

THIRD PARTY TAX DEBT COLLECTOR ATTACHMENT FORM INSTRUCTIONS

Last revised: 3-22-2008

Source: <http://sedm.org>

1. WHAT IS THIS FORM FOR?

1.1. This form is intended to be attached to the response for any state or federal tax collection notice which involves a third party debt collector. The form documents all of the legal authority that the debt collector has in the context of taxation.

1.2. This form is important because:

1.2.1. Private debt collectors will falsely try to assert that it is lawful for them to collect taxes owed to the government, when in fact, this is a violation of the Separation of Powers Doctrine. See section 7.4 of the document below:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023

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

1.2.2. Private debt collectors will attempt to assert that they are collecting a “debt”, when in fact a “tax” is not a “debt”.

1.2.3. Private debt collectors will unlawfully and falsely claim that you are subject to the [Fair Debt Collection Practices Act \(FDCPA\)](#), when in fact you are not if you are domiciled and physically present within a state of the Union. See:

Federal Jurisdiction, Form #05.018

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

1.2.4. Private debt collectors will attempt unlawful collection practices and it is important for both you and them to be fully informed about the lawful limitations upon their conduct.

1.2.5. Private debt collectors will try to abuse the Fair Debt Collection Practices act to get you to waive our right to dispute the debt and demand evidence of the debt. You need to be able to prove why and how you have not and cannot waive your right under such an act and that they continue to have an obligation to provide proof of the debt.

1.2.6. Private debt collectors will do whatever they can to collect their debt, including perpetuating and exploiting your ignorance to destroy your rights. It is important for you to know your rights in this circumstance.

2. PREPARATION INSTRUCTIONS:

2.1. This form is electronically fillable using the free Adobe Acrobat Reader available from:

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

2.2. Using the free Adobe Reader, you can fill in this form the way you like. If you have the full version of Adobe Acrobat, you can also save the filled in form on your local hard drive for later reuse. This makes using the form very convenient.

2.3. Complete Section 1.

2.4. Attach this form as an exhibit to your tax collection response correspondence.

3. RESOURCES FOR FURTHER STUDY:

3.1. Fair Debt Collection Practices Act, 15 U.S.C. Chapter 41, Subchapter V:

http://www4.law.cornell.edu/uscode/html/uscode15/usc_sup_01_15_10_41_20_V.html

3.2. Fair Tax Collection Practices Act, 26 U.S.C. §6304:

http://www4.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00006304----000-.html

3.3. IRS Restructuring and Reform Act of 1998, 112 Stat. 685. Section 3466 of that act created the [Fair Tax Collection Practices Act, 26 U.S.C. §6304](#).

<http://famguardian.org/Publications/IRSRA98/IRSRA98.htm>

THIRD PARTY TAX DEBT COLLECTOR ATTACHMENT

PURPOSE OF THIS FORM:

1. To reserve all rights under the [Fair Debt Collection Practices Act \(FDCPA\), 15 U.S.C. Chapter 41, Subchapter V](#) by demanding court admissible evidence of a lawful and procedurally correct tax assessment, consistent with the Federal Rules of Evidence.
2. To demand a cessation of all collection activities until court-admissible evidence of debt is provided.
3. To document the legal constraints and obligations upon third party tax debt collectors.
4. To demand compliance with the [Fair Tax Collection Practices Act, 26 U.S.C. §6304](#).
5. To obtain legally admissible evidence of delegated authority to act on behalf of the government.

SECTION 1: ENCLOSURES

Check	Enclosure description	Mandatory/optional
<input type="checkbox"/>	Demand for Verified Evidence of Lawful Federal Assessment, Form #07.304 http://sedm.org/Forms/FormIndex.htm	Mandatory
<input type="checkbox"/>	Demand for Verified Evidence of Lawful State Assessment, Form #07.204 http://sedm.org/Forms/FormIndex.htm	Mandatory
<input type="checkbox"/>	Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent #05.011 http://sedm.org/Forms/FormIndex.htm	Optional
<input type="checkbox"/>	Other (please specify): _____	Optional

SECTION 2: DEMAND FOR COURT ADMISSIBLE EVIDENCE OF LAWFUL ASSESSMENT

Pursuant to the following authorities, court-admissible verified evidence signed under penalty of perjury is demanded which proves the existence of a lawful, procedurally correct tax assessment:

1. [15 U.S.C. §1692g\(b\)](#).
2. Freedom of Information Act (FOIA), [5 U.S.C. §552](#).
3. Privacy Act, [5 U.S.C. §552a](#).
4. [26 U.S.C. §6103](#) and [6110](#).

The evidence of a lawful tax assessment requested should meet the following requirements:

1. Assessment must be signed under penalty of perjury by the assessment officer pursuant to [26 U.S.C. §6065](#). This signature must be the full legal birthname of the assessment officer, and not a pseudo name.
2. The Information Returns upon which the assessment is based must be provided. Information Returns include, but are not limited to, IRS forms W-2, 1098, 1099, 1042-S, etc. These information returns are HEARSAY EVIDENCE in admissible under the Federal Rules of Evidence because not signed under penalty of perjury. Therefore, any assessments based upon them are invalid because not in compliance with [26 U.S.C. §6065](#) or the Federal Rules of Evidence.
3. A rebuttal of the admissions at the end of the document below is demanded, proving that the assessment is procedurally correct and lawful is demanded:

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>

SECTION 3: LEGAL CONSTRAINTS UPON THIRD PARTY DEBT COLLECTORS AND THE TARGET OF YOUR COLLECTION

1. Various authorities state that "taxes" are not "debts". To wit:

"A tax is not regarded as a debt in the ordinary sense of that term, for the reason that a tax does not depend upon the consent of the taxpayer and there is no express or implied contract to pay taxes. Taxes are not contracts between party and party, either express or implied; but they are the positive acts of the government, through its various agents, binding upon the inhabitants, and to the making and enforcing of which their personal consent individually is not required."
[Cooley, Law of Taxation, 4th Ed., pgs 88-89]

2. Third party debt collectors acting on behalf of the federal government are NOT bound by the terms of the Fair Debt Collection Practices Act (FDCPA) found in [15 U.S.C. §1692](#) et seq, because "taxes" are not "debts".
3. It therefore, it remains to be proven by YOU with evidence that this collection is a "debt" collection. Until you prove with evidence that it is a "debt" collection, it is meaningless to try to assert the authority of [15 U.S.C. §1692g\(b\)](#) by giving me 30 days to challenge the debt.
4. Even if you want to assert the authority of the [Fair Debt Collection Practices Act \(FDCPA\)](#), this legislation does not apply within a state of the Union or to persons domiciled there. [15 U.S.C. §1692a\(8\)](#), for instance, defines "State" so as to EXCLUDE states of the Union. The FDCPA only applies to persons within exclusive federal jurisdiction. You will note that this Act is "legislation" within the meaning of the cite below and if the recipient disagrees, he is demanded to prove evidence of equal weight from a credible source under penalty of perjury in support of his position within 30 days or be permanently estopped from challenging this fact in the future:

*"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)]

5. Because the Fair Debt Collection Practices Act applies only to those domiciled within or physically present upon territory under exclusive federal jurisdiction, it is meaningless to try to use it to immunize yourself from providing proof of debt by giving me 30 days to dispute the debt under [15 U.S.C. §1692g\(b\)](#). There are no rights to waive for a law that doesn't apply to me if I fail to respond with a dispute of the claimed debt. However, the Federal and state agencies have already repeatedly been notified that I reserve ALL my rights, which implies that you as the moving party asserting a debt continue to have the burden of showing that the debt exists, pursuant to [5 U.S.C. §556\(d\)](#), and the fact that you are a private company does not relieve you of the obligations of the government entity you claim but have not yet proven to be acting on behalf of.

SECTION 4: DEMAND FOR EVIDENCE OF LAWFUL AUTHORITY

1. You as the moving party in this action are specifically demanded to produce, pursuant to the Freedom of Information Act, [5 U.S.C. §552](#), the

Privacy Act, [5 U.S.C. §552a](#), [26 U.S.C. §6103](#) and [6110](#), court admissible evidence signed under penalty of perjury as required by [26 U.S.C. §6065](#) that you have lawful delegated authority to act on behalf of the government in this collection action to include the following:

- 1.1. Evidence proving that the sum you are attempting to collect constitutes a "debt" in a legal sense.
- 1.2. Evidence proving that I am personally subject to the Fair Debt Collection Practices Act, as a person not domiciled or physically present within any federal territory or possession and instead domiciled within the exclusive legislative jurisdiction of a state of the Union.
- 1.3. A statute authorizing the Secretary of the Treasury to delegate tax collection to private third party debt collector.
- 1.4. Proof that Congress has the authority to delegate the collection of taxes to the Executive Branch. Congress is given the power in [Article 1](#), Section 8, Clause 3 of the Constitution to LAY **AND** COLLECT taxes, and the U.S. Supreme Court has said that under the Separation of Powers Doctrine, no branch of the government may delegate ANY of its powers to another branch of government. Therefore the IRS, which is alleged to be in the Treasury, an Executive Branch Agency, cannot be delegated a COLLECTION function that belongs ONLY to the Legislative Branch. This is the heart of what it means to have "taxation with representation".

"When the legislative [TAX COLLECTION] and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty."

[*The Spirit of the Laws*, Montesquieu, <http://famguardian.org/Publications/SpiritOfLaws/sol-02.htm>]

"When, in short, either branch of the government usurps that part of the sovereignty, which the Constitution assigns to another branch, liberty ends, and tyranny commences."

[*The Betsey*, 3 U.S. 6 (1794)]

*"Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the branches of the Federal Government clarifies this point. **The Constitution's division of power among the three branches is violated where one branch invades the territory of another, whether or not the encroached-upon branch approves the encroachment.**"*

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

See also and rebut within 30 days the following, or forever be estopped from later challenging it in the litigation that will certainly ensue over this issue:

[Government Conspiracy to Destroy the Separation of Powers](#), Form #05.023

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

- 1.5. An implementing regulation which authorizes delegation of tax collection and enforcement actions to third party debt collectors as required by [44 U.S.C. §1505\(a\)](#) and [5 U.S.C. §552\(a\)](#). Collection is an enforcement action that involves penalties, litigation, and other adverse affects on rights, and all such penalties and adverse affects and penalties MUST be authorized by an implementing regulation published in the Federal Register. The only types of enforcement or penalty statutes specifically exempted from this requirement are those that only affect federal instrumentalities, as indicated in [44 U.S.C. §1505\(a\)\(1\)](#) and [5 U.S.C. §553\(a\)](#).
- 1.6. A delegation of authority order signed by the Secretary of the Treasury authorizing the Commissioner of Internal Revenue to delegate tax collection functions to a private company.
- 1.7. A contract signed by the Commission of Internal Revenue or the Commissioner of State Revenue authorizing you to act on behalf of the Commissioner as a private debt collector.
2. If any of the above evidence provided includes a statute from the I.R.C., then you as the MOVING PARTY asserting an obligation on my part are also demanded to provide proof that the specific section cited as authority is "positive law" and therefore "evidence" of law and an obligation on my part. [1 U.S.C. §204](#) says that the I.R.C. is merely "prima facie evidence", meaning "presumed" evidence. All presumption which might prejudice constitutionally protected rights is unconstitutional.

(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. [Mlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct 2230, 2235; Cleveland Bed. of Ed. v. LaFleur (1974) [414 US 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]

3. Failure to provide the evidence demanded in this form will produce NO cooperation with any efforts on your part. I cannot and will not participate in any type of "presumption" about liability absent court-admissible evidence of an obligation and that you have authority to perform the action you are attempting:

*"The Government may carry on its operations through conventional executive agencies or through corporate forms especially created for defined ends. See Keifer & Keifer v. Reconstruction Finance Corp., [306 U.S. 381, 390](#), 518. **Whatever the form in which the Government functions, anyone entering into an arrangement with the Government takes the risk of having accurately ascertained that he who purports to act for the Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress or be limited by delegated legislation, properly exercised through the rule-making power.** And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority. See, e.g., *Utah Power & Light Co. v. United States*, [243 U.S. 389, 409](#), 391; *United States v. Stewart*, [311 U.S. 60, 70](#), 108, and see, generally, *In re Floyd Acceptances*, 7 Wall. 666."*

[*Federal Crop Ins. V. Merrill*, [332 U.S. 380](#) (1947)].

FREE REFERENCES AND RESOURCES:

Family Guardian-Taxation page: http://famguardian.org/Subjects/Taxes/taxes.htm	Why You are a "national" or a "state national" and not a "U.S. citizen", Form #05.006 (pamphlet): http://sedm.org/Forms/FormIndex.htm
Liberty University: http://sedm.org/LibertyU/LibertyU.htm	Great IRS Hoax (book): http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm
Why Domicile and Becoming a "Taxpayer" Require Your Consent: http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm	Federal and State Tax Withholding Options for Private Employers, Form #04.101 (pamphlet): http://sedm.org/Forms/FormIndex.htm