

VOLUNTARY NONWITHHOLDING AGREEMENT

FORM INSTRUCTIONS

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Source: <http://sedm.org>

1. PURPOSE OF THIS FORM

- 1.1. This form is for use by persons who do not want to participate in the federal income tax, which is voluntary for “nontaxpayers”, but not for “taxpayers”. In other words, they don’t choose to volunteer to become “taxpayers” and have the I.R.C. enforced against them.
- 1.2. This form is intended to be provided to private employers by private employees.
- 1.3. This form is derived from the *Federal and State Tax Withholding Options for Private Employers* book at the address below. It is found within that book as FORM 15 in section 26.15.

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

2. PREPARATION INSTRUCTIONS:

- 2.1. If you haven’t already, read our article on *Techniques for Building a Good Administrative Record* at: <http://sedm.org/ItemInfo/RespLtrs/AdminRecord/AdminRecord.htm>.
- 2.2. Fill in the name of the employer and employee at the beginning.
- 2.3. Sign this form.
- 2.4. Sign this form.
- 2.5. At the end of the associated employment agreement, write:

“Not valid without attached signed Voluntary Nonwithholding Agreement.”

- 2.6. Submit a copy to private employer. Keep the original for your records.

3. RESOURCES FOR FURTHER STUDY:

- 3.1. *Federal and State Tax Withholding Options for Private Employers*, Form #04.101
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Nonresident Alien Position*, Form #05.020.
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Federal Enforcement Authority Within States of the Union*, Form #05.032. Proves that the IRS cannot lawfully penalize a person domiciled in a state of the Union who is not party to the franchise agreement codified in Subtitle A of the Internal Revenue Code.
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *“Taxpayer” v. “Nontaxpayer”: Which One are You?*. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent. Those who are parties to the agreement are called “taxpayers”.
<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>
- 3.5. *Who are “taxpayers” and who needs a “Taxpayer Identification Number”*, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>
- 3.6. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.
<http://sedm.org/Forms/FormIndex.htm>

VOLUNTARY NONWITHHOLDING AGREEMENT

Comes now, _____(name of private employer), hereinafter titled “Private Employer” and _____(private employee name), hereinafter titled “Private Employee”, who have chosen to institute this voluntary *non*withholding agreement to ensure the protection of their mutual financial and best interests. The agreement relates exclusively to payroll withholding arrangements by Private Employer relating to the earnings of Private Employee while working for Private Employer. It is intended that this agreement will provide a good-faith environment of trust and teamwork between the private employers and private employees. The parties therefore have mutually agree that:

1. Voluntary Stipulations by Private Employer:

- 1.1. The **lowest** numbered withholding option I am willing to accept, from section 11 of the document *Federal and State Withholding Options for Private Employers* is: _____(enter number)
- 1.2. Private Employer agrees to keep Private Employee fully informed if or when he/she has subjected this document or any aspects of their interactions relating to withholding to review or comment or advisement by a tax or legal professional, and to provide a written and dated synopsis of what was discussed that is signed by the persons who discussed it. This is an important way to maintain an environment of good faith and trust between Private Employer and Private Employee.
- 1.3. Private Employee is not an “employee” within the meaning of the Internal Revenue Code and as defined in 26 U.S.C. §3401(c) or 26 CFR §31.3401(c)-1.
- 1.4. Private Employer is not an “employer” within the meaning of the Internal Revenue Code.
- 1.5. Private Employer is not a “withholding agent” within the meaning of the Internal Revenue Code.
- 1.6. Private Employer has been unable to identify a law that created a “legal duty” for it to deduct or withhold any monies from the pay of Private Employee under the provisions of the Internal Revenue Code, Subtitle A, or for Social Security or Medicare, based on the declared status of Private Employee as a “nonresident alien”.
- 1.7. Private Employer is not qualified or able or willing to make determinations about the filing status or citizenship status of Private Employee. That is the exclusive responsibility of the Private Employee.
- 1.8. Private Employer has made a good faith effort to determine what the Internal Revenue Code and the Constitution require, and has been unable to get any cooperation from the IRS in the proper application of the Internal Revenue Code to his situation that the purveyor of the advice was willing to be held personally liable for. Therefore, it has no good-faith basis to believe anything based on feedback from the IRS it has received so far. This is especially true based on the fact that the Federal courts routinely refuse to hold the IRS accountable for the content of their forms, publications, or the oral advice they give on their phone support line.
- 1.9. Private Employer agrees not to terminate, reduce the benefits of, discriminate against, or otherwise persecute Private Employee for:
 - 1.9.1. His position on the withholding of “Personal Income Taxes” from his pay.
 - 1.9.2. Any IRS actions to levy his pay or benefits or lien his property.
 - 1.9.3. Any legal actions he may take individually against payroll clerks who are operating in violation of the Internal Revenue Code of the United States or the revenue laws of a State of the Union.
- 1.10. Private Employer has been notified of the following facts by Private Employee:
 - 1.10.1. Private Employee does *not* wish to voluntarily deduct or withhold federal taxes from his paycheck and therefore does not have a “voluntary withholding agreement” in place with Private Employer.
 - 1.10.2. Private Employee declares that he is not an “employee” under the Internal Revenue Code and therefore does not want a W-2 provided to the IRS that reveals anything about himself.
 - 1.10.3. Absent a “voluntary withholding agreement”, Private Employee is incapable of earning “wages” as defined under 26 CFR §31.3401(a)-3.
 - 1.10.4. Absent the ability to earn “wages”, the amounts reported in Block 1 of the W-2 form annually must be “zero”, regardless of the amount of payroll taxes withheld, and that to report anything else would be fraud.
 - 1.10.5. The form “W-2” should only be provided at the end of the year for federal “employees” who have a “voluntary withholding agreement” in place in the form of a valid IRS form W-4 which was *voluntarily* executed by the “employee” absent any duress.
- 1.11. Private Employer recognizes the right of Private Employee to correct the W-2 forms submitted to the IRS annually relating to the withholding of monies under the Internal Revenue Code, and consents and does not disagree to any such interactions that Private Employee might have with IRS.
- 1.12. Private Employer covenants and agrees that in the event that a W-2 form is mistakenly provided to the IRS by us or our payroll provider or if a nonzero amount is mistakenly reported on that form, then Private Employee has our full consent and authority to submit either this agreement and/or a form 4852 to correct the erroneous amounts

reported and to identify his/her proper status as a “nonresident alien”, and we will never make any effort to contradict what he reports on the form 4852 or relating to his filing or citizenship status.

- 1.13. Private Employer has told Private Employee that he *must* submit and complete an unmodified W-4 form in order to either keep his job or be hired initially, and that if he didn’t, we would not consider hiring him and/or fire him because of the legal and other hardships that his stance might impose on our company/organization.

Circle one relating to whether this provision is true and initial: (Yes) (No) Initial:_____

2. Voluntary Stipulations of Private Employee:

- 2.1. The **highest** numbered withholding option I am willing to accept, from section 22 of the document *Federal and State Withholding Options for Private Employers* is: _____(enter number)
- 2.2. Private Employee has independently and voluntarily determined that he is not “liable” for the payment of any monies to the IRS under the authority of the Internal Revenue Code, Subtitles A or C.
- 2.3. Private Employee has agreed to assume all responsibility relating to the accuracy or appropriateness of tax withholding/nonwithholding forms he/she submits to Private Employer.
- 2.4. Private Employee has independently and voluntarily determined that he is a “nonresident alien” and a “nontaxpayer” under the Internal Revenue Code.
- 2.5. Private Employee has determined that Private Employer is not qualified or authorized to make determinations about his legal or tax status as a “nonresident alien” or his citizenship status.
- 2.6. Private Employee has agreed to waive the right to sue or prosecute Private Employer for any issues or liabilities relating to this agreement or to payroll withholding of IRS or state income taxes provided that:
- 2.6.1. Private Employee does not have any monies taken out of his pay under the authority of Subtitles A or C of the Internal Revenue Code or under state revenue laws.
- 2.6.2. Private Employer abides by this agreement in good faith.
- 2.6.3. Private Employer does not terminate Private Employee in the event that he takes legal action individually against the payroll agent of Private Employer.
- 2.7. In the interests of justice, Private Employee reserves the right to sue payroll department personnel individually but *not* the Private Employer for damages to his property and liberty resulting from:
- 2.7.1. Honoring an IRS “Notice of Levy” absent a signed, court order or Abstract of Judgment as required by the Fifth Amendment to the U.S. Constitution.
- 2.7.2. Honoring any IRS request absent being provided by IRS with that request:
- 2.7.2.1. A written request for the thing demanded.
- 2.7.2.2. The signature and full legal name of the person at the IRS who is requesting it.
- 2.7.2.3. The following information about the person making the demand:
- 2.7.2.3.1. Mailing and home residence address
- 2.7.2.3.2. Work and home phone number
- 2.7.2.3.3. Email address
- 2.7.2.3.4. Pocket commission (badge number)
- 2.7.2.3.5. An agreement to be held personally liable if the request is incorrect or inconsistent with the Internal Revenue Code.
- 2.8. Private Employee declares that he has been told that he *must* submit and complete an unmodified W-4 form in order to either keep his job or be hired initially, and that if he didn’t, Private Employer would not consider hiring him and/or fire him because of the legal and other hardships that his stance might impose on our company/organization. He has also been told that he may not submit the form which he believes represents his true status as a “nonresident alien”, the form W-8BEN, because doing so would impose undue risk or hardship to Private Employer. This is true even though Private Employer has not been able to substantiate why the W-8 form or W-8BEN form are the incorrect form, nor rebut the conclusions of law contained in Appendix B of the document “Federal and State Withholding Options for Private Employers”.

Circle one relating to whether this provision is true and initial: (Yes) (No) Initial:_____

The parties to this agreement both stipulate that they will:

1. Not rely on any IRS Publication or the telephone advice of the IRS in reaching any conclusions about what the law requires of them, because the federal courts and the IRS’ own Internal Revenue Manual declare that these sources of information are not trustworthy. See Section 7 earlier for confirmation of why this is.
2. Avoid all presumptions or assumptions about the Internal Revenue Code and the Constitution, because these are very prejudicial. That means that they cannot and will not:

- 2.1. Reach any conclusions or make any recommendations about withholding or payment of income taxes that they cannot back up with a statute and implementing regulation.
- 2.2. Not rely on the advice of an expert unless he can furnish statutes and implementing regulations that confirm what he is saying.
3. Exercise due diligence in finding out what the payroll withholding laws require by reading the statutes and implementing regulations for themselves.
4. Will use the Admissions Relating to Alleged Liability appearing in Appendix B as the means of resolving any disputes of law in respect to payroll tax withholding.

Although Private Employer has determined that they have no duty to deduct or withhold federal income taxes, the parties have elected to sign this voluntary nonwithholding agreement to minimize their risks and legal liabilities while ensuring that they have the ability to hire and employ talented and qualified people who want to work for them.

Private Employee declares that he is under illegal duress by IRS and Private Employer as far as what he can or should do relating to the withholding of payroll taxes. Private Employer also declares that it, in turn, is also under illegal duress from the IRS as far as what it can or may allow its “employees” to do relating to payroll withholding taxes. That duress has been demonstrated repeatedly to both parties through chronic and repeated attempts by the Internal Revenue Service to disobey or “mis-enforce” the Internal Revenue Laws against the parties as well as others whose dealings they have personally observed or heard about. Both parties are therefore not acting voluntarily in the context of employment withholding and the result is that they are acting as compelled, involuntary agents of the IRS and not of their own free will. Consequently, they cannot and should not be held personally or collectively liable for any of their actions relating to the deducting and withholding of payroll taxes.

Both parties agree not to hold the other liable for their involuntary/compelled misapplication of the Internal Revenue Laws under collective illegal duress from the IRS, but instead would like to constructively help each other reach a withholding arrangement that is more consistent with the internal revenue laws and the wishes of the parties than that resulting from what the IRS informally “says” they will allow, which in reality amounts to nothing more than extortion under the color of law in most cases.

The parties hereby consent and agree to the above stipulations, and certify that they are empowered to act on behalf of the parties to this agreement, and will do everything in their power to honor this agreement.

Signed: _____ Private Employer Representative	Date: _____
Signed: _____ Private Employee	Date: _____
Signed: _____ Witness/Notary	Date: _____