

AFFIDAVIT OF MATERIAL FACTS

Last revised: 11/19/2007

Name: _____

Date: _____

State of temporary abode (do NOT put "State of" ____): _____

TABLE OF AUTHORITIES

Constitutional Provisions

14th Amend., Sect. 1 11
14th Amendment 13
16th Amendment 6
Article 1, Section 8, Clause 17 4
Article 4, Section 4 13
Fourteenth Amendment 3
Fourth and Fifth Amendments 13
Thirteenth Amendment 5, 14

Statutes

18 U.S.C. §1581 5
18 U.S.C. §208 16
18 U.S.C. §912 14
26 U.S.C. §1402 5
26 U.S.C. §6013(g) and (h) 11
26 U.S.C. §6671(b) 6
26 U.S.C. §7343 6
26 U.S.C. §7601 14, 15
26 U.S.C. §7701(a)(10) 4
26 U.S.C. §7701(a)(14) 7
26 U.S.C. §7701(a)(26) 5, 14
26 U.S.C. §7701(a)(30) 4
26 U.S.C. §7701(a)(9) and (a)(10) 4, 14
26 U.S.C. §7701(b)(1)(A) 4, 11
26 U.S.C. §7701(b)(1)(B) 4, 11
26 U.S.C. §861(a)(3)(C) 5
26 U.S.C. §864 5
26 U.S.C. §871 5
26 U.S.C. §871(b) 5
26 U.S.C. §872(a)(2) 5
26 U.S.C. §911 14
4 U.S.C. §72 14
42 U.S.C. §1994 5, 14
44 U.S.C. §1505(a)(1) 4, 15
5 U.S.C. §552(a)(1) 15
5 U.S.C. §553(a) 4

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5 U.S.C. §553(a)(1).....	15
8 U.S.C. §1101(a)(21).....	4, 11
8 U.S.C. §1401.....	4, 11
I.R.C. 911.....	14
Internal Revenue Code, Section 3401(d).....	9
U.C.C. 1-308.....	16

Regulations

1 CFR §21.21(c).....	4
26 CFR §1.1-1(a)(2)(ii).....	4, 11, 12
26 CFR §1.1441-1(c)(3).....	11, 12, 14
26 CFR §1.1441-1(c)(3)(ii).....	12
26 CFR §1.6671-1.....	6
26 CFR §1.871-1(b)(1)(i).....	4
26 CFR §301.6109-1(b).....	4
26 CFR §301.6109-1(d)(3).....	4, 12
26 CFR §301.7701(b)-1(d).....	12
26 CFR §31.3401(a)-3.....	7
26 CFR §31.3401(a)(6)-1(b).....	5
26 CFR §31.3401(c)-1.....	7, 8
26 CFR §601.702(a)(2)(ii).....	15
26 CFR. §1.1441-1(c)(3).....	4

Rules

Federal Rule of Evidence 902.....	9
Federal Rule of Procedure Rule 8(b)(6).....	3

Other Authorities

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001.....	14
American Jurisprudence 2d, Duress, Section 21.....	8
American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature.....	3
Black’s Law Dictionary, Sixth Edition, p. 1536.....	5
Black’s Law Dictionary, Sixth Edition, p. 500.....	14
Black’s Law Dictionary, Sixth Edition, p. 647.....	6
Black’s Law Dictionary, Sixth Edition, p. 648.....	5
Delegation of Authority Order from God to Christians, Form #13.007.....	15
Federal Enforcement Authority within States of the Union, Form #05.032.....	15
Federal Jurisdiction, Form #05.018.....	15
IRM 5.14.10.2 (09-30-2004).....	9
IRS Form 1040.....	15
Meaning of the Words “Includes” and “Including”, Form #05.014.....	15
Resignation of Compelled Social Security Trustee, Form #06.002.....	15
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002.....	14
Why the Government Can't Lawfully Assess Natural Persons With an Income Tax Liability Without Their Consent, Form #05.011.....	15

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Affidavit of Material Facts

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
 Form 02.002, Rev. 11/19/2007

1 The purpose of this enclosure is to develop legally admissible evidence in affidavit form upon which you may rely in
2 making your determination about any alleged state or federal income tax liability. It is based on the personal knowledge of
3 the relevant facts and laws and my own personal legal research and forms the basis for my good-faith believe of non-
4 liability. Absent contradictory evidence of at least equal weight provided by you in the form of an Affidavit under penalty
5 of perjury by a witness with a personal knowledge, the facts contained in this Exhibit and the entire letter MUST be the
6 ONLY facts that may be cited or relied upon by you in making any determinations about my status and liability.

7 Pursuant to Federal Rule of Procedure Rule 8(b)(6), every fact or statement in this correspondence that is not denied or
8 rebutted shall be conclusively established as admitted:

9 [III. PLEADINGS AND MOTIONS > Rule 8.](#)
10 [Rule 8. General Rules of Pleading](#)

11 (d) Effect of Failure To Deny.

12 *Averments in a pleading to which a responsive pleading is required, other than those as to the amount of*
13 *damage, are admitted when not denied in the responsive pleading. Averments in a pleading to which no*
14 *responsive pleading is required or permitted shall be taken as denied or avoided.*
15 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule8.htm>]

16 This enclosure will also serve the double function as a list of admissions you have agreed and stipulated to in the event that
17 you do not directly rebut each statement presented in this section. Failure to rebut a particular statement with evidence
18 shall also constitute an estoppel in pais barring any proceeding that controverts the facts established herein:

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

35 Each fact or statement will begin with an underline. If you fail to respond to this letter or do not address all of the relevant
36 points or continue your vexatious, presumptuous, illegal, and completely unwarranted enforcement actions against me, then
37 you will be served 30 days after sending this letter with a second copy of the signed letter and a Notice of Default cover
38 letter. The second copy of the letter will have an initial next to all the issues you DID NOT rebut or disagree with or
39 provide evidence or an affidavit to support, and a Notice of Default cover letter will notify you that you are in legal default
40 and liable for a tort if you continue unjustified enforcement actions. You may NOT proceed without addressing these
41 issues, because doing so would be an injury to my rights, would violate due process and your oath of office, and would
42 disrespect the requirement for consent that limits all government actions as indicated in our Declaration of Independence.

43 The evidence submitted under penalty of perjury below establishes my status to clearly prove that I am not “liable” or
44 responsible for paying or filing monies you allege I am liable for and to establish the burden of proof that you, as the
45 moving party, are obligated to meet under the Constitution of the United States in order to not violate my rights under the
46 Fourteenth Amendment in this case. Note that I will refer to definitions within the Internal Revenue Code, and this
47 reference is relevant because federal liability is a prerequisite for state liability in every state of the Union at this time:

The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National, who by enacted federal law and the Legislative Intent of the 16th Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. **All of these documents must be RECORDED and maintained in Claimant’s Administrative PAPER, but not electronic File.**

1. _____ I do not have any contracts, employment, agency with the federal government, nor do I receive any benefit which might exempt me from the requirement of implementing regulations found in [44 U.S.C. §1505\(a\)\(1\)](#) or [5 U.S.C. §553\(a\)](#). Therefore, whatever you ask for me to do must be authorized by an implementing regulation published in the Federal Register as required by these two code sections. If you disagree, please provide proof to the contrary within 30 days or be forever estopped from challenging this assertion. See the following for details: <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>
2. _____ I am a “transient foreigner” with respect to the state named above but *not* a “resident” of the “State of” named above. A “resident” under the Internal Revenue Code is an “alien”, as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), and the only “individuals” upon whom the federal tax under Subtitle A is imposed are “aliens” under [26 CFR §1.1-1\(a\)\(2\)\(ii\)](#). One must have a federal liability before they can be required to file a state return or pay a state income tax. I don’t have a requirement to file a federal return because I am not an “alien”/”resident” under federal law. Consequently, I can’t have a state liability to file either. What the IRS “thinks” I have for a federal liability is irrelevant without any evidence to support a contrary position being provided by you. I challenge you to provide evidence that I am an “alien” and “resident” under federal law with a consequent liability to file state taxes. Neither you nor the IRS has been able to produce any evidence backing up such a conclusion.
3. _____ I do not live or work in the “United States” defined in the Internal Revenue Code at [26 U.S.C. §7701\(a\)\(10\)](#). This area is defined to only include the District of Columbia at [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).

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

(a)(10) State

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

4. _____ I am a “non-citizen national” under [8 U.S.C. §1101\(a\)\(21\)](#), since I was born in a state of the Union on property that was *not* ceded to the federal government or coming under [Article 1](#), Section 8, Clause 17 of the United States Constitution. My citizenship status is not defined or limited under federal law because Congress cannot write legislation that applies to people outside it’s legislative jurisdiction.
5. _____ I am neither a “citizen” (under [8 U.S.C. §1401](#)) nor a “resident” (under [26 U.S.C. §7701\(b\)\(a\)\(A\)](#)) of the “United States”, which is defined in the federal tax code at [26 U.S.C. §7701\(a\)\(9\)](#). In order to be a “resident”, I would have to be an “alien”, and “non-citizen nationals of the United States” are not “aliens”. Aliens are defined in [26 CFR. §1.1441-1\(c\)\(3\)](#) to *exclude* “nationals of the United States”, which is what I am.
6. _____ As a “non-citizen national” under [8 U.S.C. §1101\(a\)\(21\)](#), I am a “nonresident alien” for the purposes of the Internal Revenue Code as defined under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#). I am the type of “nonresident alien” described in [26 CFR §1.871-1\(b\)\(1\)\(i\)](#), which is a nonresident alien who at no time during the year in question had any income “effectively connected with a trade or business in the United States”.
7. _____ Citizenship is a product of *domicile* and *intent* coinciding. I never “intended” to be treated as a “citizen” under [8 U.S.C. §1401](#), which is the only type of “citizen” mentioned in the Internal Revenue Code, nor have I ever been domiciled on federal property during the tax period in question. Since all just powers of government derive from *consent* according to our Declaration of Independence, then it would be *unjust* and do violence to my liberties for you to assert that my intent or my citizenship is or was anything other than that which I claim it to be. See *Sharon v. Hill*, 26 F. 337 (1885) for further details on this important conclusion.
8. _____ Under [26 CFR §301.6109-1\(b\)](#), only “U.S. persons” defined in [26 U.S.C. §7701\(a\)\(30\)](#) are required to provide identifying numbers on tax forms. As a “nonresident alien” and a “national” but not a “citizen” under federal law, I am not a “U.S. person” and have no obligation to furnish any such number. I challenge you to prove otherwise using evidence provided under penalty of perjury that is admissible in court. Furthermore:
- 8.1. _____ The only number a “U.S. person” can be required to provide under [26 CFR §301.6109-1\(d\)\(3\)](#) is a “Taxpayer Identification Number”, or “TIN”.
- 8.2. _____ [1 CFR §21.21\(c\)](#) makes it illegal for the IRS to use the regulations, and the identifying numbers of any other federal agency.
- 8.3. _____ The number appearing on your collection letter is NOT a “Taxpayer Identification Number” and therefore it is *unlawful* to use this number.

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4 of 16

EXHIBIT: _____

1 *“Unlawful. That which is contrary to, prohibited, or unauthorized by law. That which is not lawful. The*
2 *acting contrary to, or in defiance of the law; disobeying or disregarding the law. Term is equivalent to*
3 *“without excuse or justification.” State v. Noble, 90 N.M. 360, 563 P.2d 1153, 1157. While necessarily not*
4 *implying the element of criminality, it is broad enough to include it.”*
5 *[Black’s Law Dictionary, Sixth Edition, p. 1536]*

6 8.4. _____The number appearing on your notice is *not* MY Taxpayer Identification Number, because I am not a
7 “taxpayer”. The number you have is WRONG and I ask that you please correct your records by eliminating the
8 use of that number. It is a violation of federal law to use a number that does not pertain to me.

9 9. _____As a “nonresident alien” under the Internal Revenue Code, I do not have any “income” which is “effectively
10 connected with a trade or business in the United States” as required under [26 U.S.C. §871\(b\)](#), [26 U.S.C. §861\(a\)\(3\)\(C\)](#),
11 [26 U.S.C. §1402](#), [26 U.S.C. §864](#), and [26 CFR §31.3401\(a\)\(6\)-1\(b\)](#). You will note that “trade or business” is defined
12 in [26 U.S.C. §7701\(a\)\(26\)](#) as the “functions of a public office”, which is the “privileged” activity that is the source of
13 “income”. Ordinary natural persons who are domiciled in a state (but not “resident” in the “State” of _____) and
14 who do not hold elected or appointed office in the United State government are not involved in “privileged” activities
15 by virtue of simply earning a living and assuming their civic duty to support themselves and their families. To claim
16 otherwise is to acknowledge that slavery exists in the state in violation of the Thirteenth Amendment, [18 U.S.C. §1581](#),
17 and [42 U.S.C. §1994](#).

18 10. _____Since I as a nonresident of “this State” who does not earn income “effectively connected with a trade or
19 business in the [federal] United States”, then I do not earn “gross income” under the Internal Revenue Code at [26](#)
20 [U.S.C. §872\(a\)\(2\)](#), then I cannot have any “gross income” as indicated on my state return. The only earnings that are
21 includable in the federal “gross income” for natural persons are found in [26 U.S.C. §871](#) and [26 U.S.C. §864](#), which is
22 the income of a “nonresident alien” engaged in a “trade or business”, which I am not.

23 11. _____As a person with no income from a “trade or business”, [26 U.S.C. §864](#) specifically EXCLUDES my earnings
24 from inclusion in “gross income”:

25 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART 1 > §864](#)
26 [§864. Definitions and special rules](#)

27 (b) *Trade or business within the United States*

28 *For purposes of this part, part II, and chapter 3, the term “trade or business within the United States” includes*
29 *the performance of personal services within the United States at any time within the taxable year, but **does not***
30 ***include—***

31 (1) *Performance of personal services for foreign employer*

32 *The performance of personal services—*

33 (A) *for a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade*
34 *or business within the United States, or*

35 (B) *for an office or place of business maintained in a foreign country or in a possession of the United*
36 *States by an individual who is a citizen or resident of the United States or by a domestic partnership or a*
37 *domestic corporation,*

38 Furthermore, states of the Union are “foreign states” and their laws are “foreign” to federal legislative jurisdiction
39 except in federal enclaves within the state, where I do not live and do not consent to be treated like I live:

40 *Foreign States: “Nations outside of the United States...Term may also refer to another state; i.e. a sister state.*
41 *The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the*
42 *action is brought; and hence, one state of the Union is foreign to another, in that sense.”*
43 *[Black’s Law Dictionary, Sixth Edition, p. 648]*
44

45 *Foreign Laws: “The laws of a foreign country or sister state. In conflicts of law, the legal principles of*
46 *jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,*
47 *and in that respect are called ‘jus receptum’.”*

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5 of 16

EXHIBIT: _____

Foreign government. "The government of the United States of America, as distinguished from the government of the several states."

12. _____ The 1040 form is the WRONG form for me to file. If I had income "effectively connected with a trade or business within the [federal] United States", then the form 1040 would be the correct form. The only reason I would file any form would be to get a refund of any monies wrongfully paid to you by my misinformed private employer, who as I said is not an "employer" as defined in the Internal Revenue Code.

13. _____ **No "income" within the meaning defined by the Constitution or as defined by the U.S. Supreme Court.** No evidence has been presented by you that I have "income" as defined within the meaning of the Constitution and all revenue acts ever passed by Congress. According to the U.S. Supreme Court:

13.1. _____ Congress may not define the term "income". Only the U.S. Constitution can do so:

"In order, therefore, that the [apportionment] clauses cited from article I [§2, cl. 3 and §9, cl. 4] of the Constitution may have proper force and effect ...[I]t becomes essential to distinguish between what is and what is not 'income,' ...according to truth and substance, without regard to form. **Congress cannot by any definition it may adopt conclude the matter, since it cannot by legislation alter the Constitution, from which alone, it derives its power to legislate, and within those limitations alone that power can be lawfully exercised...** [pg. 207]...After examining dictionaries in common use we find little to add to the succinct definition adopted in two cases arising under the Corporation Tax Act of 1909, *Stratton's Independence v. Howbert*, 231 U.S. 399, 415, 34 S. Sup. Ct. 136, 140 [58 L. Ed. 285] and *Doyle v. Mitchell Bros. Co.*, 247 U.S. 179, 185, 38 S. Sup. Ct. 467, 469, 62 L. Ed. 1054..."
[*Eisner v. Macomber*, [252 U.S. 189](#) (1920)]

13.2. _____ Income is defined as profits of federal corporations in both the [16th Amendment](#) and all the revenue acts enacted by Congress:

"...Whatever difficulty there may be about a **precise scientific definition of 'income.'** it imports, as used here, something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax; **conveying rather the idea of gain or increase arising from corporate activities.**"
[*Doyle v. Mitchell Brothers Co.*, [247 U.S. 179](#), 185, 38 S. Ct. 467 (1918)]

"This court had decided in the *Pollock Case* that the income tax law of 1894 amounted in effect to a direct tax upon property, and was invalid because not apportioned according to populations, as prescribed by the Constitution. The act of 1909 avoided this difficulty by imposing not an income tax, but an **excise tax upon the conduct of business in a corporate capacity**, measuring, however, the amount of tax by the income of the corporation...*Flint v. Stone Tracy Co.*, 220 U.S. 107, 55 L. Ed. 389, 31 Sup. Ct. Rep. 342, Ann. Cas."
[*Stratton's Independence v. Howbert*, [231 U.S. 399](#), 414, 58 L. Ed. 285, 34 Sup. Ct. 136 (1913)]

"Income has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909 (36 Stat. 112) in the 16th Amendment, and in the various revenue acts subsequently passed."
[*Bowers v. Kerbaugh-Empire Co.*, [271 U.S. 170](#), 174, (1926)]

13.3. _____ Unless one has "income", then one cannot have "gross income".

13.4. _____ The term "person", as defined within the meaning of Subtitles A through C of the Internal Revenue Code means "federal corporations". See 26 CFR §1.6671-1, [26 U.S.C. §7343](#), and [26 U.S.C. §6671](#)(b) for an example of this, which are the sections defining who is liable to pay penalties under Subtitle F of the Internal Revenue Code:

TITLE 26--INTERNAL REVENUE
Additions to the Tax and Additional Amounts--Table of Contents
[Sec. 301.6671-1 Rules for application of assessable penalties.](#)

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(b) Person defined. For purposes of subchapter B of chapter 68, **the term "person" includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.**

14. _____ I am not an "employee", which is defined at [26 CFR §31.3401\(c\)-1](#) to be limited only to elected or appointed officers of the United States government.

15. _____ I do not earn "wages" as defined in the Internal Revenue Code and Treasury Regulations:

15.1. _____ The term "wages" is defined in [26 U.S.C. §7701\(a\)\(14\)](#) as:

(a) Wages

For purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid -...

15.2. _____ We then look up the definition of "employee" as used above , and we find

[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."

15.3. _____ Since I am not a federal "employee" or "public officer" engaged in a privileged "trade or business" and I never elected to be treated as one, then I do not earn "wages" as defined above. You must be a federal "employee" or "public officer" before you can have "wages" as defined in the Internal Revenue Code and the Treasury Regulations. Furthermore, even if I were an elected or appointed officer of the U.S. government as required by the Internal Revenue Code, under [26 CFR §31.3401\(a\)-3](#), I must have a voluntarily executed withholding agreement in place in order for any monies I receive in exchange for my labor as a federal "employee" or "public official" in order to be legally defined as "wages":

[26 CFR Sec. 31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements.](#)

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

(b) REMUNERATION FOR SERVICES.

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

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Form 02.002, Rev. 11/19/2007

7 of 16

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1 Title 26: Internal Revenue
2 PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
3 Subpart E—Collection of Income Tax at Source
4 §31.3402(p)-1 Voluntary withholding agreements.

5 (a) In general. An employee and his employer may enter into an agreement under section 3402(b) to provide for
6 the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made
7 after December 31, 1970. An agreement may be entered into under this section only with respect to amounts
8 which are includible in the gross income of the employee under section 61, and must be applicable to all
9 such amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement
10 under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations
11 thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income
12 tax withheld from eligible rollover distributions within the meaning of section 402.

13 15.4. _____ As I have already repeatedly emphasized, none of the money you received that was deducted from my pay
14 by my private, nonfederal employer was VOLUNTARILY withheld, and therefore cannot be classified legally as
15 “wages”. These monies were withheld under duress by my misinformed and misguided employer who was being
16 illegally terrorized by your agency.

17 16. _____ My private, non-federal employer has therefore wrongfully filed W-2 forms relating to my work earnings.
18 Only those persons who file a W-4 Withholding Allowance Certificate should have anything reported in Block 1,
19 “Wages, tips, and other compensation” because only they have a voluntary withholding agreement in place. I did not
20 have such a voluntary agreement in place with my private employer since I am not a elected or appointed officer of the
21 United States government as required by 26 CFR §31.3401(c)-1. Consequently, my employer acted unilaterally,
22 illegally, and completely without my authority or consent both in filing the W-2 with you and in reporting a non-zero
23 amount in Block 1 of my W-2 form. Please correct your records to reflect this omission by my employer. I am under
24 duress by my private employer, who I am very afraid will fire me if I try to get him to quit sending you false W-2
25 forms or if I submit the correct withholding form to stop withholding, which is the W-8BEN form and not the W-4. I
26 know or have heard of several people who were terrorized and intimidated and fired by their private employers for
27 insisting on submitting the correct withholding form, the W-8BEN, which properly represents their status as
28 “nonresident aliens” and this fear makes me completely unable to do anything voluntarily within the context of federal
29 or state income taxes. Several courts have ruled that anything not done “voluntarily” or under duress is voidable, and I
30 choose now to void any and all papers signed by me or provided to you by my private employer relating to tax
31 withholding, tax returns, because they were all provided under duress. In a free country, people must consent to
32 taxation and I simply choose not to consent. The proper remedy is to deprive me of any benefits associated with
33 consenting, not to terrorize, inconvenience, and/or harass me into “voluntary compliance”, which is an act of criminal
34 extortion. Here is what the American Jurisprudence 2d Legal Encyclopedia says about contracts or agreements
35 procured under duress:

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

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

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

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

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

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Form 02.002, Rev. 11/19/2007

8 of 16

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17. _____ My private employer is not the federal government and so he is not an “employer” under [26 U.S.C. §3401\(d\)](#). I have attached corrected W-2’s with corrected amounts for the tax year(s) in question in order to correct the erroneous reports by my private, non-federal employer or business associate on forms W-2 or 1099.

[IRM 5.14.10.2 \(09-30-2004\)](#)
Payroll Deduction Agreements

2. Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements. Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.
[\[http://www.irs.gov/irm/part5/ch14s10.html\]](http://www.irs.gov/irm/part5/ch14s10.html)

The corrected form W-2, provided as Form W-2C, is signed under penalty of perjury to ensure that it has greater evidentiary value than the original unsigned, unauthenticated, hearsay W-2 or 1099 reports provided by my private employer. Consequently, you are *obligated* to give this report of the nonexistence of “wages” or “taxable income” more weight and credibility than the original erroneous and unauthenticated reports by my private employer under the state evidence code and [Federal Rule of Evidence 902](#). The W-2 forms provided by my non-federal employer are unauthenticated, hearsay evidence and therefore inadmissible as evidence. Consequently, you are *obligated* to give my report of the nonexistence of “wages” or “taxable income” more weight and credibility than the original erroneous and unauthenticated reports by my private employer under [Federal Rule of Evidence 902](#). If you believe that the amended Internal Revenue Service form W-2C provided should be submitted by my employer rather than me, I simply ask that you provide:

17.1. _____ Legal proof in the form of an authenticated writing showing the person or organization I work for to be an “employer” as defined in the [Internal Revenue Code, Section 3401\(d\)](#), which means an instrumentality of the federal government that has “employees”, which are in turn mean those holding elected or appointed office in the United States government. Absent such proof, you may not act on presumption and thereby violate my due process rights. See: <http://famguardian.org/TaxFreedom/CitesByTopic/employer.htm>

17.2. _____ An explanation of why the erroneously provided and prepared W-2 form you received should be admissible as evidence absent any authentication, signature. Absent admissibility, why you cannot rely on such hearsay evidence and give it more precedential value than a writing signed by me under penalty of perjury. This kind of presumptuous approach simply reveals a complete lack of understanding of law, legal process, or the rules of evidence and prejudices and injures my rights.

18. _____ I am a “nontaxpayer”, not a “taxpayer”, and not “resident” within the jurisdiction of the federal enclaves within the exterior limits of the state indicated above. Therefore, I am a “nonresident” with respect to the Internal Revenue Code and state income tax code.

19. _____ I cannot have “taxable income” on my state tax return unless I have “taxable income” on my federal income tax return, which I do not. Every state in the Union that has a personal income tax has as a prerequisite a federal liability before one can also have a state liability.

20. _____ The federal courts are devoid of any authority to declare a person such as myself to be a “taxpayer” if I am domiciled *outside* of their territorial jurisdiction and I claim to be a “nontaxpayer”:

“And by statutory definition the term “taxpayer” includes any person, trust or estate subject to a tax imposed by the revenue act. ...Since the statutory definition of taxpayer is exclusive, the federal [and state] courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts...”
[C.I.R. v. Trustees of L. Inv. Ass’n., 100 F.2d.18 (1939)]

“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)]

*“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***

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1 **no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does**
2 **not assume to deal, and they are neither of the subject nor of the object of the revenue laws...**"

3 "The distinction between persons and things within the scope of the revenue laws and those without is vital."
4 [[Long v. Rasmussen, 281 F. 236](#)
5 [http://famguardian.org/TaxFreedom/Authorities/Circuit/LongvRasmussen281F236.pdf@_238\(1922\)](http://famguardian.org/TaxFreedom/Authorities/Circuit/LongvRasmussen281F236.pdf@_238(1922))]

6 I emphasize the phrase above in Botta "**a reasonable construction of the taxing statutes does not include vesting any**
7 **tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the**
8 **tax**". I also wish to emphasize that you have **not**: 1. Provided evidence in the form of a statute or an implementing
9 regulation showing I am liable; 2. Provided evidence that I am involved in an excise taxable activity; 3. Provided
10 evidence that I am the type of "individual" subject to levy and distraint as shown in [26 U.S.C. §6331\(a\)](#), which is an
11 elected or appointed officer of the U.S. government **only**; 4. Provided evidence to support your assertion that I am a
12 "taxpayer" for any earnings I might have. The best you can likely do is "presume" that I am liable, but due process of
13 law requires you to **prove it with evidence and to do so only in a court of law and nowhere else, because I certainly**
14 **don't consent to any interpretation other than what is clearly documented here.**

- 15 21. **There is no code section in all of Subtitle A, or anywhere else in the entire Internal Revenue Code for that**
16 **matter, or in the state revenue statutes that makes anyone earning his or her living exclusively within the States of**
17 **the Union and not on federal territory and not from a privileged "trade or business" or "public office" as a person**
18 **"liable" for a tax on his or her own income. Period It simply doesn't exist!**

19 "**Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can**
20 **rightfully deprive him of those fruits, and appropriate them against his will...**"
21 [[The Antelope, 23 U.S. 66; 10 Wheat 66; 6 L.Ed. 268 \(1825\)](#)]

22 "**Under our system the people, who are there [in China] called subjects, are the sovereign. Their rights,**
23 **whether collective or individual, are not bound to give way to a sentiment of loyalty to the person of the**
24 **monarch. The citizen here knows no person, however near to those in power, or however powerful himself, to**
25 **whom he need yield the rights which the law secures to him when it is well administered.** When he, in one of
26 the courts of competent jurisdiction, has established his right to property, [[106 U.S. 196, 209](#)] there is no
27 reason why deference to any person, natural or artificial, not even the United States, should prevent him from
28 using the means which the law gives him for the protection and enforcement of that right."
29 [[U.S v. Lee, 106 U.S. 196 \(1882\)](#)]

- 30 22. _____ Therefore, in order to claim a tax "liability" under state law as a natural person , I would have to commit
31 perjury by falsely admitting I was an alien. **I hope you aren't asking me to commit perjury by forcing me to submit a**
32 **tax return form that doesn't accurately represent the truth of my situation.** Below is a summary of all the options
33 available to me, and note that I fall under option 3.3 below, in which I have no legal tax "liability" for either federal or
34 state personal income taxes. Note from the table below that federal and state legislative territorial jurisdictions are
35 mutually exclusive and non-overlapping, **except** inside of federal enclaves within the exterior boundaries of the state,
36 which I have said I do not live within. Therefore, it is factually, physically, and legally impossible for me to be
37 simultaneously subject to both state and federal tax laws as a person who lives in _____ (state name) on other than
38 federal property.

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Table 1: “Citizenship status” v. “Income tax status”

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

NOTES:

1. A nonresident alien individual who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a resident alien is treated as a “nonresident alien” for the

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

12 *And when he had come into the house, Jesus anticipated him, saying, "What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take*

13 *customs or taxes, from their sons [citizens and subjects] or from strangers [aliens], which are synonymous with "residents" in the tax code, and exclude "citizens"?"*

14 *Peter said to Him, "From strangers [aliens]/"residents" ONLY. See 26 CFR §1.1-1(a)(2)(ii) and 26 CFR §301.6109-1(d)(3)."*

15 *Jesus said to him, "Then the sons [citizens] of the Republic, who are all sovereign "nationals" and "nonresident aliens" under federal law] are free [sovereign over*

16 *their own person and labor. e.g. SOVEREIGN IMMUNITY]. "*

17 *[Matt. 17:24-27, Bible, NKJV]*

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12 of 16

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1
2 23. _____The monies paid to the State of _____(state name) under the authority of state revenue codes are *not*
3 “taxes”, as legally defined, because they do not pay only for the government as required by law. Instead, they are used
4 for wealth transfer to other constituents and for private purposes, which amounts to legalized plunder and socialism.
5 Consequently, it amounts to constructive fraud to call the monies you are trying to collect from me “taxes” as that word
6 is properly or legally defined. Your attempted abuse of your taxing powers represents the antithesis of the Republican
7 Form of government mandated by Article 4, Section 4 of the Constitution of the United States, and amounts to treason
8 against the legislative intent of the founding fathers clearly manifested within the Constitution of the United States.
9 The Supreme Court precisely defined the meaning of the word “tax” below, and note that it does *not* include any kind
10 of wealth transfer or legalized plunder.

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

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

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

27 *Coulter, J., in Northern Liberties v. St. John’s Church, 13 Pa. St., 104 says, very forcibly, ‘I think the common*
28 *mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the*
29 *government for the purposes of carrying on the government in all its machinery and operations—that they*
30 *are imposed for a public purpose.’ See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of*
31 *N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47;*
32 *Whiting v. Fond du Lac, supra.”*
33 [[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]

34 24. _____The funds you are asking me to pay, therefore, cannot properly or legally be described as “taxes”, in which case
35 the only thing they can be described as is a “donation”. I am not required in a free country to participate in the evils of
36 socialism or subsidize it, and by forcing me to pay state income taxes, then you must admit that we don’t live in a free
37 country anymore, and that the government has become a god, because it is the only entity within society that can
38 legally STEAL from people and not be prosecuted or punished for it.

39 25. _____You as the moving party have the burden of proving the liability you impute to me, if any, because you *do not*
40 have my consent otherwise to assess or collect any state personal income tax. You must prove that I am “liable” by
41 providing a statute demonstrating a legal duty or liability, and then apply that statute based on the evidence available to
42 you and based on your own personal knowledge of all the facts in question that relate to my personal situation. You
43 are not allowed to “presume” or “assume” anything about me in making such a determination, because doing so would
44 deprive me of due process under the Fourth and Fifth Amendments to the U.S. Constitution, which were made
45 applicable to state governments by the passage of the 14th Amendment in 1868.

46 *Due process of law. Law in its regular course of administration through courts of justice. Due process of law*
47 *in each particular case means such an exercise of the powers of the government as the settled maxims of law*
48 *permit and sanction, and under such safeguards for the protection of individual rights as those maxims*
49 *prescribe for the class of cases to which the one in question belongs.Due process of law implies the right of*
50 *the person affected thereby to be present before the tribunal which pronounces judgment upon the question of*
51 *life, liberty, or property, in its most comprehensive sense; to be heard, by testimony or otherwise, and to have*
52 *the right of controverting, by proof, every material fact which bears on the question of right in the matter*

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involved. 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]

26. _____ The Declaration of Independence says that all just powers of government derive from consent. A free people living in a free country must consent to pay personal income taxes, because absent consent, these taxes become nothing more than slavery in violation of the Thirteenth Amendment and [42 U.S.C. §1994](#). If you ignore the requirement for consent, then you are involved in criminal extortion under the color of law, which is a serious crime for which you may be held personally liable.

27. _____ I have no knowledge or awareness of the existence or the lawful creation of the entity you addressed as the all capital letters fiction depicted on your notice, but I can only tell you that the legal fiction, entity, or constructive trust identified in your letter is not me and does not in fact exist. Your "Dear Taxpayer" notice does not identify me by my proper Christian name capitalized properly. I am in no manner submitting myself to any your jurisdiction or granting you subject matter jurisdiction over me by this response or any prior response.

28. _____ I am not a federal employee or federal officer. The federal income tax has not been levied upon me as a result. I am not within the exclusive geographical jurisdiction of the IRS nor am I within any IRS District that the IRS has been authorized by [26 U.S.C. §7601](#) to canvass for taxpayers and taxable objects. I am not a party made "liable" nor am I a fiduciary for the entity created by the Social Security Administration and used by the Internal Revenue Service.

29. _____ The following form establishes my citizenship, domicile, and tax status such that I am not a "taxpayer" subject to any provision of the Internal Revenue Code as a person not domiciled or resident on federal territory and not engaged in any federal franchise, such as a "trade or business".

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

30. _____ It is a crime to impersonate a public officer, pursuant to [18 U.S.C. §912](#), and I do not wish to commit a crime by filling out any federal form that creates a presumption that I am a "public officer" called a "taxpayer".

31. _____ [26 U.S.C. §6041](#) says information returns may only be filed against persons engaged in a "trade or business", which is defined as "the functions of a public office" in [26 U.S.C. §7701\(a\)\(26\)](#)

32. _____ I am NOT engaged in a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#). The government has been repeatedly asked for evidence that I am engaged in a "public office" and refused to provide any of the following and therefore admits that I am NO so engaged:

32.1. _____ My oath of office, which is MANDATORY for all those so engaged.

32.2. _____ The physical "office" address within the District of Columbia where I work.

32.3. _____ My delegation of authority order.

32.4. _____ 4.4 The statute that specifically authorizes the "public office" that I allegedly serve in as mandated by [4 U.S.C. §72](#).

33. _____ [4 U.S.C. §72](#) says that all "public offices" are limited to the District of Columbia and not elsewhere except as expressly provided by law. Congress has never authorized any "public office" within a state of the Union under I.R.C. Subtitle A and therefore only persons working in the District of Columbia can be subject to the I.R.C. Subtitle A income tax.

34. _____ I do not maintain a legal domicile or residence in the "United States", which is limited to the District of Columbia per [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10). Domicile on federal territory is a prerequisite to having an income tax liability. Even with a domicile in the United States, the only persons who can be "taxpayers" are citizens abroad pursuant to [26 U.S.C. §911](#). In that capacity, they interface to the I.R.C. through a tax treaty as aliens. This is consistent with the definition of "individual" in 26 CFR §1.1441-1(c)(3), which defines the "individual" identified on IRS form 1040 as an "alien" or "nonresident alien". There is no statute equivalent to I.R.C. 911 for persons who are NOT abroad, and therefore NO LIABILITY for citizens within the "United States" who are NOT abroad. See and rebut:

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

35. _____ My religious beliefs prohibit me from having a domicile or residence within any man-made government. I am a "transient foreigner", an ambassador, and a sojourner wherever I go. It would constitute compelled association in violation of the First Amendment to compel me to choose a domicile within any man-made government. See:

The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National, who by enacted federal law and the Legislative Intent of the 16th Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. **All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic File.**

Delegation of Authority Order from God to Christians, Form #13.007

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

1 36. _____ IRS has no authority to enforce the Internal Revenue Code outside of federal territory and the states of the
2 Union are NOT federal territory

3 36.1. States of the Union are not included in the definition of "State" found in [26 U.S.C. §7701](#)(a)(10)

4 36.2. Pursuant to [26 U.S.C. §7601](#), IRS may only enforce within "internal revenue districts". Treasury Order 150-02
5 places the only remaining internal revenue district in the District of Columbia. There are no such districts within
6 any state of the Union. See and rebut sections 8 and 11 of the following, and especially the questions at the end:

Federal Jurisdiction, Form #05.018

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

7 37. _____ Pursuant to the rules of statutory construction, things that are "included" are limited to those things expressly
8 spelled out. All other things must be presumed to be purposefully excluded by implication. Rebut the following if you
9 disagree within 30 days or be estopped from challenging later:

Meaning of the Words "Includes" and "Including", Form #05.014

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

10 38. _____ I am a "nontaxpayer" and no one but me can make me into a statutory "taxpayer" by filing a return and
11 assessing myself a liability, which I will not do. IRS has no authority to perform a Substitute For Return using IRS
12 Form 1040. Only I can assess myself, and only then can the IRS adjust or add to a NONZERO assessment. See and
13 rebut:

Why the Government Can't Lawfully Assess Natural Persons With an Income Tax Liability Without Their
Consent, Form #05.011

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

14 39. _____ There are no implementing regulations authorizing enforcement. Therefore, pursuant to [5 U.S.C. §552](#)(a)(1)
15 and 26 CFR §601.702(a)(2)(ii), the private public may not lawfully become the proper subject for enforcement. The
16 only audience authorized for enforcement absent implementing regulations are the following, none of which do I
17 lawfully participate in:

18 39.1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1).

19 39.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5](#)
20 [U.S.C. §553](#)(a)(2).

21 39.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

22 If you disagree, rebut the admissions at the end of the following within 30 days or forever be held in estoppel and
23 default:

Federal Enforcement Authority within States of the Union, Form #05.032

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

24 40. _____ I am not eligible and never have been lawfully eligible for any social welfare or social insurance benefit and
25 you have my permission to correct any records you have to the contrary. I have also notified the government
26 previously to correct any records that might indicate to the contrary. It constitutes unjust enrichment for the
27 government to enforce payment for benefits that I am not now and never have been eligible to lawfully receive. See:

Resignation of Compelled Social Security Trustee, Form #06.002

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

28 41. _____ No one but me can lawfully commit my PRIVATE property and PRIVATE labor to a "public office" or a
29 "public use". No third party, including persons filing false information returns, can donate my private property to a
30 public use by connecting it with the "trade or business" franchise or a federal identifying number without my consent,
31 and I never gave my consent.

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

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Affidavit of Material Facts

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 02.002, Rev. 11/19/2007

15 of 16

EXHIBIT: _____

1 I declare under penalty of perjury from without the "United States" and the "State of _____(state name)", and from
2 within the Republic of _____(state name) under 28 U.S.C. §1746(1) that the foregoing facts and all Exhibits
3 are true, correct, and complete to the best of my knowledge and ability, but only when litigated in a state (not federal) Court
4 with a jury trial and with all of the law and facts and evidence mentioned or referred to in this letter admitted into evidence
5 for the jury to read and consider. None of the jurists of the judges or witnesses may be "taxpayers", "U.S. citizens",
6 "resident aliens", or in receipt of federal or state benefits derived from income taxes, in order to ensure that the factfinders
7 are completely impartial and do not violate 18 U.S.C. §208.

8
9 Constitutionally,

10
11
12
13
14 American National, Nonresident alien
15 All rights reserved without prejudice, U.C.C. 1-308

16
17
18 **NOTARY PUBLIC'S JURAT**

19
20 BEFORE ME, the undersigned authority, a Notary Public, of the County of _____, Republic
21 of _____(statename), this _____ day of _____, 20____,
22 _____, the above signed did appear and was identified by (circle one): driver's
23 license/passport/other and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing
24 asseveration is true to the best of his/her knowledge and belief.

25 WITNESS my hand and official seal:

26
27
28
29
30 /s/ _____ SEAL
31 Notary Public

32 My Commission Expires On:

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