability to decide whether what
28 the government was providing was a “benefit” and consequently, whether he had the right NOT to either receive
29 or pay for the so-called “benefit”. Consent of the governed is the foundation of the authority of all government,
30 according to the Declaration of Independence. Therefore the ability to withdraw consent to receive or pay for the
31 benefit ought to be scrupulously maintained and enforced in all the interactions of the government with those who
32 seek its protection or services.

33 *We may make further exposition of the national power as the case depends upon it. It was illustrated at once in*
34 *United States v. Bennett by a contrast with the power of a state. It was pointed out that there were limitations*
35 *upon the latter that were not on the national power. The taxing power of a state, it was decided, encountered*
36 *at its borders the taxing power of other states and was limited by them. There was no such limitation, it was*
37 *pointed out, upon the national power, and that the limitation upon the states affords, it was said, no ground*
38 *for constructing a barrier around the United States, 'shutting that government off from the exertion of*
39 *powers which inherently belong to it by virtue of its sovereignty.'*

40 *“The contention was rejected that a citizen's property without the limits of the United States derives no*
41 *benefit from the United States. The contention, it was said, came from the confusion of thought in 'mistaking*
42 *the scope and extent of the sovereign power of the United States as a nation and its relations to its citizens and*
43 *their relation to it.' And that power in its scope and extent, it was decided, is based on the presumption*
44 *that government by its very nature benefits the citizen and his property wherever found, and that*
45 *opposition to it holds on to citizenship while it 'belittles and destroys its advantages and blessings by denying*
46 *the possession by government of an essential power required to make citizenship completely beneficial.' In other*
47 *words, the principle was declared that the government, by its very nature, benefits the citizen and his property*
48 *wherever found, and therefore has the power to make the benefit complete. Or, to express it another way, the*
49 *basis of the power to tax [to PAY for the “benefit”] was not and cannot be made dependent upon the situs of*
50 *the property in all cases, it being in or out of the United States, nor was not and cannot be made dependent*
51 *upon the domicile of the citizen, that being in or out of the United States, but upon his relation as citizen to*
52 *the United States and the relation of the latter to him as citizen. The consequence of the relations is that the*

1 *native citizen who is taxed may have domicile, and the property from which his income is derived may have*
2 *situs, in a foreign country and the tax be legal—the government having power to impose the tax.”*
3 *[Cook v. Tait, 265 U.S. 47 (1924)]*

- 4 4. The consent to receive the “benefit” should be explicit rather than presumed and must be revocable AT ANY TIME.
5 The application for the benefit and all forms administering the benefit must recognize the existence of people who DO
6 NOT consent to participate and the right of them to not participate must be protected and enforced just as vigorously as
7 the right to collect the payment for the benefit. Otherwise, an equal protection problem AND compulsion results. Any
8 one or more of the following activities are examples of compulsion to give up a constitutional right:
9 4.1. Refusing to provide forms that recognize non-participants/non-taxpayers.
10 4.2. Ignoring correspondence directed at stopping collection or enforcement activities directed at non-participants.
11 4.3. Punishing or penalizing those who don’t want to participate and who withdraw their consent.
12 4.4. Calling those who don’t want to participate “frivolous” without providing law deriving from their domicile that
13 proves what they are doing is incorrect or unauthorized.
14 4.5. Citing law from a foreign state or foreign court outside the domicile of the party directing them to comply.
15 4.6. Refusing to recognize the choice of domicile of the participant.
16 4.7. Penalizing changes to government forms that prevent perjury and correctly identify the submitter as a non-
17 participant or non-taxpayer.
18 4.8. Refusing to meet the or enforce the burden of proof upon the government, when challenged, to demonstrate
19 express consent of the party against whom enforcement is being attempted. The government enforces this
20 requirement against those who want to sue it under the concept of sovereign immunity. Therefore, the
21 government has the SAME burden of proof in when it seeks to civilly enforce against members of the public.
- 22 5. The government can require surrender of a constitutional right as an openly published (i.e. in a statute or regulation)
23 condition for receiving a benefit (e.g. employment) when both of the following are satisfied:
24 5.1. There must be an “essential nexus” between the right being surrendered and the benefit AND
25 5.2. The value of the surrendered right and the benefit must be approximately equal. Value is easy to determine for
26 property rights, but a value is difficult to put on the right to freedom of speech and other intangible constitutional
27 rights. In cases where value of the surrendered right cannot be determined, there should be a compelling reason
28 why the surrender is required for the proper functioning of government or public policy.

29 For example, scientists working on design of military weapons can be required not to disclose information about the
30 weapons. As another example, government employees with a security clearance can be required not to disclose state
31 secrets related to foreign policy, military policy, surveillance of foreign nations, etc. Note in these examples that there is
32 not complete surrender of First Amendment right to “freedom of speech”, but only surrender of that right for narrowly
33 limited topics.

34 In the few circumstances where the government can require surrender of a constitutional right as a condition for receiving a
35 benefit, I suggest that the waiver of the right must be knowing, voluntary, and intelligent. These are the three traditional
36 conditions for suspect or defendant in criminal proceedings to waive his/her constitutional rights.²¹⁶ Knowing means that
37 the person is aware that he/she is waiving rights, and is not some accidental waiver. Voluntary means that there is neither
38 coercion nor deceit by the government. Intelligent means that the person has the mental capacity to understand the
39 significance of his/her waiver.

40 An example of a case where there is no “essential nexus” between the right given away and the “benefit”, look at drivers
41 licensing. The “benefit” sought is safe roads. However, when you sign up for the license, you also give up the following
42 rights unrelated directly to safe roads:

- 43 1. You are deemed to be a “resident” of the statutory corporate state and therefore a public officer on official business AT
44 ALL TIMES, even if this is not, in fact true. This leads to all kinds of unrelated liabilities such as jury service,
45 selective enforcement by government employees who don’t like you, tax enforcement against nonresidents of the state
46 that is inherently unlawful, etc.
- 47 2. You have to surrender your right to a jury trial, because almost no traffic courts we have ever seen even have a jury
48 box. Instead, they are legislative franchise courts in the Executive Branch that CANNOT lawfully preside without
49 your express consent. The franchise judge in these courts, a mere binding arbitrator for fellow government public

²¹⁶ A criminal suspect may waive either their Sixth Amendment right to have an attorney represent them or their Fifth Amendment right against self-incrimination, provided that the waiver is knowing, voluntary, and intelligent. *Miranda v. Arizona*, 384 U.S. 436, 444-475 (1966); *Brewer v. Williams*, 430 U.S. 387, 404 (1977); *Edwards v. Arizona*, 451 U.S. 477, 482-484 (1981); *Iowa v. Tovar*, 124 S.Ct. 1379, 1387, 1389-1390 (2004).

1 officers, has a financial conflict of interest by acting as a revenue collector rather than a protector of public safety.
2 Thus, impartial decision makers and due process of law are IMPOSSIBLE. He also directly and frequently interferes
3 with those who insist on a real jury trial as mandated by the state constitution, and always decides things in the
4 government's favor, thus prejudicing your rights. He acts as a "gatekeeper" for the criminal courts by denying
5 removals to REAL constitutional courts, and thus DENYING and OBSTRUCTING REAL, Constitutional justice
6 administered not by a franchise court, but a REAL court in the REAL judicial branch.

- 7 3. You give up your privacy because DMV information is shared among agencies NOT DIRECTLY RESPONSIBLE for
8 traffic enforcement. For instance, it goes to the state Dept. of Revenue in your state, and they use the information to
9 PRESUME that you are a "taxpayer" engaged in a statutory "trade or business" per 26 U.S.C. §7701(a)(26). Then the
10 Dept. of Revenue conducts a pattern of state sponsored, computer automated "paper terrorism", ignore all your
11 responses demonstrating why they are violating the law, and unlawfully liens your property if you refuse to bribe them
12 with "protection money" to simply GO AWAY, even though you are not a lawful target for tax enforcement.
- 13 4. By applying for a license, you unnecessarily criminally incriminate yourself in violation of the Fifth Amendment,
14 because the information goes into a national police database.
- 15 5. The DMV construes your application for a license as your consent to be civilly penalized and fined, even if you in fact
16 are NOT resident in the state and do not do "business" in the state. Most such fines are for things in which no specific
17 person is ever injured, and therefore such "infractions" are malum prohibitum violations not of "law", but public policy
18 disguised to LOOK like "law".

19 If would like to know how to lawfully avoid the need for driver licensing and avoid converting your Constitutional right to
20 travel into an excise taxable privilege, see:

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

21 **20.2 "General Welfare Clause" jurisprudence²¹⁷**

22 The General Welfare Clause of the United States Constitution reads as follows:

23 *United States Constitution*
24 *Article 1, Section 8, Clause 1*

25 *The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and*
26 ***provide for the common Defence and general Welfare of the United States;** but all Duties, Imposts and*
27 *Excises shall be uniform throughout the United States;*

28 The authority from which the present socialist government claims that it derives its jurisdiction to impose franchise taxes
29 for socialist "benefits" originates from the above clause, and CHANGES in the judicial interpretation of the meaning of the
30 above clause during the FDR socialist era in the late 1930's.

31 Roosevelt's administration of the "New Deal" faced substantial opposition among Congress, business, and before 1937 the
32 United States Supreme Court. Roosevelt had gone to some businessmen of America and got an agreement to maintain
33 wages at a relative high level. Many businessmen relied on overseas trade. Roosevelt, ostensibly to help business,
34 promised he would put tariffs on foreign trade. This tariff campaign only lasted a few months. Not surprisingly, foreign
35 countries retaliated with tariffs of their own against American trade. This resulted in businessmen being forced to drop
36 wages and lay employees off.

37 To counter these circumstances, with which Roosevelt was faced, he started to place more legislative experiments of the
38 "New Deal" before Congress. Congress, given the economic conditions complied and passed most of the "New Deal"
39 proposals. Because of the continued political and economic pressures the Country was facing, the legislatures, both state
40 and federal, went along with the new programs. By 1937, the economic and legislative experiments of the "New Deal" were
41 well advanced. At that time, the majority in Congress felt compelled to pass the "New Deal" proposals. By 1937, the
42 economic and legislative experiments of the "New Deal" were well under way.

²¹⁷ Adapted from: *U.S. of A v. U.S.*, Richard Dwight Kegley, TJ Henderson, RCL, Edward Wahler, HKW Publishing, Chapter 3, 2006, ISBN 1-59975-731-1. For your copy of the book, visit: <http://usofavus.com/>.

1 At this time in our American History many in Congress and many businessmen of America did not like the "New Deal"
2 ramifications, including the extra taxing powers the "New Deal" generated. Even before 1937, some businessmen started to
3 challenge these governmental experiments in court, and some of these cases advanced to the Supreme Court.

4 Roosevelt knew, under the then current makeup of the court, the "New Deal" was faced with serious constitutional
5 questions that were likely to be heard and ruled. By 1937, the Supreme Court, on constitutional grounds, had decided
6 against a number of "New Deal" legislative act.. Roosevelt believed that political control of the Supreme Court was
7 necessary. Roosevelt had already begun to "stack the court" with Justices that he believed were in favor of "New Deal"
8 proposals and Acts the Congress had passed. The result, the Supreme Court was decidedly split on just about every "New
9 Deal" controversy that came before the Court. Supreme Court Justices found Roosevelt's "New Deal" or portions of his
10 "New Deal" unconstitutional and/or constitutional with sharply worded dissenting opinions on both sides from early 1934
11 to mid 1937. It was obvious that depending on which Justice wrote the opinion he was or was not a Roosevelt hatchet man.
12 Remember reader, that a Roosevelt Justice was sent there for a political purpose, to chop up prior constitutional
13 interpretation, and stare decisis⁷ be damned.

14 The author's focus is essentially how the office of President and Congress, through the use of the government of the United
15 States as a federal United States corporation, has been able to gain extraordinary control over the lives of the American
16 people. We therefore establish a before and after case comparison based appropriately around the time of the "Switch in
17 Time" cases of 1937. By analysis of selected cases, the political change accepted and advanced by the Supreme Court is
18 considered.

19 First, we must study U.S. v. Butler 297 U.S. 1, 56 S.Ct. 312, Jan. 6th 1936, to understand what happened the next year with
20 the redefining of the taxing authorities and the General Welfare Clause, both at Article One, Section 8 of the Constitution of
21 the United States. Remember reader; this case as decided in 1936 before the "Switch in Time." The "Switch in Time" by
22 the U.S. Supreme Court occurred in 1937.

23 **20.2.1 U.S. v. Butler, 297 U.S. 1, 56 S.Ct. 312 (Jan. 6th, 1936), the General Welfare Clause and taxing**

24 U.S. v. Butler, supra, involved the imposition of a so called processing tax on processors of agricultural commodities and
25 allowed the agriculture secretary to enter into agreements with farmers for reduction of acreage all under the Agricultural
26 Adjustment Act. Once the tax was collected, the secretary was allowed to appropriate the money as benefits to distressed
27 farmers. The Agricultural Adjustment Act and its authorities were then challenged as being unconstitutional under Article
28 1, Section 8 and the General Welfare Clause thereof.

29 Here the Court spoke: There should be no misunderstanding as to the function of the Supreme Court in such a case. It is
30 sometimes said that the court assumes a power to overrule or control the action of the people's representatives. This is a
31 misconception. The Constitution is the supreme law of the land ordained and established by the People. All legislation
32 must conform to the principles it lays down.

33 When an act of Congress is appropriately challenged in the courts as not conforming to the constitutional mandate, the
34 judicial branch of the government has only one duty: to lay the article of the Constitution that is invoked beside the statute
35 that is challenged and to decide whether the latter squares with the former. All the court does, or can do, is to announce its
36 considered judgment upon the question. The only power it has, if such it may be called, is the power of judgment. The court
37 neither approves nor condemns any legislative policy. Its delicate and difficult office is to ascertain and declare whether the
38 legislation is in accordance with, or in contravention of, the relevant provisions of the Constitution; and, having done that,
39 its duty ends.

40 The real question is will a Justice with a preconceived (Roosevelt) political view stay within strict construction" and stare
41 decisis? The Court in Butler concluded on the point of constitutionality of the Agricultural Adjustment Act that:

42 *"When act of Congress in given case is appropriately challenged as not conforming to Constitution, court's sole*
43 *power and duty is to determine whether the act is in accordance with the constitutional provisions invoked, and*
44 *court will not approve or condemn any legislative policy." U.S. v. Butler supra.*

45 Of course, to approve or condemn any legislative policy would invoke a political question that the court cannot hear under
46 separation of powers. (See chapter on Dual Citizenship and Political Question, Chapter 11.)

1 The Court in Butler concluded that the states were the repository for the decisions regulating the reduction of acreage. The
2 Court stated:

3 *"Federal Union has only the powers expressly conferred on it and those reasonably implied from powers*
4 *granted, while each state has all governmental powers except such as the people, by Constitution, have*
5 *conferred on United States, denied to the state, or reserved to themselves."*

6 It is the author's conclusion in this case that the word "themselves" also means the people of the Several States incorporated
7 into the Union.

8 The Federal Government did not have the authority to regulate the reduction of agricultural acreage, in that the States
9 (People) possessed that authority originally. The People had nor granted nor waived such authority. Therefore, the Federal
10 Government could not constitutionally regulate in this area of law.

11 The Butler Court, *infra*, determined in point", a question on the taxing powers of the United States. To allow the Federal
12 Government to tax the production of agricultural products and to use that money to pay the debts of the United States as
13 benefits to distressed farmers would be unconstitutional under Article One, Section 8 and within the General Welfare
14 Clause.

15 The Court in Butler concluded that the

16 *"General welfare clause of Constitution does not empower Congress to legislate generally for the general*
17 *welfare, but merely to tax, and appropriate the revenues so raised, for purpose of payment of nation's debts and*
18 *of making provision for the nation's general welfare; the power to appropriate being as broad as the power to*
19 *tax." U.S.C.A.Const. art. 1, § 8, cl. 1. (Author's emphasis)*

20 The Court went on as follows:

21 *The clause thought to authorize the legislation, --the first, --confers upon the Congress the power "to lay and*
22 *collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general*
23 *Welfare of the United States". It is not contended that this provision grants power to regulate agricultural*
24 *production upon the theory that such legislation would promote the general welfare. The Government concedes*
25 *that the phrase "to provide for the general welfare" qualifies the power "to lay and collect taxes." **The view that***
26 ***the clause grants power to provide for the general welfare, independently of the taxing power, has never been***
27 ***authoritatively accepted.** Mr. Justice Story points out that if it were adopted "it is obvious that under color of*
28 *the generality of the words, to 'provide for the common defence and general welfare,' the government of the*
29 *United States is, in reality, a government of general and unlimited powers, notwithstanding the subsequent*
30 *enumeration of specific powers."^[1] **The true construction undoubtedly is that the only thing granted is the***
31 ***power to tax for the purpose of providing funds for payment of the nation's debts and making provision for***
32 ***the general welfare.** [Story, Commentaries on the Constitution of the United States (5th Edition) vol. I, s 907.*
33 *(Author's emphasis)]*

34 Readers, please take note of the Court's emphasis on the General Welfare clause. At this time, the Court viewed the General
35 Welfare clause in the light of a more limited grant of Power.

36 Of course, taxing authority that allows the Federal Government to tax one man and deliver that tax to another as a benefit
37 for some disaster or National Emergency is not a taxing authority conferred upon the United States by the Constitution of
38 the United States of America. At this point in time, 1936, the Constitution of the United States had not been reinterpreted
39 on the point of General Welfare. Would not the reader accept that the Social Security Act of 1935 rests primarily upon the
40 General Welfare Clause? The authors boldly state the Social Security Act does exactly that, it takes one man's money and
41 grants it to another through a welfare scheme, generally called "Old Age Benefits" under the guise of "General Welfare."
42 See the Social Security Act's Preamble below, (Act of August 14, 1935) [H. R. 7260] implemented in 1936.

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

48 The authors query what does "for other purposes" mean? Hint: Read the SS Act in its entirety to answer that question.
49 Here is the OTHER purpose, the REAL purpose, which is to unconstitutionally manufacture statutory "taxpayers" and

1 public officers out of PRIVATE nonresidents domiciled outside the statutory United States, in a legislatively “foreign
2 state”, states of the Union:

3 *Social Security Act*
4 *Section 8*
5 *INCOME TAX ON EMPLOYEES*

6
7 *SECTION 801. In addition to other taxes, there shall be levied, collected, and paid upon the income of every*
8 *individual a tax equal to the following percentages of the wages (as defined in section 811) received by him*
9 *after December 31, 1936, with respect to employment (as defined in section 811) after such date:*

10 *(1) With respect to employment during the calendar years 1937, 1938, and 1939, the rate shall be 1 per centum.*

11 *(2) With respect to employment during the calendar years 1940, 1941, and 1942, the rate shall be 1 1/2 per*
12 *centum.*

13 *(3) With respect to employment during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.*

14 *(4) With respect to employment during the calendar years 1946, 1947, and 1948, the rate shall be 2 1/2 per*
15 *centum.*

16 *(5) With respect to employment after December 31, 1948, the rate shall be 3 per centum.*

17 *[Social Security Act of 1935 at Title 8, Section 8]*

18 The Court reasoned as follows: The Congress is expressly empowered to lay taxes to provide for the general welfare. Funds
19 in the Treasury as a result of taxation may be expended only through appropriation. Article 1, Section 9, Clause 7. They can
20 never accomplish the objects for which they were collected, unless the power to appropriate is as broad as the power to tax.
21 The necessary implication from the terms of the grant is that the public funds may be appropriated "to provide for the
22 general welfare of the United States." These words cannot be meaningless; else they would not have been used. The
23 conclusion must be that they were intended to limit and define the granted power to raise and to expend money. How shall
24 these words be construed to effectuate the intent of the Constitution?

25 The Court continued its analysis:

26 *"Since the foundation of the nation, sharp differences of opinion have persisted as to the true interpretation of*
27 *the phrase. Madison asserted it amounted to no more than a reference to the other powers enumerated in the*
28 *subsequent clauses of the same section [Section 8 of Article One]; that, as the United States is a government of*
29 *limited and enumerated powers, the grant of power to tax and spend for the general national welfare must be*
30 *confined to the enumerated legislative fields committed to the Congress. In this view the phrase is mere*
31 *tautology, for taxation and appropriation are or may be necessary incidents of the exercise of any of the*
32 *enumerated legislative powers."*

33 The Court added another view:

34 *Hamilton, on the other hand, maintained the clause confers a power separate and distinct from those later*
35 *enumerated, and is not restricted in meaning by the grant of them. Congress consequently has a substantive*
36 *power to tax and to appropriate, limited only by the requirement that it shall be exercised to provide for the*
37 *general welfare of the United States and no more. Each contention has had the support of those whose views*
38 *are entitled to weight.*

39 Until the 1930s, the Supreme Court had noticed the question, but had never found it necessary to decide which construction
40 of Article One Section 8 is true. Mr. Justice Story, in his Commentaries, supports the Hamiltonian position. By stating to
41 the effect, we shall not review the writings of public men and commentators or discuss the legislative practice. The Court
42 went on to say: Study of all these leads us to conclude that the reading advocated by Mr. Justice Story is the correct one.
43 While, therefore, the power to tax is not unlimited, its confines are set in the clause which confers it, and not in those of
44 Section 8 of Article One which bestow and define the legislative powers of the Congress. It results that the power of
45 Congress to authorize expenditure of public moneys for public purposes is not limited by the direct grants of legislative
46 power found in the Constitution.

47 The Court further commented: but the adoption of the broader construction leaves the power to spend subject to limitations.
48 As Story states:

49 *"The Constitution was, from its very origin, contemplated to be the frame of a national government, of special*
50 *and enumerated powers, and not of general and unlimited powers.*

51 *A power to lay taxes for the common defence and general welfare of the United States is not in common sense a*
52 *general power. It is limited to those objects. It cannot constitutionally transcend them."* [Author's emphasis]

1 The Court concluded:

2 . . .the qualifying phrase must be given effect, all advocates of broad construction admit. Hamilton, in his well-
3 known Report on Manufactures, states that the purpose must be "general, and not local. Monroe, an advocate
4 of Hamilton's doctrine, wrote: "**Have Congress a right to raise and appropriate the money to any and to every
5 purpose according to their will and pleasure? They certainly have not.**" Story says, "that if the tax be not
6 proposed for the common defense or general welfare, but for other objects wholly extraneous, it would be
7 wholly indefensible upon constitutional principles. **And he [Story] makes it clear that the powers of taxation
8 and appropriation extend only to matters of national, as distinguished from local, welfare.**

9 If the general welfare clause is narrowly defined, might the reader conclude the Social Security Act would also be found to
10 be unconstitutional? It in fact would have to be unconstitutional for the following reasons:

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

15 The Court further stated:

16 ". . .every presumption is to be indulged in favor of faithful compliance by Congress with the mandates of the
17 fundamental law. Courts are reluctant to adjudge any statute in contravention of them. But, under our frame of
18 government, no other place is provided where the citizen may be heard to urge that the law fails to conform to
19 the limits set upon the use of a granted power. When such a contention comes to the Supreme Court, the
20 Justices naturally require showings that by no reasonable possibility can the challenged legislation fall within
21 the wide range of discretion permitted to the Congress. How great is the extent of that discretionary range of
22 Congress?"

23 The Court went on to say that:

24 ". . . when the subject is the promotion of the general welfare of the United States, the court will hardly remark.
25 But, despite the breadth of the legislative discretion, the courts duty to hear and to render judgment remains. If
26 the statute plainly violates the stated principle of the Constitution the Justices must so declare."

27 The Butler Court found that the Justices are not required to ascertain the scope of the phrase 'general welfare of the United
28 States' or to determine whether an appropriation in aid of agriculture falls within it.

29 Given the above analysis and reasoning, on this holding, if the general welfare clause is the basis of the Social Security Act,
30 would not the Court be compelled to "Switch in Time" so as to not declare the Social Security Act unconstitutional?

31 As the reader shall see, after a year and political change, a difference in constitutional interpretation results in 1937.

32 The Butler court concluded:

33 "Wholly apart from that question, another principle embedded in our Constitution prohibits the enforcement of
34 the Agricultural Adjustment Act. **The act invades the reserved rights of the states. It is a statutory plan to**
35 **regulate and control agricultural production, a matter beyond the powers delegated to the federal**
36 **government. The tax, the appropriation of the funds raised, and the direction for their disbursement, are but**
37 **parts of the plan. They are but means to an unconstitutional end.**" [Author's emphasis]

38 Notice the use of the word "**invades** the reserved rights of the states". Article 4, Section 4 of the United States Constitution
39 contains the ONLY positive mandate anywhere in the Constitution. It FORBIDS such an "invasion", which is why the
40 Court held as it did:

41 United States Constitution
42 Article 4, Section 4.

43 The United States **shall guarantee** to every State in this Union a Republican Form of Government, and **shall**
44 **protect each of them against Invasion;** and on Application of the Legislature, or of the Executive (when the
45 Legislature cannot be convened) against domestic Violence.

1 Offering, enforcing, or implementing civil franchises within Constitutional states of the Union is the "Invasion" spoken of
2 by the Court above, and it was attempting to PREVENT that invasion, because on the same subject a few years earlier, it
3 held:

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

9 *But very different considerations apply to the internal commerce or domestic trade of the States. Over this
10 commerce and trade Congress has no power of regulation nor any direct control. This power belongs
11 exclusively to the States. No interference by Congress with the business of citizens transacted within a State
12 is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted
13 to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power
14 of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is
15 given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and
16 it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus
17 limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
18 subjects. Congress cannot authorize [e.g. LICENSE, using a Social Security Number (SSN) or Taxpayer
19 Identification Number (TIN)] a trade or business [per 26 U.S.C. §7701(a)(26)] within a State in order to tax
20 it."*

21 [*License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

22 In plain English language, the Congress, at this time, cannot use the General Welfare clause of Article One, Section 8 for
23 the application of a payment to the discharge of a particular debt. In other words, Congress cannot use the taxing authority
24 and general welfare clause to tax one and give to another, at least not constitutionally in 1936.

25 The Butler case, supra, further held on the taxing authorities that:

26 *"If the taxing power may not be used as the instrument to enforce a regulation of matters of state concern with
27 respect to which the Congress has no authority to interfere, may it, as in the present case, be employed to raise
28 the money necessary to purchase a compliance which the Congress is powerless to command? The government
29 asserts that whatever might be said against the validity of the plan, if compulsory, it is constitutionally sound
30 because the end is accomplished by voluntary co-operation. There are two sufficient answers to the contention.
31 The regulation is not in fact voluntary. The farmer, of course, may refuse to comply, but the price of such
32 refusal is the loss of benefits. The amount offered is intended to be sufficient to exert pressure on him to agree to
33 the proposed regulation. The power to confer or withhold unlimited benefits [FRANCHISES] is the power to
34 coerce or destroy." [Author's emphasis]*

35 Dear reader, please store away the last sentence in the above quotation.

36 It was said in Butler supra, that:

37 *Congress has no power to enforce its commands on the farmer to the ends sought by the Agricultural
38 Adjustment Act. It must follow that it may not indirectly accomplish those ends by taxing and spending to
39 purchase compliance.*

40 Here the Court stayed within a more strict construction view and within stare decisis. What would happen if the Court were
41 to apply that analysis to the "Crown Jewel" of the "New Deal"?

42 In the Social Security Act, section 8, infra (See the appendix) it is mandatory that a person with \$3000 or more in income
43 must file and pay an income tax and an employer with 8 or more employees must collect the income tax along with other
44 taxes. If these persons or employers do not there is a penalty at Section 807 (a).

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

50 The above quote follows the same reasoning the Supreme Court found in Butler. The cohesive nature of compliance
51 through penalties for non-compliance is not within Congressional power, especially if it is mandatory in nature. The Social
52 Security Act has the same exact means to an end theory as the Agricultural Adjustment Act. By this analysis, the holdings

1 in Butler supra, should apply and the Social Security Act should be found to be unconstitutional as to certain "Citizens"
2 discussed in this book. Anyone can volunteer under the Social Security laws if they so choose but cannot be "forced" to
3 make application.

4 Now let's take a look at a case that touched on the same subject of the General Welfare clause and the taxing authority after
5 the "Switch in Time" took place. Remember reader, this case is ruled on only one year after Butler supra. The reader must
6 keep in mind that the Social Security Act is of a voluntary nature, as, when one makes application via a signature for a SS
7 number and becomes by election a statutory "U.S. citizen" or "citizen of the United States" per 8 U.S.C. §1401, 26 U.S.C.
8 §3121(e), and 26 CFR §1.1-1(c).

9 **20.2.2 Helvering, Commissioner of Internal Revenue, et al. v. Davis, 301 U.S. 619, 57 S.Ct. 904 (1937)**

10 Helvering, Commissioner of Internal Revenue, et al. v. Davis, 301 U.S. 619, 57 S.Ct. 904 (1937), is a case about imposing
11 an excise tax upon employers of eight or more. In this case, Titles VII and II (sections 801 et seq., 201 et seq. (42 U.S.C.A.
12 §§1001 et seq., 401 et seq.) are the subject of attack. In the SS Act, Title 8 lays another excise tax upon employers in
13 addition to the one imposed by Title 9 (though with different exemptions). Title 8 also lays an income tax upon employees
14 to be deducted from their wages and paid by the employers to the general fund of the "United States." Therein, Title II
15 provides for the payment of Old Age Benefits, and supplies the motive and occasion, in the view of the assailants of the
16 statute, for the levy of the taxes imposed by Title 8.

17 Involved in this case of Helvering v. Davis, supra was an overwhelming dissenting opinion from certain Supreme Court
18 Justices, with holdings similar to that of the Butler Court, supra. Again the authors remind the reader of the "Constitutional
19 War" that occurred in the Supreme Court over the "New Deal." What would the result be in terms of strict construction and
20 stare decisis? Reader, can you possibly guess? How about a hint: Can you say, "Switch in Time."

21 The Helvering v. Davis Court held valid the portions mentioned above of the Social Security Act, by:

- 22 1. "Concept of general welfare in constitutional provision permitting Congress to spend money in aid of general welfare
23 is not static." U.S.C.A. Const. Art. I, § 8.
- 24 2. "Title of Social Security Act providing for federal old age benefits and authorizing appropriations to old age reserve
25 account for monthly pensions and lump sum payments held not unconstitutional as violating provision reserving to
26 states powers not delegated to United States and not prohibited to states, since unemployment is a general, national ill
27 which Congress may check by nation's resources under general welfare clause, whether it results from lack of work or
28 because of disabilities of age, and laws of separate states could not deal with problem effectively because of states' lack
29 of resources and their reluctance to increase tax burdens." Social Security Act § 201 et seq., 42 U.S.C.A. § 401 et seq.;
- 30 U.S.C.A. Const. Art. 1, § 8; Art. 6, par. 2; Amend. 10.
- 31 3. "Where money is spent to promote the general welfare, concept of welfare is shaped by Congress and not by the states,
32 and, where concept is not arbitrary, locality must yield." U.S.C.A. Const. Art. 1, § 8; Art. 6, par. 2. [Author's emphasis]

33 Remember in the 1936 Butler Court, "General Welfare" was defined as the general welfare of the United States government
34 not that of the citizens. So, in effect what the allies of the "New Deal" had done was redefine the general welfare clause to
35 mean, Congress determined welfare of citizens and not that of the general government. The Court, in 1937, following the
36 Congressional lead, had in effect destroyed 147 years of meaning of 'to provide for the common Defence and general
37 Welfare' of the United States in Article 1, Section 8. So much for stare decisis.

38 Next, the Court in Helvering v. Davis, supra, explains that an income tax imposed on employees and excise tax imposed on
39 employers by Social Security Act, on basis of wages paid during calendar year, held not invalid because of provision
40 exempting from both taxes agricultural labor, domestic service, service for national or state governments, and service
41 performed by persons who have attained age of 65 years (Social Security Act §§ 801, 804, 811(b), 42 U.S.C.A. §§1001,
42 1004, 1011(b). The court's only explanation for this is:

43 *"The tax is not invalid as a result of its exemptions. Here again the opinion in Steward Machine Co. v. Davis,*
44 *infra, says all that need be said." Helvering v. Davis, supra.*

1 Remember reader, in U.S. v. Butler supra, the Court found the tax in that case to be unconstitutional unless it was of a
2 voluntary nature and not forced upon the farmer by federal legislation. Now, let's take a look at the case referred to above,
3 to see what was said about taxation insofar as the Social Security Act is concerned.

4 Chas. C. Steward Mach. Co. v. Davis, 301 U.S. 548, 57 S.Ct. 883 (May 24th , 1937), was a case concerning the
5 unemployment benefits some of which were paid by the employee and the rest of which were paid by the employer. These
6 funds were paid into the general fund of the United States Treasury. This case absolutely had nothing to do with the income
7 tax mentioned at section 8 of the Social Security Act. Nor did this case touch on who was to collect the income tax monies
8 from the citizen employee and where the money is to be paid. So with that said, what did the Supreme Court Justice that
9 rendered the decision in the Steward Machine Co., Court, supra mean when the Justice in the Helvering Court said;

10 *"The tax is not invalid as a result of its exemptions. Here again the opinion in Steward Machine Co. v. Davis,*
11 *supra, says all that need be said." Helvering v. Davis supra.*

12 Steward Machine Co. supra, was not about income taxes; it was about unemployment taxes and the nature of that tax. The
13 Court said that unemployment taxes are an excise [FRANCHISE] tax derived from "employment" or business of
14 "employment" and could be taxed under that situation. The Steward Machine Co. Court held:

15 *"Excise tax imposed on employer with respect to having individuals in his employ equal to certain percentage of*
16 *total wages conforms to constitutional requirement that excises shall be imposed with geographical uniformity*
17 *(Social Security Act, §§ 901-910, 42 U.S.C.A. §§1101--1110; Const. Art. 1, § 8)." [Author's emphasis]*

18 The Court added:

19 *"Excise tax imposed on employer with respect to having individuals in his employ equal to certain percentage of*
20 *total wages held not unconstitutional as arbitrary and discriminatory because of provisions exempting*
21 *employers of less than eight individuals, agricultural labor, and domestic service, since exemptions have*
22 *support in considerations of policy and practical convenience and would be upheld under Fourteenth*
23 *Amendment if adopted by a state, and hence are valid in legislation by Congress, which is subject to restraints*
24 *less narrow and confining (Social Security Act, §§ 901-910, 42 U.S.C.A. §§1101--1110; Const. Amends. 5,*
25 *14)." [Author's emphasis]*

26 In the first quote from Steward Machine Co. supra, Mr. Justice Cardozo found that the excise tax must be imposed with
27 geographical uniformity and then in the second quote he stated that, "because of provisions exempting employers of less
28 than eight individuals, agricultural labor, and domestic service." The reader might conclude that Cardozo was working with
29 a double negative. This tax is not uniform because it exempts certain employers and forces the burdens on wealthier
30 employers. So, is this tax geographically uniform? No, because everybody and every business, under this tax scheme, is not
31 taxed equally. Therefore the tax cannot meet the muster of an excise tax.

32 This contention would also apply to the income tax imposed on employees at section 8 of the Social Security Act. So what
33 is meant by the quote in the Helvering case:

34 *"The tax is not invalid as a result of its exemptions. Here again the opinion in Steward Machine Co. v. Davis,*
35 *supra, says all that need be said." Helvering v. Davis supra.*

36 The meaning of this statement is as follows. The income tax imposed by section 8 of the Social Security Act is an excise
37 tax. Excise tax for what? This income tax certainly is not for the payment of unemployment benefits. If that were the case,
38 the Social Security Act must state so and it does not. This income tax is, in fact, a direct tax upon the employees for the
39 privilege of employment by a federally contracted employer (EIN) to be collected by the employer and paid into the
40 treasury of the "United States" and therefore must be held unconstitutional under current case law even today, if not
41 voluntary. The constitutionality of the Social Security Act and the Act's provisions, which were under attack in the Steward
42 Machine Co. court supra, is addressed by Justice Butler in his dissenting opinion. He said:

43 *"I am also of opinion that, in principle and as applied to bring about and to gain control over state*
44 *unemployment compensation, the statutory scheme is repugnant to the Tenth Amendment: 'The powers not*
45 *delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States*
46 *respectively, or to the people.' The Constitution grants to the United States no power to pay unemployed*
47 *persons or to require the states to enact laws or to raise or disburse money for that purpose. The provisions in*
48 *question, if not amounting to coercion in a legal sense, are manifestly designed and intended directly to affect*
49 *state action in the respects specified." [Author's emphasis]*

1 In other words, the Federal Government generally cannot impose an act upon the States that would affect state action.
2 Justice Butler went on to say:

3 *"Federal agencies prepared and took draft bills to state Legislatures to enable and induce them to pass laws*
4 *providing for unemployment compensation in accordance with federal requirements and thus to obtain relief for*
5 *the employers from the impending federal exaction. Obviously the act creates the peril of federal tax not to*
6 *raise revenue but to persuade." Steward Mach. supra. [Author's emphasis]*

7 And:

8 *"The terms of the measure make it clear that the tax and credit device was intended to enable federal officers*
9 *virtually to control the exertion of powers of the states in a field in which they alone have jurisdiction [meaning*
10 *the several States] and from which the United States by the Constitution excluded."*
11 *[Author's emphasis]*

12 Finally:

13 *"I am of opinion that the judgment of the Circuit Court of Appeals should be reversed."*

14 Mr. Justice Butler, by his admissions in Steward Machine Co. supra, found that the provisions of the Social Security Act
15 under attack should be un-constitutional and under the arguments made in U.S. v. Butler Court supra, the whole entire
16 Social Security Act should be found unconstitutional, unless by agreement there is voluntary application into the Social
17 Security program.

18 Has the reader agreed to the implications of the Social Security Act? Hint: see In re Meador, 16 F. Cas. 1294 (1869):

19 *"And here a thought suggests itself. As the Meadors, subsequently to the passage of this act of July 20, 1868,*
20 *applied for and obtained from the government a license or permit to deal in manufactured tobacco, snuff and*
21 *cigars, I am inclined to be of the opinion that they are, by this their own voluntary act, precluded from*
22 *assailing the constitutionality of this law, or otherwise controverting it. For the granting of a license or permit--*
23 *the yielding of a particular privilege--and its acceptance by the Meadors, was a contract, in which it was*
24 *implied that the provisions of the statute which governed, or in any way affected their business, and all other*
25 *statutes previously passed, which were in pari materia" with those provisions, should be recognized and*
26 *obeyed by them. When the Meadors sought and accepted the privilege, the law was before them.*

27 *And can they now impugn its constitutionality or refuse to obey its provisions and stipulations, and so exempt*
28 *themselves from the consequences of their own acts?" [Footnote added by authors]*

29 What if the reader appears to "voluntarily" accept and use the SSN? Won't the user be contractually subject to "the
30 consequences of their own acts"?

31 **20.3 Brandeis rules**

32 The Brandeis Rules deal with when constitutional challenges may lawfully be made to an enforcement action directed
33 against a party who LAWFULLY CONSENTED to a franchise. These 7 rules were first identified in Ashwander v.
34 Tennessee, in which the U.S. Supreme Court held the following:

35 *The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules*
36 *under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for*
37 *decision. They are:*

38 *1. The Court will not pass upon the constitutionality of legislation in a friendly, non-adversary, proceeding,*
39 *declining because to decide such questions "is legitimate only in the last resort, and as a necessity in the*
40 *determination of real, earnest and vital controversy between individuals. It never was the thought that, by*
41 *means of a friendly suit, a party beaten in the legislature could transfer to the courts an inquiry as to the*
42 *constitutionality of the legislative act." Chicago & Grand Trunk Ry. v. Wellman, 143 U.S. 339, 345. Compare*
43 *Lord v. Veazie, 8 How. 251; Atherton Mills v. Johnston, 259 U.S. 13, 15.*

1 2. The Court will not "anticipate a question of constitutional law in advance of the necessity of deciding it."
2 347*347 [Liverpool, N.Y. & P.S.S. Co. v. Emigration Commissioners, 113 U.S. 33, 39](#);²¹⁸ [Abrams v. Van](#)
3 [Schaick, 293 U.S. 188](#); [Wilshire Oil Co. v. United States, 295 U.S. 100](#). "It is not the habit of the Court to
4 decide questions of a constitutional nature unless absolutely necessary to a decision of the case." [Burton v.](#)
5 [United States, 196 U.S. 283, 295](#).

6 3. The Court will not "formulate a rule of constitutional law broader than is required by the precise facts to
7 which it is to be applied." [Liverpool, N.Y. & P.S.S. Co. v. Emigration Commissioners, supra](#). Compare
8 [Hammond v. Schappi Bus Line, 275 U.S. 164, 169-172](#).

9 4. The Court will not pass upon a constitutional question although properly presented by the record, if there is
10 also present some other ground upon which the case may be disposed of. This rule has found most varied
11 application. Thus, if a case can be decided on either of two grounds, one involving a constitutional question, the
12 other a question of statutory construction or general law, the Court will decide only the latter. [Siler v.](#)
13 [Louisville & Nashville R. Co., 213 U.S. 175, 191](#); [Light v. United States, 220 U.S. 523, 538](#). Appeals from the
14 highest court of a state challenging its decision of a question under the Federal Constitution are frequently
15 dismissed because the judgment can be sustained on an independent state ground. [Berea College v. Kentucky,](#)
16 [211 U.S. 45, 53](#).

17 5. The Court will not pass upon the validity of a statute upon complaint of one who fails to show that he is
18 injured by its operation.²¹⁹ [Tyler v. The Judges, 179 U. 348*348 S. 405](#); [Hendrick v. Maryland, 235 U.S. 610,](#)
19 [621](#). Among the many applications of this rule, none is more striking than the denial of the right of challenge to
20 one who lacks a personal or property right. Thus, the challenge by a public official interested only in the
21 performance of his official duty will not be entertained. [Columbus & Greenville Ry. v. Miller, 283 U.S. 96, 99-](#)
22 [100](#). In [Fairchild v. Hughes, 258 U.S. 126](#), the Court affirmed the dismissal of a suit brought by a citizen who
23 sought to have the Nineteenth Amendment declared unconstitutional. In [Massachusetts v. Mellon, 262 U.S. 447,](#)
24 the challenge of the federal Maternity Act was not entertained although made by the Commonwealth on behalf
25 of all its citizens.

26 6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself
27 of its benefits.²²⁰ [Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581](#); [Wall v. Parrot Silver & Copper Co.,](#)
28 [244 U.S. 407, 411-412](#); [St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469](#).

29 7. "When the validity of an act of the Congress is drawn in question, and even if a serious doubt of
30 constitutionality is raised, it is a cardinal principle that this Court will first ascertain whether a construction of
31 the statute is fairly possible by which the question may be avoided." [Crowell v. Benson, 285 U.S. 22, 62](#).¹⁸¹

32 [*Ashwander v. Tennessee Valley Authority Et Al, 297 U.S. 288, 346-348 (1936)*]

33 Of the above rules, the ones that really matter for those who want to challenge the constitutionality of a franchise
34 enforcement proceeding in federal court are:

- 35 1. **Rule 5:** You can't challenge the constitutionality of an enforcement action if you have not been demonstrably and
36 personally injured by it.
- 37 2. **Rule 6:** You can't challenge an enforcement action of a franchise you LAWFULLY consented to. Examples of such
38 consent include the following:
 - 39 2.1. You signed up for the franchise without any attachment or qualification to the application.
 - 40 2.2. You did not attempt to terminate franchise participation.
 - 41 2.3. You were participating illegally but have no evidence to prove that this in the administrative record with the
42 agency.
 - 43 2.4. You availed yourself of "benefits" of the franchise available ONLY to those who are lawfully participating. For
44 instance, the I.R.C. Subtitles A through C only pertain to statutory "taxpayers", and you used forms and
45 administrative remedies available ONLY to statutory "Taxpayers". The IRS Mission statement (Internal Revenue
46 Manual (IRM) Section 1.1.1.1) says they can only help "taxpayers" and they provide no forms or administrative
47 assistance for those who are not "taxpayers", such as those described in 26 U.S.C. §7426 of described by the
48 courts in [Economy Plumbing & Heating v. United States, 470 F.2d 585 \(1972\)](#); and [South Carolina v. Regan, 465](#)
49 [U.S. 367](#) (1984). Those who are "nontaxpayers" are not permitted to use "taxpayer" forms or at least must

²¹⁸ E.g., *Ex parte Randolph*, 20 Fed. Cas. No. 11,558, pp. 242, 254; [Charles River Bridge v. Warren Bridge, 11 Pet. 420, 553](#); *Trade-Mark Cases*, 100 U.S. 82, 96; [Arizona v. California, 283 U.S. 423, 462-464](#).

²¹⁹ E.g., [Hatch v. Reardon, 204 U.S. 152, 160-161](#); [Corporation Commission v. Lowe, 281 U.S. 431, 438](#); [Heald v. District of Columbia, 259 U.S. 114, 123](#); [Sprout v. South Bend, 277 U.S. 163, 167](#); [Concordia Fire Insurance Co. v. Illinois, 292 U.S. 535, 547](#).

²²⁰ Compare [Electric Co. v. Dow, 166 U.S. 489](#); [Pierce v. Somerset Ry., 171 U.S. 641, 648](#); [Leonard v. Vicksburg, S. & P.R. Co., 198 U.S. 416, 422](#).

1 modify or qualify the forms to make them suitable for use by “taxpayers”. AND the only remedies they have are
2 in court under the COMMON LAW and not statutory law. To us, it appears that the title “taxpayer” is a title of
3 nobility and that there is a severe equal protection issue by refusing to provide administrative remedies to those
4 who are not statutory franchisees called “taxpayers” per 26 U.S.C. §7701(a)(14).

- 5 2.5. You VOLUNTARILY used a de facto license number that is property of the government called a “Taxpayer
6 Identification Number” or “Social Security Number” in your interactions. All such STATUTORY numbers may
7 only be used by public officers on official business and not EXCLUSIVELY PRIVATE parties. All private
8 parties must identify such uses as ILLEGAL using the following form:

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

9 Lastly, if you violate the Brandeis Rules and attempt to bring your case before a federal court without respecting them,
10 count on the fact that the court will unlawfully try to financially sanction you in violation of Federal Rule of Civil
11 Procedure 11. Technically, they can ONLY sanction ATTORNEYS and not private parties. Nevertheless, please do us a
12 favor and respect the rules anyway, as a non-attorney. That will keep the courts focused on meaningful litigation instead of
13 vexatious litigation by idiot freedom fighters.

14 **20.4 The Scandalous and Mysterious “Fourth Branch” of Government**

15 The advocacy of franchises to further the plunder and enslavement of the people has even resulted in the unconstitutional
16 and fraudulent creation by the U.S. Supreme Court of what it calls the “Fourth Branch” of the government. This branch is
17 mysterious because it:

- 18 1. Was never expressly authorized in the Constitution.
- 19 2. Is not an official part of any specific existing department in the de jure government.
- 20 3. Has no legislative authority to even exist.
- 21 4. Was created from “prima facie” evidence rather than enacted positive law. Hence, it’s existence is a mere “belief”
22 rather than a fact. All of the following franchises are identified in 1 U.S.C. §204 as “prima facie” evidence, meaning
23 nothing but a presumption that is NOT evidence of ANY obligation.
 - 24 4.1. The entire Internal Revenue Code. Title 26. The entire I.R.C., in fact, was REPEALED and is not now enacted
25 law.
 - 26 4.2. The Social Security Act. Title 42.
- 27 5. Implements the tenets of a civil religion which elevates government to an unequal and superior relation to those being
28 governed, and yet most Americans are blissfully unaware of this religion or the idolatry that sustains it. Even so, the
29 U.S. Supreme Court still hypocritically recognizes this “supernatural being” as being one of delegated powers. This is
30 an contradiction because the people cannot delegate an authority that they themselves do not individually and
31 personally possess. See:

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

- 32 6. Collects “tithes” to sustain the civil religion without most Americans even knowing or being properly informed that
33 these contributions, from a statutory perspective, are entirely voluntary. These tithes are statutorily called “taxes”, but
34 in fact the statutes in 31 U.S.C. §321(d) identify all such tithes as “gifts” and therefore donations.

35 We argue that the maintenance and expansion of this malicious and unconstitutional Fourth Branch of the government,
36 which we call the “Administrative Franchise Branch”, is anathema to a free people. Nearly every American by force and
37 fraud has been recruited as a statutory “employee” working within this unconstitutional branch of government. We will
38 prove its existence in this section and show that even the U.S. Supreme Court continues to collude in maintaining and
39 expanding it.

40 As we have established throughout this document and our website:

- 41 1. Franchise courts which adjudicate franchise disputes are at least alleged by the courts to be in the Executive Branch of
42 the government. We established earlier in section 18.4, for instance, that the U.S. Tax Court is an Executive Branch
43 agency that is NOT in the Judicial Branch.

1 2. The Internal Revenue Service, which administers the “trade or business” franchise, has no legal authority to even exist
2 and was not ever even established by law. Not even the name ever appears in federal law and nowhere in Title 31 is
3 the IRS even identified as a bureau within the Dept. of the Treasury. See:

Origins and Authority of the Internal Revenue Service, Form #05.005
<http://sedm.org/Forms/FormIndex.htm>

4 3. All of the U.S. District and Circuit Courts are administrative franchise/property courts established under Article 4,
5 Section 3, Clause 2 of the United States Constitution. See section 18.5 earlier and:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

6 4. Federal franchises cannot lawfully be established or enforced within states of the Union without violating the
7 separation of powers doctrine. Any attempt to enforce them outside of federal territory or against persons protected by
8 the Constitution amounts to private business activity which carries with it an implied waiver of sovereign immunity.
9 See section 7 earlier.

10 5. Even the statutory “U.S. citizen” status has been converted into a franchise to facilitate the conversion of nearly all
11 federal courts into franchise courts. See:

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

12 Consistent with the above, even the U.S. Supreme Court has unconstitutionally jumped on the franchise/PLUNDER
13 bandwagon by recognizing and thereby creating what it calls “The Fourth Branch of Government”. This fictional entity is
14 described by Justice Scalia in his concurring opinion within *Freytag v. Commissioner*, 501 U.S. 868 (1991), which deals
15 with the U.S. Tax Court.

16 *I must confess that, in the case of the Tax Court, as with some other independent establishments (notably, the*
17 *so-called “independent regulatory agencies” such as the FCC and the Federal Trade Commission) permitting*
18 *appointment of inferior officers by the agency head may not ensure the [501 U.S. 921] high degree of insulation*
19 *from congressional control that was the purpose of the appointments scheme elaborated in the Constitution.*
20 *That is a consequence of our decision in *Humphrey’s Executor v. United States*, 295 U.S. 602 (1935), which*
21 *approved congressional restriction upon arbitrary dismissal of the heads of such agencies by the President, a*
22 *scheme avowedly designed to make such agencies less accountable to him, and hence he less responsible for*
23 *them. Depending upon how broadly one reads the President’s power to dismiss “for cause,” it may be that he*
24 *has no control over the appointment of inferior officers in such agencies; and if those agencies are publicly*
25 *regarded as beyond his control – a “headless Fourth Branch” -- he may have less incentive to care about such*
26 *appointments. It could be argued, then, that much of the raison d’etre for permitting appointive power to be*
27 *lodged in “Heads of Departments,” see supra at 903-908, does not exist with respect to the heads of these*
28 *agencies, because they, in fact, will not be shored up by the President, and are thus not resistant to*
29 *congressional pressures. That is a reasonable position -- though I tend to the view that adjusting the remainder*
30 *of the Constitution to compensate for *Humphrey’s Executor* is a fruitless endeavor. But, in any event, it is not a*
31 *reasonable position that supports the Court’s decision today -- both because a “Court[] of Law” artificially*
32 *defined as the Court defines it is even less resistant to those pressures, and because the distinction between*
33 *those agencies that are subject to full Presidential control and those that are not is entirely unrelated to the*
34 *distinction between Cabinet agencies and non-Cabinet agencies, and to all the other distinctions that the Court*
35 *successively embraces. (The Central Intelligence Agency and the Environmental Protection Agency, for*
36 *example, though not Cabinet agencies or components of Cabinet agencies, are not “independent” agencies in*
37 *the sense of independence from Presidential control.) [501 U.S. 922] In sum, whatever may be the distorting*
38 *effects of later innovations that this Court has approved, considering the Chief Judge of the Tax Court to be the*
39 *head of a department seems to me the only reasonable construction of Article II, § 2.*
40 *[Freytag v. Commissioner, 501 U.S. 868 (1991)]*

41 Here is how Justice Scalia describes the U.S. Tax Court, which is an administrative franchise/property court established
42 under Article 1 of the United States Constitution per 26 U.S.C. §7441. His remarks by implication extend to other
43 franchise courts that are part of the mysterious “Headless Fourth Branch” of administrative franchise courts and agencies:

- 44 1. It “exercises the executive power of the United States”, and therefore is in the Executive Branch rather than the Judicial
45 Branch. 501 U.S. 915.
46 2. It is an independent agency NOT within the Dept. of Treasury:

47 “Since the Tax Court is not a court of law, unless the Chief Judge is the head of a department, the appointment
48 of the Special Trial Judge was void. Unlike the Court, I think he is. [501 U.S. 915]

49 I have already explained that the Tax Court, like its predecessors, exercises the executive power of the United
50 States. This does not, of course, suffice to market a “Departmen[t]” for purposes of the Appointments Clause.
51 If, for instance, the Tax Court were a subdivision of the Department of the Treasury -- as the Board of Tax

1 Appeals used to be -- it would not qualify. In fact, however, the Tax Court is a freestanding, self-contained
2 entity in the Executive Branch, whose Chief Judge is removable by the President (and, save impeachment, no
3 one else). Nevertheless, the Court holds that the Chief Judge is not the head of a department."
4 [Freytag v. Commissioner, 501 U.S. 868, 914-915 (1991)]

- 5 3. It does NOT exercise Constitutional "judicial power", but rather statutory and ADMINISTRATIVE power, just like the
6 I.R.S.

7 When the Tax Court was statutorily denominated an "Article I Court" in 1969, its judges did not magically
8 acquire the judicial power. They still lack life tenure; their salaries may still be diminished; they are still
9 removable by the President for "inefficiency, neglect of duty, or malfeasance in office." 26 U.S.C. § 7443(f).
10 (In Bowsher v. Synar, supra at 729, we held that these latter terms are "very broad" and "could sustain removal
11 . . . for any number of actual or perceived transgressions.") How anyone with these characteristics can
12 exercise judicial power "independent . . . [of] the Executive Branch" is a complete mystery. It seems to me
13 entirely obvious that the Tax Court, like the Internal Revenue Service, the FCC, and the NLRB, exercises
14 executive power. Amar, Marbury, Section 13, and the Original Jurisdiction of the Supreme Court, 56
15 U.Chi.L.Rev. 443, 451, n. 43 (1989). See also Northern Pipeline, 458 U.S. at 113 (WHITE, J., dissenting)
16 (equating administrative agencies and Article I courts); Samuels, Kramer & Co. v. Commissioner, 930 F.2d.
17 975, 992-993 (CA2 1991) (collecting academic authorities for same proposition). [501 U.S. 913]
18 [Freytag v. Commissioner, 501 U.S. 868, 912 (1991)]

- 19 4. The U.S. Tax Court is like every other administrative franchise/property court, in that it exercises administrative power
20 within the Executive and not Judicial Branch:

21 The Tax Court is indistinguishable from my hypothetical Social Security Court. It reviews determinations by
22 Executive Branch officials (the Internal Revenue Service) that this much or that much tax is owed -- a
23 classic executive function. For 18 years its predecessor, the Board of Tax Appeals, did the very same thing,
24 see H. Dubroff, The United States Tax Court 47-175 (1979), and no one suggested that body exercised "the
25 judicial power." We held just the opposite:

26 The Board of Tax Appeals is not a court. It is an executive or administrative board, upon the decision of
27 which the parties are given an opportunity to base a petition for review to the courts after the administrative
28 inquiry of the Board has been had and decided. Old [501 U.S. 912] Colony Trust Co. v. Commissioner, 279
29 U.S. 716, 725 (1929) (Taft, C.J.). Though renamed "the Tax Court of the United States" in 1942, it remained
30 "an independent agency in the Executive Branch," 26 U.S.C. §1100 (1952 ed.), and continued to perform the
31 same function. As an executive agency, it possessed many of the accoutrements the Court considers
32 "quintessentially judicial," ante at 891. It administered oaths, for example, and subpoenaed and examined
33 witnesses, § 1114; its findings were reviewed "in the same manner and to the same extent as decisions of the
34 district courts in civil actions tried without a jury," § 1141(a). This Court continued to treat it as an
35 administrative agency, akin to the Federal Communications Commission (FCC) or the National Labor
36 Relations Board (NLRB). See Dobson v. Commissioner, 320 U.S. 489, 495-501 (1943).
37 [Freytag v. Commissioner, 501 U.S. 868, 911-912 (1991)]

- 38 5. Franchise courts adjudicate over "public monies", and these monies MUST BECOME public **BEFORE** a statutory
39 franchise court can even lawfully entertain or petition for the services of the court. You must donate the monies, in
40 fact, to a public use and a public office BEFORE they can even lawfully be reported to the IRS on an information
41 return to begin with. Hence, those who go before the court must lawfully be serving in a public office and that office
42 must be created and exist INDEPENDENT of any provision of the Internal Revenue Code and not be created BY the
43 I.R.C. Tax Court Rule 13(a) says that ONLY "taxpayers", and hence "public officers" within the SAME branch as the
44 U.S. Tax Court itself, can petition said court. 26 U.S.C. §§6901 and 6903 recognize, in fact, that those who petition
45 said franchise court must be "transferees" over all property to be adjudicated, meaning that the property must
46 ALREADY be public property before the court can even hear the matter:

47 It is no doubt true that all such bodies "adjudicate," i.e., they determine facts, apply a rule of law to those facts,
48 and thus arrive at a decision. But there is nothing "inherently judicial" about "adjudication." To be a federal
49 officer and to adjudicate are necessary but not sufficient conditions for the exercise of federal judicial power,
50 as we recognized almost a century and a half ago.

51 That the auditing of the accounts of a receiver of public moneys may be, in an enlarged sense, a judicial act,
52 must be admitted. So are all those administrative duties the performance of which involves an inquiry into the
53 existence of facts and the application to them of rules of law. In this sense the act of the President in calling out
54 the militia under the act of 1795, [Martin v. Mott,] [501 U.S. 910] 12 Wheat. 19 [(1827)], or of a commissioner
55 who makes a certificate for the extradition of a criminal, under a treaty, is judicial. But it is not sufficient to
56 bring such matters under the judicial power, that they involve the exercise of judgment upon law and fact."
57 [Freytag v. Commissioner, 501 U.S. 868, 909-910 (1991)]

6. It is FRAUD on the part of the U.S. Supreme Court in the case of the majority opinion in Freytag, to identify the U.S. Tax Court as exercising “judicial power” in a constitutional sense, and by implication, to describe ANY franchise court as exercising such constitutional “judicial power”. Hence, the I.R.C. itself may not operate in places protected by the Constitution, because the judicial power described is EXTRA-CONSTITUTIONAL. Therefore the I.R.C. can only operate upon federal territory, public officers within the government working on federal territory, and statutory but not constitutional “U.S. citizens” domiciled on federal territory WHEREVER physically situated:

Having concluded, against all odds, that "the Courts of Law" referred to in Article II, § 2, are not the courts of law established by Article III, the Court is confronted with the difficult problem of determining what courts of law they are. It acknowledges that they must be courts which exercise "the judicial power of the United States" and concludes that the Tax Court is such a court – even though it is not an Article III court. This is quite a feat, considering that Article III begins "The judicial Power of the United States" -- not "Some of the judicial Power of the United States," or even "Most of the judicial Power of the United States" -- "shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish." Despite this unequivocal text, the Court sets forth the startling proposition that "the judicial power of the United States is not limited to the judicial power defined under Article III." Ante at 889. It turns out, however -- to our relief, I suppose it must be said -- that this is really only a pun. "The judicial power," as the Court uses it, bears no resemblance to the constitutional term of art we are all familiar with, but means only "the power to adjudicate in the manner of courts." So used, as I shall proceed to explain, the phrase covers an infinite variety of individuals exercising executive, rather than judicial, power (in the constitutional sense), and has nothing to do with the separation of powers or with any other characteristic that might cause one to believe that is what was meant by "the Courts of Law." As far as I can tell, the only thing to be said for this approach is that it makes the Tax [501 U.S. 909] Court a "Cour[t] of Law" -- which is perhaps the object of the exercise.
[Freytag v. Commissioner, 501 U.S. 868, 908-909 (1991)]

In addition to the problems duly noted by Justice Scalia in the above case, there are many other problems with the majority opinion in Freytag which they conveniently and deliberately ignored, such as:

1. Doesn't the U.S. Tax Court have to be in the Legislative and not Judicial Branch of the government, since Article 1, Section 8, Clause 1 of the Constitution delegates the power to lay AND collect ONLY to the Legislative Branch and not Executive Branch? The Constitution forbids delegating powers of one branch to any other branch. The delegation of the taxation to any branch outside the legislative branch separates the taxation and representation function between two branches of the government and therefore violates the separation of Powers doctrine and the purpose for establishing said government to begin with: That taxation and representation should coincide in the SAME physical person in the House of Representatives.

“ . . . a power definitely assigned by the Constitution to one department can neither be surrendered nor delegated by that department, nor vested by statute in another department or agency. Compare [Springer v. Philippine Islands](#), 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.”
[Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751 (1933)]

2. If the U.S. Tax Court really does exercise “judicial power”, then how can they issue declaratory judgments about taxes, which are prohibited by 28 U.S.C. §2201(a)? The Freytag case says “*section 7443A(b) of the Internal Revenue Code specifically authorizes the Chief Judge of the Tax Court to assign four categories of cases to special trial judges: ‘(1) any declaratory judgment proceeding,’*” and yet 28 U.S.C. §2201(a) forbids declaratory judgments for a REAL court exercising REAL “judicial power”. Here is an example of that prohibition upon a District Court, whereby someone wanted to be declared a “nontaxpayer”:

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)]

Obviously, 28 U.S.C. §2201(a) can only pertain to public officers called “taxpayers” petitioning the court, and not to ALL people or even PRIVATE people protected by the Constitution. As a practical matter, it is a violation of the legislative intent of the Constitution for Congress to enact any law that interferes with or prevents the protection of

1 PRIVATE rights that are the ONLY reason why governments were created to begin with. The clear message from the
2 covetous courts and their self-serving interpretation of 28 U.S.C. §2201(a) is summarized by the following:

3 *"If you want to be our cheap whore who bends over for free, we'll issue a declaratory judgment telling you how
4 many times and for how long you have to bend over for us. We'll even coach you on how much you have to pay
5 U.S. for the PRIVILEGE of engaging in such a wonderful activity, which we call a 'benefit'/franchise.
6 However, we ain't NEVER going to admit, even though its true, that:*

- 7 1. *No one has the power to compel you to BE a whore called a 'taxpayer' and if they do, it's involuntary*
8 *servitude.*
- 9 2. *"Nontaxpayers" even exist.*
- 10 3. *Not everyone is a "taxpayer".*
- 11 4. *There is any such thing as private rights or private property.*
- 12 5. *We have the power or even the desire to protect private rights by calling you a "nontaxpayer".*
- 13 6. *No one in a state of the Union protected by the Constitution can lawfully be a statutory "taxpayer".*
- 14 7. *The U.S. Tax Court cannot lawfully hear the case of a 'nontaxpayer', but rather has to dismiss such as*
15 *case and end the collection activity.*

16 *In short, we will NEVER satisfy the purpose of the creation of the government, which is the protection of*
17 *PRIVATE rights and PRIVATE property. Instead, we will use every opportunity to adjudicate as a means to*
18 *create our own little fiefdom by turning EVERYTHING into a privilege, converting all rights to privileges, and*
19 *force you to waive all your rights before you can get any kind of remedy at all from the imperial judiciary. It's*
20 *our way or the highway. You will either lick the hands that feed and LOVE IT, or we will destroy your*
21 *commercial identity and implement genocide of you and your family until you do."*

- 22 3. The U.S. Supreme Court places the U.S. Tax Court OUTSIDE even the U.S. Treasury and says it is completely
23 independent of said department. By what authority is a NEW department outside the existing Executive, Legislative,
24 and Judicial Branches created?
 - 25 3.1. Is this what you call a "supernatural power", because it is not expressly created by the NATURAL human beings
26 who penned the Constitution and delegated authority to the federal government to begin with?
 - 27 3.2. If it is a "supernatural being" with powers superior to the human beings who created it, isn't this a violation of the
28 requirement for equal protection and equal treatment that is the foundation of the United States Constitution?
- 29 4. By what legal authority are the public offices supervised by this unconstitutional "Fourth Branch" created?
- 30 5. Where within the franchise agreements themselves does it expressly say that these public offices can lawfully be
31 exercised? 4 U.S.C. §72 says these offices may be exercised ONLY in the District of Columbia and not elsewhere,
32 which means they cannot be exercised within the borders of a state of the Union.
- 33 6. Aren't those who are NOT lawfully serving in public offices within this branch committing the crime of impersonating
34 a public office per 18 U.S.C. §912 to even participate? Doesn't the U.S. Tax Court itself become a party to a
35 conspiracy to commit this crime if it does not at least verify the lawful creation of the public office being supervised?
- 36 7. Is filling out a IRS Forms W-4 or 1040 an act of electing oneself into a public office by consenting to fill the office?
 - 37 7.1. By what authority are such elections held?
 - 38 7.2. By what Constitutional authority can people consent to join the fictitious Fourth Branch of government?
- 39 8. By what constitutional authority can those charged with protecting PRIVATE rights abuse their authority to compel
40 EVERYONE to convert them to PUBLIC rights? Isn't it TREASON to make a business out abusing the legislation
41 and "selective enforcement" to accomplish the OPPOSITE end of the creation of government to begin with?
- 42 9. How can the government create a Fourth Branch of government that behaves as a state-sponsored religion using
43 nothing but judicial fiat and prima facie evidence (1 U.S.C. §204), make the object of this religion the worship of civil
44 rulers instead of the living God, and compel payment of tithes to this fake religion without violating the First
45 Amendment establishment clause by creating a state-sponsored religion? The Religious Freedom Restoration Act
46 applies EVERYWHERE, including federal territory and within government itself. See 42 U.S.C. Chapt. 21B.

47 *"The "establishment of religion" clause of the First Amendment means at least this: neither a state nor the*
48 *Federal Government can set up a church. Neither can pass laws which aid one [state-sponsored political]*
49 *religion, aid all religions, or prefer one religion over another. Neither can force or influence a person to go to*
50 *or to remain away from church against his will, or force him to profess a belief or disbelief in any religion. No*
51 *person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or*
52 *non-attendance. No tax in any amount, large or small, can be levied to support any religious activities or*
53 *institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion.*
54 *Neither a state nor the Federal Government can, openly or secretly, participate in the affairs of any religious*
55 *organizations or groups and vice versa."*
56 *[Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947)]*

- 1 10. Isn't it a violation of the separation of powers to FORCE EVERYONE into a public office in the Executive Branch as
2 a statutory "taxpayer", and thereby to effectively:
3 10.1. Replace a de jure government with a de facto government?
4 10.2. Eliminate all PRIVATE rights and replace them with PUBLIC rights?
5 10.3. Convert all PRIVATE property into PUBLIC property, in one massive instance of "eminent domain"?
6 10.4. Outlaw personal responsibility by forbidding people from governing their own lives and forcing them to ask for
7 permission to do ANYTHING from a judicial and administrative oligarchy.
8 10.5. Concentrate all power and sovereignty to what amounts to a private, de facto, for profit corporation monopoly
9 called the "United States".
10 10.6. Make it impossible for a private person to get a remedy in ANY court in which franchise participation is at issue,
11 because all potential jurists are receiving bribes from the franchise and possibly even participating unlawfully.
12 11. Isn't it a violation of the constitutional requirement for equal protection and the equivalent of a "bill of attainder" to, on
13 the one hand provide an essentially ADMINISTRATIVE remedy to those who are statutory "taxpayers", and yet to
14 NOT provide an equally convenient JUDICIAL remedy to those who are PRIVATE parties and "nontaxpayers"?
15 There is no equivalent court for "nontaxpayers" and U.S. Tax Court Rule 13(a) prohibits these parties from even
16 petitioning the franchise court. The only place PRIVATE parties who are "nontaxpayers" can go is a state court. This
17 is rather scandalous, considering that the MAIN purpose for establishing government to begin with is to protect
18 PRIVATE rights and CONSTITUTIONAL rights, and yet there IS not court within the federal government that can
19 even entertain a suit or provide a remedy for such a person. Hence, there IS no real government at the federal level.
20 The only way you can approach Uncle, in short, is as a privileged statutory "employee" or public officer who has no
21 rights and works as a cheap whore for Uncle without compensation. To add insult to injury, this privileged state of
22 affairs is termed a "benefit" for which you "owe" them a tax to sustain.

23 *"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*
24 *by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.*
25 *"Constitutional rights would be of little value if they could be indirectly denied," Smith v. Allwright, 321 U.S.*
26 *649, 644, or manipulated out of existence," Gomillion v. Lightfoot, 364 U.S. 339, 345."*
27 *[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]*

- 28 12. How did the monies being adjudicated become "public monies" in the case of those who are private parties and NOT
29 public officers and who are the victim of false information returns that the IRS refuses is legal duty to correct?

30 *"Men are endowed by their Creator with certain unalienable rights, 'life, liberty, and the pursuit of happiness,'*
31 *and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a*
32 *man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use*
33 *it to his neighbor's injury, and that does not mean that he must use it for his*
34 *neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other*
35 *public "benefit"]; second, that if he devotes it to a public use, he gives to the public a right to*
36 *control that use; and third, that whenever the public needs require, the public may take it upon payment of*
37 *due compensation."*
38 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

39 You might want to ask some of these questions if you ever end up in front of the Kangaroo U.S. Tax Court.

40 **21 Defenses against government illegal enforcement of franchises in court**²²¹

41 **21.1 Background on litigation in franchise courts**

42 When you are called before a franchise court, it is important to understand the nature of the proceeding.

- 43 1. Franchise courts include traffic court, family court, and tax court, etc.
44 2. Franchise courts are administrative agencies within the executive and not judicial branch of the government.
45 2.1. As such, the "judge" is really just an administrative government employee supervising OTHER government
46 employees or "public officers".

²²¹ Extracted with permission from *Flawed Tax Arguments to Avoid*, Form #08.004, Section 6.12; <http://sedm.org/Forms/FormIndex.htm>.

2.2. The franchise code being enforced is really just the employee rule book. They are “rules” under Article 4, Section 3, Clause 2, for administration INTERNAL to the government that may not affect PRIVATE Americans.

*United States Constitution
Article 4, Section 3, Clause 2*

The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.

The term “or other Property” includes franchises. All franchises are “property” of the GRANTOR of the franchise. All franchises, in turn, are contracts. Contracts convey rights and are therefore “property” within the meaning of the above.

3. Even state franchises such as driver licensing, marriage licensing, and professional licensing ultimately are used to kidnap your identity and move it illegally to federal territory.
 - 3.1. You can’t apply for these things without Social Security Numbers and Taxpayer Identification Numbers. This requirement is usually not imposed by statute, but rather by FIAT and POLICY of the agency administering the franchise. It would be ILLEGAL to impose by statute because it would violate the Thirteenth Amendment.
 - 3.2. The definitions within franchise codes confirm federal territory.
4. The constitution does not constrain any aspect of the proceeding BECAUSE all the parties who appear there are at least “in theory” there by their express CONSENT in some form.
 - 4.1. You had to consent by filling out an application for a license or a “Taxpayer Identification Number” in order to be subject to the “rules” administering the franchise.
 - 4.2. That which you consent to cannot form the basis for a constitutional tort.

*“Volunt 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>]*

21.2 How choice of law rules are illegally circumvented by corrupted government officials to illegally enforce franchises, kidnap your legal identity, and STEAL from You

In cases against the government, corrupt judges and prosecutors employ several important tactics that you should be very aware of in order to:

1. Circumvent choice of law rules and thereby to illegally and unconstitutionally enforce federal law outside of federal territory within a foreign state called a state of the Union.
2. STEAL private property from you and use it for their own benefit, in what amounts to a criminal and financial conflict of interest per 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455.
3. Unlawfully enlarge their jurisdiction and importance in what amounts to treason in violation of 18 U.S.C. §2381.
4. Break down the constitutional separation between the states and the federal government that is the foundation of the Constitution and the MAIN protection for your PRIVATE rights. See:

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

The most frequent methods to circumvent choice of law rules are the following tactics:

1. Abuse “words of art” to deceive and undermine the sovereignty of the non-governmental opponent. This includes:
 - 1.1. Add things or classes of things to the meaning of statutory terms that do not EXPRESSLY appear in their definitions, in violation of the rules of statutory construction. See:
 - 1.2. Violate the rules of statutory construction by abusing the word “includes” to add things or classes of things to definitions of terms that do not expressly appear in the statutes and therefore MUST be presumed to be purposefully excluded.
 - 1.3. Refuse to allow the jury to read the definitions in the law and then give them a definition that is in conflict with the statutory definition. This substitutes the JUDGES will for what the law expressly says and thereby substitutes PUBLIC POLICY for the written law.
 - 1.4. Publish deceptive government publications that are in deliberate conflict with what the statutes define terms to mean and then tell the public that they CANNOT rely on the publication. The [IRS does this with ALL of their publications](#) and it is FRAUD. See:

Reasonable Belief About Income Tax Liability, Form #05.007
 DIRECT LINK: <http://sedm.org/Forms/MemLaw/ReasonableBelief.pdf>
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

- 1.5. PRESUME that ALL of the four contexts for "United States" are equivalent. For details on this SCAM, see:

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

2. PRESUME that CONSTITUTIONAL citizens and STATUTORY citizens are EQUIVALENT under federal law. They are NOT. A CONSTITUTIONAL citizen is a "non-citizen national" under federal law and NOT a "citizen of the United States". See the document below:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
 DIRECT LINK: <http://sedm.org/Forms/MemLaw/WhyANational.pdf>
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

3. PRESUME that "nationality" and "domicile" are equivalent. They are NOT. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
 DIRECT LINK: <http://sedm.org/Forms/MemLaw/Domicile.pdf>
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

4. Use the word "citizenship" in place of "nationality" OR "domicile", and refuse to disclose WHICH of the two they mean in EVERY context.
5. Confuse the POLITICAL/CONSTITUTIONAL meaning of words with the civil STATUTORY context. For instance, asking on government forms whether you are a POLITICAL/CONSTITUTIONAL citizen and then FALSELY PRESUMING that you are a STATUTORY citizen under 8 U.S.C. §1401.
6. Confuse the words "[domicile](#)" and "[residence](#)" or impute either to you without satisfying the burden of proving that you EXPRESSLY CONSENTED to it and thereby illegally kidnap your civil legal identity against your will. One can have only one "domicile" but many "residences" and BOTH require your consent. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
 DIRECT LINK: <http://sedm.org/Forms/MemLaw/Domicile.pdf>
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

7. Confuse “federal” with “national” or use these words interchangeably. They are NOT equivalent and this lack of equivalence is a product of the separation of powers doctrine that is the foundation of the USA Constitution.

“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)]

“NATIONAL GOVERNMENT. The government of a whole nation, as distinguished from that of a local or territorial division of the nation, and also as distinguished from that of a league or confederation.

“A national government is a government of the people of a single state or nation, united as a community by what is termed the “social compact,” and possessing complete and perfect supremacy over persons and things, so far as they can be made the lawful objects of civil government. A federal government is distinguished from a national government by its being the government of a community of independent and sovereign states, united by compact.” Piqua Branch Bank v. Knoup, 6 Ohio.St. 393.”
[Black’s Law Dictionary, Revised Fourth Edition, 1968, p. 1176]

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3 **"FEDERAL GOVERNMENT.** *The system of government administered in a state formed by the union or confederation of several independent or quasi independent states; also the composite state so formed.*

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*In strict usage, there is a distinction between a confederation and a federal government. **The former term denotes a league or permanent alliance between several states, each of which is fully sovereign and independent, and each of which retains its full dignity, organization, and sovereignty, though yielding to the central authority a controlling power for a few limited purposes, such as external and diplomatic relations. In this case, the component states are the units, with respect to the confederation, and the central government acts upon them, not upon the individual citizens. In a federal government, on the other hand, the allied states form a union,-not, indeed, to such an extent as to destroy their separate organization or deprive them of quasi sovereignty with respect to the administration of their purely local concerns, but so that the central power is erected into a true state or nation, possessing sovereignty both external and internal,-while the administration of national affairs is directed, and its effects felt, not by the separate states deliberating as units, but by the people of all, in their collective capacity, as citizens of the nation.** The distinction is expressed, by the German writers, by the use of the two words "Staatenbund" and "Bundesstaat;" the former denoting a league or confederation of states, and the latter a federal government, or state formed by means of a league or confederation."*
[Black's Law Dictionary, Revised Fourth Edition, 1968, p. 740]

19 Here is a table comparing the two:

20 **Table 16: "National" v. "Federal"**

#	Description	"National" government	"Federal" government
1	Legislates for	Federal territory and NOT states of the Union	Legislates for states of the Union and NOT federal territory
2	Social compact	None. Jurisdiction is unlimited per Article 1, Section 8, Clause 17	Those domiciled within states of the Union
3	Type of jurisdiction exercised	General jurisdiction	Subject matter jurisdiction (derived from Constitution)
4	Citizens	1. Statutory "nationals and citizens at birth" per 8 U.S.C. §1401. 2. "U.S. citizens" per 26 U.S.C. §3121(e) and 26 CFR §1.1-1(c). 3. EXCLUDES constitutional "Citizens" or "citizens of the United States" per Fourteenth Amendment.	1. "Citizens". 2. Fourteenth Amendment "citizens of the United States". 3. EXCLUDES statutory citizens per 8 U.S.C. §1401 "U.S. citizens" per 26 U.S.C. §3121(e) and 26 CFR §1.1-1(c).
5	Courts	Federal District and Circuit Courts (legislative franchise courts that can only hear disputes over federal territory and property per Art. 4, Sect. 3, Clause 2 of USA Constitution).	1. State courts. 2. U.S. Supreme Courts.
6	Those domiciled within this jurisdiction are	Statutory "aliens" in relation to states of the Union.	Statutory "aliens" in relation to the national government.
7	Those domiciled here are subject to Subtitles A through C of the Internal Revenue Code?	Yes	No

21 For further details on this SCAM, see:

[Two Political Jurisdictions: "National" government v. "Federal" government](http://famguardian.org/Subjects/Taxes/Remedies/USvUSA.htm)
<http://famguardian.org/Subjects/Taxes/Remedies/USvUSA.htm>

- 22 8. Abuse franchises such as the income tax, Social Security, Medicare, etc. to be used to UNLAWFULLY create new
23 public offices in the U.S. government. This results in a de facto government in which there are no private rights or
24 private property and in which EVERYONE is illegally subject to the whims of the government. See:

[De Facto Government Scam, Form #05.043](#)

DIRECT LINK: <http://sedm.org/Forms/MemLaw/DeFactoGov.pdf>

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

- 1 9. Connect the opponent to a government franchise or to PRESUME they participate and let the presumption go
2 unchallenged and therefore agreed to. This is done:
3 9.1. PRESUMING that because someone connected ONE activity to a government franchise, that they elected to act in
4 the capacity of a franchisee for ALL activities. This is equivalent to outlawing PRIVATE rights and PRIVATE
5 property.
6 9.2. Refusing to acknowledge or respect the method by which PRIVATE property is donated to a PUBLIC use, which
7 is by VOLUNTARILY associating formerly PRIVATE property with a de facto license represent a public office
8 in the government called a Social Security Number (SSN) or Taxpayer Identification Number (TIN).
9 9.3. Calling use of SSNs and TINs VOLUNTARY and yet REFUSING to prosecute those who COMPEL their use.
10 This results in a LIE.
11 9.4. Compelling the use of Social Security Numbers or Taxpayer Identification Numbers. This is combated using the
12 following:
13 9.4.1. *Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number"*, Form #04.205
14 <http://sedm.org/Forms/FormIndex.htm>
15 9.4.2. *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012
16 <http://sedm.org/Forms/FormIndex.htm>
17 9.4.3. *Resignation of Compelled Social Security Trustee*, Form #06.002
18 <http://sedm.org/Forms/FormIndex.htm>
19 9.5. Using forms signed by the government opponent in which they claimed a status under a government franchise,
20 such as statutory "taxpayer", "individual", "U.S. person", "U.S. citizen", etc. This is combated by attaching the
21 following to all tax forms one fills out:

Tax Form Attachment, Form #04.201

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

22 **21.3 Conducting discovery in the franchise proceeding**

23 The critical questions to ask during the proceeding in the franchise court are:

- 24 1. What type of legal "right" is being enforced or protected:
25 1.1. PUBLIC right? This is also called a "privilege".
26 1.2. PRIVATE right?
27 2. Who CREATED the right sought to be vindicated:
28 2.1. The CONSTITUTION. This means it is a PRIVATE right.
29 2.2. Congress by legislation. This means it is a PUBLIC right.
30 3. What are the "elements" that must be proven to prosecute the offense? See:
31 *Civil Causes of Action*, Litigation Tool #10.012
32 <http://sedm.org/Litigation/LitIndex.htm>
33 4. What type of action is it? It has to fall into one of the following:
34 4.1. Contract.
35 4.2. Tort.
36 4.3. Criminal.
37 5. WHO specifically is the injured party? If there IS no specific flesh and blood injured party, then:
38 5.1. The provision is a malum prohibitum.
39 5.2. The BODY CORPORATE is the party in interest and the provision enforced is effectively part of the employment
40 agreement between YOU and the corporation, where YOU are the officer of the corporation.
41 6. What type of law does statute being enforced fall under?
42 6.1. CIVIL law that has domicile as a prerequisite.
43 6.2. PRIVATE law that acquires the "force of law" ONLY by your consent.
44 6.3. CRIMINAL law that attaches to an act committed on the territory of the sovereign?
45 7. What do the CIVIL rights or PUBLIC RIGHTS being enforced attach to?:
46 7.1. The STATUS of franchisee, such as "taxpayer", or
47 7.2. The LAND the party is physically on or domiciled on at the time.
8. What specific territory or legal person is party to the enforcement?
8.1. Public officers consensually and lawfully occupying an office in the government.

8.2. Private human beings.

9. How do the statutes define the terms “person”, “driver”, “spouse”, etc? If it is a franchise, then the “person” is always a public officer in the government. See, for instance, 26 U.S.C. §7343 and 26 U.S.C. §6671(b).
10. Is the provision being enforced “positive law”, and therefore legal evidence of an obligation? The entire I.R.C. is not positive law and therefore legal evidence of ANYTHING. The only way to lawfully make it INTO legal evidence is with your consent, which you should not give. See:

Reasonable Belief About Income Tax Liability, Form #05.007

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

21.4 Remedies against illegal franchise enforcement

The following remedies are available when compelled to appear before a franchise court:

1. One should ALWAYS start from the following presumptions and make the GOVERNMENT prove the contrary:
 - 1.1. That all your property is EXCLUSIVELY PRIVATE unless and until the government PROVES you expressly consented in writing to either donate it to them or surrender it.
 - 1.2. The only way a government can take away PRIVATE property is if you:
 - 1.2.1. Knowingly donated the property to the government can they lawfully acquire the right to regulate or control or tax or burden its use.
 - 1.2.2. Used it to hurts someone else in violation of the criminal law.
 - 1.3. You are presumed to be a NON-franchisee, NON-taxpayer, NON-driver, and NON-spouse unless and until the government proves WITH EVIDENCE that you lawfully consented to those statuses in writing and occupied a public office BEFORE you consented. Franchises cannot be used to CREATE new public offices, but only to add “benefits” to existing offices. This is a corollary to the “innocent until proven guilty rule”.
2. No federal court can DECLARE or DECIDE that you are a statutory “taxpayer”.
 - 2.1. They are prohibited from doing so by 28 U.S.C. §2201(a).

*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. \(N.D.Cal. 11/02/2005\)\]](#)

- 2.2. They also cannot MAKE you one by simply PRESUMING that you are one, because that would violate due process of law and turn legal process into an act of religion in violation of the First Amendment.
 - 2.3. They cannot do INDIRECTLY that which they cannot do DIRECTLY. Hence, they cannot TREAT you like a franchisee if you are not one without exercising eminent domain over PRIVATE property.
3. The status you voluntarily acquire under the civil law is how you contract with and associate with the rest of the world. The purpose of establishing all civil government to protect your right to NOT associate with and NOT contract with those around you. NO ONE in government can impose any civil statutory status upon you without your consent, and if they do, they are exercising eminent domain over PRIVATE property. The amount of property subject to the eminent domain is all the PUBLIC RIGHTS that attach to the status. Such statuses include “taxpayer” (under the tax code), “driver” (under the vehicle code), “spouse” (under the family code), etc. Eminent domain without compensation is THEFT and a “taking” under the Fifth Amendment. For details on this subject, see:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008

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

4. The ONLY THING that a party who is NOT a franchisee can do in a franchise court is challenge jurisdiction. Any attempt to invoke the “benefits” or “protections” of the franchise agreement is a tacit admission that you are subject to it and therefore a statutory “taxpayer” (under the tax code), “driver” (under the vehicle code), “spouse” (under the family code), etc.
5. Throughout the legal proceeding in the franchise court, it is important to insist on the absolute equality of all participants and to emulate the behavior of your opponent. The only way you can become UNEQUAL in relation to the government is to CONSENT, and that consent was procured when you sign up for the franchise by submitting an application that DOES NOT reserve all your rights:

1 5.1. If the government claims sovereign immunity, then you can too. The government is one of delegated powers
2 ALONE, and the Sovereign People cannot truthfully delegate that which they personally and individually, as well
3 as collectively do not ALSO possess.

4 *"The question is not what power the federal government ought to have, but what powers, in fact, have been*
5 *given by the people... The federal union is a government of delegated powers. It has only such as are expressly*
6 *conferred upon it, and such as are reasonably to be implied from those granted. In this respect, we differ*
7 *radically from nations where all legislative power, without restriction or limitation, is vested in a parliament or*
8 *other legislative body subject to no restriction except the discretion of its members." (Congress)*
9 *[U.S. v. William M. Butler, 297 U.S. 1 (1936)]*

10 5.2. If they claim the right to effectively "elect" you into a public office by allowing third parties to file knowingly
11 false information returns against you and then refuse to correct them or prosecute the filers, then you have the
12 SAME right to acquire rights against them by the same mechanism.

13 For further information on the above, see:

14 [Requirement for Equal Protection and Equal Treatment](http://sedm.org/Forms/FormIndex.htm), Form #05.033
15 <http://sedm.org/Forms/FormIndex.htm>

16 6. The national government MAY NOT lawfully establish any federal franchise within a constitutional state of the Union.
17 The case below has NEVER been overruled:

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

23 *But very different considerations apply to the internal commerce or domestic trade of the States. Over this*
24 *commerce and trade Congress has no power of regulation nor any direct control. This power belongs*
25 *exclusively to the States. No interference by Congress with the business of citizens transacted within a State*
26 *is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted*
27 *to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power*
28 *of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is*
29 *given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and*
30 *it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus*
31 *limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing*
32 *subjects. Congress cannot authorize [e.g. LICENSE, using a Social Security Number (SSN) or Taxpayer*
33 *Identification Number (TIN)] a trade or business [per 26 U.S.C. §7701(a)(26)] within a State in order to tax*
34 *it."*
35 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

36 7. There are NO limitations upon the establishment of franchise on federal territory. However, such franchises are
37 NATIONAL franchises rather than FEDERAL franchises that may not lawfully be either OFFERED or ENFORCED
38 within a constitutional state of the Union:

39 *"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and*
40 *uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase*
41 *or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every*
42 *state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the*
43 *definition of Webster, 'a government in which the supreme power resides in the whole body of the people,*
44 *and is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of*
45 *the territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana,*
46 *Michigan, Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of*
47 *government bearing a much greater analogy to a British Crown colony than a republican state of America,*
48 *and to vest the legislative power either in a governor and council, or a governor and judges, to be appointed by*
49 *the President. It was not until they had attained a certain population that power was given them to organize a*
50 *legislature by vote of the people. In all these cases, as well as in territories subsequently organized west of the*
51 *Mississippi, Congress thought it necessary either to extend to Constitution and laws of the United States over*
52 *them, or to declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the*
53 *privilege of the writ of habeas corpus, as well as other privileges of the bill of rights."*
54 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

55 8. The limitations imposed by the preceding two items are evaded and undermined primarily through the following
56 techniques by the corrupt judge and government prosecutor. You should be on the lookout for these tactics, and those
57 mentioned in the previous section:

- 1 8.1. Confusing the STATUTORY, CONSTITUTIONAL, or COMMON contexts for the terms “State”, “United
2 States”, “income”, “employee”, “gross income”.
- 3 8.2. Refusing to define WHICH of the TWO contexts are implied.
- 4 8.3. Refusing to enforce the burden of proof on the part of the government to prove that the geographic area you are in
5 is EXPRESSLY within the definition of the geographical terms.
- 6 9. A Bill of Attainder is a penalty administered or collected by OTHER than the judicial branch of the government. It is
7 an unconstitutional “Bill of Attainder” for a franchise judge (all of whom are in the executive rather than judicial
8 branch) or a franchise code to assess a penalty against:
 - 9 9.1. Exclusively private parties, because the U.S. Supreme Court held that the ability to regulate EXCLUSIVELY
10 private conduct is repugnant to the Constitution.
 - 11 9.2. Those who are NOT consenting parties to the franchise and therefore public officers.
 - 12 9.3. Those who are outside the branch of government that the judge is in. The separation of powers forbids branches
13 from affecting or enforcing against OTHER branches of the government.
- 14 10. The party you are litigating against on the other side of the courtroom is a government attorney. He will claim to
15 represent the “State of _____” but in fact there are TWO “States of _____”
 - 16 10.1. The body CORPORATE (the corporation). The “State” is defined in the STATUTORY law as a corporation, and
17 all public officers within the government are officers of this corporation. Even the government attorney you are
18 litigating against AND all “franchisees” such as “taxpayers”, “drivers”, etc. and public officers.
 - 19 10.2. The body POLITIC, which is the people. The “State” is defined in the COMMON law as The Sovereign People
20 and NOT the government.
- 21 11. It is very important to get on the record WHICH of the above two separate and distinct “States of _____” the
22 government attorney, AND by implication the judge, are representing. By admitting WHICH of the above two that is
23 being represented in actions before a franchise court, the government attorney indirectly is admitting that he is
24 enforcing a franchise AND that you must be a franchisee and public officer in order for the court to have any
25 jurisdiction at all.
- 26 12. In proceedings within franchise courts, the government as your opponent has the burden of proving that:
 - 27 12.1. You expressly consented to the franchise and thereby waived your sovereign immunity. Otherwise the “public
28 rights” or privileges enforced by the court are being STOLEN.
 - 29 12.2. You had the capacity to consent to the franchise because you were domicile on federal territory AT THE TIME
30 you consented and CONTINUE to be domiciled there at the time of the alleged offense. Otherwise, you would
31 not be a “person” or “individual” under the franchise contract but rather would be a nonresident and transient
32 foreigner protected by the Longarm Statutes of the state and the Minimum Contacts Doctrine.
 - 33 12.3. That you were a public officer in the government BEFORE you consented, because you can’t elect yourself into a
34 public office by filling out a government form. It’s a crime in violation of 18 U.S.C. §912.
- 35 13. It is a violation of due process of law for the judge or the government prosecutor to PRESUME anything.
 - 36 13.1. All presumptions that violate due process cause the judgment to be void.
 - 37 13.2. All presumptions that are not substantiated with supporting evidence:
 - 38 13.2.1. Are very injurious to your rights and liberty.
 - 39 13.2.2. Violate the separation of powers by allowing otherwise constitutional courts to unlawfully entertain
40 “political questions”.
 - 41 13.2.3. Cause a violation of due process of law because decisions are not based on legally admissible evidence.
42 Instead, presumptions unlawfully and prejudicially turn beliefs into evidence in violation of Federal Rule of
43 Evidence 610 and the Hearsay Rule, Rule 802.
 - 44 13.2.4. Can be abused to replace equal protection and constitutional rights with franchises, privileges, hypocrisy,
45 and lawful discrimination.
 - 46 13.2.5. Turn private law franchises “codes” into a state-sponsored bible upon which “worship services” are
47 based and convey the “force of law” upon them through your implied consent.
 - 48 13.2.6. Turn judges into “priests” of a civil religion.
 - 49 13.2.7. Turn legal pleadings into “prayers” to the priest.
 - 50 13.2.8. Turn legal process into an act of religion.
 - 51 13.2.9. Transform “attorneys” into deacons of a state-sponsored religion.
 - 52 13.2.10. Turn the courtroom into a church building.
 - 53 13.2.11. Turn court proceedings into a “worship service” akin to that of a church.
 - 54 13.2.12. Turn “taxes” into tithes to a state-sponsored church, if the controversy before the court involves taxation.
- 55 14. In proceedings within franchise courts, the government as your opponent has the burden of proving the following. A
56 failure to meet that burden of proof constitutes the equivalent of what we call “eminent domain by presumption”:

- 1 14.1. You expressly consented to the franchise. Otherwise the “public rights” or privileges enforced by the court are
 2 being STOLEN. This is the same requirement the government imposes on all litigants, which is that if you want
 3 to sue them, you have to produce a WRITTEN, STATUTORY evidence of their consent to be sued.
 4 14.2. You had the capacity to consent to the franchise because you were domicile on federal territory AT THE TIME
 5 you consented and CONTINUE to be domiciled there at the time of the alleged offense. Otherwise, you would
 6 not be a “person” or “individual” under the franchise contract but rather would be a nonresident and transient
 7 foreigner protected by the Longarm Statutes of the state and the Minimum Contacts Doctrine.
 8 14.3. That the consent took the form that YOU and not THEY specified.
 9 14.4. That if they are enforcing a contract or compact, that THEY have an equal and opposite and mutual obligation
 10 and requirement to provide “consideration” not as THEY define it, but as YOU define it. Contracts are NOT
 11 valid unless there is MUTUAL consideration and MUTUAL obligation:

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

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

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

- 27 14.5. That you were a public officer in the government BEFORE you consented, because you can’t lawfully:

- 28 14.5.1. ALIENATE an UNALIENABLE right, even with your consent:

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

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

- 36 14.5.2. Unilaterally “elect” yourself into a public office by filling out a government form. It’s a crime in
 37 violation of 18 U.S.C. §912.

- 38 14.5.3. Can’t consent to help or assist your public servants to VIOLATE the purpose of their creation, which is to
 39 protect PRIVATE rights. The FIRST step in protecting such rights is to PREVENT them from being
 40 converted to PUBLIC rights, even WITH the consent of the owner. Any attempt to make a profitable
 41 business or franchise out of destroying or undermining PRIVATE rights and PRIVATE property turns the
 42 civil temple into a whorehouse and a den of thieves. It doesn’t matter what you CALL that “business”, even
 43 if it is called a “trade or business”, it’s still a breach of the public trust and the fiduciary duty of all public
 44 officers to protect PRIVATE rights and PRIVATE property.

- 45 15. By enforcing or imposing the obligations of the public officer franchisee against you absent your express and lawful
 46 consent, you are:

- 47 15.1. A victim of eminent domain in violation of the state constitution, because you are not receiving compensation for
 48 the rights STOLEN from you.
 49 15.2. Impersonating a public officer in criminal violation of 18 U.S.C. §912.
 50 15.3. A victim of grand theft.
 51 15.4. Participating in a violation of the Thirteenth Amendment prohibition against involuntary servitude. That
 52 amendment applies EVERYWHERE, including federal territory.

21.5 Responding to false allegations of government attorneys

21.5.1 Responding to the charge that “you knew or should have known” that the I.R.C. obligated you

A frequent and dishonest tactic by government prosecutors in criminal tax trials is to accuse the defendant of the following:

“Defendant knew or should have known that he had a duty to file a return or pay a tax and was willfully evading said tax. The IRC is law and every citizen is supposed to know the law”

In point of fact, there is no evidence upon which to base a “reasonable belief” that the defendant had any obligation whatsoever:

1. Strictly speaking, the Internal Revenue Code Subtitles A through C are franchises, and franchises are not “law” in a classical sense, but rather a “compact” that activates and acquires the “force of law” only upon a showing on the part of the government that express consent has been given to the franchise by the alleged franchisee. That is why it is called “the code” instead of “law”, because like all statutes, it acquires the force of law only upon consent. The only way that a person can be expected to know and learn the terms of a compact or franchise is if they were properly informed that their participation was voluntary and if their consent was procured lawfully and without duress or fraud. No such elements are usually present in the case of most Americans, and therefore it is LUDICROUS to expect them to read and learn that which is a compact but not “law” in a classical sense, and which they never gave their consent to.

“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, Roscoe Pound, Second Edition, 1925, p. 4]

“Consensus facit legem.

Consent makes the law. A contract [or a franchise, which is also 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>]

2. There is no federal common law within a state of the Union so the rulings of courts below the U.S. Supreme Court cannot form the basis for a belief. *Erie Railroad v. Tompkins*, [304 U.S. 64](#) (1938)
3. The I.R.S. itself says it is not bound by the rulings of any court below the U.S. Supreme Court. See IRM 4.10.7.2.9.8. Therefore, the same standards can and should apply to EVERYONE ELSE and to the defendant for the purposes of equal protection and equal treatment that is the foundation of the United States Constitution.
4. The I.R.C. itself is identified in 1 U.S.C. §204 as “prima facie evidence”, which means that it is nothing more than a presumption and all presumptions that adversely affect constitutional rights are a violation of due process that renders a void judgment.
5. The Internal Revenue Code itself nowhere defines the term “United States” to expressly include anything outside of federal territory and therefore states of the Union are expressly excluded per the rules of statutory construction and interpretation.

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 (“As a rule, “a definition which declares what a term “means” . . . excludes any meaning that is not stated”);

1 *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S.
2 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* §
3 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at
4 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include
5 the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the
6 contrary."
7 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

- 8 6. The IRS is expressly authorized under 26 U.S.C. §7601 to enforce ONLY within "internal revenue districts" and even
9 to this day, the only remaining internal revenue district is the District of Columbia.
- 10 7. The entire Internal Revenue Code, Subtitles A and C is a franchise based on an activity called a "trade or business":
- 11 7.1. Franchises may only lawfully be enforced against those who expressly consent. Use of a "status" under the
12 franchise or an identifying number that may only be used in connection with the activity is the usual method of
13 conveying such constructive consent, but such tactics were and are never undertaken by our members and
14 therefore cannot apply. Instead, our Legal Notice of Change in Domicile/Citizenship Records and Divorce from
15 the United States, Form #10.001 the precise requirements for how that consent MUST be conveyed, and those
16 requirements are NEVER met by the government.
- 17 7.2. Franchises are "law" only for the parties who consent to them. In other words, they only acquire the "force of
18 law" against consenting parties. People in states of the Union may NOT lawfully consent to them because the
19 Declaration of Independence says their rights are "unalienable", which means they cannot lawfully be sold,
20 transferred, or bargained away by any commercial process.
- 21 7.3. The franchise cannot lawfully be offered in a state of the Union and may only lawfully be exercised in the District
22 of Columbia and not elsewhere per 4 U.S.C. §72.

23 If you would like to know more about how to defend yourself against such tactics, see the following resources on our
24 website:

- 25 1. *Legal Requirement to File Federal Income Tax Returns*, Form #05.009
26 <http://sedm.org/Forms/FormIndex.htm>
- 27 2. *Reasonable Belief About Income Tax Liability*, Form #05.007
28 <http://sedm.org/Forms/FormIndex.htm>
- 29 3. *Federal Jurisdiction*, Form #05.018
30 <http://sedm.org/Forms/FormIndex.htm>
- 31 4. *Responding to a Criminal Tax Indictment*, Litigation Tool #10.004
32 <http://sedm.org/ItemInfo/Ebooks/TaxArainment/TaxArainment.htm>

33 **21.5.2 Responding to the charge that you didn't pay "your fair share"**

Government False Argument: The receipt of government "benefits" of any kind creates an implied franchise or quasi-
contract between the government and those receiving the benefit that is enforceable as a legal liability or duty under federal
law.

Corrected Alternative Argument: Government "benefits" under the Social Security Act, 42 U.S.C. Chapter 7 identify
themselves as "grants" and therefore GIFTS to states of the Union. Gifts are legally defined such that they CANNOT
create an obligation on the part of the recipient.

Further information:

1. *The Government "Benefits" Scam*, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>
2. *Government Instituted Slavery Using Franchises*, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

34 Those who refuse to accept [government franchises](#) and services and lawfully refuse to pay for these services are sometimes
35 illegally prosecuted by zealous but criminal government attorneys for "willful failure to file" under [26 U.S.C. §7203](#) and
36 "tax evasion" under [26 U.S.C. §7201](#). The government's offense in these cases is like a broken record:

37 "Mr./Ms. _____ accepts the 'benefits' of living in this country but refuses to pay his/her 'fair share'.
38 He/she is a LEECH and you ought to hang him!"

1 For an example of the above such rhetoric from an actual criminal tax case, see:

Tax Protester Gets Federal Prison Time
<http://famguardian.org/Subjects/Taxes/News/TPConv-030523.pdf>

2 We will prove in this section that all such arguments amount to FRAUD and their basis is to make the government
3 UNEQUAL and SUPERIOR in relation to the citizen, thus destroying equal protection that is the foundation of the
4 Constitution, and substituting a civil religion of socialist idolatry in its place as described below:

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

5 42 U.S.C. Chapter 7 identifies all federal “benefits” as “grants”. Here are a few examples:

- 6 1. SUBCHAPTER I—GRANTS TO STATES FOR OLD-AGE ASSISTANCE (§§ 301—306)
- 7 2. SUBCHAPTER III—GRANTS TO STATES FOR UNEMPLOYMENT COMPENSATION ADMINISTRATION
8 (§§ 501—504)
- 9 3. SUBCHAPTER IV—GRANTS TO STATES FOR AID AND SERVICES TO NEEDY FAMILIES WITH
10 CHILDREN AND FOR CHILD-WELFARE SERVICES (§§ 601—681_to_687)
- 11 4. SUBCHAPTER X—GRANTS TO STATES FOR AID TO BLIND (§§ 1201—1206)
- 12 5. SUBCHAPTER XIV—GRANTS TO STATES FOR AID TO PERMANENTLY AND TOTALLY DISABLED
13 (§§ 1351—1355)
- 14 6. SUBCHAPTER XIX—GRANTS TO STATES FOR MEDICAL ASSISTANCE PROGRAMS (§§ 1396—1396w1)
- 15 7. SUBCHAPTER XX—BLOCK GRANTS TO STATES FOR SOCIAL SERVICES (§§ 1397—1397f)

16 The legal definition of “grant” is as follows:

17 *Grant. To bestow; to confer upon someone other than the person or entity which makes the grant. Porto Rico*
18 *Ry., Light & Power Co. v. Colom, C.C.A.Puerto Rico, 106 F.2d. 345, 354. To bestow or confer, with or without*
19 *compensation, a gift or bestowal by one having control or authority over it, as of land or money. Palmer v.*
20 *U.S. Civil Service Commission, D.C.Ill., 191 F.Supp. 495, 537.*

21 *A conveyance; i.e. transfer of title by deed or other instrument. Dearing v. Brush Creek Coal Co., 182 Tenn.*
22 *302, 186 S.W.2d. 329, 331. Transfer of property real or personal by deed or writing. Commissioner of Internal*
23 *Revenue v. Plestcheeff, C.C.A.9, 100 F.2d. 62, 64, 65. A generic term applicable to all transfers of real*
24 *property, including transfers by operation of law as well as voluntary transfers. White v. Rosenthal, 140 Cal.*
25 *App. 184,35 P.2d. 154, 155. A technical term made use of in deeds of conveyance of lands to import a transfer.*

26 *A deed for an incorporeal interest such as a reversion. As distinguished from a mere license, a grant passes*
27 *some estate or interest, corporeal or incorporeal, in the lands which it embraces.*

28 *To give or permit as a right or privilege; e.g. grant of route authority to a public carrier.*

29 *By the word "grant," in a treaty, is meant not only a formal grant, but any concession, warrant, order, or*
30 *permission to survey, possess, or settle, whether written or parol, express, or presumed from possession. Such a*
31 *grant may be made by law, as well as by a patent pursuant to a law. Bryan v. Kennett, 113 U.S. 179, 5 S.Ct.*
32 *407, 28 L.Ed. 908.*

33 *In England, an act evidenced by letters patent under the great seal, granting something from the king to a*
34 *subject.*
35 *[Black's Law Dictionary, Sixth Edition, pp. 699-799]*

36 The statutory “States” identified above are not constitutional or sovereign States of the Union, but federal territories.

37 1. Original 1935 Social Security Act Definition:

38 *“The term State (except when used in section 531) includes Alaska, Hawaii, and the District of Columbia.”*
39 *[Social Security Act of 1935, Section 1101(a)(1).]*

40 2. Current Definition:

1 “(1) The term ‘State’, except where otherwise provided, includes the District of Columbia and the
2 Commonwealth of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin
3 Islands and Guam. Such term when used in titles III, IX, and XII also includes the Virgin Islands. Such term
4 when used in title V and in part B of this title also includes American Samoa, the Northern Mariana Islands, and
5 the Trust Territory of the Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern
6 Mariana Islands and American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and
7 XIV, and title XVI (as in effect without regard to the amendment made by section 301 of the Social Security
8 Amendments of 1972^[3]) shall continue to apply, and the term ‘State’ when used in such titles (but not in title
9 XVI as in effect pursuant to such amendment after December 31, 1973) includes Puerto Rico, the Virgin
10 Islands, and Guam. Such term when used in title XX also includes the Virgin Islands, Guam, American Samoa,
11 and the Northern Mariana Islands. Such term when used in title IV also includes American Samoa.”
12 [\[42 U.S.C. §1301\(a\)\(1\)\]](#)

13 Hence, under the rules of statutory construction alone, neither the states of the Union nor the people domiciled therein and
14 protected by the United States Constitution are LAWFULLY ALLOWED to participate in any federal franchise or
15 “benefit” program.

16 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one**
17 **thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,
18 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or**
19 **things are specified in a law, contract, or will, an intention to exclude all others from its operation may be**
20 **inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
21 of a certain provision, other exceptions or effects are excluded.”
22 *[Black’s Law Dictionary, Sixth Edition, p. 581]**

23 In fact, it is a criminal violation of the separation of powers doctrine to:

- 24 1. Create or enforce any federal franchise or privilege within a constitutional state of the Union:

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

30 *But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this*
31 *commerce and trade Congress has **no power of regulation nor any direct control.** This power belongs*
32 *exclusively to the States. **No interference by Congress with the business of citizens transacted within a State is***
33 *warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to*
34 *the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of*
35 *the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given*
36 *in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it*
37 *must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited,*
38 *and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing*
39 *subjects. **Congress cannot authorize [e.g. LICENSE, using a de facto license such as a Social Security***
40 ***Number or Taxpayer identification Number] a trade or business within a State in order to tax it.”***
41 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

42 Note the use of the phrase “trade or business” by the U.S. Supreme Court, which has NEVER overruled the above
43 ruling. And WHAT is the current income tax on? It is an excise tax on none other than a “trade or business”, which is
44 defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”...in the U.S. government and not state
45 government. What could be plainer? Even if Social Security Numbers or Taxpayer Identification Numbers are not
46 CALLED licenses, they presently behave as such, and the U.S. Supreme Court has also held that we must judge things
47 by how they WORK, and not the way they are DESCRIBED.

- 48 2. Use federal franchises or their illegal enforcement to break down the separation of powers between the states of the
49 Union and the federal government. See:

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

- 50 3. Include states of the Union within the definition of “State” within any federal law.
51 4. Bribe states of the Union to surrender their sovereignty and thereby become UNEQUAL as parties to a federal
52 franchise. This destroys equal protection that is the foundation of the United States Constitution.
53 5. Allow a state of the Union to either become or to be for all intents and purposes, a federal territory subject to federal
54 law or any law that only applies within exclusive federal jurisdiction. This would destroy all the rights of those

domiciled therein, because the purpose of this separation, according to the U.S. Supreme Court, is to protect PRIVATE rights, meaning rights of those OTHER than the government.

6. Bribe any official of a state with “benefits” in order to influence him to turn people under his or her care into public officers of the national government by condoning the filing of false information returns or the enforcement of federal law of a foreign state or foreign corporation against people under their care and protection. See: 18 U.S.C. §§201, 210, and 211.
7. Allow any judge to rule on an income tax matter who is financially interested. This includes those state judges who collect federal “benefits” or whose pay and/or benefits derive from federal income taxes either directly or indirectly. This is a criminal bribery and this bribery was first implemented at the federal level unlawfully starting in 1939.
8. Make any officer of a state government into a public officer in the federal government. All franchises require those who participate to be public officers in the national government. Nearly all states of the Union have either a constitutional prohibition or a statutory prohibition against simultaneously serving in BOTH a state public office and a federal public office at the SAME TIME. Hence, it is ILLEGAL for public officers of a de jure constitutional state to participate in federal franchises or benefits of any kind. A survey of all 50 states for laws on this subject are contained in:

[SEDM Jurisdictions Database, Litigation Tool #10.010](http://sedm.org/Litigation/LitIndex.htm)
<http://sedm.org/Litigation/LitIndex.htm>

It is not only a violation of the separation of powers doctrine, but a criminal offense to allow anyone in a constitutional state of the Union to participate in any federal “benefit” program or to use government identifying numbers as a “de facto license” to either establish or administer any federal franchise within a constitutional but not statutory state of the Union. See:

1. [Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”](http://sedm.org/Forms/FormIndex.htm), Form #04.205
<http://sedm.org/Forms/FormIndex.htm>
2. [Why You Aren’t Eligible for Social Security](http://sedm.org/Forms/FormIndex.htm), Form #06.001
<http://sedm.org/Forms/FormIndex.htm>
3. [Resignation of Compelled Social Security Trustee](http://sedm.org/Forms/FormIndex.htm), Form #06.002. This form was sent to you certified mail and you didn’t rebut it and therefore agree you are in violation of the law to allow me to participate in Social Security
<http://sedm.org/Forms/FormIndex.htm>
4. [About SSNs and TINs on Government Forms and Correspondence](http://sedm.org/Forms/FormIndex.htm), Form #05.012
<http://sedm.org/Forms/FormIndex.htm>

To make matters MUCH worse, federal prosecutors use as their MAIN argument in tax prosecutions for “willful failure to file” or “tax evasion” the fact that the defendant collected these same “benefits” and yet did not pay their “fair share” for the cost of said benefits. To take this hypocritical and unconscionable approach is to:

1. Hypocritically treat a GIFT instead as a contract with strings attached AFTER receipt, which is FRAUD.
2. Make a business out destroying, regulating, and taxing rights that are incapable of being alienated and which it is a violation of fiduciary duty to alienate. An “unalienable right” is, in fact, that which by definition cannot be sold, bargained away, or transferred through ANY commercial process, including a franchise. This makes the public trust into a sham trust:

*“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 [by ANY means].**”*
[Black’s Law Dictionary, Fourth Edition, p. 1693]

3. Unconstitutionally deprive the recipient of “reasonable notice” of the conditions of the implied but not written contract. See:

[Requirement for Reasonable Notice](http://sedm.org/Forms/FormIndex.htm), Form #05.022
<http://sedm.org/Forms/FormIndex.htm>

4. Illegally enforce federal law outside of federal territory.

1 5. Prejudicially add things to the definition of “State” through judicial or administrative fiat that do not in fact expressly
2 appear in the act administering the benefit, and hence to engage in law-making power within the judicial branch in
3 violation of the separation of powers and the rules of statutory construction:

4 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one
5 thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,
6 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or
7 things are specified in a law, contract, or will, an intention to exclude all others from its operation may be
8 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
9 of a certain provision, other exceptions or effects are excluded.”
10 [Black’s Law Dictionary, Sixth Edition, p. 581]*

11 6. Turn a society of law into a society of men and the policy of men, thus undermining any hope for the security of
12 private rights.
13 7. Destroy the foundations of comity and federalism, which requires that even with consent of either states of the Union
14 or the people in them, NO federal enforcement is allowed:

15 *“comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out*
16 *of deference and good will. Recognition that one sovereignty allows within its territory to the legislative,*
17 *executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v.*
18 *Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of "comity" is that courts of one state or*
19 *jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of*
20 *obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d.*
21 *689, 695. See also Full faith and credit clause.”*
22 *[Black’s Law Dictionary, Sixth Edition, p. 267]*

23 8. Make the person paying the so-called “gift” into an Indian Giver, a HYPOCRITE, and a THIEF who abuses law to
24 steal from people.

25 In addition, the whole notion of a “contract” or franchises that are also contracts, is MUTUAL and RECIPROCAL
26 OBLIGATION.

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

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

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

42 Contracts are not enforceable unless BOTH parties have some kind of express duty to each other that each regards as
43 valuable consideration. We, for one, define EVERYTHING the present government does not as a “benefit”, but an
44 INJURY, and WE have to define it as a benefit before it can, in fact, legally constitute “consideration”.

45 In fact, the U.S. Supreme Court admits that the national government has NO LEGAL OBLIGATION to pay you anything
46 under any federal benefit program.

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

51 Hence:

1. To call it a “benefit” at all is deliberately deceptive at best and FRAUD at worst.
2. The government cannot, as a matter of equity, justly acquire ANY reciprocal right to any of your earnings to pay for the so-called “benefit”.

If the government is not obligated to ANYTHING by giving you the gift, then you similarly cannot be obligated to PAY anyone anything for the gift in return and any statute administering such a program can NOT therefore acquire the “force of law” against you as a matter of equity. This same concept also applies to the federal income tax itself within I.R.C. Subtitles A through C. 31 U.S.C. §321(d) identifies ALL income taxes paid to the U.S. government as a “gift”.

31 U.S.C. §321(d)

(1) The Secretary of the Treasury may accept, hold, administer, and use gifts and bequests of property, both real and personal, for the purpose of aiding or facilitating the work of the Department of the Treasury. Gifts and bequests of money and the proceeds from sales of other property received as gifts or bequests shall be deposited in the Treasury in a separate fund and shall be disbursed on order of the Secretary of the Treasury. Property accepted under this paragraph, and the proceeds thereof, shall be used as nearly as possible in accordance with the terms of the gift or bequest.

(2): “For the purposes of the **Federal income, estate, and gift taxes**, property accepted under paragraph (1) **shall be considered as a gift** or bequest to or for the use of the United States.”

Now let’s look at the surprising definition of the word “**gift**” in Black’s Law Dictionary, Sixth Edition, page 688:

Gift: A **voluntary** transfer of property to another made gratuitously and without consideration. *Bradley v. Bradley, Tex.Civ.App., 540 S.W.2d. 504, 511. Essential requisites of “gift” are capacity of donor, intention of donor to make gift, completed delivery to or for donee, and acceptance of gift by donee.*

In tax law, a payment is a gift if it is made without conditions, from detached and disinterested generosity, out of affection, respect, charity or like impulses, and *not from the constraining force of any moral or legal duty or from the incentive of anticipated benefits of an economic nature.*

And finally, let's look up the word “**voluntary**” from Black’s Law Dictionary, Sixth Edition, p. 1575:

*“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.”*

You might then ask yourself WHY the government continues to prosecute famous personalities for alleged tax fraud or misconduct when in fact, they are prosecuting people for refusing to pay “gifts” to the U.S. government. The answer is that they have NO LEGAL AUTHORITY to do so in the case of I.R.C. Subtitles A through C. The statutes invoked to prosecute, in fact, only pertain to OTHER taxes under the I.R.C. They know this, and the unsuspecting sheep who fall prey to their ruse are gagged by their very own attorneys from raising this issue in court to keep the Ponzi scheme and “confidence game” going. Some immoral judges even collude with government prosecutors to obstruct justice by making such cases or the evidence unpublished to cover up their own criminal conspiracy against your rights. Some victims of this corruption allege that there is more organized crime in the courts daily than all the rest of the country combined. They may be right. The “organizers” of this secretive criminal cabal and syndicate are the people who, instead of protecting you, only protect their own “protection racket” under the “color” but without the actual authority of positive law. Secretive in camera meetings between judges and government prosecutors and “selective enforcement” by the IRS against judges that both represent a conflict of interest and a criminal conspiracy against your rights, are the method of perpetuating a massive fraud upon the unsuspecting American public. For details, see:

1. Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>
2. Federal Enforcement Authority Within States of the Union, Form #05.032
<http://sedm.org/Forms/FormIndex.htm>
3. Legal Requirement to File Federal Income Tax Returns, Form #05.009

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

2 If you would like to know more about how prosecutors and judges conspire against your rights to convert a “gift” into a
3 quasi-contractual obligation to pay “protection money” to a “protection racket” and how to respond to it, please read:

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

4 **22 Lawfully Avoiding government franchises and licenses**

5 Those wishing to retain their God-given “private rights” and not surrender them to procure a “privilege” should:

- 6 1. Demand that any court hearing a matter involving them and the opposing parties MAY NOT cite any provision of the
7 franchise agreement, such as the Social Security Act or I.R.C. Subtitle A, against them without FIRST satisfying the
8 burden of proof that you are subject to the agreement as a “taxpayer”. See:

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

- 9 2. Insist that all disputes they litigate in federal courts MUST be heard by Article III judges in Article III courts. This
10 means that the Court’s jurisdiction must be challenged and that it MUST produce the statute from the Statutes at Large
11 which confers Article III powers upon the court. We have searched every enactment of Congress from the Statutes at
12 Large and determined that NO United States District Court has Article III powers. See:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

- 13 3. Avoid engaging in franchises and “public rights” at all costs.

- 14 4. Not generate any evidence that might connect you to the franchise. For instance, NEVER:

15 4.1. Use a federal identifying number when corresponding with the government.

16 4.2. Open financial accounts with SSN’s or as a “U.S. person”. Instead, use the procedures below:

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

17 4.3. Submit IRS Form W-4 when you go to work. It’s the WRONG form. See:

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

18 4.4. Submit IRS Form 1040, which is the WRONG form. Everything that goes on this form is “trade or business”
19 earnings. See:

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

20 4.5. Sign up for Social Security using form SS-5. If you did this, you should quit using the instructions below:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

- 21 5. Promptly rebut all evidence generated by third parties which might connect you with a franchise, such as all IRS
22 information returns, which are usually false because most people are NOT engaged in a “public office” or “trade or
23 business”. See the following resources on how to rebut information returns that connect you to the “trade or business”
24 franchise pursuant to [26 U.S.C. §6041](#) or which are useful in rebutting tax collection notices based on these forms of
25 FALSE hearsay evidence:

26 5.1. Rebut all uses of federal identifying numbers on any government correspondence you receive. See:

Wrong Party Notice, Form #07.105
<http://sedm.org/Forms/FormIndex.htm>

27 5.2. *Correcting Erroneous Information Returns*, Form #04.001
28 <http://sedm.org/Forms/FormIndex.htm>

29 5.3. *Correcting Erroneous IRS Form W-2’s*, Form #04.006
30 <http://sedm.org/Forms/FormIndex.htm>

31 5.4. *Correcting Erroneous IRS Form 1042’s*, Form #04.003
32 <http://sedm.org/Forms/FormIndex.htm>

33 5.5. *Correcting Erroneous IRS Form 1098’s*, Form #04.004
34 <http://sedm.org/Forms/FormIndex.htm>

5.6. Correcting Erroneous IRS Form 1099's, Form #04.005

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

6. Vociferously oppose any attempts to “presume” that they are engaged in franchises by any government employee. All such presumptions which might prejudice constitutionally guaranteed rights are an unlawful violation of due process of law. See:

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

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

For instance, if someone cites any provision of the I.R.C. against you, which is private law that only pertains to those engaged in the “trade or business” franchise, then you should insist that they meet the burden of proving that you are a “taxpayer” who is subject BEFORE they may cite or enforce any of its provisions against you. See:

Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013

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

If you would like to learn more about how to avoid franchises and licensed activities, please visit the following section of our website:

Liberty University, Section 4: Avoiding Government Franchises and Licenses

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

The following subsections address specific tools available on our website that you can use to avoid various government franchises.

22.1 Franchises Generally

The IRS has no form that nonresident aliens domiciled in states of the Union who are not engaged in the “trade or business” franchise can use to describe their lawful citizenship and tax status to the government, businesses, and financial institutions. These persons are described in 26 CFR §1.871-1(b)(1)(i) but they have no form to use to document their immunity or sovereignty.

1. IRS Form 8233 is inadequate because it is for “personal services” rendered within the federal zone. The I.R.C. and regulations presume that “personal services” means services connected with a “trade or business”.
2. There is no form available to exempt from withholding for a person not in receipt of taxable “privileges” because not engaged in “personal services” (“trade or business” services), not working within the federal zone (“United States”), not engaged in a “trade or business”, not a “beneficial owner”, not participating in Socialist INSecurity, and not in receipt of treaty benefits. In effect, they are refusing to acknowledge that a person can be a nontaxpayer without accepting a “privilege” because they want to compel everyone into a privileged state to destroy their rights and sovereignty.
3. The closest we have been able to come in searching for such a needed form is the AMENDED IRS Form W-8BEN, but it still leaves much to be desired because it doesn't specifically indicate that withholding is impermissible, even though IRS Pub 519, the I.R.C., and the Treasury regulations authorize such an exemption from withholding and tax liability. See 26 CFR §1.872-2(f), 26 CFR §31.3401(a)(6)-1(b), 26 U.S.C. §861(a)(3)(C)(i), 26 U.S.C. §3401(a)(6), 26 U.S.C. §1402(b), and 26 U.S.C. §7701(a)(31).
4. The original IRS Form W-8, discontinued in 2002, served the required purpose. The IRS modified the form by replacing it with the W-8BEN so that people with the correct status above would have no remedy to defend their status using what the law allows. They did this to dupe even more people unwittingly into becoming “taxpayers”.

People have been asking U.S. for a substitute form that does the job to make it easier to defend and explain their sovereignty on certain key occasions, and now they have authoritative tools to use to defend their status! This item solves these problems and provides a very potent and compact form can be used for several important occasions in order to explain, defend, and justify your status as a constitutional citizen, not a statutory “U.S. citizen” as defined 8 U.S.C. §1401, a “national”, a “nonresident alien”, and a “nontaxpayer”. It is specifically designed to attach to any one of the following important applications to clarify your citizenship, domicile, and tax status:

1. Financial account applications along with an AMENDED IRS Form W-8BEN in order to open an account without an SLAVE SURVEILLANCE NUMBER or any kind of 1099 reporting or tax withholding. **NOTE:** DO NOT use the standard IRS Form W-8BEN, because it makes you into a “beneficial owner” and therefore a “taxpayer”.

- 1 2. Job application
- 2 3. Voter registration
- 3 4. Jury summons response
- 4 5. Government application or form

5 Below is a link to this very important form. The form is electronically fillable, so that you can fill in the fields from Adobe
6 Acrobat and save your copy locally for reuse in the future to save you LOTS of time responding to tax collection notices.

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
<http://sedm.org/Forms/Affidavits/AffCitDomTax.pdf>

7 Resources for further study:

- 8 1. [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001](#) - Forms
9 page
10 <http://sedm.org/Forms/FormIndex.htm>
- 11 2. [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](#)-SEDM Forms page
12 <http://sedm.org/Forms/FormIndex.htm>
- 13 3. [Why You are a "National", "State National", and Constitutional but not Statutory Citizen, Form #05.006](#)-SEDM
14 <http://sedm.org/Forms/FormIndex.htm>

15 **22.2 Social Security**

16 Many people have asked if we have any information that may be helpful to those who wish to legally terminate
17 participation in Social Security. The document below should help with that very popular goal. Sending this document in
18 according to the instructions included is also a MANDATORY requirement of our [Member Agreement, Form #01.001](#).

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/Emancipation/SSTrustIndenture.pdf>

19 Resources for further study:

- 20 1. *Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States*, Form #10.001 - [Forms](#)
21 [page](#)
22 <http://sedm.org/Forms/FormIndex.htm>
- 23 2. *Socialism: The New American Civil Religion*, Form #05.016- proves that in contemporary America, government has
24 become a false god and is attempting to replace the true God
25 <http://sedm.org/Forms/FormIndex.htm>
- 26 3. *About SSNs and TINs on Government Forms and Correspondence*, Form #07.004
27 <http://sedm.org/Forms/FormIndex.htm>
- 28 4. *Sovereignty Forms and Instructions Online*, Form #10.004, Step 3.17: Quit Social Security and Rescind the Social
29 Security Number -Family Guardian
30 <http://famguardian.org/TaxFreedom/Instructions/3.17QuitSocialSecurity.htm>
- 31 5. *Social Security: Mark of the Beast*, Form #11.407 - Family Guardian
32 <http://sedm.org/Forms/FormIndex.htm>

33 **22.3 Income taxes**

34 **22.3.1 Tax Form Attachment**

35 STANDARD IRS Forms are famous for creating the following [false presumption](#):

- 36 1. That you are a "taxpayer"

- 1 2. That because you provided a federal identifying number, you are a "franchisee" engaged in a "[trade or business](#)" and a
2 "[public office](#)
- 3 3. That you maintain a [domicile](#) in the "[United States](#)", which is defined in the I.R.C. as the federal zone and nowhere
4 expressly includes any state of the Union. The IRS Form 1040, for instance, is only for use by those who maintain a
5 "[domicile](#)" or "residence" within the federal zone, which people domiciled in states of the Union do not.
- 6 4. That you are an "[individual](#)", which is defined in [5 U.S.C. §552a](#)(a)(13) as "federal personnel" and a federal
7 "[employee](#)".

8 All four of the above [false presumptions](#) have the desired consequences of causing you to surrender your sovereign
9 immunity pursuant to [28 U.S.C. §1603\(b\)\(3\)](#) and [28 U.S.C. §1605\(a\)\(2\)](#) and making you into an indentured servant of the
10 federal government who is surety for public debts and every pork barrel spending bill your public servants dream up. There
11 are three methods for preventing or overcoming these deliberately [false presumptions](#):

- 12 1. Use AMENDED IRS Forms that remove the presumptions. See the following for a source of AMENDED IRS Forms.
13

<i>Federal Forms and Publications</i> -Family Guardian Website http://famguardian.org/TaxFreedom/Forms/IRS/IRSFFormsPubs.htm

- 14 2. Use STANDARD IRS Forms and then modify them to correctly reflect your status. The modifications required are
15 listed in [Section 1 of this link](#). Sometimes, the IRS tries to penalize people who "alter" their forms.
- 16 3. Use STANDARD IRS Forms that you don't modify but above your signature write "Not valid without signed Tax
17 Form Attachment attached" and then attach this form. This approach avoids any penalties the IRS might attempt to
18 impose for "altering" their forms, and yet avoids you having to commit perjury under penalty of perjury on a
government form.

19 This form provides a standardized and very effective way to accomplish the last option above. The last option above
20 implemented with this form is the most convenient of the above three options and provides a very consistent and bullet-
21 proof way to correctly describe your status as a Member using any government form. Using this form with EVERY
22 STANDARD IRS Form you submit is a mandatory requirement of our [Member Agreement](#), Form #01.001. This form
23 comes from our [Forms Page](#), and is Form #04.201.

<i>Tax Form Attachment</i> , Form #04.201 http://sedm.org/Forms/FormIndex.htm
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24 Resources for further study:

- 25 1. [Federal Forms and Publications](#) -Family Guardian. Place where you can obtain AMENDED versions of IRS Forms
26 that remove presumptions that misrepresent or threaten your sovereign status as a "nontaxpayer"
27 <http://famguardian.org/TaxFreedom/Forms/IRS/IRSFFormsPubs.htm>
- 28 2. [Nonresident Alien Position, Form #05.020](#) - Sections 11 through 11.2 explain why using this form is VERY
29 IMPORTANT
30 <http://sedm.org/Forms/MemLaw/NonresidentAlienPosition.pdf>

31 **22.3.2 Correcting Erroneous Information Returns**

32 False information returns filed against people are the main method by which "nontaxpayers" are compelled unlawfully to
33 become "taxpayers". Filing of these false returns is a quite common criminal violation of [26 U.S.C. §7206](#) and [7207](#) and a
34 civil violation of [26 U.S.C. §7434](#) for those who file them. Our [Member Agreement](#), Form #01.001 requires Members to
35 prevent these false returns from being filed in the first place and also calls for correcting all those that are filed so that they
36 don't erroneously become connected to the "[trade or business](#)" franchise that is codified within [Internal Revenue Code](#),
37 [Subtitles A and C](#).

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

38 Resources for further study:

1 **NOTE:** The above document consolidates the first four links below into a single, convenient, terse PDF file that you
2 can take on the road, which is also indexed and has tables of authorities so you can hand it to payroll clerks and
3 company legal counsel.

- 4 1. [Correcting Erroneous IRS Form 1042's, Form #04.003](http://sedm.org/Forms/FormIndex.htm)
5 <http://sedm.org/Forms/FormIndex.htm>
- 6 2. [Correcting Erroneous IRS Form 1098's, Form #04.004](http://sedm.org/Forms/FormIndex.htm)
7 <http://sedm.org/Forms/FormIndex.htm>
- 8 3. [Correcting Erroneous IRS Form 1099's, Form #04.005](http://sedm.org/Forms/FormIndex.htm)
9 <http://sedm.org/Forms/FormIndex.htm>
- 10 4. [Correcting Erroneous IRS Form W-2's, Form #04.006](http://sedm.org/Forms/FormIndex.htm)
11 <http://sedm.org/Forms/FormIndex.htm>
- 12 5. [Federal Tax Withholding, Form #04.102](http://sedm.org/Forms/FormIndex.htm)
13 <http://sedm.org/Forms/FormIndex.htm>
- 14 6. [Federal and State Tax Withholding Options for Private Employers, Form #04.101](http://sedm.org/Forms/FormIndex.htm) -Family Guardian. Shows how to
15 prevent having these forms illegally filed against you by properly preparing and submitting valid and lawful
16 withholding forms that correctly and truthfully represent your status as a "nonresident alien" not engaged in a "trade or
17 business".
18 <http://sedm.org/Forms/FormIndex.htm>

19 **22.4 Litigation franchises**

20 **22.4.1 Licenses to Practice Law**

21 This memorandum of law describes why licenses to practice law are a fraud and are not necessary in most cases.

22 <i>Unlicensed Practice of Law</i> , Form #05.029 http://sedm.org/Forms/MemLaw/UnlicPractLaw.pdf
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22 Resources for further study:

- 23 1. [Law and Government Page](http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm) -Family Guardian
24 <http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>
- 25 2. [Litigation Tools Page](http://sedm.org/Litigation/LitIndex.htm)-SEDM
26 <http://sedm.org/Litigation/LitIndex.htm>
- 27 3. [Why You Don't Want an Attorney](http://famguardian.org/Subjects/LawAndGovt/LegalEthics/Corruption/WhyYouDontWantAnAtty/WhyYouDon'tWantAnAttorney.htm) -Family Guardian
28 <http://famguardian.org/Subjects/LawAndGovt/LegalEthics/Corruption/WhyYouDontWantAnAtty/WhyYouDon'tWantAnAttorney.htm>
- 29 4. [Petition for Admission to Practice](http://famguardian.org/Subjects/LawAndGovt/LegalEthics/PetForAdmToPractice-USDC.pdf) -Family Guardian
30 <http://famguardian.org/Subjects/LawAndGovt/LegalEthics/PetForAdmToPractice-USDC.pdf>
- 31 5. [What is Law Practice?](http://famguardian.org/Subjects/LawAndGovt/LegalEthics/WhatIsLawPractice.pdf) -ABA eJournal
32 <http://famguardian.org/Subjects/LawAndGovt/LegalEthics/WhatIsLawPractice.pdf>
33

34 **22.4.2 Federal Pleading/Motion/Petition Attachment**

35 Attach this form to every motion, petition, or pleading you file in federal court so that you can prevent all the following
36 important games and obstruction of justice by the U.S. Attorney and the de facto judge:

- 37 1. Prejudicial [presumptions](#) about the meaning of specific "words of art".
- 38 2. Prejudicial [presumptions](#) that you are a "taxpayer" subject to the I.R.C.
- 39 3. Prejudicial [presumptions](#) about the use of Taxpayer Identification Numbers by the U.S. attorney.
- 40 4. The default false presumption that you are a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#).
- 41 5. The default false presumption that you have a domicile on federal territory.

- 1 6. The de facto judge or magistrate assuming you consent to their jurisdiction under [28 U.S.C. §636](#), which is mandatory
2 if heard by a magistrate. This form establishes that you have NO DELEGATED AUTHORITY to consent to their
3 jurisdiction.
4 7. The judge or U.S. Attorney from gaining an advantage by ignoring or omitting to address any objection or factual
5 statement you make.

6 Below is the form:

[Federal Pleading/Motion/Petition Attachment](#), Litigation Tool #01.002
<http://sedm.org/Litigation/General/PleadingAttachment.pdf>

7 Resources for further study:

- 8 1. [Litigation Tools Page](#)

9 **22.5 Marriage Licenses**

10 When you get a state-issued marriage license, you become a public officer and a contractual partner with the government.
11 You gave up your rights voluntarily in doing this. Here is the proof.

12 *[4] In all domestic concerns each state of the Union is to be deemed an independent sovereignty. As such, it is*
13 *its province and its duty to forbid interference by another state as well as by any foreign power with the status*
14 *of its own citizens. **Unless at least one of the spouses is a resident thereof in good faith, the courts of such***
15 *sister state or of such foreign power cannot acquire jurisdiction to dissolve the marriage of those who have*
16 ***an established domicile in the state which resents such interference with matters which disturb its social***
17 *serenity or affect the morals of its inhabitants. [5] Jurisdiction over divorce proceedings of residents of*
18 *California by the courts of a sister state cannot be conferred by agreement of the litigants. [6] As protector of*
19 *the morals of her people it is the duty of a court of this commonwealth to prevent the dissolution of a marriage*
20 *by the decree of a court of another jurisdiction pursuant to the collusion of the spouses. If by surrendering its*
21 *power it evades the performance of such duty, marriage will ultimately be considered as a formal device and its*
22 *dissolution freed from legal inhibitions. [7] Not only is a divorce of California [81 Cal.App.2d. 880] residents*
23 *by a court of another state void because of the plaintiff's lack of bona fide residence in the foreign state, but it is*
24 *void also for lack of the court's jurisdiction over the State of California. [8] **This state is a party to every***
25 ***marriage contract of its own residents as well as the guardian of their morals.** Not only can the litigants by*
26 *their collusion not confer jurisdiction upon Nevada courts over themselves but neither can they confer such*
27 *jurisdiction over this state.*

28 *[9] It therefore follows that a judgment of divorce by a court of Nevada without first having pursuant to its own*
29 *laws acquired...*
30 *[Roberts v. Roberts, 81 Cal.App.2d. 871 [Civ. No. 15818. Second Dist., Div. Two. Oct. 17, 1947]*

32 *JUSTICE MAAG delivered the opinion of the court: This action was brought in April of 1993 by Carolyn and*
33 *John West (grandparents) to obtain visitation rights with their grandson, Jacob Dean West. Jacob was born*
34 *January 27, 1992. He is the biological son of Ginger West and Gregory West, Carolyn and John's deceased*
35 *son...*

36 *However, this constitutionally protected parental interest is not wholly without limit or beyond regulation.*
37 *Prince v. Commonwealth of Massachusetts, 321 U.S. 158, 166, 88 L.Ed. 645, 64 S.Ct. 438, 442 (1944). "[T]he*
38 *state has a wide range of power for limiting parental freedom and authority in things affecting the child's*
39 *welfare." Prince, 321 U.S. at 167, 88 L.Ed. 645, 64 S.Ct. at 442. **In fact, the entire familial relationship***
40 ***involves the State. When two people decide to get married, they are required to first procure a license from***
41 ***the State. If they have children of this marriage, they are required by the State to submit their children to***
42 ***certain things, such as school attendance and vaccinations. Furthermore, if at some time in the future the***
43 ***couple decides the marriage is not working, they must petition the State for a divorce. Marriage is a three-***
44 ***party contract between the man, the woman, and the State. Linneman v. Linneman, 1 Ill. App. 2d 48, 50, 116***
45 ***N.E.2d. 182, 183 (1953), citing Van Koten v. Van Koten, 323 Ill. 323, 326, 154 N.E. 146 (1926). The State***
46 ***represents the public interest in the institution of marriage. Linneman, 1 Ill.App.2d. at 50, 116 N.E.2d. at***
47 ***183. This public interest is what allows the State to intervene in certain situations to protect the interests of***
48 ***members of the family. The State is like a silent partner in the family who is not active in the everyday***
49 ***running of the family but becomes active and exercises its power and authority only when necessary to***
50 ***protect some important interest of family life. Taking all of this into consideration, the question no longer is***
51 ***whether the State has an interest or place in disputes such as the one at bar, but it becomes a question of timing***
52 ***and necessity. Has the State intervened too early or perhaps intervened where no intervention was warranted?***

1 *This question then directs our discussion to an analysis of the provision of the Act that allows the challenged*
2 *State intervention (750 ILCS 5/607(b) (West 1996)).*
3 *[West v. West, 689 N.E.2d. 1215 (1998)]*

4 This book is important for those who don't want the government or its pagan lawyers and laws running their family or their
5 life.

Sovereign Christian Marriage, Form #06.009
<http://sedm.org/Forms/FormIndex.htm>

6 Resources for further study:

- 7 1. [Family Constitution, Form #13.003](http://famguardian.org/Publications/FamilyConst/FamilyConst.htm) -Family Guardian. Shows how to start and run a sovereign family that is
8 completely without the need for man-made government
9 <http://famguardian.org/Publications/FamilyConst/FamilyConst.htm>
- 10 2. [Family Law, Dating, Marriage, and Divorce Page](http://famguardian.org/Subjects/FamilyLaw/FamilyLaw.htm) -Family Guardian
11 <http://famguardian.org/Subjects/FamilyLaw/FamilyLaw.htm>
- 12 3. [Family Issues and Feminism Page](http://famguardian.org/Subjects/FamilyIssues/familyissues.htm) -Family Guardian
13 <http://famguardian.org/Subjects/FamilyIssues/familyissues.htm>
- 14 4. [Sovereignty and Freedom Page](http://famguardian.org/Subjects/Freedom/Freedom.htm) -Family Guardian. Describes many different aspects of sovereignty, including the
15 right to travel without a license
16 <http://famguardian.org/Subjects/Freedom/Freedom.htm>

17 **22.6 Drivers Licenses**

18 This book describes in detail how the driver's license franchise works and how to drive lawfully without a license.

Defending Your Right to Travel, Form #06.010
<http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm>

19 Resources for further study:

- 20 1. [Sovereignty and Freedom Page](http://famguardian.org/Subjects/Freedom/Freedom.htm) -Family Guardian. Describes many different aspects of sovereignty, including the
21 right to travel without a license
22 <http://famguardian.org/Subjects/Freedom/Freedom.htm>
- 23 2. [State Legal Resources](http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm) -Family Guardian. Summary of all 50 States
24 <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>
- 25 3. [State Vehicle Codes](http://famguardian.org/Subjects/Freedom/Travel/StateVehCodeLaws.htm) -Family Guardian. Summary of all 50 States
26 <http://famguardian.org/Subjects/Freedom/Travel/StateVehCodeLaws.htm>

27 **22.7 Citizenship/Domicile Protection franchise**

28 **22.7.1 Legal Notice of Change in Domicile/Citizenship Records and Divorce From the United States**

29 This document corrects false or misleading government records about your citizenship and domicile status and politically
30 and legally divorces the federal/national government in order to restore your sovereignty. It makes you into a "stateless
31 person" and a "foreign sovereign" in respect to the federal/national government. The document below should help with that
32 very popular goal. This document is in ZIP format. Go to <http://sedm.org/DecompressionUtility.htm> for instructions on
33 how to use ZIP files. Sending this document in according to the instructions included is also a MANDATORY requirement
34 of our [Member Agreement, Form #01.001](http://sedm.org/Forms/FormIndex.htm).

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

1 Resources for further study:

- 2 1. [Resignation of Compelled Social Security Trustee, Form #06.002 - Forms page](http://sedm.org/Forms/FormIndex.htm)
3 <http://sedm.org/Forms/FormIndex.htm>
4 2. [USA Passport Application Attachment, Form #06.007 - Forms page](http://sedm.org/Forms/FormIndex.htm). Prevents you from surrendering any part of your
5 sovereignty when you ask for a passport. Completely consistent with the legal notice above.
6 <http://sedm.org/Forms/FormIndex.htm>
7 3. [Voter Registration Attachment, Form #06.003 - Forms page](http://sedm.org/Forms/FormIndex.htm). Attach this to your state voter registration in order to
8 preserve your status as a sovereign and a non-citizen national.
9 <http://sedm.org/Forms/FormIndex.htm>

10 **22.7.2 Lawfully Avoiding the Military Draft**

11 Legal domicile is a voluntary franchise by which We The People procure "protection" from a specific government. The
12 military draft is a liability associated with "domicile" on federal territory. It DOES NOT apply within states of the Union.
13 This free memorandum of law provides legal authorities that describe how to lawfully avoid but not unlawfully "evade" the
14 military draft in the United States.

Lawfully Avoiding the Military Draft, Form #09.003
<http://sedm.org/Forms/MemLaw/MilDraft.pdf>

15 Resources for further study:

- 16 1. [Military and War Page](http://famguardian.org/Subjects/Military/Military.htm) -Family Guardian. Various subjects having to do with the military
17 <http://famguardian.org/Subjects/Military/Military.htm>
18 2. [Why You Aren't Subject to the Draft or Selective Service Program](http://famguardian.org/Subjects/Military/Draft/NotSubjectToDraft.htm) -Family Guardian
19 <http://famguardian.org/Subjects/Military/Draft/NotSubjectToDraft.htm>

20 **22.7.3 Registering to Vote**

21 The terms used on state voter registration forms relating to citizenship are deliberately vague and ambiguous and do not
22 provide an option for THREE types of American citizenship that a person can have. This is exhaustively explained in the
23 following memorandum of law:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/MemLaw/WhyANational.pdf>

24 Most state voter registration forms only give one choice, and that choice creates a presumption that one is a statutory rather
25 than constitutional "U.S. citizen" as defined in 8 U.S.C. §1401. This presumption is FALSE in the case of all persons who
26 are domiciled in a state of the Union. The only way to prevent this false presumption is to either modify the form before
27 you submit it or to attach this form. Using this form is EXTREMELY important.

Voter Registration Attachment, Form #06.003
<http://sedm.org/Forms/Emancipation/VoterRegAttachment.pdf>

28 Resources for further study:

- 29 1. [Political Rights v. Citizenship Status](http://famguardian.org/Subjects/LawAndGovt/Citizenship/PoliticalRightsvCitizenshipByState.htm) -Family Guardian
30 <http://famguardian.org/Subjects/LawAndGovt/Citizenship/PoliticalRightsvCitizenshipByState.htm>
31 2. [Sovereignty Forms and Instructions Online, Form #10.004, Instruction 3.13: Correct Government Records](http://famguardian.org/TaxFreedom/Instructions/3.13ChangeUSCitizenshipStatus.htm)
32 [Documenting Your Citizenship Status](http://famguardian.org/TaxFreedom/Instructions/3.13ChangeUSCitizenshipStatus.htm) -Family Guardian
33 <http://famguardian.org/TaxFreedom/Instructions/3.13ChangeUSCitizenshipStatus.htm>
34 3. [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #06.005 - Forms](http://sedm.org/Forms/FormIndex.htm)
35 [page](http://sedm.org/Forms/FormIndex.htm)

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

2 4. [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002-SEDM Forms page](http://sedm.org/Forms/FormIndex.htm)

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

4 5. [Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006-SEDM](http://sedm.org/Forms/FormIndex.htm)

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

6 **22.7.4 Applying for a Passport**

7 The terms used on the USA Passport Application, Dept. of State form DS-11, relating to citizenship are deliberately vague
8 and ambiguous and do not provide an option for THREE types of American citizenship that a person can have. This is
9 exhaustively explained in the following memorandum of law:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006

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

10 The DS-11 Passport Application form only gives one choice, and that choice creates a [presumption](#) that one is a [statutory](#)
11 rather than [constitutional](#) "U.S. citizen" as defined in [8 U.S.C. §1401](#). This presumption is FALSE in the case of all persons
12 who are [domiciled](#) in a state of the Union. The only way to prevent this [false presumption](#) is to either modify the form
13 before you submit it or to attach this form. Using this form is EXTREMELY important.

USA Passport Application Attachment, Form #06.007

<http://sedm.org/Forms/Emancipation/PassportAttachment.pdf>

14 Resources for further study:

15 1. [How to apply for passport as a "national", Form #09.007 -Family Guardian](http://famguardian.org/Subjects/Taxes/Citizenship/ApplyingForAPassport.htm)

16 <http://famguardian.org/Subjects/Taxes/Citizenship/ApplyingForAPassport.htm>

17 2. [Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001 - Forms](http://sedm.org/Forms/FormIndex.htm)
18 [page](http://sedm.org/Forms/FormIndex.htm)

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

20 3. [Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002-SEDM Forms page](http://sedm.org/Forms/FormIndex.htm)

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

22 4. [Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006-SEDM](http://sedm.org/Forms/FormIndex.htm)

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

24 **22.8 Criminal Tax Prosecutions of Franchisees called "taxpayers: The Government "Benefits"** 25 **Scam**

26 Those who refuse to accept [government franchises](#) and services and lawfully refuse to pay for these services are sometimes
27 illegally prosecuted by zealous but *criminal* government attorneys for "willful failure to file" under [26 U.S.C. §7203](#) and
28 "tax evasion" under [26 U.S.C. §7201](#). The government's offense in these cases is like a broken record:

29 *"Mr./Ms. _____ accepts the 'benefits' of living in this country but refuses to pay his/her 'fair share'.
30 He/she is a LEECH and you ought to hang him!"*

31 Well, this memorandum proves beyond a shadow of a doubt that all such rhetoric is not only FALSE, FRAUDULENT, and
32 RIDICULOUS, but constitutes a criminal conspiracy against your constitutionally guaranteed rights. You have a
33 constitutionally protected right to NOT contract with or do business with the government protected by [Article 1, Section 10](#)
34 of the Constitution. The government is just like any other corporation or business and the only service it provides is
35 "protection". Those who are "customers" of this protection and [social insurance](#) service must voluntarily choose a [domicile](#)
36 within the jurisdiction of the government and are then called "[U.S. citizens](#)", "[U.S. residents](#)", or "[U.S. persons](#)". When the
37 "protection service" provided by government is ineffective, wasteful, inefficient, and/or actually harmful to U.S. or our
38 family, we *always* have the right to "fire the bastards" and cease to be "customers". The [Declaration of Independence](#), in
39 fact, makes it our DUTY to pursue "better safeguards for our future security". Those who do this are called "nonresidents",

1 "nonresident aliens", and "transient foreigners". Use this pamphlet as a powerful defense in court against such bogus
2 charges.

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

3 **22.9 Destruction of your Privacy by Other Franchisees**

4 The most important thing you can do to defend your sovereignty is to defend your privacy. The only thing the government
5 can lawfully keep records on are its own agents, employees, officers, benefit recipients, and contractors without violating
6 your Fourth Amendment right of privacy. In order to restore your privacy, you must systematically disconnect yourself
7 from all of these franchises and continually emphasize nonparticipation whenever you provide information to third parties
8 about yourself. This form protects your privacy from abuses and violations of law by government, private industry, and
9 regulators by:

- 10 1. Preventing the illegal enforcement of [government franchises](#) against non-parties and restoring your character as a
11 private person instead of a "public officer".
- 12 2. Preventing compelled or illegal use or disclosure of public property such as Social Security Cards and Social Security
13 Numbers. See the following for details:

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

- 14 3. Preventing disclosure of personal information to government or regulatory agencies by disconnecting you from public
15 benefits and franchises, thereby causing you to withdraw consent to maintain or disclose records or information about
16 you pursuant to [5 U.S.C. §552a\(b\)](#).
- 17 4. Creating a anti-franchise franchise of your own whereby information about you is YOUR property and not that of the
18 recipient and makes recipients of your personal information personally liable for any and all disclosures to third parties
19 that are not expressly authorized IN WRITING.
- 20 5. Preventing the filing of Currency Transaction Reports (CTR) and Suspicious Activity Reports (SAR) against persons
21 not engaged in the "[trade or business](#)" franchise.
- 22 6. Educating regulators and compliance people in the government and private industry about the limitations upon their
23 authority to collect and maintain records about a person who does not participate in franchises. Public servants who
24 regulate and supervise financial institutions, public entities, and federal franchises typically misrepresent the
25 requirements of the law and illegally enforce these franchises against nonparticipants by compelling disclosure to them
26 of information that is NOT public and does not relate to activities of "public officers" or agents of the government.

27 Attach this form to all financial, account, government, and medical forms to ensure your privacy is protected and that you
28 do not become the unlawful subject of any financial transaction report. If you don't use this form, you could become the
29 target of unlawful government enforcement and/or be prosecuted for "structuring" ([31 U.S.C. §5324](#)) or money laundering
30 ([18 U.S.C. §1956](#)) if someone in the government wants to make trouble for those who refuse to participate in federal
31 franchises.

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

32 **22.10 Taxpayer Identification Number (TIN) Franchise**

33 There are many occasions in which Christians are called to either request, to use, or to disclose government issued
34 identifying numbers such as Social Security Numbers or Taxpayer Identification Numbers (TINs). The Bible calls such
35 numbers the "mark of the beast" and calls all governments who issue them "the beast".

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

1 The focus of this form is to provide a compact, convenient form that can be presented by persons doing business with
2 private employers and financial institutions that will prove that they may not lawfully have or use government issued
3 identifying numbers and would be violating the criminal laws to do so. This places the recipient of the form in the
4 awkward position of either willfully engaging in a conspiracy to commit a crime or removing their demand for such a
5 number.

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

Resources for further study:

1. [About SSNs and TINs on Government Forms and Correspondence, Form #05.012](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>
2. [About SSNs and TINs on Government Forms and Correspondence, Form #07.004](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>
3. [Why You Aren't Eligible for Social Security, Form #06.001](http://sedm.org/Forms/FormIndex.htm). Proves that you aren't eligible for Social Security
<http://sedm.org/Forms/FormIndex.htm>
4. *Social Security Policy Manual*, Form #06.013- bookstore item
<http://sedm.org/Forms/FormIndex.htm>
5. [Authorities on "Social Security Number \(SSN\) \(OFFSITE LINK\)](#): Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic
6. [Authorities on "Taxpayer Identification Number \(TIN\) \(OFFSITE LINK\)](#): Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic
7. *Social Security: Mark of the Beast*, Form #11.407 (OFFSITE LINK) -Family Guardian
<http://sedm.org/Forms/FormIndex.htm>
8. *Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?*, Form #05.013. Proves that all "taxpayers" are aliens engaged in a "trade or business" and a "public office" within the United States Government and that these are the only people who qualify for a government issued identifying number
<http://sedm.org/Forms/FormIndex.htm>

23 Conclusions and summary

We will now succinctly summarize everything that we have learned in this short memorandum of law in order to emphasize the important points:

1. Franchises are the main method by which the government destroys and undermines the Constitutional rights of persons that it is supposed to be protecting.
2. Participation in all franchises is entirely voluntary and requires either implicit (by conduct) or explicit (in writing) consent in some form.
3. Franchise agreements which do not call for explicit written consent establish consent based on the behavior of persons who might be subject by it. This technique by lawmakers constitutes a devious attempt to:
 - 3.1. Hide the nature of the law they are passing as a franchise.
 - 3.2. Encourage members of the Executive Branch to misrepresent the nature of the franchise agreement. All franchise agreements are "private law", that can only lawfully be enforced against those who consent to them. However, when the general public is deceived into believing that said agreement instead is "public law" that applies equally to everyone, then everyone inevitably is compelled to participate in the franchise, thus universally destroying the rights of *everyone* without their consent. All such attempts by the government to do this constitute a conspiracy against rights in violation of [18 U.S.C. §241](#) and a tort under [42 U.S.C. §1983](#).To prevent the usurpations above, it is best if the government mandates that those who will be subject to the franchise must apply for a license to do so, and to verify that application for the license was voluntarily made each time terms of the franchise agreement are sought to be enforced. The application for said license then provides "reasonable notice" that rights have been surrendered.
4. The acceptance of any benefit associated with the franchise constitutes constructive consent to be bound by the terms of the franchise agreement. Those intent on preventing them from being "presumed" by their conduct to be subject to the franchise should take steps to formally and officially notify the government in writing that they reserve all their

rights except those which they explicitly and expressly surrender in writing, where all rights surrendered are described in the writing.

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
Section 1589

1589. A voluntary acceptance of the benefit of a [government benefit] transaction is equivalent to a consent to all the obligations [and legal liabilities] arising from it, so far as the facts are known, or ought to be known, to the person accepting.

- 5. A government or state may not compel a person to enter into a franchise which would cause a surrender of constitutional rights.

"It would be a palpable incongruity to strike down an act of state legislation which, by words of express divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that, as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it may not impose conditions which require the relinquishment of Constitutional rights. If the state may compel the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender of all. It is inconceivable that guaranties embedded in the Constitution of the United States may thus be manipulated out of existence."
[Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]

- 6. Those who participate in a franchise implicitly surrender their right to constitutionally challenge the applicability of the statutes that implement the franchise.

"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)]

- 7. All government franchises are implemented through private law or contract law between the government and the individual. The application for a license constitutes constructive consent to the terms of the franchise agreement which grants it.

"And here a thought suggests itself. As the Meadors, subsequently to the passage of this act of July 20, 1868, applied for and obtained from the government a license or permit to deal in manufactured tobacco, snuff and cigars, I am inclined to be of the opinion that they are, by this their own voluntary act, precluded from assailing the constitutionality of this law, or otherwise controverting it. For the granting of a license or permit-the yielding of a particular privilege-and its acceptance by the Meadors, was a contract, in which it was implied that the provisions of the statute which governed, or in any way affected their business, and all other statutes previously passed, which were in pari materia with those provisions, should be recognized and obeyed by them. When the Meadors sought and accepted the privilege, the law was before them. And can they now impugn its constitutionality or refuse to obey its provisions and stipulations, and so exempt themselves from the consequences of their own acts?"

*These internal revenue or tax laws were characterized as being not only repugnant to the constitution, but also unreasonably burdensome. With the most minute attention I examined those portions of the acts of July 13, 1866, and July 20, 1868, presented for my consideration; and carefully sought to ascertain *1300 whether they were in conflict with any of the provisions of the constitution. My conclusion on that question has been expressed. I do not concur with counsel, that these laws are unreasonably burdensome. But even if they are, nay, even if they are oppressive, and unjust modes are employed for their enforcement, the remedy lies with congress, and not with the judiciary. By enacting these laws congress has exercised the constitutional power of taxation, and the courts have no power to interfere. Providence Bank v. Billings, 4 Pet. [29 U.S.] 514; Extension of Hancock Street, 18 Pa. St. 26; Kirby v. Shaw, 19 Pa. St. 258; Livingston v. Mayor, etc., of New York, 8 Wend. 85; In re Opening Furman Street, 17 Wend. 649; Herrick v. Randolph, 13 Vt. 525. In McCulloch v. State of Maryland, 4 Wheat. [17 U.S.] 316, 430. Chief Justice Marshall said, that it was unfit for the judicial department to 'inquire what degree of taxation is the legitimate use, and what degree may amount to the abuse of the power.'*

8. Government identifying numbers such as Social Security Numbers and Taxpayer Identification Number (TINs) serve as the de facto equivalent of licenses to engage in public offices within the national government. We say de facto, because such activity has been expressly prohibited by the U.S. Supreme Court in the License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866) . This is why neither the Social Security Administration nor the IRS CALL these numbers licenses, even though it FUNCTIONS as the equivalent of one: They want to HIDE the truth from you. However, the courts have repeatedly held that neither Congress nor the Executive can lawfully do INDIRECTLY what they cannot do DIRECTLY, so such activities are unconstitutional.
9. Where the government receives consideration or benefit, a valid franchise contract or agreement is lawfully formed. HOWEVER, individuals need not receive a benefit in order to be bound. It is “presumed” sufficient that the government follows the terms of the franchise agreement for the individual to be bound by it, provided consent to the agreement is proven on the record.²²²
10. The effect upon persons participating in franchises includes the following:
 - 10.1. They must abide by all the terms of the franchise agreement that pertain to them.
 - 10.2. They forfeit the constitutional prohibition against “bills of attainder” and become directly subject to administrative penalties without a court trial.
 - 10.3. They satisfy the definition of “person” found in the franchise agreement.
 - 10.4. They are treated as but do not in fact BECOME “public officers”, agents, and sometimes statutory “employees” of the government granting the franchise who are subject to government regulation and control. Acting as a “public officer” is the only method by which the government can regulate the conduct of those engaged in the franchise. It is otherwise unconstitutional and a violation of the [Thirteenth Amendment](#) prohibition of involuntary servitude to impose any kind “duty” upon a private person. The only exception to the prohibition against imposing duties upon private parties is in connection with enforcement of the prohibition against hurting the equal rights of your neighbor connected with the criminal or penal laws.
 - 10.5. As “public officers”, they are exempt from the requirement for enforcement implementing regulations pursuant to [5 U.S.C. §552\(a\)\(1\)](#) and [44 U.S.C. §1505\(a\)](#) and may have federal statutes enforced directly against them. See:

Federal Enforcement Authority Within States of the Union, Form #05.032
<http://sedm.org/Forms/FormIndex.htm>
 - 10.6. They are treated as, but do not BECOME “residents” within the jurisdiction of the government granting the franchise. We say they do not BECOME “residents” because they must have a physical presence within federal territory to in fact BE “residents” per 26 CFR §1.871-2(b).
 - 10.6.1. In most cases, this means that the “effective domicile” of the “res” or “RES-IDENT” they represent, who is a “public officer”, is on federal territory within the exterior limits of the state that they occupy.
 - 10.6.2. These federal areas, in a sense, constitute an “artificial state” created for the sole purpose of conducting “business” with the government.
 - 10.6.3. The reason that all state and federal government and all those conducting business with said government must have a domicile on federal territory is that these areas are not protected by the Bill of Rights, and therefore they have no rights, but only statutorily granted “privileges” and franchises. This provides a convenient totalitarian vehicle for the government to enforce its interests in connection with the franchises or “public rights”.
 - 10.7. They agree to accept the duties of a “trustee” over public property, which public property was created by donating their private property temporarily to a “public use” in order to produce the benefits of the franchise.

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

²²² Central Transp. Co. v. Pullman’s Palace Car Co. 139 U.S. 24, 35 L.Ed. 55, 11 S.Ct. 478; Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540; Dufour v. Stacey, 90 Ky. 288, 14 S.W. 48; State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo. 539, 41 S.W. 955; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.

1 10.8. In most cases, they forfeit their right to hear disputes in a Constitution Article III court or in front of an Article III
2 judge if the matter deals with a federal franchise. Instead, disputes may be heard in Article I or Article IV courts,
3 which are part of the Executive Branch of the government. We call such courts “administrative courts”.

4 10.9. They implicitly consent to the choice of law rules dictated by the franchise agreement. Their effective domicile
5 or “residence” moves to the place dictated by the franchise agreement. In the case of the Internal Revenue Code,
6 for instance, [26 U.S.C. §7701\(a\)\(39\)](#) and [§7408\(d\)](#) both dictate that the effective domicile of all “franchisees” is
7 the District of Columbia. The place where all disputes must be settled is under the I.R.C. franchise agreement is
8 in federal court under the laws of the District of Columbia, rather than state law.

9 11. The basis for personal income taxes is a franchise called a “trade or business”, which is defined in [26 U.S.C.](#)
10 [§7701\(a\)\(26\)](#) as “the functions of a public office”.

11 12. Only “public officers” can lawfully possess or use “public property”. Federal identifying numbers such as Social
12 Security Numbers or Taxpayer Identification Numbers are “public property”, per 20 CFR §422.103(d). Use of this
13 public property constitutes constructive consent to the terms of the I.R.C. and Social Security franchise agreements.

14 12.1. It is otherwise an illegal act of embezzlement in violation of [18 U.S.C. §641](#) to possess or use such public
15 property for a “private use”.

16 12.2. It is also a crime to impersonate a “public officer”. See [18 U.S.C. §912](#).

17 13. If you do not consent to the franchise agreement:

18 13.1. You cannot cite any provision of it in your defense, except possibly to prove that you aren’t subject to it.

19 13.2. By quoting it, implicitly provide your consent to be bound by it.

20 13.3. You should argue vociferously against anyone who tries to enforce it against you.

21 13.4. You should demand proof from those enforcing the agreement that you consented to it.

22 14. Unlawful methods of compelling persons to participate in franchises that are very commonly implemented by corrupt
23 governments include the following:

24 14.1. Refusing to acknowledge that the thing being enforced is a franchise. Remember, all franchises are contracts and
25 therefore they don’t need a liability statute. The I.R.C. Subtitle A has NO liability statute because it is a
26 franchise, and yet when this fact is pointed in court and the government’s jurisdiction is challenged by
27 demanding, pursuant to a quo warranto action, that they produce either evidence of liability or evidence of
28 consent, they refuse to satisfy either requirement. This amounts to treason, because they cannot compel you into
29 indentured economic servitude by making presumptions about your consent or your liability.

30 *“In another, not unrelated context, Chief Justice Marshall’s exposition in Cohens v. Virginia, 6 Wheat, 264*
31 *(1821), could well have been the explanation of the Rule of Necessity; he wrote that a court “must take*
32 *jurisdiction if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches*
33 *the confines of the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with*
34 *whatever difficulties, a case may be attended, we must decide it, if it be brought before us. We have no more*
35 *right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or*
36 *the other would be treason to the constitution. Questions may occur which we would gladly avoid; but we*
37 *cannot avoid them.” Id., at 404 (emphasis added)*
38 *[U.S. v. Will, 449 U.S. 200 (1980)]*

39 14.2. Judges refusing to require that evidence of consent must appear on the record of the litigation when the
40 government’s jurisdiction to enforce the terms of the franchise is challenged in a court of law. This approach
41 violates the presumption of innocence until proven guilty that is the foundation of American jurisprudence. If a
42 person is presumed innocent until proven guilty, then he must also be presumed to be EXEMPT from all
43 government franchises and OTHER than a “franchisee” until the government produces admissible evidence of
44 consent to the franchise on the record of the judicial proceeding.

45 14.3. They write the franchise agreement so that that explicit written consent is *not* required and within the franchise
46 agreement, create unconstitutional and prejudicial “statutory presumptions” which *imply* consent based on
47 partaking of the benefits of the franchise. One’s conduct in partaking of the benefits of the franchise then
48 provides evidence of “implied consent”.

49 CALIFORNIA CIVIL CODE
50 DIVISION 3. OBLIGATIONS
51 PART 2. CONTRACTS
52 CHAPTER 3. CONSENT
53 [Section 1589](#)

54
55 *1589. A voluntary acceptance of the benefit of a [government benefit] transaction is equivalent to a consent to*
56 *all the obligations [and legal liabilities] arising from it, so far as the facts are known, or ought to be known, to*
57 *the person accepting.*

1 14.4. They unlawfully apply penalties authorized under the franchise agreement against those who clearly are not party
2 to the franchise agreement. For instance, they penalize “nontaxpayers” for refusing to act like “taxpayers”. This
3 is one of the main methods by which they recruit more “taxpayers” and franchisees, in fact, and it is highly illegal
4 because it constitutes an unlawful “bill of attainder”, which is a penalty against other than a franchisee without a
5 court trial.

6 **Bill of attainder.** *Legislative acts, no matter what their form, that apply either to named individuals or to easily*
7 *ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial.*
8 *United States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; United States v. Lovett,*
9 *328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. **An act is a "bill of attainder" when the punishment is***
10 ***death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall***
11 ***within the scope of the constitutional prohibition.*** U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec,
12 10 (as to state legislatures).
13 [*Black's Law Dictionary, Sixth Edition, p. 165*]

14 14.5. They make those who administer the franchise exempt from liability for false or fraudulent statements or acts,
15 which constitutes a license to LIE to the public. This license to lie to the public is then used to:

16 14.5.1. Deceive the public into believing that EVERYONE is a party to the franchise by calling EVERYONE a
17 “taxpayer”. The term “taxpayer” is defined in [26 U.S.C. §7701\(a\)\(14\)](#) as a person subject to the IRC. Only
18 those who consent can be subject, and so by calling everyone a “taxpayer”, they are making a presumption
19 that EVERYONE consents to be party to the franchise agreement. These tactics are exhaustively exposed in
20 the following free pamphlet:

21 [Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013](#)
<http://sedm.org/Forms/FormIndex.htm>

22 14.5.2. Falsely describe the franchise agreement as “public law” that applies equally to everyone, rather than
23 “private law” which applies only to those who explicitly or implicitly consent.

24 14.5.3. Falsely state that EVERYONE has an affirmative legal duty to regularly submit evidence to the
25 government which connects their neighbors, employees, and friends to participation in the franchise. For
26 instance, the IRS encourages EVERYONE to file information returns for all payments to anyone, including
27 those that are NOT connected to the “trade or business” franchise. This FRAUD is exhaustively described
in the following pamphlet on our website:

28 [Correcting Erroneous Information Returns, Form #04.001](#)
<http://sedm.org/Forms/FormIndex.htm>

For further details on how they license public servants to LIE, see the following amazing article:

29 [Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For](#)
[Following Its Own Written Procedures](#)
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

30 14.6. By refusing to provide remedies to the public to correct evidence submitted by third parties which might connect
31 them to the franchise. For instance, refusing to provide a form or procedure to the public which would correct
32 erroneous IRS Form W-2's submitted by ignorant private employers WITHOUT submitting a tax return to the
33 government that FURTHER violates the right to privacy. [26 U.S.C. §6041\(a\)](#) says that the IRS Form W-2 is the
34 method for connecting workers to the “trade or business” franchise, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#)
35 as “the functions of a public office”. The only form provided by the IRS for remedying false W-2's that the
36 falsely accused worker can submit is IRS Form 4852, and this form can ONLY be submitted attached to a fully
37 completed tax return. There is no method provided to correct these false W-2 reports WITHOUT submitting a
tax return.

38 14.7. They silently “presume” that you consented. This makes the process of consent effectively “invisible” and then
39 becomes a vehicle to falsely claim to the public that “participation is mandatory”. All such presumptions which
40 might injure a constitutionally guaranteed right are unconstitutional and a violation of due process of law. See:

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

42 14.8. They issue an identifying number in association with signing up for the franchise which is public property and
43 then silently presume that use of this public property constitutes constructive consent to the terms of the franchise
agreement. This is how Social Security and the federal and state income taxes work. See:

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

45 15. Most government franchises use the Social Security Number as the de facto “license” to act as a “franchisee”. The
easiest way to prevent being associated with government franchises is to:

1 15.1. Terminate participation in Social Security using the following:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

2 15.2. Open all financial accounts without identifying numbers using the procedures below:

About IRS Form W-8BEN, Form #04.202, Section 7
<http://sedm.org/Forms/FormIndex.htm>

3 15.3. Using the following form in association with pseudo numbers and pseudonyms numbers you lawfully devise to
4 interact with the government:

Notice of Pseudonym Use and Unreliable IRS Records, Form #04.206
<http://sedm.org/Forms/FormIndex.htm>

5 16. The easy way to determine whether a particular statute is part of a franchise is to look at the language. If any of the
6 following conditions are met, then it is probably a franchise and private law, rather than public law:

7 16.1. There is no liability statute within the franchise agreement. The liability arises out of your oath and office as a
8 “public officer”. The I.R.C. is like this. See:

There’s No Statute Making Anyone Liable to Pay IRC Subtitle A Income Taxes
<http://famguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm>

9 16.2. You must be a federal “employee” , officer, agent, or benefit recipient to be subject to it. See [5 U.S.C.](#)
10 [§552a\(a\)\(13\)](#) and 26 CFR §31.3401(c)-1 for example.

11 16.3. The government enforces federal statutory law against you and refuses to provide implementing regulations
12 authorizing enforcement. There are no enforcement implementing regulations published in the Federal Register
13 for the Internal Revenue Code, and this is no accident, but simply proof that it is only intended for groups
14 specifically exempted from the requirement for implementing regulations, all of whom are federal
15 instrumentalities, agencies, officers, “employees”, and agents of the federal government. See:

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

16 16.4. You must litigate in other than an Article III court in the context of disputes under it. Disputes under the I.R.C.
17 are settled in United States District Courts, ALL of which are Article IV courts. See:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

18 16.5. The franchise agreement moves your effective domicile to another place. Kidnapping is a crime under [18 U.S.C.](#)
19 [§1201](#). The only way your effective domicile can be moved is with your consent in some form. See [26 U.S.C.](#)
20 [§7701\(a\)\(39\)](#) and [7408\(d\)](#), for instance.

21 16.6. You have to be connected to an activity before they can enforce the statute against you. For instance, the I.R.S.
22 cannot enforce the Internal Revenue Code against you until you are connected with a “trade or business”. This is
23 done by the filing of what is called “information returns”. Information returns include IRS Forms W-2, 1042-S,
24 1098, 1099, and K-1. For more information about this scam, see:

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

25 We believe that it's unconstitutional to convert Constitutional rights into “privileges”, and the only place such a conversion
26 can lawfully occur is among those domiciled on or physically present in federal territory not protected by the Constitution
27 and where rights don’t exist. Otherwise, the Declaration of Independence says my Constitutional rights are “inalienable”,
28 which means they are incapable of being sold, exchanged, transferred, or bargained away in relation to a REAL, de jure
29 government by ANY means, including through any government franchise. A lawful de jure government cannot be
30 established SOLELY to protect PRIVATE rights and at the same time:

- 31 1. Make a profitable business or franchise out of DESTROYING, taxing, regulating, and compromising rights and
32 enticing people to surrender those same inalienable rights.
- 33 2. Call participation “voluntary” and simultaneously:
 - 34 2.1. Refuse to PROTECT your right to NOT volunteer.
 - 35 2.2. Refuse to provide forms and procedures and remedies for UNVOLUNTEERING.
 - 36 2.3. Terrorize, harass, or slander those who refuse to volunteer.
 - 37 2.4. Make receiving any vital government service such as a passport contingent on signing up for any government
38 franchise, and ESPECIALLY Social Security or the income tax.
- 39 3. Refuse to protect or even recognize the existence of private rights. This includes:
 - 40 3.1. Prejudicially presuming that there are no private rights because everyone is the subject of statutory civil law. All
41 statutory civil law regulates GOVERNMENT conduct, not private conduct. See:

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

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

3.2. Compelling people to engage in public franchises by forcing them to use Social Security Numbers or refusing to prosecute those who compel their use in violation of 42 U.S.C. §408(a)(8). See:

Resignation of Compelled Social Security Trustee, Form #06.002

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

3.3. Presuming that all those interacting with the government are officers and employees of the government called "persons", "U.S. citizens" or "U.S. residents", "individuals", "taxpayers" (under the income tax franchise), "motorists" (under the drivers license franchise), "spouses" (under the marriage license Franchise), etc. The First Amendment protects our right NOT to contract or associate with such statuses and to choose any status that we want and be PROTECTED in that choice from the adverse and injurious presumptions of others. See:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008

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

3.4. Refusing the DUTY to prosecute employers who compel completing form W-4, which is the WRONG form for most Americans.

3.5. Refusing to prosecute those who submit false information returns against people NOT engaged in public offices within the government in the District of Columbia. See:

Correcting Erroneous Information Returns, Form #04.001

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

4. Refuse to recognize anyone's right and choice *not* to engage in franchises such as a "trade or business" or to quit any franchise they may have unknowingly signed up for.

4.1. Refusing to provide or hiding forms that allow you to quit franchises and/or telling people they can't quit. For instance, Social Security Administration hides the form for quitting Social Security and tells people they aren't allowed to quit. This is SLAVERY in violation of the Thirteenth Amendment.

4.2. Offering "exempt" status on tax forms but refusing to provide or even recognize a "not subject" or "nontaxpayer" option. These two statuses are completely different and mutually exclusive. See:

Flawed Tax Arguments to Avoid, Form #08.004, Section 6.11

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

4.3. Refusing to file corrected information returns that zero out false reports of third parties, interfering with their filing, or not providing a form that the VICTIM, rather than the filer can use, to correct them.

4.4. Refusing to provide a definition of "trade or business" in their publication that would warn most Americans that they not only aren't involved in it, but are committing a CRIME to get involved in it in violation of [18 U.S.C. §912](#).

5. Deprive people of a remedy for the protection of private rights by turning all courts into administrative franchise/property courts in the Executive Branch instead of the Judicial Branch, such as Traffic Court, Family Court, Tax Court, and all federal District and Circuit Courts. See: What Happened to Justice?, Form #06.012; <http://sedm.org/Forms/FormIndex.htm>. This forces people to fraudulently declare themselves a privileged franchisee such as a "taxpayer" before they can get a remedy. See Tax Court Rule 13(a), which says that only "taxpayers" can petition Tax Court.

REAL de jure Judges cannot serve two masters, Justice and Money/Mammon, without having a criminal conflict of interest and converting the Public Trust into a Sham Trust. Anyone who therefore claims the authority to use franchises to entice state domiciled parties to surrender or destroy the private rights which all just government were established ONLY to protect cannot lawfully or truthfully claim to be a "government" and is simply a [de facto private corporation](#), a usurper, and a tyrant pretending to be a government. In fact, we believe it constitutes an "invasion" within the meaning of [Article 4, Section 4 of the United States Constitution](#) as well as an act of [international terrorism](#) for the federal government to either offer or enforce any national franchise within any constitutional state of the Union, or for any state of the Union to condone or allow such activity. See:

De Facto Government Scam, Form #05.043

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

If you want tools and instructions on how to avoid franchises of all kinds in order to preserve and protect your rights, you are invited to visit the following free location on our website:

Liberty University, Section 4: Avoiding Government Franchises and Licenses

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

Government Instituted Slavery Using Franchises

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.030, Rev. 2-8-2011

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EXHIBIT: _____

1 If you believe that you have been victimized by persons who have enforced the terms of a franchise agreement against you
2 that you never consented to, then you may wish to U.S. the following references to pursue a Bivens Action against them for
3 deprivation of rights:

[Sovereignty and Freedom Page](http://famguardian.org/Subjects/Freedom/Freedom.htm), Section 6: Sovereignty and Defense of Sovereignty
<http://famguardian.org/Subjects/Freedom/Freedom.htm>

24 Resources for further study and rebuttal

5 A number of additional resources are available for those who wish to further investigate the contents of the pamphlet:

- 6 1. Corporatization and Privatization of the Government, Form #05.024-how our government has been turned into a
7 private, for profit federal corporation in violation of the Constitution
8 <http://sedm.org/Forms/FormIndex.htm>
- 9 2. Evidence of enfranchisement of government:
 - 10 2.1. Invisible Contracts, George Mercier
11 <http://famguardian.org/PublishedAuthors/Indiv/MercierGeorge/GeorgeMercier.htm>
 - 12 2.2. Corporate Takeover of U.S. Government Well Underway
13 <http://famguardian.org/Subjects/Freedom/Articles/CorporatizationOfGovt.htm>
- 14 3. De Facto Government Scam, Form #05.043-proves that we don't have a lawful de jure government, but a private
15 corporation in which everyone is an "employee" or "offer" called a "citizen, resident, or inhabitant".
16 <http://sedm.org/Forms/FormIndex.htm>
- 17 4. Quitting government franchises:
 - 18 4.1. Resignation of Compelled Social Security Trustee, Form #06.002
19 <http://sedm.org/Forms/FormIndex.htm>
 - 20 4.2. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
21 <http://sedm.org/Forms/FormIndex.htm>
- 22 5. Avoiding participation in franchises:
 - 23 5.1. Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205-form you can use
24 when people try to demand that you MUST have or use a Taxpayer Identification Number (TIN).
25 <http://sedm.org/Forms/FormIndex.htm>
 - 26 5.2. Avoiding Government Franchises and Licenses, Liberty University, Section 4
27 <http://sedm.org/LibertyU/LibertyU.htm>
 - 28 5.3. Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001
29 <http://sedm.org/Forms/FormIndex.htm>
 - 30 5.4. Tax Form Attachment, Form #04.201
31 <http://sedm.org/Forms/FormIndex.htm>
 - 32 5.5. Correcting Erroneous Information Returns, Form #04.001
33 <http://sedm.org/Forms/FormIndex.htm>
 - 34 5.6. Unlicensed Practice of Law, Form #05.029
35 <http://sedm.org/Forms/FormIndex.htm>
 - 36 5.7. Sovereign Christian Marriage, Form #06.009.
37 <http://sedm.org/Forms/FormIndex.htm>
 - 38 5.8. Defending Your Right to Travel, Form #06.010
39 <http://sedm.org/Forms/FormIndex.htm>
 - 40 5.9. Lawfully Avoiding the Military Draft, Form #09.003
41 <http://sedm.org/Forms/FormIndex.htm>
 - 42 5.10. USA Passport Application Attachment, Form #06.007
43 <http://sedm.org/Forms/FormIndex.htm>
 - 44 5.11. Voter Registration Attachment, Form #06.003
45 <http://sedm.org/Forms/FormIndex.htm>
 - 46 5.12. Federal Pleading/Motion/Petition/Motion Attachment, Litigation Tool #01.002
47 <http://sedm.org/Litigation/LitIndex.htm>
- 48 6. Enforcement authority of franchises:
 - 49 6.1. Federal Enforcement Authority Within States of the Union, Form #05.032
50 <http://sedm.org/Forms/FormIndex.htm>
 - 51 6.2. Federal Jurisdiction-Family Guardian Fellowship

<http://famguardian.org/Subjects/LawAndGovt/Articles/FedJurisdiction/FedJuris.htm>

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

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

6.4. *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002: Proves that all the government's civil jurisdiction derives from domicile, and that domicile is voluntary and therefore you don't have to submit to civil laws if you don't want to.

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

7. Results of participating in franchises:

7.1. *Proof That There Is a "Straw Man"*, Form #05.042-proves that franchises are the main vehicle by which the "straw man" is created. Provides court admissible evidence of the existence of the straw man.

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

7.2. *The Coming Crisis: How Government Dependency Threatens America's Freedoms*-Heritage Foundation

<http://famguardian.org/Subjects/Freedom/Articles/ComingCrisis-01508.pdf>

7.3. *Our government has become idolatry and a false religion*: Article which describes why the federal courts have become churches and our government has become a false god and a religious cult:

<http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>

7.4. *How the U.S. Government Has Made Itself Into the Equivalent of a Totalitarian Monarch*

<http://famguardian.org/Subjects/Taxes/ChallJurisdiction/USGovIsNobility.htm>

25 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

Reasonable Belief About Income Tax Liability, Form #05.007

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

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

1. 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,²²³ 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.²²⁴
[Am.Jur.2d, Franchises, §4: Generally]

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

2. Admit that among the basis for a valid enforceable contract include the following and possibly others:

1. Both parties to the contract must be past the age of consent and are not minors.

²²³ 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.

²²⁴ 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.

- 2. An offer.
- 3. Mutual consideration or “benefit” to both parties.
- 4. Informed voluntary mutual consent or assent absent any duress.
- 5. Enumeration and “fair notice” of all rights established under the terms of the contract.

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

- 3. Admit that consent to a franchise agreement may be explicit, meaning in writing, or implicit, which means based consent based on one’s conduct.

CALIFORNIA CIVIL CODE
DIVISION 3. OBLIGATIONS
PART 2. CONTRACTS
CHAPTER 3. CONSENT
[Section 1589](#)

1589. A voluntary acceptance of the benefit of a [government benefit] transaction is equivalent to a consent to all the obligations [and legal liabilities] arising from it, so far as the facts are known, or ought to be known, to the person accepting.

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

- 4. Admit that a “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as follows:

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

“The term ‘trade or business’ includes the performance of the functions of a public office.”

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

- 5. Admit that the person who provided this form to the recipient has admitted that he has never provided explicit, written consent to participate in the “trade or business” franchise and never made application for a license to participate in said franchise.

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

- 6. Admit that because the submitter of this form never provided explicit, written consent to participate in the “trade or business” franchise, the only way the franchise agreement codified in [I.R.C. Subtitle A](#) can be enforced against him is if he *implicitly* consented to participate in said franchise through his conduct.

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

- 7. Admit that implied consent is defined in Black’s Law Dictionary as follows:

“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.”

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

- 8. Admit that the government, as the moving party asserting a liability under the I.R.C. Subtitle A franchise agreement, has the burden of proving that the submitter provided consent to the terms of said agreement in some form, and that he received notice of all rights surrendered under the terms of said franchise agreement.

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

- 9. Admit that a "trade or business" is a franchise to which those who participate acquire the following "privileges" and to which those who do NOT participate may not lawfully avail themselves:

- 1. Ability to take deductions from their tax liability pursuant to 26 U.S.C. §162.
2. Ability to take earned income credits pursuant to 26 U.S.C. §32.
3. Ability to apply a reduced, graduated rate of tax found in 26 U.S.C. §1.

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

- 10. Admit that a "nonresident alien" not engaged in the "trade or business" franchise and who is defined in 26 CFR §1.871-1(b)(1)(i) earns no "gross income" and therefore does not need any of the above privileges" that might reduce a liability because he doesn't have a liability.

Title 26: Internal Revenue
PART 1—INCOME TAXES
nonresident alien individuals
§ 1.872-2 Exclusions from gross income of nonresident alien individuals.

(f) Other exclusions. Income which is from sources without [outside] the United States [District of Columbia, see 26 U.S.C. 7701(a)(9) and (a)(10)], as determined under the provisions of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a nonresident alien individual unless such income is effectively connected for the taxable year with the conduct of a trade or business in the United States by that individual. To determine specific exclusions in the case of other items which are from sources within the United States, see the applicable sections of the Code. For special rules under a tax convention for determining the sources of income and for excluding, from gross income, income from sources without the United States which is effectively connected with the conduct of a trade or business in the United States, see the applicable tax convention. For determining which income from sources without the United States is effectively connected with the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

- 11. Admit that the legal person described in the previous question is a "nontaxpayer", which we define as any person other than the "taxpayer" defined in 26 U.S.C. §7701(a)(14) and who is not subject to any provision of the Internal Revenue Code, Subtitle A.

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

- 12. Admit that the tax imposed in 26 U.S.C. §1 is a tax upon earnings connected with the "trade or business" franchise and not upon ALL earnings.

(b) Income connected with United States business—graduated rate of tax

(1) Imposition of tax

A nonresident alien individual engaged in trade or business within the United States during the taxable year shall be taxable as provided in section 1 or 55 on his taxable income which is effectively connected with the conduct of a trade or business within the United States.

“We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup. Ct. 467, 62 L.Ed.--), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term ‘gross income,’ and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term ‘income’ has no broader meaning in the 1913 act than in that of 1909 (see Stratton’s Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is no difference in its meaning as used in the two acts.”
[Southern Pacific Co., v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

13. Admit that everything that goes on IRS Form 1040 is “trade or business” earnings because everything on the form is subject to the deductions found in [26 U.S.C. §162](#), and only those engaged in a “trade or business” can take such deductions.

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

14. Admit that a tax upon a franchise or privilege is an excise tax.

“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)]

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

15. Admit that information returns, such as IRS Forms W-2, 1042-S, 1098, and 1099 all connect the recipient with earnings that are associated with the exercise of the “trade or business” franchise.

(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: _____

16. 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. Sec. 7701\(a\)14:](#)

Taxpayer

The term “taxpayer” means any person subject to any internal revenue tax.

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

17. 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 [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.” [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

“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: _____

18. 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)]

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

11 YOUR ANSWER: ___Admit ___Deny

12 CLARIFICATION: _____

- 13
14
15 19. Admit that those who participate in government franchises become "residents" with the jurisdiction of the government
16 granting the franchise, even if they do not maintain a domicile within said territorial jurisdiction:

17 *A domestic corporation is one organized or created in the United States, including only the States (and during*
18 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*
19 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*
20 *domestic corporation is a resident corporation even though it does no business and owns no property in the*
21 *United States. A foreign corporation engaged in trade or business within the United States is referred to in*
22 *the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in*
23 *trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in*
24 *trade or business within the United States is referred to in the regulations in this chapter as a resident*
25 *partnership, and a partnership not engaged in trade or business within the United States, as a nonresident*
26 *partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the*
27 *nationality or residence of its members or by the place in which it was created or organized.*
28 *[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]*
29 *[IMPORTANT NOTE!: Whether a "person" is a "resident" or "nonresident" has NOTHING to do with the*
30 *nationality or residence, but with whether it is engaged in a "trade or business" franchise]*
31 *[26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons: older version*
32 *SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]*

33 YOUR ANSWER: ___Admit ___Deny

34 CLARIFICATION: _____

- 35
36
37 20. Admit that it is unlawful to compel a person who is not subject to a franchise agreement to use a legislative or
38 "franchise court" such as tax court.

39 YOUR ANSWER: ___Admit ___Deny

40 CLARIFICATION: _____

- 41
42
43 21. Admit Tax Court is an Article I Legislative "Franchise Court"

44 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter C](#) > [PART I](#) > § 7441
45 [§ 7441. Status](#)

46 *There is hereby established, under article I of the Constitution of the United States, a court of record to be*
47 *known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of*
48 *the Tax Court.*

49 YOUR ANSWER: ___Admit ___Deny

50 CLARIFICATION: _____

- 51
52
53 22. Admit that Tax Court has NO JURISDICTION over persons who are not franchisees called "taxpayers":

54 *United States Tax Court*
55 *RULE 13. JURISDICTION*

1 (a) ...the jurisdiction of the Court depends

2 (1) in a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a notice of
3 deficiency in income

4
5 YOUR ANSWER: ___Admit ___Deny

6
7 CLARIFICATION:_____

- 8 23. Admit that NO FEDERAL COURT has the legislatively delegated authority to declare a person who is a
9 “nontaxpayer” as a “taxpayer”:

10 [TITLE 28 > PART VI > CHAPTER 151 > § 2201](#)
11 [§ 2201. Creation of remedy](#)

12 (a) In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than
13 actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or
14 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a
15 class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of
16 1930), as determined by the administering authority, any court of the United States, upon the filing of an
17 appropriate pleading, may declare the rights and other legal relations of any interested party seeking such
18 declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and
19 effect of a final judgment or decree and shall be reviewable as such.

20
21 YOUR ANSWER: ___Admit ___Deny

22
23 CLARIFICATION:_____

- 24 24. Admit that NO FEDERAL COURT can lawfully do indirectly that which it cannot do directly.

25 “I turn now to the arguments by which the constitutionality of the act of Congress has been attempted to be
26 supported. It is said that, though Congress cannot directly abrogate contracts, or impair their obligation, it may
27 indirectly, by the exercise of other powers granted to it. This I have conceded, but I deny that an acknowledged
28 power can be exerted solely for the purpose of effecting indirectly an unconstitutional end which the
29 legislature cannot directly attempt to reach. If the purpose were declared in the act, I think no court would
30 hesitate to pronounce the act void. In *Hoke v. Harderson*, to which I have referred, Chief Justice Ruffin,
31 when considering at length an argument that a legislature could purposely do indirectly what it could not do
32 directly, used this strong language: ‘The argument is unsound in this, that it supposes (what cannot be
33 admitted as a supposition) the legislature will, designedly and wilfully, violate the Constitution, in utter
34 disregard of their oaths and duty. To do indirectly in the abused exercise of an acknowledged power, not
35 given for, but perverted for that purpose, that which is expressly forbidden to be done directly, is a gross and
36 wicked infraction of the Constitution.’”
37 [Sinking Fund Cases, 99 U.S. 700 (1878)]

38
39 YOUR ANSWER: ___Admit ___Deny

40
41 CLARIFICATION:_____

- 42 25. Admit that it is an unconstitutional violation of due process of law to “presume” that a “nontaxpayer” is a “taxpayer”:
43 25.1. The foundation of the American system of jurisprudence is innocence until proven guilty, which means that
44 everyone is a “nontaxpayer” until proven with evidence and not presumption, that they are a “taxpayer”.

45 “In *Calder v. Bull*, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal
46 and State legislatures could not do without exceeding their authority, and among them he mentioned a law
47 which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor]
48 contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of
49 citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker],
50 and gave it to B [the government or another citizen, such as through social welfare programs]. ‘It is against
51 all reason and justice,’ he added, ‘for a people to intrust a legislature with such powers, and therefore it
52 cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but
53 they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an
54 antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right
55 of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if
56 they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in
57 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 \(1904\)](#)]

25.2. 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: _____

26. 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: _____

27. 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: _____

1 28. Admit that the Anti-Injunction Act may not be lawfully imposed by federal courts against “nontaxpayers” to dismiss
2 attempts to prevent illegal collection actions instituted by the IRS that are not addressed within [26 U.S.C. §7426](#).

3 *In holding that the Act does not bar suits by nontaxpayers with no other remedies, the Court today has*
4 *created a “breach in the general scheme of taxation [that] gives an opening for the disorganization of the*
5 *whole plan [.]” Allen v. Regents, 304 U.S. 439, 454, 58 S.Ct. 980, 987, 82 L.Ed. 1448 (Reed, J., concurring*
6 *in the result). Non-taxpaying associations of taxpayers, and most other nontaxpayers, will now be allowed to*
7 *sidestep Congress’ policy against judicial resolution of abstract tax controversies. They can now challenge*
8 *both Congress’ tax statutes and the Internal Revenue Service’s regulations, revenue rulings, and private*
9 *letter decisions. In doing so, they can impede *395 the process of collecting federal revenues and require*
10 *Treasury to focus its energies on questions deemed important not by it or Congress but by a host of private*
11 *plaintiffs. The Court’s holding travels “a long way down the road to the emasculation of the Anti-Injunction*
12 *Act, and down the companion pathway that leads to the blunting of the strict requirements of Williams Packing*
13 *....” Commissioner v. Shapiro, 424 U.S. 614, 635, 96 S.Ct. 1062, 1074, 47 L.Ed.2d. 278 (1976) (BLACKMUN,*
14 *J., dissenting). I simply cannot join such a fundamental undermining of the congressional purpose.*
15 *[South Carolina v. Regan, 465 U.S. 367 (1984)]*

16
17 YOUR ANSWER: ___Admit ___Deny

18
19 CLARIFICATION:_____

20 29. Admit that in the case of a nonresident alien not engaged in the “trade or business” franchise and who is described in
21 26 CFR §1.871-1(b)(1)(i) and who receives a payment from the U.S. government not connected with a “trade or
22 business” and as described in [26 U.S.C. §871](#)(a), the only “taxpayer” who is party to the transaction is the withholding
23 agent described as being liable in [26 U.S.C. §1461](#) and not the “nonresident alien” receiving the payment.

24 [TITLE 26 > Subtitle A > CHAPTER 3 > Subchapter B > § 1461](#)
25 [§ 1461. Liability for withheld tax](#)

26 *Every person required to deduct and withhold any tax under this chapter is hereby made liable for such tax and*
27 *is hereby indemnified against the claims and demands of any person for the amount of any payments made in*
28 *accordance with the provisions of this chapter.*

29
30 YOUR ANSWER: ___Admit ___Deny

31
32 CLARIFICATION:_____

33 30. Admit that the “withholding agent” described in [26 U.S.C. §1461](#) in the previous question can only be a “franchisee”,
34 “public officer”, government employee, agent, or fiduciary who assumed that role voluntarily by exercising his right to
35 contract because the ability to impose duties or regulate “private conduct” is “repugnant to the constitution” and a
36 violation of the Thirteenth Amendment prohibition against involuntary servitude:

37 *“The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes*
38 *of redress” against offensive state action, was “repugnant” to the Constitution. Id., at 15. See also United States*
39 *v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190*
40 *U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or*
41 *modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest,*
42 *383 U.S. 745 (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not*
43 *been questioned.”*
44 *[City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997)]*

45
46 YOUR ANSWER: ___Admit ___Deny

47
48 CLARIFICATION:_____

49 31. Admit that the terms “special law” are defined as follows:

50 *“special law.* *One relating to particular persons or things; one made for individual cases or for particular*
51 *places or districts; **one operating upon a selected class, rather than upon the public generally.** A private law.*
52 *A law is “special” when it is different from others of the same general kind or designed for a particular purpose,*
53 *or limited in range or confined to a prescribed field of action or operation. A “special law” relates to either*
54 *particular persons, places, or things or to persons, places, or things which, though not particularized, are*
55 *separated by any method of selection from the whole class to which the law might, but not such legislation, be*
56 *applied. Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass’n, Utah, 564 P.2d. 751, 754. A special law*

1 *applies only to an individual or a number of individuals out of a single class similarly situated and affected, or*
2 *to a special locality. Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361,*
3 *362. See also Private bill; Private law. Compare General law; Public law.”*
4 *[Black’s Law Dictionary, Sixth Edition, pp. 1397-1398]*
5

6 YOUR ANSWER: ____ Admit ____ Deny

7
8 CLARIFICATION: _____

9 32. Admit that all franchise agreements constitute “special law”, and that the method of “selection” or separation from “all
10 persons” is the requirement to manifest consent to the franchise agreement in some form.

11
12 YOUR ANSWER: ____ Admit ____ Deny

13
14 CLARIFICATION: _____

15 33. Admit that [I.R.C. Subtitle A](#) income tax is “private law” and “special law” that only applies to those who individually
16 consent to participate in the “trade or business” franchise:

17 *“The Internal Revenue Code is not positive law, it is special law. It applies to specific persons in the United*
18 *States who choose to make themselves subject to the requirements of the special laws in the Internal Revenue*
19 *Code by entering into an employment agreement within the U.S. government.”*
20 *[Cynthia Mills, IRS Disclosure Officer; Exhibit #09.023*
21 *SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]*
22

23 YOUR ANSWER: ____ Admit ____ Deny

24
25 CLARIFICATION: _____

26 **Affirmation:**

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

32 Name (print): _____

33 Signature: _____

34 Date: _____

35 Witness name (print): _____

36 Witness Signature: _____

37 Witness Date: _____