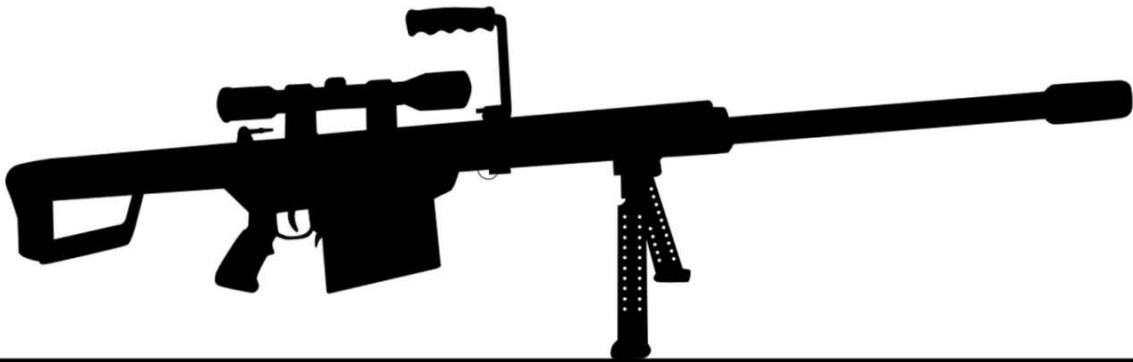


***WHY STATUTORY CIVIL LAW  
IS LAW FOR GOVERNMENT  
AND NOT PRIVATE PERSONS***

Last revised: 2/2/2009

**PRIVATE PROPERTY**

**IF YOU CAN READ THIS YOU  
ARE WITHIN RANGE**



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# 1 Introduction

The vast majority of Americans educated in public (e.g. “government”) schools in this deluded day and age graduate with no formal education about law. This:

1. Makes Americans functionally illiterate in society.
2. Renders them unable to personally enforce the protection of their Constitutional rights in court.
3. Destroys the ability of the average American to supervise the actions of:
  - 3.1. Public servants acting on his or her behalf within a representative government.
  - 3.2. Members of the legal profession in protecting their rights.
4. Undermines the democratic process by rendering the average American unable to judge the qualifications of candidates for public office, most of whom are lawyers.
5. Causes most Americans to blindly obey whatever anyone in the legal profession or the government says without question, and thereby creates a form of government called a “dulocracy”:

*“Dulocracy. A government where servants and slaves have so much license and privilege that they domineer.”*  
[Black’s Law Dictionary, Sixth Edition, p. 501]

6. Renders only the most wealthy members of society who can afford legal representation as the only class of persons that the government will be legally obligated to respect the rights of.
7. Makes government into a state-sponsored religion.
8. Makes the legal profession into the equivalent of a state-sponsored “priesthood”. Attorneys are “deacons” of the government church.
9. Makes courts into state “church” buildings.
10. Makes court hearings and trials into religious worship ceremonies.
11. Makes judges into “priests” of a civil religion.
12. Causes Americans to obey laws that apply primarily to government “officers” and “employees” and do not pertain to them.
13. Encourages public servants to:
  - 13.1. Publish “codes” that aren’t “public law”, but rather “private law” that only applies to government employees and to illegally enforce these “codes” against private Americans who aren’t the proper subject.
  - 13.2. Mis-represent “private law” as “public law” in order to unlawfully expand their importance, power, revenues, and jurisdiction.

See:

*Requirement for Consent*, Form #05.003  
<http://sedm.org/Forms/FormIndex.htm>

14. Encourages public servants and members of the legal profession to engage in self-serving and prejudicial presumption in order to unlawfully expand their importance, power, revenues, and jurisdiction. See:

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

This concise memorandum of law will prove with evidence that nearly all civil laws, statutes, and “codes” passed by government:

1. Are “private law” that apply only to those who individually consent to act as “public officers” of the government.
2. Are not “public law” that applies to everyone equally.
3. Protect public rights and public franchises, rather than private rights and private property. In fact, in many cases they do not even acknowledge private rights or private human beings. Hence, “man”, “woman” are not defined, but “individual” is, meaning public officer.
4. Apply only on federal territory.
5. Are unenforceable outside of federal territory or against those not domiciled on federal territory.
6. Can be rendered inoperative against a private party and the average American in any court when properly challenged.

This document applies to any kind of government, whether it be municipal, state, or federal. We will use federal law in most cases to demonstrate our point, but the discussion applies to all types of governments.

## 2 Why equal protection implies that no government can have any more authority than a single man

The Declaration of Independence asserts that all men are created equal.

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

An extension of the above requirement is that all "persons" are equal and that the only difference between human "persons" and artificial "persons" is the applicability of the Bill of Rights to humans but not artificial "persons". Here is an example of this equality from federal statutes, keeping in mind that all GOVERNMENTS are also "persons":

[TITLE 42 > CHAPTER 21 > SUBCHAPTER 1 > Sec. 1981.](#)  
[Sec. 1981. - Equal rights under the law](#)

(a) Statement of equal rights

*All persons within the jurisdiction of the United States shall have the same right in every State and Territory to make and enforce contracts, to sue, be parties, give evidence, and to the full and equal benefit of all laws and proceedings for the security of persons and property as is enjoyed by white citizens, shall be subject to like punishment, pains, penalties, taxes, licenses, and exactions of every kind, and to no other.*

If all men and all "persons" are equal, then:

1. Kings are impossible.
2. The source of all sovereignty is the People AS INDIVIDUALS.
3. All governments are established by authority delegated by the INDIVIDUAL PEOPLE they serve. In that sense, they govern ONLY by our continuing consent and when they fail to do their job properly, it is our right AND duty as the Sovereigns they serve to fire them by changing our domicile and forming a competing government that does a better job.
4. No group or collection of men can have any more authority than a single man or woman.
5. No government, which is simply a collection of men, can have any more authority, rights, or privileges than a single man or woman.
6. The people cannot delegate an authority they do not themselves individually have. For instance, they cannot delegate the authority to injure the equal rights of others by stealing from others. Hence, they cannot delegate an authority to a government to collect a tax that redistributes wealth by taking from one group of private individuals and giving it to another group or class of private individuals.
7. A government that asserts "sovereign immunity" must also give human beings the same right as a requirement of equal protection and equal treatment that is the foundation of the Constitution. When governments assert sovereign immunity in court, their opponent has to produce evidence in writing of their consent to be sued. The same concept of sovereign immunity pertains to us as human beings and sovereigns, where if the government attempts to allege that we consented to something, they too must produce evidence of consent to be sued and surrender rights IN WRITING.
8. Inequality is possible:
  - 8.1. Only between PRIVATE parties.
  - 8.2. Only with the consent of BOTH PRIVATE parties involved, and only involving contracts between PRIVATE "persons".
9. It is against the Declaration of Independence and the organic law that a human being can be UNEQUAL in relation to a de jure governments, which are PUBLIC "persons" protected by the Constitution. This is because all constitutional rights are "unalienable", and therefore cannot be bargained away to make anyone unequal to a government "person".

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

10. The only place where "persons" can be UNEQUAL in relation to a real de jure government is on federal territory or as a federal statutory "employee" or "public officer" where:
  - 10.1. Constitutional rights and the Bill of Rights do not exist or apply.

1 10.2. The government is a “*parens patriae*”.

2 10.3. EVERYTHING is a privilege and not a right.

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

Philosophy of Liberty

<http://sedm.org/LibertyU/PhilosophyOfLiberty.htm>

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

- 6 1. The foundation of the Constitution is equal protection.
- 7 2. Any attempt to make us unequal constitutes tyranny, usurpation, and slavery.
- 8 3. The government cannot lawfully offer franchises to human beings protected by the constitution, because if they do,  
9 they are:
  - 10 3.1. Attempting to elevate themselves to an unequal position.
  - 11 3.2. Trying to destroy equal protection and the rights protected by equal protection.
  - 12 3.3. Attempting to replace rights with privileges and the franchises that implement the privileges.
  - 13 3.4. Undermining the purpose of their creation, which is the protection of private rights.
  - 14 3.5. Violating the organic law found in the Declaration of Independence, which says that private rights are  
15 “unalienable” and therefore cannot be sold, bargained away, or transferred through any commercial process,  
16 including a franchise.
  - 17 3.6. Attempting to convert private property and private rights into public property, which constitutes conversion and is  
18 a crime in violation of 18 U.S.C. §654.
- 19 4. Any attempt to do any of the following constitutes tyranny, usurpation, and slavery because it compels us into  
20 subjection and subordination to a political ruler as a “public official”:
  - 21 4.1. Compel us to participate in a government franchise.
  - 22 4.2. Presume that we consented to participate in said franchise without being required to obtain our consent in writing  
23 where all rights surrendered to procure the benefits of the franchise are fully disclosed.
  - 24 4.3. Replace a *de jure* government service with a franchise.
  - 25 4.4. Confer benefits of a franchise against our will and without our consent.
- 26 5. Any attempt to make some persons or groups of persons more equal than others is idolatry in violation of the first four  
27 commandments of the Ten Commandments. See Exodus 20:3-8. It amounts to the establishment of a religion and a  
28 “superior being”. All religions are based on the “worship” of superior beings, and the essence of “worship” is  
29 obedience. The fact that obedience to this superior being is a product of the force implemented under the color of law  
30 doesn’t change the nature of the relationship at all. It is STILL a religion.

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

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

38 Let’s now apply these concepts to the practical affairs of life. If three people are in a room and two of them decide to gang  
39 up on the third and write a document called the “CONstitution” which imposes a “duty” upon that third person and only  
40 that third person to pay them money so they can retire at his or her expense, would they have the moral authority to impose  
41 such a duty? And if they don’t have the moral authority to impose such a duty, can they:

- 42 1. Delegate that authority to something they created called “government”?
- 43 2. Call the money collected a “tax”?
- 44 3. Use the money to pay for services that the third person doesn’t want and doesn’t need and actually regards as harmful  
45 to his liberty?
- 46 4. Use sovereign immunity to protect those who collect the money, and call this group of people the IRS?
- 47 5. Call everyone who challenges these usurpations as “frivolous”, convict them using lies and presumptions that violate  
48 due process of law, and put them in jail for refusing to participate in the theft?

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

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

9 Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa. St., 104 says, very forcibly, 'I think the common  
10 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the  
11 government for the purposes of carrying on the government in all its machinery and operations—that they  
12 are imposed for a public purpose.' See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of  
13 N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47;  
14 Whiting v. Fond du Lac, supra."

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

16 The U.S. Supreme Court has acknowledged the conclusions of this section when it admitted that when governments enter  
17 what it calls "private business", they take on the same legal standing as any private person:

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

28 See Jones, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government seem to commingle, a  
29 citizen or corporate body must by supposition be substituted in its place, and then the question be determined  
30 whether the action will lie against the supposed defendant"); O'Neill v. United States, 231 Ct.Cl. 823, 826  
31 (1982) (sovereign acts doctrine applies where, "[w]ere [the] contracts exclusively between private parties, the  
32 party hurt by such governing action could not claim compensation from the other party for the governing  
33 action"). The dissent ignores these statements (including the statement from Jones, from which case Horowitz  
34 drew its reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize  
35 the need to treat the government-as-contractor the same as a private party.  
36 [[United States v. Winstar Corp. 518 U.S. 839 \(1996\)](#)]

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

54 "These considerations make Congress' need to possess the power to condition entry into the market upon a  
55 waiver of sovereign immunity (as "necessary and proper" to the exercise of its commerce power) unusually  
56 strong, for to deny Congress that power would deny Congress the power effectively to regulate private conduct.  
57 Cf. California v. Taylor , 353 U. S. 553, 566 (1957). At the same time they make a State's need to exercise  
58 sovereign immunity unusually weak, for the State is unlikely to have to supply what private firms already  
59 supply, nor may it fairly demand special treatment, even to protect the public purse, when it does so. Neither  
60 can one easily imagine what the Constitution's founders would have thought about the assertion of sovereign  
61 immunity in this special context. These considerations, differing in kind or degree from those that would support

1 a general congressional "abrogation" power, indicate that Parden 's holding is sound, irrespective of this  
2 Court's decisions in Seminole Tribe of Fla. v. Florida, 517 U.S. 44 (1996), and Alden v. Maine, ante , p. \_\_\_\_.  
3 [College Savings Bank v. Florida Prepaid Postsecondary Education Expense, 527 U.S. 666 (1999)]

### 4 **3 The constitution is law for government, not the people**<sup>1</sup>

5 The constitution not only binds no citizens now, but it never did bind any citizens. It never bound citizens, because it was  
6 never agreed to by citizens in such a manner as to make it, on general principles of law and reason, binding upon them.  
7 Those who administer our government take an oath to be bound by it pursuant to Article 6 of the Constitution.

8 *United States Constitution, Article. VI.*

9 *The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all*  
10 *executive and judicial Officers, both of the United States and of the several States, **shall be bound by Oath or***  
11 ***Affirmation, to support this Constitution**; but no religious Test shall ever be required as a Qualification to any*  
12 *Office or public Trust under the United States.*

13 But what does "support this Constitution" really mean? Does that mean "obey" the constitution? That doesn't seem to be  
14 the way the courts interpret it, at least. The courts in our corrupted government behave more like a protection racket for a  
15 mafia than a guardian of the sacred rights of individuals. This kind of protection of criminal activity is called  
16 "racketeering" and it is among the most serious of all crimes. See 18 U.S.C. §1951.

17 Therefore, those who serve us as officers within the government are the only ones for whom the Constitution can be called  
18 "law" or impose any duty in any legitimate sense:

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

39 The Constitution therefore is "law" written by We the People which applies exclusively to and "governs" those who work  
40 in the government and who take an oath to obey it. This is exactly how the Supreme Court described this relationship when  
41 they said:

42 *"It is again to antagonize Chief Justice Marshall, when he said: **The government of the Union**, then (whatever*  
43 *may be the influence of this fact on the case), **is emphatically and truly a government of the people [We The***  
44 ***People]. In form and in substance it emanates from them.** Its powers are granted by them, and are to be*  
45 *exercised directly on them and for their benefit. This government is acknowledged by all to be one of*  
46 *enumerated powers.' 4 Wheat. 404, 4 L.Ed. 601."*  
47 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

48 *"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They*  
49 *both describe the political body who, according to our republican institutions, form the sovereignty, and **who***  
50 ***hold the power and conduct the government through their representatives.** They are what we familiarly call*  
51 *the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."*

<sup>1</sup> Adapted from the following resource:

*No Treason: The Constitution of No Authority*; <http://famguardian.org/PublishedAuthors/Indiv/SpoonerLysander/NoTreason.htm>

1 [Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]

2 The U.S. Supreme Court identifies the Constitution as a “compact”:

3 “The people of the United States erected their Constitutions, or forms of government, to establish justice, to  
4 promote the general welfare, to secure the blessings of liberty; and to protect their persons and property from  
5 violence. The purposes for which men enter into society will determine the nature and terms of the social  
6 compact; and as they are the foundation of the legislative power, they will decide what are the proper objects of  
7 it: The nature, and ends of legislative power will limit the exercise of it.”

8 [Calder v. Bull, 3 U.S. 386, 1798 WL 587 (1798)]

9 “In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly  
10 acquired by force or fraud, or both...In America, however the case is widely different. Our government is  
11 founded upon compact [consent expressed in a written contract called a Constitution or in positive law].  
12 Sovereignty was, and is, in the people [as individuals: that’s you!].”

13 [Glass v. The Sloop Betsy, 3 (U.S.) Dall 6]

14 A “compact” is a contract or agreement:

15 “Compact, n. An agreement or contract between persons, nations, or states. Commonly applied to working  
16 agreements between and among states concerning matters of mutual concern. A contract between parties,  
17 which creates obligations and rights capable of being enforced and contemplated as such between the parties,  
18 in their distinct and independent characters. A mutual consent of parties concerned respecting some property  
19 or right that is the object of the stipulation, or something that is to be done or forborne. See also Compact  
20 clause; Confederacy; Interstate compact; Treaty.”

21 [Black’s Law Dictionary, Sixth Edition, p. 281]

22 It is a general principle of law and reason, that a written instrument such as the Constitution is binds no one until he has  
23 signed it or consented to it in some way. This principle is so inflexible a one, that even though a man is unable to write his  
24 name, he must still "make his mark," before he is bound by a written contract. This custom was established ages ago, when  
25 few men could write their names; when a clerk -- that is, a man who could write -- was so rare and valuable a person, that  
26 even if he were guilty of high crimes, he was entitled to pardon, on the ground that the public could not afford to lose his  
27 services. Even at that time, a written contract must be signed; and men who could not write, either "made their mark," or  
28 signed their contracts by stamping their seals upon wax affixed to the parchment on which their contracts were written.  
29 Hence the custom of affixing seals, that has continued to this time.

30 The law holds, and reason declares, that if a written instrument is not signed, the presumption must be that the party to be  
31 bound by it, did not choose to sign it, or to bind himself by it. And law and reason both give him until the last moment, in  
32 which to decide whether he will sign it, or not. Neither law nor reason requires or expects a man to agree to an instrument,  
33 until it is written; for until it is written, he cannot know its precise legal meaning. And when it is written, and he has had the  
34 opportunity to satisfy himself of its precise legal meaning, he is then expected to decide, and not before, whether he will  
35 agree to it or not. And if he does not THEN sign it, his reason is supposed to be, that he does not choose to enter into such a  
36 contract. The fact that the instrument was written for him to sign, or with the hope that he would sign it, goes for nothing.

37 Where would be the end of fraud and litigation, if one party could bring into court a written instrument, without any  
38 signature, and claim to have it enforced, upon the ground that it was written for another man to sign? that this other man  
39 had promised to sign it? that he ought to have signed it? that he had had the opportunity to sign it, if he would? but that he  
40 had refused or neglected to do so? Yet that is the most that could ever be said of the Constitution. The very judges, who  
41 profess to derive all their authority from the Constitution -- from an instrument that nobody ever signed -- would spurn any  
42 other instrument, not signed, that should be brought before them for adjudication. The very men who drafted it, never  
43 signed it in any way to bind themselves by it, AS A CONTRACT. And not one of them probably ever would have signed it  
44 in any way to bind himself by it, AS A CONTRACT.

45 There are, of course, cases where consent may be procured implicitly or tacitly and not in writing, but these cases are few  
46 and do not and cannot pertain to the enforcement of the provisions of the Constitution or any laws passed in furtherance of  
47 it against a private citizen. For instance, if a renter agrees verbally to sign a lease and never does, and yet later moves into  
48 the premises without signing it, he is presumed to consent to the lease agreement.

49 “Implied consent. That manifested by signs, actions, or facts, or by inaction or silence, which raise a  
50 presumption that the consent has been given. For example, when a corporation does business in a state it  
51 impliedly consents to be subject to the jurisdiction of that state’s courts in the event of tortious conduct, even  
52 though it is not incorporated in that state. Most every state has a statute implying the consent of one who drives



1 upon its highways to submit to some type of scientific test or tests measuring the alcoholic content of the  
2 driver's blood. In addition to implying consent, these statutes usually provide that if the result of the test shows  
3 that the alcohol content exceeds a specified percentage, then a rebuttable presumption of intoxication arises."  
4 [Black's Law Dictionary, Fifth Edition, pp. 276-277]

5 This concept of implied consent, however, does not properly extend to the enforcement of laws passed in furtherance of the  
6 Constitution against private citizens. Some ignorant persons would say, for instance, that a domicile of a person in a place  
7 is sufficient to justify enforcement of civil laws of that venue against that person. However, domicile requires more than  
8 just physical presence in a place. The government doesn't OWN private land and isn't the landlord. The only land they  
9 own is federal territory and this federal territory is the only land they can play landlord over by passing laws. Instead,  
10 domicile requires the coincidence of physical presence now or in the past AND consent to be bound by the laws of that  
11 place. This requirement for consent, in fact, is the foundation of the Declaration of Independence: Consent of the governed.  
12 When a person chooses a domicile in a place, he consents to the civil laws of that place, and he can have a domicile in a  
13 place that he doesn't physically reside in at the time. Criminal laws don't require his consent but civil laws do. In that  
14 sense, one's choice of domicile is a choice to procure the civil (not criminal) protection of the sovereign within a specific  
15 jurisdiction and it has the practical effect of turning a sovereign "transient foreigner" protected by the common law into a  
16 "subject" who is a slave to the government and to statutory law that can only apply to federal territory.

17 "Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in  
18 transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the  
19 Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates  
20 universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter  
21 obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,  
22 the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most  
23 obvious illustration being a tax on realty laid by the state in which the realty is located."  
24 [Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954) ]

25 Courts and public servants frequently and self-servingly try to hide the nature of the consensual transaction called  
26 "domicile" undertaken to procure government protection by hiding the consensual aspect of the transaction. They will, for  
27 instance, try to refer to this consent instead as "an intent to permanently remain in a place".

28 "domicile. A person's legal home. That place where a man has his true, fixed, and permanent home and  
29 principal establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith,  
30 206 Pa.Super. 310, 213 A.2d 94. Generally, physical presence within a state and the intention to make it one's  
31 home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place  
32 to which he intends to return even though he may actually reside elsewhere. A person may have more than one  
33 residence but only one domicile. The legal domicile of a person is important since it, rather than the actual  
34 residence, often controls the jurisdiction of the taxing authorities and determines where a person may  
35 exercise the privilege of voting and other legal rights and privileges."  
36 [Black's Law Dictionary, Sixth Edition, p. 485]

37 All such machinations to remove the requirement for consent from the definition of domicile constitute an attempt to bring  
38 a people under the involuntary subjection of political personages who would otherwise have no authority. This elaborate  
39 scam to subjugate and tax the people is exhaustively described below:

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

40 Moreover, a written instrument must, in law and reason, not only be signed, but must also be delivered to the party (or to  
41 someone for him), in whose favor it is made, before it can bind the party making it. The signing is of no effect, unless the  
42 instrument be also delivered. And a party is at perfect liberty to refuse to deliver a written instrument, after he has signed it.  
43 The Constitution was not only never signed by anybody, but it was never delivered by anybody, or to anybody's agent or  
44 attorney. It can therefore be of no more validity as a contract, then can any other instrument that was never signed or  
45 delivered.

46 As further evidence of the general sense of mankind, as to the practical necessity there is that all men's IMPORTANT  
47 contracts, especially those of a permanent nature, should be both written and signed, the following facts are pertinent.

48 For nearly two hundred years -- that is, since 1677 -- there has been on the statute book of England, and the same, in  
49 substance, if not precisely in letter, has been re-enacted, and is now in force, in nearly all the states of this Union, a statute,  
50 the general object of which is to declare that no action shall be brought to enforce contracts of the more important class,

1 UNLESS THEY ARE PUT IN WRITING, AND SIGNED BY THE PARTIES TO BE HELD CHARGEABLE UPON  
2 THEM.

3 The principle of the statute, be it observed, is, not merely that written contracts shall be signed, but also that all contracts,  
4 except for those specially exempted -- generally those that are for small amounts, and are to remain in force for but a short  
5 time -- SHALL BE BOTH WRITTEN AND SIGNED.

6 The reason of the statute, on this point, is, that it is now so easy a thing for men to put their contracts in writing, and sign  
7 them, and their failure to do so opens the door to so much doubt, fraud, and litigation, that men who neglect to have their  
8 contracts -- of any considerable importance -- written and signed, ought not to have the benefit of courts of justice to  
9 enforce them. And this reason is a wise one; and that experience has confirmed its wisdom and necessity, is demonstrated  
10 by the fact that it has been acted upon in England for nearly two hundred years, and has been so nearly universally adopted  
11 in this country, and that nobody thinks of repealing it.

12 We all know, too, how careful most men are to have their contracts written and signed, even when this statute does not  
13 require it. For example, most men, if they have money due them, of no larger amount than five or ten dollars, are careful to  
14 take a note for it. If they buy even a small bill of goods, paying for it at the time of delivery, they take a receipted bill for it.  
15 If they pay a small balance of a book account, or any other small debt previously contracted, they take a written receipt for  
16 it.

17 Furthermore, the law everywhere (probably) in our country, as well as in England, requires that a large class of contracts,  
18 such as wills, deeds, etc., shall not only be written and signed, but also sealed, witnessed, and acknowledged. And in the  
19 case of married women conveying their rights in real estate, the law, in many States, requires that the women shall be  
20 examined separate and apart from their husbands, and declare that they sign their contracts free of any fear or compulsion  
21 of their husbands.

22 Such are some of the precautions which the laws require, and which individuals -- from motives of common prudence, even  
23 in cases not required by law -- take, to put their contracts in writing, and have them signed, and, to guard against all  
24 uncertainties and controversies in regard to their meaning and validity. And yet we have what purports, or professes, or is  
25 claimed, to be a contract or compact-- the Constitution -- made by men who are now all dead, and who never had any  
26 power to bind US, but which (it is claimed) has nevertheless bound generations of men, consisting of many millions, and  
27 which (it is claimed) will be binding upon all the millions that are to come; but which nobody ever signed, sealed,  
28 delivered, witnessed, or acknowledged; and which few persons, compared with the whole number that are claimed to be  
29 bound by it, have ever read, or even seen, or ever will read, or see. And of those who ever have read it, or ever will read it,  
30 scarcely any two, perhaps no two, have ever agreed, or ever will agree, as to what it means.

31 Moreover, this supposed contract, which would not be received in any court of justice sitting under its authority, if offered  
32 to prove a debt of five dollars, owing by one man to another, is one by which -- AS IT IS GENERALLY INTERPRETED  
33 BY THOSE WHO PRETEND TO ADMINISTER IT -- all men, women and children throughout the country, and through  
34 all time, surrender not only all their property, but also their liberties, and even lives, into the hands of men who by this  
35 supposed contract, are expressly made wholly irresponsible for their disposal of them. And we are so insane, or so wicked,  
36 as to destroy property and lives without limit, in fighting to compel men to fulfill a supposed contract, which, inasmuch as  
37 it has never been signed by anybody, is, on general principles of law and reason -- such principles as we are all governed by  
38 in regard to other contracts -- the merest waste of paper, binding upon no citizen, fit only to be thrown into the fire; or, if  
39 preserved, preserved only to serve as a witness and a warning of the folly and wickedness of mankind.

40 It is plain, then, that on general principles of law and reason -- such principles as we all act upon in courts of justice and in  
41 common life -- the Constitution is no contract; that it binds only those who take an oath to obey it within the government;  
42 that, on general principles of law and reason, those within the government who administer its provisions or laws passed in  
43 furtherance of it against citizens who are not party to it are mere usurpers, and that everybody not only has the right, but is  
44 morally bound, to treat them as such.

45 If the people of this country wish to maintain such a government as the Constitution describes, there is no reason in the  
46 world why they should not sign the instrument itself, and thus make known their wishes in an open, authentic manner; in  
47 such manner as the common sense and experience of mankind have shown to be reasonable and necessary in such cases;  
48 AND IN SUCH MANNER AS TO MAKE THEMSELVES (AS THEY OUGHT TO DO) INDIVIDUALLY  
49 RESPONSIBLE FOR THE ACTS OF THE GOVERNMENT. But neither our public servants nor any member of the

1 public have never been asked to sign it. And the only reason why they have never been asked to sign it, has been that it has  
2 been known that they ever would sign it; that they were neither such fools nor knaves as they must have been to be willing  
3 to sign it; that (at least as it has been practically interpreted) it is not what any sensible and honest man wants for himself;  
4 nor such as he has any right to impose upon others. It is, to all moral intents and purposes, as destitute of obligations as the  
5 compacts which robbers and thieves and pirates enter into with each other, but never sign.

6 If any considerable number of the people believe the Constitution to be good, why do they not sign it themselves, and make  
7 laws for, and administer them upon, each other; leaving all other persons (who do not interfere with them) in peace? Until  
8 they have tried the experiment for themselves, how can they have the face to impose the Constitution upon, or even to  
9 recommend it to, others? Plainly the reason for the absurd and inconsistent conduct is that they want the Constitution, not  
10 solely for any honest or legitimate use it can be to themselves or others, but for the dishonest and illegitimate power it gives  
11 them over the persons and properties of others. But for this latter reason, all their eulogiums on the Constitution, all their  
12 exhortations, and all their expenditures of money and blood to sustain it, would be wanting.

13 It is obvious that, on general principles of law and reason, there exists no such thing as a government created by, or resting  
14 upon, any consent, compact, or agreement of "the people of the United States" with each other; that the only visible,  
15 tangible, responsible government that exists, is that of a few individuals only, who act in concert, and call themselves by the  
16 several names of senators, representatives, presidents, judges, marshals, treasurers, collectors, generals, colonels, captains,  
17 etc., etc.

18 On general principles of law and reason, it is of no importance whatever that these few individuals profess to be the agents  
19 and representatives of "the people of the United States"; since they can show no credentials from the people themselves;  
20 they were never appointed as agents or representatives in any open, authentic, written manner by any specific individual  
21 who signed the Constitution as a contract; they do not themselves know, and have no means of knowing, and cannot prove,  
22 who their principals (as they call them) are individually; and consequently cannot, in law or reason, be said to have any  
23 principals at all.

24 It is obvious, too, that if these alleged principals ever did appoint these pretended agents, or representatives, they appointed  
25 them secretly (by secret ballot), and in a way to avoid all personal responsibility for their acts; that, at most, these alleged  
26 principals put these pretended agents forward for the most criminal purposes, viz.: to plunder the people of their property,  
27 and restrain them of their liberty; and that the only authority that these alleged principals have for so doing, is simply a  
28 TACIT UNDERSTANDING among themselves that they will imprison, shoot, or hang every man who resists the exactions  
29 and restraints which their agents or representatives may impose upon them.

30 Thus it is obvious that the only visible, tangible government we have is made up of these professed agents or  
31 representatives of a secret band of robbers and murderers, who, to cover up, or gloss over, their robberies and murders, have  
32 taken to themselves the title of "the people of the United States"; and who, on the pretense of being "the people of the  
33 United States," assert their right to subject to their dominion, and to control and dispose of at their pleasure, all property and  
34 persons found in the United States.

35 Those who like to argue with the conclusions of this section like to point to the following holding of the Supreme Court of  
36 the United States. They will state that the purpose of the Constitution was to fix the chief defect of the Articles of  
37 Confederation, which was that that the federal government at the time had no jurisdiction over people:

38 *Indeed, the question whether the Constitution should permit Congress to employ state governments as*  
39 *regulatory agencies was a topic of lively debate among the Framers. Under the Articles of Confederation,*  
40 *Congress lacked the authority in most respects to govern the people directly. In practice, Congress "could not*  
41 *directly tax or legislate upon individuals; it had no explicit 'legislative' or 'governmental' power to make*  
42 *binding 'law' enforceable as such.* Amar. Of Sovereignty and Federalism, 96 Yale L.J. 1425, 1447 (1987).

43 *The inadequacy of this governmental structure was responsible in part for the Constitutional Convention.*  
44 *Alexander Hamilton observed: "The great and radical vice in the construction of the existing Confederation is*  
45 *in the principle of LEGISLATION for STATES or GOVERNMENTS, in their CORPORATE or COLLECTIVE*  
46 *CAPACITIES, and as contra-distinguished from the INDIVIDUALS of whom they consist." The \*\*2422*  
47 *Federalist No. 15, p. 108 (C. Rossiter ed. 1961). As Hamilton saw it, "we must resolve to incorporate into our*  
48 *plan those ingredients which may be considered as forming the characteristic difference between a league*  
49 *and a government; we must extend the authority of the Union to the persons of the citizens-the only proper*  
50 *objects of government.*" Id., at 109. *The new National Government "must carry its agency to the persons of the*  
51 *citizens. It must stand in need of no intermediate legislations.... The government of the Union, like that of each*  
52 *State, must be able to address itself immediately to the hopes and fears of individuals."* Id., No. 16, at 116.

\*164 The Convention generated a great number of proposals for the structure of the new Government, but two quickly took center stage. Under the Virginia Plan, as first introduced by Edmund Randolph, Congress would exercise legislative authority directly upon individuals, without employing the States as intermediaries. 1 Records of the Federal Convention of 1787, p. 21 (M. Farrand ed. 1911). Under the New Jersey Plan, as first introduced by William Paterson, Congress would continue to require the approval of the States before legislating, as it had under the Articles of Confederation. 1 id., at 243-244. These two plans underwent various revisions as the Convention progressed, but they remained the two primary options discussed by the delegates. One frequently expressed objection to the New Jersey Plan was that it might require the Federal Government to coerce the States into implementing legislation. As Randolph explained the distinction, “[t]he true question is whether we shall adhere to the federal plan [ i.e., the New Jersey Plan], or introduce the national plan. The insufficiency of the former has been fully displayed.... There are but two modes, by which the end of a Gen[eral] Gov[ernment] can be attained: the 1st is by coercion as proposed by Mr. P [aterson's] plan[, the 2nd] by real legislation as prop[osed] by the other plan. **Coercion [is] impracticable, expensive, cruel to individuals.... We must resort therefore to a national Legislation over individuals.**” 1 id., at 255-256 (emphasis in original). Madison echoed this view: “The practicability of making laws, with coercive sanctions, for the States as political bodies, had been exploded on all hands.” 2 id., at 9.

Under one preliminary draft of what would become the New Jersey Plan, state governments would occupy a position relative to Congress similar to that contemplated by the Act at issue in these cases: “[T]he laws of the United States ought, as far as may be consistent with the common interests of the Union, to be carried into execution by the judiciary and executive officers of the respective states, wherein the execution\*165 thereof is required.” 3 id., at 616. This idea apparently never even progressed so far as to be debated by the delegates, as contemporary accounts of the Convention do not mention any such discussion. The delegates’ many descriptions of the Virginia and New Jersey Plans speak only in general terms about whether Congress was to derive its authority from the people or from the States, and whether it was to issue directives to individuals or to States. See 1 id., at 260-280.

**In the end, the Convention opted for a Constitution in which Congress would exercise its legislative authority directly over individuals rather than over States:** for a variety of reasons, it rejected the New Jersey Plan in favor of the Virginia Plan. 1 id., at 313. This choice was made clear to the subsequent state ratifying conventions. Oliver Ellsworth, a member of the Connecticut delegation in Philadelphia, explained the distinction to his State’s convention: “**This Constitution does not attempt to coerce sovereign bodies, states, in their political capacity.... But this legal coercion singles out the ... individual.**” 2 J. Elliot, Debates on the Federal Constitution 197 (2d ed. 1863). Charles Pinckney, another delegate at the Constitutional Convention, emphasized to the South Carolina House of Representatives that in Philadelphia “the necessity of having a government which should at once \*\*2423 operate upon the people, and not upon the states, was conceived to be indispensable by every delegation present.” 4 id., at 256. Rufus King, one of Massachusetts’ delegates, returned home to support ratification by recalling the Commonwealth’s unhappy experience under the Articles of Confederation and arguing: “**Laws, to be effective, therefore, must not be laid on states, but upon individuals.**” 2 id., at 56. At New York’s convention, Hamilton (another delegate in Philadelphia) exclaimed: “But can we believe that one state will ever suffer itself to be used as an instrument of coercion? The thing is a dream; it is impossible. Then we are brought to this dilemma-either a federal \*166 standing army is to enforce the requisitions, or the federal treasury is left without supplies, and the government without support. What, sir, is the cure for this great evil? Nothing, but to enable the national laws to operate on individuals, in the same manner as those of the states do.” 2 id., at 233. At North Carolina’s convention, Samuel Spencer recognized that “all the laws of the Confederation were binding on the states in their political capacities, ... but now the thing is entirely different. **The laws of Congress will be binding on individuals.**” 4 id., at 153.

**In providing for a stronger central government, therefore, the Framers explicitly chose a Constitution that confers upon Congress the power to regulate individuals, not States.** As we have seen, the Court has consistently respected this choice. We have always understood that even where Congress has the authority under the Constitution to pass laws requiring or prohibiting certain acts, it lacks the power directly to compel the States to require or prohibit those acts. E.g., [FERC v. Mississippi, 456 U.S., at 762-766, 102 S.Ct., at 2138-2141](#); [Hodel v. Virginia Surface Mining & Reclamation Assn., Inc., 452 U.S., at 288-289, 101 S.Ct., at 2366](#); [Lane County v. Oregon, 7 Wall., at 76](#). The allocation of power contained in the Commerce Clause, for example, authorizes Congress to regulate interstate commerce directly; it does not authorize Congress to regulate state governments’ regulation of interstate commerce. [[New York v. U.S., 505 U.S. 144, 112 S.Ct. 2408 \(U.S.N.Y.,1992\)](#)]

The key thing to notice about the above holding of the Supreme Court is that:

1. The ruling very deliberately doesn’t define exactly which “citizens” and “individuals” they are referring to. If they identified who these entities were, they would spill the beans on their very limited jurisdiction.
2. The only “individuals” or “citizens” to which they can be referring are those with a domicile on federal territory and NOT within any state of the Union, except possibly in federal areas within the exterior limits of a state of the Union.

“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.**”

1 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

2 3. Those who are statutory “citizens” under 8 U.S.C. §1401 or “residents” under 26 U.S.C. §7701(b)(1)(A) are those with  
3 a legal domicile on federal territory. These are the only “citizens” to which they can possibly be referring to.  
4 Constitutional “citizens of the United States” as described in the Fourteenth Amendment are not included in the  
5 statutory definition of “citizen” found in 8 U.S.C. §1401 and cannot lawfully be included because they are beyond the  
6 legislative reach of the federal government. This is exhaustively explained in the memorandum of law below:

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

7 Consequently, the facts established in this section survive the only argument against them that we have been confronted  
8 with to date. The Constitution does not obligate those within the states who are allegedly party to it. The states are the  
9 AUTHOR of that law, not the SUBJECT of it:

10 *“Sovereignty itself is, of course, not subject to law for it is the author and source of law;”*  
11 *[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

12 *“Under our form of government, the legislature is NOT supreme. It is only one of the organs of that*  
13 *ABSOLUTE SOVEREIGNTY which resides in the whole body of the PEOPLE; like other bodies of the*  
14 *government, it can only exercise such powers as have been delegated to it, and when it steps beyond that*  
15 *boundary, its acts.. are utterly VOID.”*  
16 *[Billings v. Hall, 7 CA. 1]*

17 The Constitution therefore obligates only those in the government charged with implementing it and it confers jurisdiction  
18 only over federal territory, domiciliaries, property, and franchises, which collectively are the “community property” of the  
19 states in the “marriage contract” among the states called the Constitution.

20 *“But, indeed, no private person has a right to complain, by suit in Court, on the ground of a breach of the*  
21 *Constitution. The Constitution, it is true, is a compact, but he is not a party to it. The States are the parties to*  
22 *it. And they may complain. If they do, they are entitled to redress. Or they may waive the right to complain. If*  
23 *they do, the right stands waived. Could not the States, in their sovereign capacities, or Congress (if it has the*  
24 *power) as their agent, forgive such a breach of the Constitution, on the part of a State, as that of imposing a tax*  
25 *on imports, or accept reparation for it? In case this were done, what would become of the claims of private*  
26 *persons, for damages for such breach? To let such claims be set up against the forgiven party, would be to do*  
27 *away with the forgiveness. No, if there existed such claimants, they would have to appeal, each to his own*  
28 *sovereign for redress. It was that sovereign's business to get enough from the offending sovereign, to cover all*  
29 *private losses of his own citizens-and if he did not get enough to do that, those citizens must look to him, alone*  
30 *for indemnity.”*  
31 *[Padelford, Fay & Co. v. Mayor and Aldermen of City of Savannah, 14 Ga. 438, WL 1492, (1854)]*

32 In conclusion, the CONstitution is a CON. It is intended solely to concentrate power into a band of secretly elected  
33 usurpers for the purposes of creating an oligarchy of persons who are not directly or personally responsible to the people  
34 they are supposed to serve for their actions. It is intended to make what otherwise would be sovereigns into subjects and  
35 slaves of political rulers and political correctness.

## 36 **4 Why the ability to regulate private conduct is repugnant to the Constitution**

### 37 **4.1 The Right to be left alone**

38 The purpose of the Constitution of the United States of America is to confer the “right to be left alone”, which is the  
39 essence of being sovereign:

40 *“The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They*  
41 *recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a*  
42 *part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect*  
43 *Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the*  
44 *Government, the right to be let alone - the most comprehensive of rights and the right most valued by*  
45 *civilized men.”*  
46 *[Olmstead v. United States, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting) ; see also Washington v.*  
47 *Harper, [494 U.S. 210](#) (1990)]*

48 Those who are “private persons” fit in the category of people who must be left alone:

1 "There is a clear distinction in this particular case between an individual and a corporation, and that the latter  
2 has no right to refuse to submit its books and papers for an examination at the suit of the State. The individual  
3 may stand upon his constitutional rights as a citizen. **He is entitled to carry on his private business in his own  
4 way. His power to contract is unlimited. He owes no such duty to the State, since he receives nothing  
5 therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land  
6 long antecedent to the organization of the State, and can only be taken from him by due process of law, and  
7 in accordance with the constitution.** Among his rights are a refusal to incriminate himself, and the immunity of  
8 himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the  
9 public so long as he does not trespass upon their rights."  
10 [*Hale v. Henkel*, [201 U.S. 43](#) at 47 (1905)]

11  
12 [IRM 5.14.10.2 \(09-30-2004\)](#)  
13 Payroll Deduction Agreements

14 **2. Private employers, states, and political subdivisions are not required to enter into payroll deduction**  
15 **agreements.** Taxpayers should determine whether their employers will accept and process executed agreements  
16 before agreements are submitted for approval or finalized.  
17 [SOURCE: <http://sedm.org/Exhibits/EX05.043.pdf>]

18 The U.S. Supreme Court has also held that the ability to regulate what it calls “private conduct” is repugnant to the  
19 constitution:

20 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes  
21 of redress” against offensive state action, was “repugnant” to the Constitution. *Id.*, at 15. See also *United States*  
22 *v. Reese*, [92 U.S. 214, 218](#) (1876); *United States v. Harris*, [106 U.S. 629, 639](#) (1883); *James v. Bowman*, [190](#)  
23 [U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or  
24 modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, [379 U.S. 241](#) (1964); *United States v. Guest*,  
25 [383 U.S. 745](#) (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not  
26 been questioned.”  
27 [*City of Boerne v. Flores, Archbishop of San Antonio*, [521 U.S. 507](#) (1997)]

28 Only by taking on a “public character” or engaging in “public conduct” rather than a “private” character may our actions  
29 become the proper or lawful subject of federal or state legislation or regulation.

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

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

39 [ . . . ]

40 Given that the statutory authorization for the challenges exercised in this case is clear, the remainder of our  
41 state action analysis centers around the second part of the *Lugar* test, whether a private litigant, in all fairness,  
42 must be deemed a government actor in the use of peremptory challenges. Although we have recognized that this  
43 aspect of the analysis is often a fact-bound inquiry, see *Lugar*, *supra*, 457 U.S. at 939, our cases disclose  
44 certain principles of general application. **Our precedents establish that, in determining whether a particular**  
45 **action or course of conduct is governmental in character, it is relevant to examine the following: the extent**  
46 **to which the actor relies on governmental assistance and benefits, see *Tulsa Professional Collection Services,***  
47 ***Inc. v. Pope*, [485 U.S. 478](#) (1988); *Burton v. Wilmington Parking Authority*, [365 U.S. 715](#) (1961); whether**  
48 **the actor is performing a traditional governmental function, see *Terry v. Adams*, [345 U.S. 461](#) (1953); *Marsh***  
49 ***v. Alabama*, [326 U.S. 501](#) (1946); cf. *San Francisco Arts & Athletics, Inc. v. United States Olympic* [[500 U.S.](#)**  
50 **[614, 622](#)] *Committee*, [483 U.S. 522, 544-545](#) (1987); and whether the injury caused is aggravated in a unique**  
51 **way by the incidents of governmental authority, see *Shelley v. Kraemer*, [334 U.S. 1](#) (1948).** Based on our  
52 application of these three principles to the circumstances here, we hold that the exercise of peremptory  
53 challenges by the defendant in the District Court was pursuant to a course of state action.  
54 [*Edmonson v. Leesville Concrete Company*, [500 U.S. 614](#) (1991)]

55 The phrase “subject only to the constraints of statutory or decisional law” refers ONLY to statutes or court decisions that  
56 pertain to licensed or privileged activities or franchises, all of which:

- 1 1. Cause the licensee or franchisee to represent a “public office” and work for the government.
- 2 2. Cause the licensee or franchisee to act in a representative capacity as an officer of the government, which is a federal
- 3 corporation and therefore he or she becomes an “officer or employee of a corporation” acting in a representative
- 4 capacity. See 26 U.S.C. §6671(b) and 26 U.S.C. §7434, which both define a “person” within the I.R.C. criminal and
- 5 penalty provisions as an officer or employee of a corporation.
- 6 3. Changes the effective domicile of the “office” or “public office” of the licensee or franchisee to federal territory
- 7 pursuant to Federal Rule of Civil Procedure 17(b), 26 U.S.C. §7701(a)(39), and 26 U.S.C. §7408(d).

8 [IV. PARTIES](#) > Rule 17.

9 (b) Capacity to Sue or be Sued.

10 Capacity to sue or be sued is determined as follows:

11 (1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;

12 (2) for a corporation [or the officers or “public officers” of the corporation], by the law under which it was

13 organized; and

14 (3) for all other parties, by the law of the state where the court is located, except that:

15 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue

16 or be sued in its common name to enforce a substantive right existing under the United States Constitution

17 or laws; and

18 (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue

19 or be sued in a United States court.

- 20 4. Creates a “res” or “office” which is the subject of federal legislation and a “person” or “individual” within federal
- 21 statutes. For instance, the definition of “individual” within 5 U.S.C. §552(a)(2) reveals that it is a government
- 22 employee with a domicile in the statutory “United States”, which is federal territory. Notice that the statute below is in
- 23 Title 5, which is “Government Organization and Employees”, and that “citizens and residents of the United States”
- 24 share in common a legal domicile on federal territory. An “individual” is a officer of the government, and not a natural
- 25 man or woman. The office is the “individual”, and not the man or woman who fills it:

26 [TITLE 5](#) > [PART I](#) > [CHAPTER 5](#) > [SUBCHAPTER II](#) > § 552a

27 [§ 552a. Records maintained on individuals](#)

28 (a) Definitions.— For purposes of this section—

29 (2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent

30 residence;

31 If you don't maintain a domicile on federal territory, which is called the “United States” in the U.S. Code, or you don't

32 work for the government by participating in its franchises, then the government has NO AUTHORITY to even keep records

33 on you under the authority of the Privacy Act and you would be committing perjury under penalty of perjury to call

34 yourself an “individual” on a government form. Why? Because you are the sovereign and the sovereign is not the subject

35 of the law, but the author of the law!

36 “Since in common usage, the term person does not include the sovereign, statutes not employing the phrase are

37 ordinarily construed to exclude it.”

38 [*United States v. Cooper Corporation*, 312 U.S. 600 (1941)]

39 “There is no such thing as a power of inherent Sovereignty in the government of the United States. In this

40 country sovereignty resides in the People, and Congress can exercise no power which they have not, by their

41 Constitution entrusted to it: All else is withheld.”

42 [*Juilliard v. Greenman*, 110 U.S. 421 (1884)]

43 “Sovereignty itself is, of course, not subject to law for it is the author and source of law;”

44 [*Yick Wo v. Hopkins*, 118 U.S. 356 (1886)]

45 “Under our form of government, the legislature is NOT supreme. It is only one of the organs of that

46 ABSOLUTE SOVEREIGNTY which resides in the whole body of the PEOPLE; like other bodies of the

47 government, it can only exercise such powers as have been delegated to it, and when it steps beyond that

48 boundary, its acts.. are utterly VOID.”

49 [*Billings v. Hall*, 7 CA. 1]

1 "In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly  
2 acquired by force or fraud, or both...In America, however the case is widely different. Our government is  
3 founded upon compact. Sovereignty was, and is, in the people."  
4 [The Betsy, 3 Dall 6]

5 In summary, the only way the government can control you through civil law is to connect you to public conduct or a  
6 "public office" within the government executed on federal territory. If they are asserting jurisdiction that you believe they  
7 don't have, it is probably because:

- 8 1. You misrepresented your domicile as being on federal territory within the "United States" or the "State of \_\_\_" by  
9 declaring yourself to be either a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 or a statutory "resident" (alien)  
10 pursuant to 26 U.S.C. §7701(b)(1)(A). This made you subject to their laws and put you into a privileged state.
- 11 2. You filled out a government application for a franchise, which includes government benefits, professional licenses,  
12 driver's licenses, marriage licenses, etc.
- 13 3. Someone else filed a document with the government which connected you to a franchise, even though you never  
14 consented to participate in the franchise. For instance, IRS information returns such as W-2, 1042S, 1098, and 1099  
15 presumptively connect you to a "trade or business" in the U.S. government pursuant to 26 U.S.C. §6041. A "trade or  
16 business" is then defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". The only way to prevent this  
17 evidence from creating a liability under the franchise agreement provisions is to rebut it promptly. See:

Correcting Erroneous Information Returns, Form #04.001  
<http://sedm.org/Forms/FormIndex.htm>

## 18 **4.2 Why you must expressly consent to the social compact to be a "subject" or "citizen" under** 19 **the civil law**

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

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

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

53 "sic utere tuo ut alienum non laedas"



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

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

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

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

18 A CONSTITUTIONAL citizen, on the other hand, is someone who cannot consent to or choose the place of their birth.  
19 That is why birth or naturalization determines nationality but not their status under the civil laws. All civil jurisdiction is  
20 based on "consent of the governed", as the Declaration of Independence indicates. Those who do NOT consent to the civil  
21 laws that implement the social compact of the municipal government they are situated within are called "free inhabitants",  
22 "nonresidents", "transient foreigners", "non-citizen nationals", or "foreign sovereigns". These people instead are governed  
23 by the common law RATHER than the civil law.

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

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

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

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

51 To apply these concepts, the police enforce the "vehicle code", but most of the vehicle code is a civil franchise that they  
52 may NOT enforce without ABUSING the police powers of the state. In recognition of these concepts, the civil provisions  
53 of the vehicle code are called "infractions" rather than "crimes". AND, before the civil provisions of the vehicle code may

1 lawfully be enforced against those using the public roadways, one must be a "resident" with a domicile not within the state,  
2 but on federal territory where rights don't exist. All civil law attaches to SPECIFIC territory. That is why by applying for a  
3 driver's license, most state vehicle codes require that the person must be a "resident" of the state, meaning a person with a  
4 domicile within the statutory but not Constitutional "United States", meaning federal territory.

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

- 14 1. Those who consent to the "social compact" by choosing a domicile or residence within a specific municipal  
15 jurisdiction. These people are identified by the following statutory terms:
  - 16 1.1. Individuals.
  - 17 1.2. Residents.
  - 18 1.3. Citizens.
  - 19 1.4. Inhabitants.
  - 20 1.5. PUBLIC officers serving as an instrumentality of the government.
- 21 2. Those who do NOT consent to the "social compact" and who therefore are called:
  - 22 2.1. Free inhabitants.
  - 23 2.2. Nonresidents.
  - 24 2.3. Transient foreigners.
  - 25 2.4. Sojourners.
  - 26 2.5. EXCLUSIVELY PRIVATE human beings beyond the reach of the civil statutes implementing the social compact.

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

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

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

38 *"When one becomes a member of society, he necessarily parts with some rights or privileges which, as an*  
39 *individual not affected by his relations to others, he might retain."*  
40 *[Munn. v. Illinois, 94 U.S. 113 (1876),*  
41 *SOURCE: [http://scholar.google.com/scholar\\_case?case=6419197193322400931](http://scholar.google.com/scholar_case?case=6419197193322400931)]*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

28 [19 Corpus Juris Secundum, Corporations, §886]

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

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

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

42 [http://www.law.cornell.edu/amdt14a\\_hd1](http://www.law.cornell.edu/amdt14a_hd1)]

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

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

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

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

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

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

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

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

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

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

## 16 **5 All civil statutes passed in furtherance of the Constitution are law for government** 17 **instrumentalities and officers, not PRIVATE persons**

18 The U.S. Supreme Court has identified the federal government of finite, delegated, enumerated powers.

19 "We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S.  
20 Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal  
21 government are few and defined. Those which are to remain in the State governments are numerous and  
22 indefinite." *The Federalist No. 45*, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally**  
23 **mandated division of authority "was adopted by the Framers**  
24 **to ensure protection of our fundamental liberties."** *Gregory v. Ashcroft*,  
25 **501 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and independence of**  
26 **the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in**  
27 **any one branch, a healthy balance of power between the States and the Federal Government will reduce the**  
28 **risk of tyranny and abuse from either front."** *Ibid.* "  
29 [*U.S. v. Lopez*, **514 U.S. 549** (1995)]  
30

31 **This government is acknowledged by all to be one of enumerated powers. The principle that it can exercise**  
32 **only the powers granted to it would seem too apparent to have required to be enforced** by all those arguments  
33 which its enlightened friends, while it was depending before the people, found it necessary to urge. That  
34 principle is now universally admitted. But the question respecting the extent of the powers actually granted is  
35 perpetually arising, and will probably continue to arise, as long as our system shall exist.'  
36 [*M'Culloch v. Maryland*, 4 Wheat. 316, 405, 4 L.Ed. 579, 601]  
37

38 "The people of the United States, by their Constitution, have affirmed a division of internal governmental  
39 powers between the federal government and the governments of the several states-committing to the first its

1 powers by express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by  
2 reservation, 'the powers not delegated to the United States by the Constitution, nor prohibited by it to the  
3 States.' The Constitution thus affirms the complete supremacy and independence of the state within the field of  
4 its powers. Carter v. Carter Coal Co., 298 U.S. 238, 295, 56 S.Ct. 855, 865. The federal government has no  
5 more authority to invade that field than the state has to invade the exclusive field of national governmental  
6 powers; for, in the oft-repeated words of this court in Texas v. White, 7 Wall. 700, 725, 'the preservation of the  
7 States, and the maintenance of their governments, are as much within the design and care of the Constitution as  
8 the preservation of the Union and the maintenance of the National government.' The necessity of preserving  
9 each from every form of illegitimate intrusion or interference on the part of the other is so imperative as to  
10 require this court, when its judicial power is properly invoked, to view with a careful and discriminating eye  
11 any legislation challenged as constituting such an intrusion or interference. See South Carolina v. United  
12 States, 199 U.S. 437, 448, 26 S.Ct. 110, 4 Ann.Cas. 737."  
13 [Steward Machine Co. v. Davis, 301 U.S. 548 (1937)]

14 All powers not expressly enumerated in the Constitution as being delegated to the federal government are reserved to the  
15 people or the states Ninth and Tenth Amendments respectively.

16 We also established in the previous section that the Constitution as a contract can only bind those who sign it or take an  
17 oath to obey it. Since no citizen ever signed it, it cannot obligate them. The only remaining parties therefore who can be  
18 legally obligated to obey it are those who took an oath to obey it as public servants as described in Article 6 of the  
19 Constitution.

20 Since the Constitution cannot obligate citizens in states of the Union in any way who never signed it, then it cannot delegate  
21 authority to public servant legislator to pass a law which might obligate these citizens to do anything. This fact can be  
22 proved by examining the enactments of Congress, nearly all of which apply only to the government. We will show later in  
23 Section 8 how to prove who the intended audience for a statute is simply by the way it is published and whether it has  
24 implementing regulations or not. In almost all cases, federal legislation that only applies to persons who work for the  
25 government:

- 26 1. Has definitions that limit the audience for enforcement to government statutory "employees", public officers, and  
27 instrumentalities.

28 [TITLE 26 > Subtitle F > CHAPTER 64 > Subchapter D > PART II > § 6331](#)  
29 [§ 6331. Levy and distraint](#)

30 (a) Authority of Secretary

31 *If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand,*  
32 *it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the*  
33 *expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under*  
34 *section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of*  
35 *such tax. **Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of***  
36 ***the United States, the District of Columbia, or any agency or instrumentality of the United States or the***  
37 ***District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such***  
38 ***officer, employee, or elected official.** If the Secretary makes a finding that the collection of such tax is in*  
39 *jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon*  
40 *failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period*  
41 *provided in this section.*

- 42 2. Has no implementing regulations published in the Federal Register authorizing its enforcement against anyone  
43 domiciled in a state of the Union. These regulations are required by the Administrative Procedures Act, 5 U.S.C.  
44 §552(a) as well as the Federal Register Act, 44 U.S.C. §1505(a).  
45 3. Does not need implementing regulations published in the Federal Register if the law or statute may only be enforced  
46 against federal agencies, employees, instrumentalities. See 5 U.S.C. §553(a) and 44 U.S.C. §1505(a)(1).

47 Governments are founded to protect natural and constitutional PRIVATE rights.

48 *"The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the*  
49 *latter are founded upon the former; and the great end and object of them must be to secure and support the*  
50 *rights of individuals, or else vain is government."*  
51 *[Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed 440 (1793)]*

1 The government can only perform the function of protecting private and individual rights when they are *prohibited* from  
2 passing laws that either regulate or impair those rights.

3 *"It would be a palpable incongruity to strike down an act of state legislation which, by words of express*  
4 *divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by*  
5 *which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable*  
6 *privilege which the state threatens otherwise to withhold. **It is not necessary to challenge the proposition that,***  
7 ***as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as***  
8 ***it sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is***  
9 ***that it may not impose conditions which require the relinquishment of Constitutional rights. If the state may***  
10 ***compel the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a***  
11 ***surrender of all. It is inconceivable that guaranties embedded in the Constitution of the United States may***  
12 ***thus be manipulated out of existence.**"*  
13 [Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]

14 The above holding of the U.S. Supreme Court explains precisely where the exercise of rights to drive, to marry, or to  
15 practice a profession can be regulated and "licensed", and that place is where such rights *do not exist*(!), which is on federal  
16 territory where the Constitution *does not* apply.

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

33 The government has always had the authority to regulate the exercise of rights by those who work for it as statutory  
34 "employees", "public officers", or instrumentalities:

35 ***"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the***  
36 ***regulator of private conduct, are not the same as the restrictions that it places upon the government in its***  
37 ***capacity as employer.** We have recognized this in many contexts, with respect to many different constitutional*  
38 *guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v.*  
39 *Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable*  
40 *cause, but in many circumstances government employees can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987)*  
41 *(plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for*  
42 *refusing to provide the government information that may incriminate them, but government employees can be*  
43 *dismissed when the incriminating information that they refuse to provide relates to the performance of their job.*  
44 *Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in*  
45 *particular: Private citizens cannot be punished for speech of merely private concern, but government employees*  
46 *can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished*  
47 *for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that*  
48 *reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v. Letter Carriers, 413 U.S.*  
49 *548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616-617 (1973)."*  
50 [Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]

51 We have therefore proven that all government, whether state or federal, which passes laws to regulate the conduct of its  
52 own statutory "officers" and "employees" can lawfully regulate such "public conduct" in the context of federal territory  
53 only, because no constitutional rights exist there which the Congress could destroy by passing such a law.

54 Those, on the other hand, who are *not* domiciled on federal territory and instead are domiciled on land protected by the  
55 United States of America Constitution retain all of their natural and UNalienable rights.

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

1 Only by entering into contracts or accepting government benefits or franchises and thereby procuring a “status” and a “res”  
2 under a government franchise can such persons surrender said rights, and when they do, they must consent to be treated as  
3 though they maintain an effective domicile on federal territory. The Declaration of Independence says that all men are  
4 created equal and endowed by their Creator (God) with “unalienable” rights:

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

10 The word “unalienable” is defined as follows:

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

13 As the above indicates, an “unalienable” right cannot be sold, transferred, or bargained away in relation to the government,  
14 which means that signing or consenting to any kind of franchise agreement cannot destroy or undermine that right in  
15 relation to the government. It is only in relation to the government, in fact, that these rights can even mean anything to  
16 begin with because even before governments were created, men had the right to privately contract with others. This method  
17 of surrendering private rights in exchange for other private rights, in fact, is the basis for all commerce.

18 Therefore, the only place that such rights can be sold, bargained away, or transferred to the federal government is in places  
19 where they *do not* exist, which is *only* on federal territory. Everything on federal territory is a privilege and you need  
20 express permission from the government to do *anything* there. When you’re living on the King’s land, and you need the  
21 permission of the Crown and may not presume the existence of the permission since you risk his displeasure if you proceed  
22 without his express permission. The U.S. Supreme Court held that federal territory, in fact, is run more like a “British  
23 Crown colony” than a republican state of America. Notice the phrase “privileges of the bill of rights” in the quote below.  
24 Even rights are privileges on federal territory!:

25 *“Congress did not hesitate, in the original organization of the territories of Louisiana, Florida, the*  
26 ***Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan, Illinois, and Wisconsin and still more***  
27 ***recently in the case of Alaska, to establish a form of government bearing a much greater analogy to a British***  
28 ***Crown colony than a republican state of America**, and to vest the legislative power either in a governor and  
29 council, or a governor and judges, to be appointed by the President. It was not until they had attained a certain  
30 population that power was given them to organize a legislature by vote of the people. In all these cases, as well  
31 as in territories subsequently organized west of the Mississippi, Congress thought it necessary either to extend  
32 to Constitution and laws of the United States over them, or to declare that the inhabitants should be entitled to  
33 enjoy the right of trial by jury, of bail, and of the privilege of the writ of habeas corpus, as well as other  
34 privileges of the bill of rights.”*  
35 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

36 Consequently, no constitutionally protected right may be bargained away, sold, or contracted away and thereby given to the  
37 government. If this is true, the only place that the government can engage in any kind of contract or franchise that might  
38 undermine the natural, “unalienable” rights of a man or woman is in the following circumstances:

- 39 1. If that man or woman is legally domiciled on territory of the federal government not protected by the Bill of Rights. In  
40 such a case, there are no constitutional rights to give up, but only statutory privileges. Neither is there any common  
41 law in federal courts or on federal territory to protect rights, because such rights do not exist. See *Erie Railroad v.*  
42 *Tompkins*, 304 U.S. 64 (1938). The following conditions of citizenship are synonymous with this status:  
43 1.1. Statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#).  
44 1.2. Statutory “resident” pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#).  
45 1.3. “Permanent resident” pursuant to [8 U.S.C. §1101\(a\)\(20\)](#).  
46 1.4. Statutory “U.S. person” as defined in [26 U.S.C. §7701\(a\)\(30\)](#).  
47 2. If the man or woman are acting in a representative capacity on behalf of an artificial entity that has no constitutional  
48 rights. Such an entity might include a corporation created by the government. In such a case, [Federal Rule of Civil](#)  
49 [Proc. 17\(b\)](#) applies. Such an artificial entity is usually the object of a federal franchise and therefore “privileged”.

50 [IV. PARTIES](#) > Rule 17.  
51 [Rule 17. Parties Plaintiff and Defendant: Capacity](#)

1 (b) Capacity to Sue or be Sued.

2 **Capacity to sue or be sued is determined as follows:**

3 **(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**

4 **(2) for a corporation [a federal corporation called the "United States", in this case], by the law under which**  
5 **it was organized; and**

6 **(3) for all other parties, by the law of the state where the court is located, except that:**

7 (A) a partnership or other unincorporated association with no such capacity under that state's law may  
8 sue or be sued in its common name to enforce a substantive right existing under the United States  
9 Constitution or laws; and

10 (B) [28 U.S.C. §§754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to  
11 sue or be sued in a United States court.

12 Case #2 above is a subset of Case #1 above in the case of persons serving in "public offices" within the federal government,  
13 because according to [4 U.S.C. §72](#), the "seat" of the federal government is in the District of Columbia, which is federal  
14 territory not protected by the Bill of Rights.

15 [TITLE 4 > CHAPTER 3 > § 72](#)  
16 [§ 72. Public offices; at seat of Government](#)

17 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*  
18 *except as otherwise expressly provided by law.*

19 While a man or woman is satisfying the obligations associated with a "public office" while on official duty, they take on the  
20 character of the sovereign that they represent pursuant to [Federal Rule of Civil Proc. 17\(b\)](#). This sovereign, the United  
21 States government, is a federal corporation with a legal domicile in the District of Columbia, pursuant to [4 U.S.C. §72](#) and  
22 Article 1, Section 8, Clause 17 of the United States Constitution. To wit:

23 [TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE](#)  
24 [PART VI - PARTICULAR PROCEEDINGS](#)  
25 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)  
26 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)  
27 [Sec. 3002. Definitions](#)

28 (15) **"United States" means -**

29 (A) **a Federal corporation;**

30 (B) **an agency, department, commission, board, or other entity of the United States; or**

31 (C) **an instrumentality of the United States.**  
32

33 *"Corporations are also of all grades, and made for varied objects; **all governments are corporations, created***  
34 ***by usage and common consent, or grants and charters which create a body politic for prescribed purposes;***  
35 ***but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise***  
36 ***of power, they are all governed by the same rules of law, as to the construction and the obligation of the***  
37 ***instrument by which the incorporation is made. One universal rule of law protects persons and property.** It is*  
38 *a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all*  
39 *persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2*  
40 *Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same*  
41 *footing of protection as other persons, and their corporate property secured by the same laws which protect*  
42 *that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law,*  
43 *is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the*  
44 *federal government, by the amendments to the constitution."*

45 [*Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, [36 U.S. 420](#) (1837)*]

46 In law, all corporations are statutory "citizens" or "residents" of the place they were created, which implies that they have a  
47 legal domicile in the place they were incorporated.

48 *"A corporation is a citizen, [resident](#), or inhabitant of the state or country by or under the laws of which it was*  
49 *created, and of that state or country **only**."*  
50 [*19 Corpus Juris Secundum, Corporations, §886*]

51 Therefore, the "office" that a person holds is the "res" which is domiciled on federal territory and is a "res-ident" or "res"  
52 which is "identified" in the records of the government. The person choosing through their right to contract to voluntarily



1 occupy the “office” is *not* a “resident”, but rather the “public office” that they fill while on official duty becomes the  
2 “resident”. This is clarified by Bouvier’s Maxims of Law, which say on this subject:

3 *“Quando duo juro concurrunt in und personâ, aequum est ac si essent in diversis.*  
4 *When two rights [public right v. private right] concur in one person, it is the same as if they were in two*  
5 *separate persons. 4 Co. 118.”*  
6 *[Bouvier’s Maxims of Law, 1856;*  
7 *SOURCE: <http://fanguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

8 The Internal Revenue Code, for instance, places the domicile of those engaging in this public office within the District of  
9 Columbia pursuant to 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d), because as “taxpayers”, they are acting in a  
10 representative capacity on behalf of the federal government:

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

13 (a)(39) Persons residing outside [the federal] United States

14 *If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial*  
15 *district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any*  
16 *provision of this title relating to -*

17 (A) jurisdiction of courts, or  
18 (B) enforcement of summons.  
19

20 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)  
21 [§7408. Action to enjoin promoters of abusive tax shelters, etc.](#)

22 (d) Citizens and residents outside the United States

23 *If any citizen or resident of the United States does not reside in, and does not have his principal place of*  
24 *business in, any United States judicial district, such citizen or resident shall be treated for purposes of this*  
25 *section as residing in the District of Columbia.*

26 If Congress really had jurisdiction within a state of the Union, do you think they would need to pull the above trick, which  
27 effectively kidnaps your legal identity or “res” and moves it to the District of Columbia?

28 *“It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, [247](#)  
29 [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  
30 internal affairs of the states; and emphatically not with regard to legislation.”  
31 *[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]**

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

## 38 **6 “Public” and “Private” rights compared**

39 To proceed beyond this point, we need to compare public and private rights to make the distinctions crystal clear in our  
40 mind so that we can show how private rights are converted into public rights. Below is a table comparing and contrasting  
41 the two for your education and edification:  
42

1 **Table 1: “Public” and “Private” Rights compared**

#	Characteristic	PRIVATE “Right”	PUBLIC “Privilege”
1	Name	Right	Privilege
2	Synonyms	Constitutional right	“public right” “publici juris” “franchise” “patronage”
3	How created	By God through His Holy law	Legislatively granted by government (“publici juris”)
4	Described in	Bill of Rights God’s Laws Natural law	Statutes Civil Codes (franchises) Administrative regulations
5	Exercised ONLY by	Human beings	Public offices and officers of the state and federal government
6	Can be legislatively revoked?	No	Yes
7	Attach to	IRREVOCABLY to land protected by the Constitution	Statutory “statuses” such as “taxpayer”, “citizen”, “resident”, “spouse”, “driver”, “benefit recipient”, “employee”
8	Protected by	Police powers of the state Article III constitutional and NOT franchise courts	Administrative codes, regulations, and Article IV legislative franchise courts
9	Type of civil law providing protection	Common law	Statutory franchise “codes”
10	Domicile of those exercising	Constitutional but not statutory “State” protected by the Constitution	Federal territory ONLY, which is statutory but not Constitutional “State”
11	Type of “citizen” engaging in	1. Constitutional but not statutory Citizen. 2. Non-citizen national per 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452	Statutory but not constitutional “U.S. citizen” per 8 U.S.C. §1401.
12	Disputes resolved in	Constitutional court (Judge MAY NOT participate in any franchise and may not have a domicile on federal territory without having a criminal conflict of interest)	Article IV, Section 3, Clause 2 “Franchise Court”

2 **7 Franchises: The main vehicle by which “private” human beings connect themselves to**  
3 **“public offices” and become subject to government statutes and “codes”**

4 *“Governments never do anything by accident; if government does something you can bet it was carefully*  
5 *planned.”*  
6 *[Franklin D. Roosevelt, President of the United States]*

7 Franchises are the main method by which the sovereignty of people in the states of the Union are unlawfully and  
8 unconstitutionally destroyed. The gravely injurious affects of participating in government franchises include the following.

- 9 1. Those who participate in franchises are treated as domiciliaries of the federal zone, statutory “U.S. persons”, and  
10 statutory “resident aliens” in respect to the federal government.  
11 2. Those who participate in franchises are treated as “trustees” of the “public trust” and “public officers” of the federal  
12 government and suffer great legal disability as a consequence:

1 "As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be  
2 exercised in behalf of the government or of all citizens who may need the intervention of the officer. 2  
3 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**  
4 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor**  
5 **under every disability and prohibition imposed by law upon trustees relative to the making of personal**  
6 **financial gain from a discharge of their trusts.** 3 **That is, a public officer occupies a fiduciary relationship**  
7 **to the political entity on whose behalf he or she serves.** 4 **and owes a fiduciary duty to the public.** 5 **It has**  
8 **been said that the fiduciary responsibilities of a public officer cannot be less than those of a private**  
9 **individual.** 6 Furthermore, it has been stated that any enterprise undertaken by the public official which tends  
10 to weaken public confidence and undermine the sense of security for individual rights is against public  
11 policy.<sup>7</sup>  
12 [63C Am.Jur.2d, Public Officers and Employees, §247]

- 13 3. Those who participate in franchises are not protected by any part of the Constitution:
  - 14 3.1. They are treated as though they waive their Constitutional right not to be subjected to administrative penalties and  
15 other "bills of attainder" administered by the Executive Branch without court trials.
  - 16 3.2. They must suffer the degrading treatment of filling the role of a federal "public employee" subject to the  
17 supervision of their servants in the government.
- 18 4. Those who participate in franchises may lawfully be deprived of equal protection of the law, which is the foundation of  
19 the U.S. Constitution. This deprivation of equal protection can lawfully become a provision of the franchise  
20 agreement.
- 21 5. Those who participate in franchises can lawfully be deprived of remedy for abuses in federal courts.

22 **"These general rules are well settled:**

23 **(1) That the United States, when it creates rights in individuals against itself [a "public right", which is a**  
24 **euphemism for a "franchise" to help the court disguise the nature of the transaction], is under no obligation**  
25 **to provide a remedy through the courts.** [United States ex rel. Dunlap v. Black, 128 U. S. 40, 9 Sup.Ct. 12, 32](#)  
26 [L.Ed. 354;](#) [Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696;](#) [Gordon v. United States, 7 Wall. 188, 195, 19 L.Ed.](#)  
27 [35;](#) [De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700;](#) [Comegys v. Vasse, 1 Pet. 193, 212, 7](#)  
28 [L.Ed. 108.](#)

29 **(2) That where a statute creates a right and provides a special remedy, that remedy is exclusive.** [Wilder](#)  
30 [Manufacturing Co. v. Corn Products Co., 236 U. S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas.](#)  
31 [1916A, 118;](#) [Arnson v. Murphy, 109 U. S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920;](#) [Barnet v. National Bank, 98 U. S.](#)  
32 [555, 558, 25 L.Ed. 212;](#) [Farmers' & Mechanics' National Bank v. Dearing, 91 U. S. 29, 35, 23 L.Ed. 196.](#) Still  
33 the fact that the right and the remedy are thus intertwined might not, if the provision stood alone, require us to  
34 hold that the remedy expressly given excludes a right of review by the Court of Claims, where the decision of  
35 the special tribunal involved no disputed question of fact and the denial of compensation was rested wholly  
36 upon the construction of the act. See [Medbury v. United States, 173 U. S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed.](#)  
37 [779;](#) [Parish v. MacVeagh, 214 U. S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936;](#) [McLean v. United States, 226 U. S.](#)  
38 [374, 33 Sup.Ct. 122, 57 L.Ed. 260;](#) [United States v. Laughlin \(No. 200\), 249 U. S. 440, 39 Sup.Ct. 340, 63](#)  
39 [L.Ed. 696,](#) decided April 14, 1919. But here Congress has provided."  
40 [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919) ]

- 41 6. Those who participate in franchises can be directed which federal courts they may litigate in and can lawfully be  
42 deprived of an Constitution Article III judge or Article III court and forced to seek remedy ONLY in an Article I or  
43 Article IV legislative or administrative tribunal within the Executive rather than Judicial branch of the government.

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2 State ex rel. Nagle v. Sullivan, 98 Mont 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 NJ 584, 115 A2d 8.

3 Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

4 Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

5 United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed Rules Evid Serv 1223).

6 Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

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

1 Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other  
2 rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between  
3 rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems  
4 to us to be necessary in light of the delicate accommodations required by the principle of separation of powers  
5 reflected in Art. III. The constitutional system of checks and balances is designed to guard against  
6 "encroachment or aggrandizement" by Congress at the expense of the other branches of government. [Buckley](#)  
7 [v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683.](#) But when Congress creates a statutory right [a "privilege" in this  
8 case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions,  
9 or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that  
10 right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to  
11 that right.<sup>FN35</sup> Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental  
12 to Congress' power to define the right that it has created. No comparable justification exists, however, when the  
13 right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions  
14 that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions  
15 of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted  
16 encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.  
17 [*Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]

18 The authority for implementing franchises derives from Article 4, Section 3, Clause 2 of the United States Constitution:

19 *United States Constitution*  
20 *Article IV, Section 3, Clause 2*

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

24 In law, all rights are property, anything that conveys rights is property, contracts convey rights and are property, and all  
25 franchises are contracts and therefore property. All of the statutes enacted by Congress constitute "needful rules" for  
26 administering property of the national government, wherever situated. The U.S. Supreme Court said of these "needful  
27 rules" and the legislation that implements them the following, thus confirming that they may NOT be enforced against  
28 those protected by the Constitution, even WITH their consent:

29 "As courts have been presented with the need to enforce constitutional rights, they have found means of doing  
30 so. That was our responsibility when Escobedo was before us and it is our responsibility today. Where rights  
31 secured by the Constitution are involved, there can be no rule making or legislation which would abrogate  
32 them."  
33 [*Miranda v. Arizona*, 384 U.S. 436, 86 S.Ct. 1602, 16 L.Ed.2d. 694 (1966)]

34 United States District and Circuit Courts are, in fact, established pursuant ONLY to Article 4, Section 3, Clause 2 of the  
35 United States Constitution to administer property of the national government. If you walk into one of these courts, you are  
36 a trustee and public officer managing federal property and the so-called "judge" is really just a franchise administrator  
37 supervising an executor of the public trust. For the proof, see:

[What Happened to Justice?, Form #06.012](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

38 The PREVENTION of the invasion of states of the Union by the national government through the abuse of franchises is the  
39 MAIN thing that the U.S. Supreme Court said its duty was, when it held the following:

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

51 Since the founding of our country, franchises have systematically been employed in every area of government to transform  
52 a government based on equal protection and equal treatment into a for-profit private corporation based on privilege,

1 partiality, hypocrisy, and favoritism. The affects of this form of corruption are exhaustively described in the following  
2 memorandum of law on our website:

[Corporatization and Privatization of the Government](http://sedm.org/Forms/FormIndex.htm), Form #05.024  
<http://sedm.org/Forms/FormIndex.htm>

3 What are the mechanisms by which this corruption has been implemented by the Executive Branch? This section will  
4 detail the main mechanisms to sensitize you to how to fix the problem and will relate how it was implemented by exploiting  
5 the separation of powers doctrine.

6 The foundation of the separation of powers is the notion that the powers delegated to one branch of government by the  
7 Constitution cannot be re-delegated to another branch.

8 *"...a power definitely assigned by the Constitution to one department can neither be surrendered nor*  
9 *delegated by that department, nor vested by statute in another department or agency. Compare [Springer v.](#)*  
10 *[Philippine Islands](#), 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845."*  
11 *[Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751 (1933)]*

12 Keenly aware of the above limitation, lawmakers over the years have used it to their advantage in creating a tax system that  
13 is exempt from any kind of judicial interference and which completely destroys all separation of powers. Below is a  
14 summary of the mechanism, in the exact sequence it was executed at the federal level:

- 15 1. Create a franchise based upon a "public office" in the Executive or Legislative Branch. This:
  - 16 1.1. Allows statutes passed by Congress to be directly enforced against those who participate.
  - 17 1.2. Eliminates the need for publication in the Federal Register of enforcement implementing regulations for the  
18 statutes. See [5 U.S.C. §553](#)(a) and [44 U.S.C. §1505](#)(a)(1).
  - 19 1.3. Causes those engaged in the franchise to act in a representative capacity as "public officers" of the United States  
20 government pursuant to Federal Rule of Civil Procedure 17(b), which is defined in [28 U.S.C. §3002](#)(15)(A) as a  
21 federal corporation.
  - 22 1.4. Causes all those engaged in the franchise to become "officers of a corporation", which is the United States,  
23 pursuant to [26 U.S.C. §6671](#)(b) and [26 U.S.C. §7343](#).
- 24 2. Give the franchise a deceptive "word of art" name that will deceive everyone into believing that they are engaged in it.
  - 25 2.1. The franchise is called a "trade or business" and is defined in [26 U.S.C. §7701](#)(a)(26) as "the functions of a public  
26 office". How many people know this and do they teach this in the public (government) schools or the IRS  
27 publications? NOT!
  - 28 2.2. Earnings connected with the franchise are called "effectively connected with a trade or business in the United  
29 States". The term "United States" deceptively means the GOVERNMENT, and not the geographical United  
30 States.
- 31 3. In the franchise agreement, define the effective domicile or choice of law of all those who participate as being on  
32 federal territory within the exclusive jurisdiction of the United States. [26 U.S.C. §7408](#)(d) and [26 U.S.C. §7701](#)(a)(39)  
33 place the effective domicile of all "franchisees" called "taxpayers" within the District of Columbia. If the feds really  
34 had jurisdiction within states of the Union, do you think they would need this devious device to "kidnap your legal  
35 identity" or "res" and move it to a foreign jurisdiction where you don't physically live?
- 36 4. Place a excise tax upon the franchise proportional to the income earned from the franchise. In the case of the Internal  
37 Revenue Code, all such income is described as income which is "effectively connected with a trade or business within  
38 the United States".

39 *"Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon*  
40 *licenses to pursue certain occupations and upon corporate privileges...the requirement to pay such taxes*  
41 *involves the exercise of [220 U.S. 107, 152] privileges, and the element of absolute and unavoidable demand*  
42 *is lacking...*

43 *...It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the*  
44 *right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the*  
45 *measure of taxation is found in the income produced in part from property which of itself considered is*  
46 *nontaxable...*

47 *Conceding the power of Congress to tax the business activities of private corporations.. the tax must be*  
48 *measured by some standard..."*  
49 *[Flint v. Stone Tracy Co., 220 U.S. 107 (1911)]*

- 1 5. Mandate that those engaged in the franchise must have usually false evidence submitted by ignorant third parties that  
 2 connects them to the franchise. IRS information returns, including Forms W-2, 1042s, 1098, and 1099, are the  
 3 mechanism. [26 U.S.C. §6041](#) says that these information returns may ONLY be filed in connection with a “trade or  
 4 business”, which is a code word for the name of the franchise.
- 5 6. Write statutes prohibiting interference by the courts with the collection of “taxes” (kickbacks) associated with the  
 6 franchise based on the idea that courts in the Judicial Branch may not interfere with the internal affairs of another  
 7 branch such as the Executive Branch. Hence, the “INTERNAL Revenue Service”. This will protect the franchise from  
 8 interference by other branches of the government and ensure that it relentlessly expands.
- 9 6.1. The Anti-Injunction Act, [26 U.S.C. §7421](#) is an example of an act that enjoins judicial interference with tax  
 10 collection or assessment.
- 11 6.2. The Declaratory Judgments Act, [28 U.S.C. §2201](#)(a) prohibits federal courts from pronouncing the rights or status  
 12 of persons in regard to federal “taxes”. This has the affect of gagging the courts from telling the truth about the  
 13 nature of the federal income tax.
- 14 6.3. The word “internal” means INTERNAL to the Executive Branch and the United States government, not  
 15 INTERNAL to the geographical United States of America.
- 16 7. Create administrative “franchise” courts in the Executive Branch which administer the program pursuant to Articles I  
 17 and IV of the United States Constitution.
- 18 7.1. U.S. Tax Court. [26 U.S.C. §7441](#) identifies the U.S. Tax Court as an Article I court.
- 19 7.2. U.S. District Courts. There is not statute establishing any United States District Court as an Article III court.  
 20 Consequently, even if the judges are Article III judges, they are not filling an Article III office and instead are  
 21 filling an Article IV office. Consequently, they are Article IV judges. All of these courts were turned into  
 22 franchise courts in the Judicial Code of 1911 by being renamed from the “District Court of the United States” to  
 23 the “United States District Court”.

24 For details on the above scam, see:

[What Happened to Justice?](#), Form #06.012  
<http://sedm.org/Forms/FormIndex.htm>

- 25 8. Create other attractive federal franchises that piggyback in their agreements a requirement to participate in the  
 26 franchise. For instance, the original Social Security Act of 1935 contains a provision that those who sign up for this  
 27 program, also simultaneously become subject to the Internal Revenue Code.

28 *Section 8 of the Social Security Act*  
 29 *INCOME TAX ON EMPLOYEES*

30  
 31 *SECTION 801. In addition to other taxes, there shall be levied, collected, and paid upon the income of every*  
 32 *individual a tax equal to the following percentages of the wages (as defined in section 811) received by him*  
 33 *after December 31, 1936, with respect to employment (as defined in section 811) after such date:*  
 34 *(1) With respect to employment during the calendar years 1937, 1938, and 1939, the rate shall be 1 per centum.*  
 35 *(2) With respect to employment during the calendar years 1940, 1941, and 1942, the rate shall be 1 1/2 per*  
 36 *centum.*  
 37 *(3) With respect to employment during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.*  
 38 *(4) With respect to employment during the calendar years 1946, 1947, and 1948, the rate shall be 2 1/2 per*  
 39 *centum.*  
 40 *(5) With respect to employment after December 31, 1948, the rate shall be 3 per centum.*

- 41 9. Offer an opportunity for private citizens not domiciled within the jurisdiction of Congress to “volunteer” by license or  
 42 private agreement to participate in the franchise and thereby become “public officers” within the Executive Branch.  
 43 The IRS Form W-4 and Social Security Form SS-5 are examples of such a contract or agreement.
- 44 9.1. Call these volunteers “taxpayers”.
- 45 9.2. Call EVERYONE “taxpayers” so everyone believes that the franchise is MANDATORY.
- 46 9.3. Do not even acknowledge the existence of those who do not participate in the franchise. These people are called  
 47 “nontaxpayers” and they are not mentioned in any IRS publication.
- 48 9.4. Make the process of signing the agreement invisible by calling it a “Withholding Allowance Certificate” instead  
 49 of what it really is, which is a “license” to become a “taxpayer” and call all of your earnings “wages” and “gross  
 50 income”.

51 [26 CFR §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

52 (a) In general.

1 Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations  
2 thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect  
3 to which there is a voluntary withholding agreement in effect under section 3402(p). References in this  
4 chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section  
5 §31.3401(a)-3.  
6

7 Title 26: Internal Revenue  
8 PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE  
9 Subpart E—Collection of Income Tax at Source  
10 §31.3402(p)-1 Voluntary withholding agreements.

11 (a) In general.

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

- 20 10. Create a commissioner to service the franchise who becomes the “fall guy”, who then establishes a “bureau” without  
21 the authority of any law and which is a private corporation that is not part of the U.S. government.

22 53 State 489  
23 Revenue Act of 1939, 53 Stat. 489  
24 Chapter 43: Internal Revenue Agents  
25 Section 4000 Appointment

26 The Commissioner may, whenever in his judgment the necessities of the service so require, employ competent  
27 agents, who shall be known and designated as internal revenue agents, and, except as provided for in this title,  
28 no general or special agent or inspector of the Treasury Department in connection with internal revenue, by  
29 whatever designation he may be known, shall be appointed, commissioned, or employed.

30 The above means that everyone who works for the Internal Revenue Service is private contractor not appointed,  
31 commissioned, or employed by anyone in the government. They operate on commission and their pay derives from the  
32 amount of plunder they steal. See also:

Dept of Justice Admits under Penalty of Perjury that the IRS is Not an Agency of the Federal Government  
<http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>

- 33 11. Create an environment that encourages irresponsibility, lies, and dishonesty within the bureau that administers the  
34 franchise.

35 11.1. Indemnify these private contractors from liability by giving them “pseudonyms” so that they can disguise their  
36 identify and be indemnified from liability for their criminal acts. The IRS Restructuring and Reform Act,  
37 Pub.Law 105-206, Title III, Section 3706, 112 Stat. 778 and IRM 1.2.4 both authorize these pseudonyms.

38 11.2. Place a disclaimer on the website of this private THIEF contractor indemnifying them from liability for the  
39 truthfulness or accuracy of any of their statements or publications. See IRM 4.10.7.2.8.

40 *“IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*  
41 *advisors... While a good source of general information, publications should not be cited to sustain a position.”*  
42 *[IRM 4.10.7.2.8 (05-14-1999)]*

43 11.3. Omit the most important key facts and information from publications of the franchise administrator that would  
44 expose the proper application of the “tax” and the proper audience. See the following, which is over 2000 pages  
45 of information that are conveniently “omitted” from the IRS website about the proper application of the franchise  
46 and its nature as a “franchise”:

The Great IRS Hoax, Form #11.302  
<http://famguardian.org/TaxFreedom/FormsInstr.htm>

47 11.4. Establish precedent in federal courts that you can’t trust anything that anyone in the government tells you, and  
48 especially those who administer the franchise. See:

49 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

- 1 12. Use the lies and deceptions created in the previous step to promote several false perceptions in the public at large that  
 2 will expand the market for the franchise. These include:
- 3 12.1. That the franchise is NOT a franchise, but a mandatory requirement that applies to ALL. Viz: That the income  
 4 tax is a direct unapportioned lawful tax.
- 5 12.2. That participation is mandatory for ALL, instead of only for franchisees called “taxpayers”.
- 6 12.3. That the IRS is an “agency” of the United States government that has authority to interact directly with the public  
 7 at large. In fact, it is a “bureau” that can ONLY lawfully service the needs of other federal agencies within the  
 8 Executive Branch and which may NOT interface directly with the public at large.
- 9 12.4. That the statutes implementing the franchise are “public law” that applies to everyone, instead of “private law”  
 10 that only applies to those who individually consent to participate in the franchise.
- 11 13. Create a system to service those who prepare tax returns for others whereby those who accept being “licensed” and  
 12 regulated get special favors. This system created by the IRS essentially punishes those who do not participate by  
 13 giving them horrible service and making them suffer inconvenience and waiting long in line if they don’t accept the  
 14 “privilege” of being certified. Once they are certified, if they begin telling people the truth about what the law says and  
 15 encourage following the law by refusing to volunteer, their credentials are pulled. This sort of censorship is  
 16 accomplished through:
- 17 13.1. IRS Enrolled Agent Program.
- 18 13.2. Certified Public Accountant (CPA) licensing.
- 19 13.3. Treasury Circular 230.
- 20 14. Engage in a pattern of “selective enforcement” and propoganda to broaden and expand the scam. For instance:
- 21 14.1. Refuse to answer simple questions about the proper application of the franchise and the taxes associated with it.  
 22 See:
- If the IRS Were Selling Used Cars*  
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/IRSSellingCars.htm>
- 23 14.2. Prosecute those who submit false TAX returns, but not those who submit false INFORMATION returns. This  
 24 causes the audience of “taxpayers” to expand because false reports are connecting innocent third parties to  
 25 franchises that they are not in fact engaged in.
- 26 14.3. Use confusion over the rules of statutory construction and the word “includes” to fool people into believing that  
 27 those who are “included” in the franchise are not spelled out in the law in their entirety. This leaves undue  
 28 discretion in the hands of IRS employees to compel ignorant “nontaxpayers” to become franchisees. See the  
 29 following:
- Meaning of the Words “Includes” and “Including”, Form #05.014*  
<http://sedm.org/Forms/FormIndex.htm>
- 30 14.4. Refuse to define the words used on government forms, use terms that are not defined in the code such as “U.S.  
 31 citizen”, and try to confuse “words of art” found in the law with common terms in order to use the presumptuous  
 32 behavior of the average American to expand the misperception that everyone has a legal DUTY to become a  
 33 “franchisee” and a “taxpayer”.
- 34 14.5. Refuse to accept corrected information returns that might protect innocent “nontaxpayers” so that they are  
 35 inducted involuntarily into the franchise as well.

36 The above process is WICKED in the most extreme way. It describes EXACTLY how our public servants have made  
 37 themselves into our masters and systematically replaced every one of our rights with “privileges” and franchises. The  
 38 Constitutional prohibition against this sort of corruption are described as follows by the courts:

39 *“It would be a palpable incongruity to strike down an act of state legislation which, by words of express*  
 40 *divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by*  
 41 *which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable*  
 42 *privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that,*  
 43 *as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it*  
 44 *sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it*  
 45 *may not impose conditions which require the relinquishment of Constitutional rights. If the state may compel*  
 46 *the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender*  
 47 *of all. It is inconceivable that guaranties embedded in the Constitution of the United States may thus be*  
 48 *manipulated out or existence.”*  
 49 *[Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]*

50 *“A right common in every citizen such as the right to own property or to engage in business of a character*  
 51 *not requiring regulation CANNOT, however, be taxed as a special franchise by first prohibiting its exercise*  
 52 *and then permitting its enjoyment upon the payment of a certain sum of money.”*



[Stevens v. State, 2 Ark. 291; 35 Am. Dec. 72, Spring Val. Water Works v. Barber, 99 Cal. 36, 33 Pac. 735, 21 L.R.A. 416. Note 57 L.R.A. 416]

“The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter power to the State, but the individual’s right to live and own property are natural rights for the enjoyment of which an excise cannot be imposed.”  
[Redfield v. Fisher, 292 Oregon 814, 817]

“Legislature...cannot name something to be a taxable privilege unless it is first a privilege.” [Taxation West Key 43]...“The Right to receive income or earnings is a right belonging to every person and realization and receipt of income is therefore not a ‘privilege’, that can be taxed.”  
[Jack Cole Co. v. MacFarland, 337 S.E.2d 453, Tenn.]

Through the above process of corruption, the separation of powers is completely destroyed and nearly every American has essentially been “assimilated” into the Executive Branch of the government, leaving the Constitutional Republic bequeathed to us by our founding fathers vacant and abandoned. Nearly every service that we expect from government has been systematically converted over the years into a franchise using the techniques described above. The political and legal changes resulting from the above have been tabulated to show the “BEFORE” and the “AFTER” so their extremely harmful affects become crystal clear in your mind. This process of corruption, by the way, is not unique to the United States, but is found in every major industrialized country on earth.

**Table 2: Effect of turning government service into a franchise**

#	Characteristic	DE JURE CONSTITUTIONAL GOVERNMENT	DE FACTO GOVERNMENT BASED ENTIRELY ON FRANCHISES
1	Purpose of government	Protection	Provide “social services” and “social insurance” to government “employees” and officers
2	Nature of government	Public trust Charitable trust	For-profit private corporation (see <a href="#">28 U.S.C. §3002(15)(A)</a> )
3	Citizens	The Sovereigns “nationals” but not “citizens” pursuant to <a href="#">8 U.S.C. §§1101(a)(21)</a> and <a href="#">1452</a>	1. “Employees” or “officers” of the government 2. “Trustees” of the “public trust” 3. “customers” of the corporation 4. Statutory “U.S. citizens” pursuant to <a href="#">8 U.S.C. §1401</a>
4	Effective domicile of citizens	Sovereign state of the Union	Federal territory and the District of Columbia
5	Purpose of tax system	Fund “protection”	1. Socialism. 2. Political favors. 3. Wealth redistribution 4. Consolidation of power and control (corporate fascism)
6	Equal protection	Mandatory	Optional
7	Nature of courts	Constitutional Article III courts in the Judicial Branch	Administrative or “franchise” courts within the Executive Branch
8	Branches within the government	Executive Legislative Judicial	Executive Legislative (Judiciary merged with Executive. See Judicial Code of 1911)
9	Purpose of legal profession	Protect <u>individual</u> rights	1. Protect <u>collective</u> (government) rights. 2. Protect and expand the government monopoly. 3. Discourage reforms by making litigation so expensive that it is beyond the reach of the average citizen. 4. Persecute dissent.

#	Characteristic	DE JURE CONSTITUTIONAL GOVERNMENT	DE FACTO GOVERNMENT BASED ENTIRELY ON FRANCHISES
10	Lawyers are	Unlicensed	Privileged and licensed and therefore subject to control and censorship by the government.
11	Votes in elections cast by	“Electors”	“Franchisees” called “registered voters” who are surety for bond measures on the ballot. That means they are subject to a “poll tax”.
12	Driving is	A common right	A licensed “privilege”
13	Marriage is	A common right	A licensed “privilege”
14	Purpose of the military	Protect the sovereign citizens No draft within states of the Union is lawful. See Federalist Papers #15	1. Expand the corporate monopoly internationally 2. Protect public servants from the angry populace who want to end the tyranny.
15	Money is	Based on gold and silver Issued pursuant to Article 1, Section 8. Clause 5.	1. A corporate bond or obligation borrowed from the Federal Reserve at interest. 2. Issued pursuant to Article 1, Section 8. Clause 2.
16	Property of citizens is	Private and allodial	All property is donated to a “public use” and connected with a “public office” to procure the benefits of a franchise
17	Ownership of real property is	Legal	Equitable. The government owns the land, and you rent it from them using property taxes.
18	Purpose of sex	Procreation	Recreation
19	Responsibility	The individual sovereign is responsible for all his actions and choices.	The collective social insurance company is responsible. Personal responsibility is outlawed.

1 If you would like to investigate the conclusions of this section, please refer to:

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

2 **8 Why Statutory Law is a Substitute for Common Law that only Applies on Federal Territory**

3 The Constitution adopts the common law of England in effect at the time it was ratified in 1789. The common law, in turn,  
4 is a body of judicial precedent establishing certain injurious acts as crimes consistent with the provisions of God’s law  
5 found in the Holy Bible. The provisions of God’s Law, in turn, are arranged by subject matter in the following document  
6 on our website:

*Laws of the Bible*, Form #13.001  
<http://sedm.org/Forms/FormIndex.htm>

7 The common law is the unwritten law that God put on our hearts. It derives from our conscience, which is what the Bible  
8 describes as “the Holy Spirit”. It need not be written down because its provisions are universally recognized by all peoples  
9 and all cultures in civilized society. For instance, murder is universally recognized in every society and culture on earth as  
10 a crime. Even if the government never passed a law prohibiting murder as a crime, a jury of twelve people would convict  
11 any person who engaged in it as a criminal and sentence them to jail. The only thing that really varies among cultures is the  
12 penalty authorized to be imposed for the commission of the crime. Some cultures execute murderers, such as the United  
13 States, whereas other culture sentence murderers to life in prison.

1 The criminal law need not be written down and could theoretically be enforced without any written law at all! In many  
2 primitive countries and societies, this is exactly how it is still enforced. This was the case, for instance, in the early history  
3 of the American west, where settlers formed their own courts to convict fellow settlers before a territorial government could  
4 be established. Before we even had a business called “government”, families and tribes had their own courts and judges  
5 and rulers who executed the “common law”, which is unwritten, against those within the family or tribe who injured the  
6 equal rights of others. This was done for self-protection, because the right of self-defense is a God given right that comes  
7 from God, not from a pagan deity called “government”.

8 *For the commandments, “You shall not commit adultery,” “You shall not murder,” “You shall not steal,” “You*  
9 *shall not bear false witness,” “You shall not covet,” and if there is any other commandment, are all summed up*  
10 *in this saying, namely, “You shall love your neighbor as yourself.”*

11 **Love does no harm to a neighbor; therefore love is the fulfillment of the law.**  
12 *[Romans 13:9-10, Bible, NKJV]*  
13

14 *“Do not strive with a man [or make him the object of law enforcement] without cause, **if he has done you no***  
15 ***harm.”***  
16 *[Prov. 3:30, Bible, NKJV]*

17 Why, then, do governments write “statutes” to codify the common law if they don’t need to? Here are the reasons:

- 18 1. On federal territory, there is no common law. See *Erie Railroad v. Tompkins*, [304 U.S. 64](#) (1938).

19 *“There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law*  
20 *applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the*  
21 *Law of Torts”*  
22 *[Erie Railroad v. Tompkins, [304 U.S. 64](#) (1938)]*

23 Without common law, the only vehicle available to “govern” is written statutory law.

- 24 2. There is no equal protection on federal territory. None of the provisions within the Constitution, including those  
25 mandating equal protection, apply on federal territory except at the pleasure and discretion of Congress.

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

42 Fortunately, Congress has statutorily imposed the requirement for “equal protection” in 42 U.S.C. §1981, but that  
43 requirement is still subject to the whims and discretion of a judge who is not bound by either the Constitution or the  
44 common law when operating exclusively upon federal territory. Consequently, the enforcement of equal protection on  
45 federal territory is little more than a franchise and a privilege that requires one to bow down and worship a federal  
46 priest of the civil religion of socialism called a “judge”. For details on this scam, see:

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

- 47 3. On federal territory, there are no Constitutional rights to protect. EVERYTHING that happens on federal territory  
48 must be authorized by statutory law because *everything* is a privilege rather than a right.

49 The above concepts explain the very reason why the federal territories created as the American west was settled were so  
50 quick to join the Union and become independent republics: Because if they didn’t, they would live essentially as the  
51 equivalent of what the U.S. Supreme Court referred to as “a British Crown colony”!

1 The United States government was therefore formed with only two purposes in mind:

- 2 1. As a landlord and property manager for the community property of the states, which consisted of territories acquired by  
3 the Union through purchase or conquest. At the time the Constitution was ratified, there were only thirteen states in the  
4 Union. All the other states had not yet been formed and these states wanted a way to groom the vast unsettled  
5 territorial lands for statehood and minimize skirmishes of the existing states over these unsettled lands. The power  
6 over this community property or territory was delegated by the Northwest ordinance and other territorial acts to the  
7 new Constitution.
- 8 2. To conduct foreign affairs with other nations. This includes the ability to declare war, to make peace, and to ratify  
9 treaties with other nations. This authority was delegated to the “United States” by the “United States of America” that  
10 was organized under the Articles of Confederation, according to the U.S. Supreme:

11 “As a result of the separation from Great Britain by the colonies, acting as a unit, the powers of external  
12 sovereignty passed from the Crown not to the colonies severally, but to the colonies in their collective and  
13 corporate capacity as the United States of America. Even before the Declaration, the colonies were a unit in  
14 foreign affairs, acting through a common agency—namely, the Continental Congress, composed of delegates  
15 from the thirteen colonies. That agency exercised the powers of war and peace, raised an army, created a  
16 navy, and finally adopted the Declaration of Independence. Rulers come and go; governments end and forms of  
17 government change; but sovereignty survives. A political society cannot endure [299 U.S. 304, 317] without a  
18 supreme will somewhere. Sovereignty is never held in suspense. When, therefore, the external sovereignty of  
19 Great Britain in respect of the colonies ceased, it immediately passed to the Union. See *Penhallow v. Doane*, 3  
20 Dall. 54, 80, 81, Fed.Cas. No. 10925. That fact was given practical application almost at once. The treaty of  
21 peace, made on September 3, 1783, was concluded between his Britannic Majesty and the 'United States of  
22 America.' 8 Stat., *European Treaties*, 80.

23 *The Union existed before the Constitution, which was ordained and established among other things to form 'a*  
24 *more perfect Union.'* Prior to that event, it is clear that the Union, declared by the Articles of Confederation to  
25 be 'perpetual,' was the sole possessor of external sovereignty, and in the Union it remained without change  
26 save in so far as the Constitution in express terms qualified its exercise. The Framers' Convention was called  
27 and exerted its powers upon the irrefutable postulate that though the states were several their people in  
28 respect of foreign affairs were one. Compare *The Chinese Exclusion Case*, 130 U.S. 581, 604, 606 S., 9 S.Ct.  
29 623. In that convention, the entire absence of state power to deal with those affairs was thus forcefully stated by  
30 Rufus King:”  
31 [*United States v. Curtiss-Wright Export Corporation*, 299 U.S. 304 (1936)]

32 All subjects of *internal* legislation *other* than those above were reserved to the states of the Union and the people by the  
33 Ninth and Tenth Amendments to the Constitution. To wit:

34 *Foreign States:* “Nations outside of the United States...Term may also refer to another state; i.e. a sister state.  
35 The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the  
36 action is brought; and hence, one state of the Union is foreign to another, in that sense.”  
37 [*Black’s Law Dictionary*, Sixth Edition, p. 648]  
38

39 “It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247  
40 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  
41 internal affairs of the states; and emphatically not with regard to legislation.”  
42 [*Carter v. Carter Coal Co.*, 298 U.S. 238, 56 S.Ct. 855 (1936)]  
43

44 “The difficulties arising out of our dual form of government and the opportunities for differing opinions  
45 concerning the relative rights of state and national governments are many; but for a very long time this court  
46 has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or  
47 their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like  
48 limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, *supra*.”  
49 [*Ashton v. Cameron County Water Improvement District No. 1*, 298 U.S. 513, 56 S.Ct. 892 (1936)]  
50

51 “Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or  
52 independent foreign states, except in so far as the United States is paramount as the dominating government,  
53 and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal  
54 Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and  
55 judicial proceedings of the other states...”  
56 [*81A Corpus Juris Secundum (C.J.S.) §29, legal encyclopedia*]  
57

1 "The States between each other are sovereign and independent. They are distinct and separate sovereignties,  
2 except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue**  
3 **to be nations**, with all their rights, and under all their national obligations, and with all the rights of nations in  
4 every particular; except in the surrender by each to the common purposes and objects of the Union, under the  
5 Constitution. The rights of each State, when not so yielded up, remain absolute."  
6 [Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]  
7

8 "In determining the boundaries of apparently conflicting powers between states and the general government,  
9 the proper question is, not so much what has been, in terms, reserved to the states, as what has been, expressly  
10 or by necessary implication, granted by the people to the national government; for **each state possess all the**  
11 **powers of an independent and sovereign nation, except so far as they have been ceded away by the**  
12 **constitution**. The federal government is but a creature of the people of the states, and, like an agent appointed  
13 for definite and specific purposes, must show an express or necessarily implied authority in the charter of its  
14 appointment, to give validity to its acts."  
15 [People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)]

16 It should also be emphasized that states of the Union are not "territories" as that word is used in American jurisprudence,  
17 but rather sovereign, foreign, and independent NATIONS who are confederated under the auspices of a "treaty" called the  
18 United States Constitution:

19 "§1. Definitions, Nature, and Distinctions

20 "The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal  
21 meaning under the political institutions of the United States, and does not necessarily include all the  
22 territorial possessions of the United States, but may include only the portions thereof which are organized  
23 and exercise governmental functions under act of congress."

24 "While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions  
25 of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which  
26 the United States exercises dominion, the word 'territory,' when used to designate a political organization, has  
27 a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term  
28 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized  
29 and exercise government functions under acts of congress. The term 'territories' has been defined to be  
30 political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a  
31 description of a definite area of land but of a political unit governing and being governed as such. The question  
32 whether a particular subdivision or entity is a territory is not determined by the particular form of government  
33 with which it is, more or less temporarily, invested.

34 "Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States  
35 may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in  
36 ordinary acts of congress "territory" does not include a foreign state.

37 "As used in this title, the term 'territories' generally refers to the political subdivisions created by congress,  
38 and not within the boundaries of any of the several states."  
39 [86 C.J.S. [Corpus, Juris, Secundum, Legal Encyclopedia], Territories, §1]

40 Consequently, nothing that happens outside of federal territory can become the proper subject of federal legislation. There  
41 is only one exception to this rule, which is that those who participate in federal franchises may become the proper subject of  
42 federal legislation regardless of where they are situated. This is because all franchises are a product of your right to  
43 contract and contracts are not tied to a place.

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

46  
47 *Locus contractus regit actum.*  
48 *The place of the contract [franchise agreement, in this case, which is ALSO a contract] governs the act.*  
49 [Bouvier's Maxims of Law, 1856;  
50 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]  
51

52 "Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the  
53 law of comity must necessarily rest, the following maxims: First 'that **every nation possesses an exclusive**  
54 **sovereignty and jurisdiction within its own territory**'; secondly, **that no state or nation can by its laws directly**  
55 **affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural**  
56 **born subjects or others.**' The learned judge then adds: 'From these two maxims or propositions there follows a  
57 third, and that is that whatever force and obligation the laws of one country have in another depend solely upon

1 the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and  
2 upon its own express or tacit consent." Story on Conflict of Laws §23."  
3 [*Baltimore & Ohio Railroad Co. v. Chambers*, 73 Ohio St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

4 Franchises include such things as domicile, driver's licenses, marriage licenses, income taxes, Social Security, etc. All  
5 these franchises are a product of your absolute right to contract and which therefore may operate "extraterritorially" as a  
6 consequence. For instance, domicile is a franchise.

7 "Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in  
8 transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the  
9 Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates  
10 universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter  
11 obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,  
12 the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most  
13 obvious illustration being a tax on realty laid by the state in which the realty is located."  
14 [*Miller Brothers Co. v. Maryland*, [347 U.S. 340](#) (1954)]

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

24 A person situated temporarily abroad in a foreign country, while he is participating in the domicile franchise relating to  
25 federal territory only, may be taxed even though he is not within the territory of the taxing authority, pursuant to 26 U.S.C.  
26 §911. In that sense, government protection becomes a franchise that operates extraterritorially against property located  
27 within federal territory. These facts were admitted by an early Texas state court, keeping in mind that the term  
28 "citizenship", is synonymous with "domicile" under federal law:

29 "The rights of the individuals are restricted only to the extent that they have been voluntarily **surrendered by**  
30 the citizenship [domicile] to the agencies of government."  
31 [*City of Dallas v Mitchell*, 245 S.W. 944]

32  
33 "The term 'citizen', as used in the Judiciary Act with reference to the jurisdiction of the federal courts, is  
34 substantially synonymous with the term 'domicile'. [Delaware, L. & W.R. Co. v. Petrowsky](#), 2 Cir., 250 F. 554,  
35 [557](#)."  
36 [*Earley v. Hershey Transit Co.*, 55 F.Supp. 981, D.C.PA. (1944)]

37  
38 "Citizenship and domicile are substantially synonymous. Residency and inhabitation are too often confused  
39 with the terms and have not the same significance. Citizenship implies more than residence. It carries with it  
40 the idea of identification with the state and a participation in its functions. As a citizen, one sustains social,  
41 political, and moral obligation to the state and possesses social and political rights under the Constitution and  
42 laws thereof. *Harding v. Standard Oil Co. et al.* (C.C.) 182 F. 421; *Baldwin v. Franks*, 120 U.S. 678, 7 S.Ct.  
43 763, 32 L.Ed. 766; *Scott v. Sandford*, 19 How. 393, 476, 15 L.Ed. 691."  
44 [*Baker v. Keck*, 13 F.Supp. 486 (1936)]

45 The establishment of all governments requires all three of the following elements. Remove any one or more of them, and  
46 you don't have a legitimate "government", but rather nothing but a de facto corporation which is NOT a "body politic":

- 47 1. People.
- 48 2. Territory.
- 49 3. Laws.

50 All written law enacted by government must be tied to a specific place and a specific group of people called a "state" who  
51 voluntarily consent to the protection afforded by government by choosing a domicile within the jurisdiction of that  
52 government and thereby become "customers" of the government's "protection franchise" business. These people are called  
53 "citizens" (natural born or naturalized) or "residents" (aliens with permanent residence) and what entitles them to such  
54 protection is their voluntary "allegiance". Based on this requirement:

1. Any law which does not prescribe a specific place is private law that only applies to those who explicitly (in writing) or implicitly (by their conduct) consent to be bound by it. In that sense, it operates as a franchise rather than public law that applies equally to everyone. In that sense, all such law behaves as a contract or agreement between individuals, nations, or governments.
2. Those who are not part of the group called the “state” because they do not have a domicile within that jurisdiction retain all their sovereignty and implicitly reserve all their rights. They:
  - 2.1. Are not party to the “protection contract or agreement” called the Constitution and all laws passed in pursuance to it. The only law that binds them is then the common law.
  - 2.2. Are not obligated to pay for the protection of the government.
  - 2.3. Retain all their natural and inalienable rights guaranteed and protected by the Constitution.
  - 2.4. Possess all the same sovereignty and sovereign immunity as any earthly government. In any society where all men are created equal, no group of men called a “government” can have any more authority than a single man.

The next logical question to ask about the jurisdiction is the following insightful question posed by one of our members, which we include here along with our answer:

**QUESTION:** Being sovereign means that you have the personal responsibility to yourself and your God, but in your Citizenship and Sovereignty Course, Form #12.001, it talks about Public Law. This includes the constitutions on Federal and State levels, criminal codes, and Title 5 of the U.S. Code (for federal employees).

With that being said, if we are to only follow what the Bible says as rule, then what do criminal codes serve? Are they for criminal acts in the government? Do they protect the state (as in individual people)? If I am not personally infringing on an individual’s rights to life, liberty, and pursuit of happiness, am I not subject to criminal codes? Or do we have to take every code to heart, following those that are truly and only following God’s will, and fighting those that are unconstitutional?

Some misdemeanors under the U.S. Code and such are oppressive to a Sovereign, and it would make sense to me that if I am following God, and not personally hurting anyone else, that I am not subject to any code as long as I do not infringe on an individual’s life, liberty, and pursuit of happiness. No one person, or group of people can stop me from choosing to do something, as long as I am not hurting anyone, correct?

**ANSWER:** That’s an interesting question that arises from a fundamental misunderstanding of the nature of the constitution:

1. You are correct that the origin of all the government’s authority to enact public law is the protection of the equal rights of all.
2. You are confusing “positive law” with “public law”. They are NOT synonymous. The fact that a title or statute exists is not in and of itself proof that this statute is “public law”. Once again, all law is divided up between private law and public law, and it is often very difficult to distinguish which of the two a given title or statute falls under. Generally:
  - 2.1. Only Title 18 of the U.S. Code is “public law” that applies equally to everyone physically situated on federal territory.
  - 2.2. All other federal statutes and titles are private law that regulate the exercise of federal franchises, territory, and domiciliaries. In that sense, they relate only to community “property” of the states under the management of the federal government and the federal courts pursuant to Article 4, Section 3, Clause 2 of the United States Constitution.

If you still don’t understand this, you should go back and read the following free memorandum of law on our website:

Requirement for Consent, Form #05.003

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

3. Neither the state nor federal constitutions bind citizens, but rather they bind ONLY “public officers” who took an oath to obey them. The duty imposed by these constitutions arises from the taking of an oath and the fiduciary duty that attaches to the oath taken by these public officers.

*“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer.”<sup>8</sup>*

<sup>8</sup> State ex rel. Nagle v. Sullivan, 98 Mont 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 NJ 584, 115 A2d 8.

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

11 As a contract, which is what the courts call them, constitutions are deficient because the people never individually  
12 consented to it.

13 "A state can no more impair the obligation of a contract by her organic law [constitution] than by legislative  
14 enactment; for her constitution is a law within the meaning of the contract clause of the national constitution.  
15 Railroad Co. v. [115 U.S. 650, 673] McClure, 10 Wall. 511; Ohio Life Ins. & T. Co. v. Debolt, 16 How. 429;  
16 Sedg. St. & Const. Law, 637 And the obligation of her contracts is as fully protected by that instrument against  
17 impairment by legislation as are contracts between individuals exclusively. State v. Wilson, 7 Cranch, 164;  
18 Providence Bank v. Billings, 4 Pet. 514; Green v. Biddle, 8 Wheat. 1; Woodruff v. Trapnall, 10 How. 190; Wolff  
19 v. New Orleans, 103 U.S. 358."  
20 [New Orleans Gas Company v. Louisiana Light Company, 115 U.S. 650 (1885)]

21 Therefore, constitutions and all laws or statutes or "codes" passed in furtherance of them neither obligate private  
22 citizens nor delegate authority to public servants to impose a "duty" upon the average American to do anything other  
23 than simply to avoid hurting the equal rights of others. This is the basic function of law itself, according to Frederic  
24 Bastiat:

25 "We must remember that law is force, and that, consequently, the proper functions of the law cannot lawfully  
26 extend beyond the proper functions of force. When law and force keep a person within the bounds of justice,  
27 they impose nothing but a mere negation. **They oblige him only to abstain from harming others. They violate**  
28 **neither his personality, his liberty nor his property. They safeguard all of these. They are defensive; they**  
29 **defend equally the rights of all."**  
30 [The Law, Frederic Bastiat;  
31 SOURCE: <http://famguardian.org/Publications/TheLaw/TheLaw.htm>]

32  
33 "The harmlessness of the mission performed by law and lawful defense is self-evident; the usefulness is  
34 obvious; and the legitimacy cannot be disputed.

35 As a friend of mine once remarked, this negative concept of law is so true that the statement, the purpose of the  
36 law is to cause justice to reign, is not a rigorously accurate statement. It ought to be stated that **the purpose of**  
37 **the law is to prevent injustice from reigning.** In fact, it is injustice, instead of justice, that has an existence of  
38 its own. Justice is achieved only when injustice is absent.

39 **But when the law, by means of its necessary agent, force, imposes upon men a regulation of labor, a method**  
40 **or a subject of education, a religious faith or creed - then the law is no longer negative; it acts positively upon**  
41 **people. It substitutes the will of the legislator for their own initiatives. When this happens, the people no**

<sup>9</sup> Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

<sup>10</sup> Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

<sup>11</sup> United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 US 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 US 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed Rules Evid Serv 1223).

<sup>12</sup> Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

<sup>13</sup> Indiana State Ethics Comm'n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).



1 *longer need to discuss, to compare, to plan ahead; the law does all this for them. Intelligence becomes a*  
2 *useless prop for the people; they cease to be men; they lose their personality, their liberty, their property.*

3 *Try to imagine a regulation of labor imposed by force that is not a violation of liberty; a transfer of wealth*  
4 *imposed by force that is not a violation of property. If you cannot reconcile these contradictions, then you must*  
5 *conclude that the law cannot organize labor and industry without organizing injustice."*

6 *[The Law, Frederic Bastiat;*

7 *SOURCE: <http://famguardian.org/Publications/TheLaw/TheLaw.htm>]*

- 8 4. Statutes passed in furtherance of state and federal constitutions therefore are law for officers of the government, not  
9 private individuals.
- 10 5. Out of the second great commandment to love our neighbor found in the Holy Bible (Exodus 20:12-17, Romans 13:9,  
11 and Matt. 22:39) springs all the authority of civil government delegated by God Himself, which is to love our neighbor  
12 by avoiding hurting him or her. It isn't "public laws" that create the duty or impose the force to obey, but the judgment  
13 of your peers sitting on a jury that ultimately does. Your liberty is in the hands of your neighbor, who is a fellow  
14 sovereign. If the laws themselves are unjust to the point where juries won't enforce them, then that is where the rubber  
15 meets the road because juries can't be compelled to enforce them.
- 16 6. Every good Christian should obey the criminal laws where they physically are, regardless of their choice of domicile or  
17 citizenship, because you can't love your neighbor and not avoid hurting them. The purpose of all criminal laws is to  
18 prevent harming the equal rights of other fellow sovereigns.
- 19 7. Only Title 18 of the U.S. code is REAL "public law", and even then, it can only be enforced for crimes committed on  
20 federal territory and not within any state of the Union. Criminal provisions of all other titles of the U.S. code amount  
21 to nothing more than private law that applies to those engaging in government franchises, of which the income tax and  
22 Social Security are examples. If you never consented to participate in government franchises and do not violate title 18  
23 on federal territory, then all titles other than Title 18 are "foreign" and do not apply to you. They are as foreign as the  
24 laws of china, for instance.

25 \_\_\_\_\_

26 As you will find out in the next section, nearly all statutes passed by Congress have no implementing regulations and  
27 therefore may only be enforced ONLY against the following specifically identified groups:

- 28 1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1) .
- 29 2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5](#)  
30 [U.S.C. §553](#)(a)(2) .
- 31 3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

## 32 **9 How to determine if a federal statute applies outside of federal territory**

33 Government enforcement actions are actions which adversely affect the Constitutionally protected rights of the parties who  
34 are the subject of the enforcement. An essential requirement of "due process of law" is notice and opportunity to be heard  
35 by the parties who will be subject to the enforcement action prior to its commencement. To wit:

36 *"An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality*  
37 *is notice reasonably calculated, under all circumstances, to apprise interested parties of the pendency of the*  
38 *[enforcement] action and afford them an opportunity to present their objections." Mullane v. Central Hanover*  
39 *Bank & Trust Co., 339 U.S. 306, 314 (1950) . Without proper prior notice to those who may be affected by a*  
40 *government decision, all other procedural rights may be nullified. The exact contents of the notice required by*  
41 *due process will, of course, vary with the circumstances.*

42 *[Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 214]*

44 *"It is sufficient to say that there are certain immutable principles of justice which inhere in the very idea of free*  
45 *government which no member of the Union may disregard, as that **no man shall be condemned in his person***  
46 ***or property without due notice and an opportunity of being heard in his own defense."***

47 *[Holden v. Hardy, [169 U.S. 366](#) (1898)]*

48 The Federal Register Act, 44 U.S.C. §1505 et seq., and the Administrative Procedures Act, 5 U.S.C. §553 et seq, both  
49 describe laws which may be enforced as "laws having general applicability and legal effect". To wit, read the following,  
50 which is repeated in slightly altered form in 5 U.S.C. §553(a):

1 [TITLE 44 > CHAPTER 15 > § 1505](#)  
2 [§ 1505. Documents to be published in Federal Register](#)

3 (a) Proclamations and Executive Orders; Documents Having General Applicability and Legal Effect;  
4 Documents Required To Be Published by Congress. There shall be published in the Federal Register—

5 [. . .]

6 For the purposes of this chapter every document or order which prescribes a penalty has general applicability  
7 and legal effect.

8 The requirement for “reasonable notice” or “due notice” as part of Constitutional due process extends not only to statutes  
9 and regulations AFTER they are enacted into law, such as when they are enforced in a court of law, but *also* to the  
10 publication of *proposed* statutes and rules/regulations BEFORE they are enacted and subsequently enforced by agencies  
11 within the Executive Branch. The Federal Register is the ONLY approved method by which the public at large domiciled in  
12 “States of the Union” are provided with “reasonable notice” and an opportunity to comment publicly on new or proposed  
13 statutes OR rules/regulations which will directly affect them and which may be enforced directly against them.

14 [TITLE 44 > CHAPTER 15 > § 1508](#)  
15 [§ 1508. Publication in Federal Register as notice of hearing](#)

16 A notice of hearing or of opportunity to be heard, required or authorized to be given by an Act of Congress,  
17 or which may otherwise properly be given, shall be deemed to have been given to all persons residing within  
18 the States of the Union and the District of Columbia, except in cases where notice by publication is insufficient  
19 in law, when the notice is published in the Federal Register at such a time that the period between the  
20 publication and the date fixed in the notice for the hearing or for the termination of the opportunity to be  
21 heard is—

22 Neither statutes nor the rules/regulations which implement them may be *directly* enforced within states of the Union against  
23 the general public unless and until they have been so published in the Federal Register.

24 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)  
25 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings§ 1508. Publication in](#)  
26 [Federal Register as notice of hearing](#)

27 Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any  
28 manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal  
29 Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of  
30 persons affected thereby is deemed published in the Federal Register when incorporated by reference therein  
31 with the approval of the Director of the Federal Register.  
32

33 [26 CFR §601.702](#) Publication and public inspection

34 (a)(2)(ii) Effect of failure to publish. Except to the extent that a person has actual and timely notice of the terms  
35 of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the  
36 Federal Register, such person is not required in any manner to resort to, or be adversely affected by, such  
37 matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this  
38 subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so  
39 published or incorporated by reference will not adversely change or affect a person's rights.

40 The only exceptions to the requirement for publication in the Federal Register of the statute and the implementing  
41 regulations are the groups specifically identified by Congress as expressly exempted from this requirement, as follows:

- 42 1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1) .  
43 2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5](#)  
44 [U.S.C. §553](#)(a)(2) .  
45 3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

46 Based on the above, the burden of proof imposed upon the government at any due process meeting in which it is enforcing  
47 any provision is to produce at least ONE of the following TWO things:

- 1 1. Evidence signed under penalty of perjury by someone with personal, first-hand knowledge, proving that you are a  
2 member of one of the three groups specifically exempted from the requirement for implementing regulations, as  
3 identified above.
- 4 2. Evidence of publication in the Federal Register of BOTH the statute AND the implementing regulation which they  
5 seek to enforce against you.

6 Without satisfying one of the above two requirements, the government is illegally enforcing federal law against PRIVATE  
7 persons protected by the Constitution and becomes liable for a constitutional tort. For case number two above, the federal  
8 courts have said the following enlightening things:

9 *"...for federal tax purposes, federal regulations [rather than the statutes ONLY] govern."*  
10 *[Dodd v. United States, 223 F.Supp. 785]*  
11

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12 *"When enacting §7206(1) Congress undoubtedly knew that the Secretary of the Treasury is empowered to*  
13 *prescribe all needful rules and regulations for the enforcement of the internal revenue laws, so long as they*  
14 *carry into effect the will of Congress as expressed by the statutes. Such regulations have the force of law. **The***  
15 ***Secretary, however, does not have the power to make law.** Dixon v. United States, supra."*  
16 *[United States v. Levy, 533 F.2d 969 (1976)]*  
17

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18 *"An administrative regulation, of course, is not a "statute." While in practical effect regulations may be called*  
19 *"little laws," 7 they are at most but offspring of statutes. Congress alone may pass a statute, and the Criminal*  
20 *Appeals Act calls for direct appeals if the District Court's dismissal is based upon the invalidity or construction*  
21 *of a statute. See United States v. Jones, 345 U.S. 377 (1953). This Court has always construed the Criminal*  
22 *Appeals Act narrowly, limiting it strictly "to the instances specified." United States v. Borden Co., 308 U.S. 188,*  
23 *192 (1939). See also United States v. Swift & Co., 318 U.S. 442 (1943). Here the statute is not complete by*  
24 *itself, since it merely declares the range of its operation and leaves to its progeny the means to be utilized in the*  
25 *effectuation of its command. But it is the statute which creates the offense of the willful removal of the labels of*  
26 *origin and provides the punishment for violations. The regulations, on the other hand, prescribe the identifying*  
27 *language of the label itself, and assign the resulting tags to their respective geographical areas. Once*  
28 *promulgated, [361 U.S. 431, 438] these regulations, called for by the statute itself, have the force of law, and*  
29 *violations thereof incur criminal prosecutions, just as if all the details had been incorporated into the*  
30 *congressional language. **The result is that neither the statute nor the regulations are complete without the***  
31 ***other, and only together do they have any force. In effect, therefore, the construction of one necessarily***  
32 ***involves the construction of the other."***  
33 *[U.S. v. Mersky, 361 U.S. 431 (1960)]*  
34

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35 *"...the Act's **civil and criminal penalties attach only upon violation of the regulation** promulgated by the*  
36 *Secretary; **if the Secretary were to do nothing, the Act itself would impose no penalties on anyone.**The*  
37 *Government urges that since only those who violate these regulations [not the Code] may incur civil or*  
38 *criminal penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad*  
39 *authorizing language of the statute, which are to be tested against the standards of the Fourth Amendment; and*  
40 *that when so tested they are valid."*  
41 *[Calif. Bankers Assoc. v. Shultz, 416 U.S. 21, 44, 39 L.Ed. 2d 812, 94 S.Ct 1494]*  
42

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43 *"Although the relevant statute **authorized** the Secretary to impose such a duty, his implementing regulations did*  
44 *not do so. Therefore we held that **there was no duty** to disclose..."*  
45 *[United States v. Murphy, 809 F.2d 142, 1431]*  
46

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47 *"Failure to adhere to agency regulations [by the IRS or other agency] may amount to denial of due process if*  
48 *regulations are required by constitution or statute..."*  
49 *[Curley v. United States, 791 F.Supp. 52]*

50 Another very interesting observation is that the federal courts have essentially ruled that I.R.C. Subtitle A pertains almost  
51 exclusively to the government, when they said:

52 *"Federal income tax regulations governing filing of income tax returns do not require Office of Management*  
53 *and Budget control numbers because **requirement to file tax return is mandated by statute, not by regulation.**"*  
54 *[U.S. v. Bartrug, E.D.Va.1991, 777 F.Supp. 1290, affirmed 976 F.2d 727, certiorari denied 113 S.Ct. 1659,*  
55 *507 U.S. 1010, 123 L.Ed.2d. 278]*

1 Since there are not implementing regulations requiring the filing of tax returns, the statutes which establish the requirement  
2 are only directly enforceable against those who are members of the groups specifically exempted from the requirement for  
3 implementing regulations published in the Federal Register as described above. This is also consistent with the statutes  
4 authorizing enforcement within the I.R.C. itself found in 26 U.S.C. §6331, which say on the subject the following:

5 *26 U.S.C., Subchapter D - Seizure of Property for Collection of Taxes*  
6 *Sec. 6331. Levy and distraint*

7 (a) Authority of Secretary

8 *If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand,*  
9 *it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the*  
10 *expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under*  
11 *section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of*  
12 *such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of*  
13 *the United States, the District of Columbia, or any agency or instrumentality of the United States or the*  
14 *District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such*  
15 *officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in*  
16 *jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon*  
17 *failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period*  
18 *provided in this section.*

19 As a consequence of the above, we can conclude the following about statutes published by the federal government:

- 20 1. The Constitution requires “reasonable notice” and the opportunity to comment be given to all parties against whom a  
21 new or proposed law or statute is to be enforced against before it can become binding against them. See:  

<i>Requirement for Reasonable Notice</i> , Form #05.022 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
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- 22 2. All statutes passed by Congress in the Statutes At Large which might confer “enforcement authority” upon the United  
23 States government are identified as having “general applicability and legal affect”. See:  
24 2.1. Federal Register Act: 44 U.S.C. §1505(a).  
25 2.2. Administrative Procedures Act: 5 U.S.C. §553(a).
- 26 3. A statute which has “general applicability and legal effect” is a statute which:  
27 3.1. Authorizes any kind of penalty against the general public domiciled in states of the Union.  
28 3.2. Can have any adverse affect upon the Constitutionally protected rights of the audience.
- 29 4. The purpose of providing reasonable notice to the public of all laws that could be enforced against them are many:  
30 4.1. It provides an opportunity for comment by the public. This comment is accomplished at the following website  
31 <http://regulations.gov>  
32 4.2. It provides an opportunity to ensure that the proposed new or changed regulations which authorize enforcement  
33 are clear and concise and not vague and therefore unenforceable. Any law which is “void” and “vague” is  
34 unenforceable under a doctrine of the U.S. Supreme Court known as the “void for vagueness” criteria. See:  
35 <http://famguardian.org/TaxFreedom/CitesByTopic/VoidForVagueness.htm>  
36 4.3. It builds an administrative record which the courts can use later on when disputes arise over the meaning of the  
37 new regulations, so that the legislative intent can be clearly discerned and correctly applied during the judicial  
38 review process.
- 39 5. The Federal Register is the only approved or lawful method by which persons domiciled in states of the Union are  
40 provided with “reasonable notice” of all laws which might be enforced against them. This fact is described in the  
41 Federal Register Act, 44 U.S.C. §1508.
- 42 6. Failure to provide “reasonable notice” of a new statute to the interested parties constitutes a violation of due process of  
43 law and renders the statute unenforceable.
- 44 7. Certain very limited groups of persons are specifically exempted from the requirement for publication in the Federal  
45 Register of enforcement statutes and regulations. These groups include:  
46 7.1. A military or foreign affairs function of the United States. 5 U.S.C. §553(a)(1).  
47 7.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. 5  
48 U.S.C. §553(a)(2).  
49 7.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. 44 U.S.C. §1505(a)(1).
- 50 8. All of the above exempted groups are in the Executive Branch of the United States government. The reason why the  
51 above groups are specifically exempted is because:  
52 8.1. Congress is the only entity that has the authority to legislate.

- 1 8.2. We are a government of laws and not men. Marbury v. Madison. Laws are the method by which we control and  
2 elect what our servants in government do within the Executive Branch.
- 3 8.3. Statutes passed by Congress represent a direct command to their servants in the Executive Branch. If the servant,  
4 which is the Executive Branch, had the authority or discretion to decide NOT to write implementing regulations  
5 for a statute and thereby interfere with the enforcement of the enactments of Congress, they could gridlock our  
6 government indefinitely by simply refusing to write enforcement regulations and thereby refusing to do their job.
- 7 9. All statutes for which there are no enforcement regulations published in the Federal Register:
- 8 9.1. May only be enforced against members of the specifically exempted groups.
- 9 9.2. Apply only to federal government instrumentalities, agencies, contractors, employees, officers, and benefit  
10 recipients. In that sense, they can safely be presumed to be “law ONLY for government” and not for the private  
11 citizen.
- 12 9.3. May not be enforced directly against members of the general public domiciled in states of the Union who are not  
13 members of the groups specifically exempted from the requirement for implementing regulations.
- 14 10. If someone cites a statute in court against you and does not provide the associated implementing regulation and proof  
15 that the statute and the implementing regulation were published in the Federal Register, then:
- 16 10.1. They are making a silent presumption that you are an instrumentality of the federal government working in the  
17 Executive Branch.
- 18 10.2. You must vociferously challenge their silent presumption using this pamphlet in defense of your God-given,  
19 natural, and Constitutionally protected rights.
- 20 10.3. The method of challenging the false presumption is to:
- 21 10.3.1. Present the admissions at the end of this pamphlet, give them a fixed time limit, and tell them that their  
22 answer if they fail to rebut is “Admit” to each question.
- 23 10.3.2. Ask them for either proof that you are in one of the specifically exempted groups or proof of publication  
24 in the Federal Register of BOTH the statute AND the implementing regulation they seek to enforce. If they  
25 cannot produce an implementing regulation or they cannot produce proof of publication in the Federal  
26 Register, then the only conclusion remaining is that they are assuming you are a member of one of the  
27 groups specifically exempted from the requirement for regulations, all of whom are federal  
28 instrumentalities, agents, and officers in the Executive Branch of the United States Government, which is a  
29 false presumption in most cases.

30 If you would like to learn more about how to prove that a law only applies to the government and where it may lawfully be  
31 enforced beyond the discussion in this section, see:

[Federal Enforcement Authority within States of the Union](http://sedm.org/Forms/FormIndex.htm), Form #05.032  
<http://sedm.org/Forms/FormIndex.htm>

## 32 **10 Evidence corroborating the findings in this document**

### 33 **10.1 Marriage Licenses**

34 Before there were marriage license, we had marriage certificates and the common law prevailed. When injustices occurred  
35 to women because some men abandoned their familial responsibilities, the government stepped in to try to regulate  
36 marriage by licensing it starting in about 1923 with the Uniform Marriage and Marriage License Act. They enacted family  
37 codes in the states which all amount to private law and private contract with the government which makes marriage into  
38 polygamy, because the spouses are now marrying the state:

39 *[4] In all domestic concerns each state of the Union is to be deemed an independent sovereignty. As such, it is*  
40 *its province and its duty to forbid interference by another state as well as by any foreign power with the status*  
41 *of its own citizens. **Unless at least one of the spouses is a resident thereof in good faith, the courts of such***  
42 ***sister state or of such foreign power cannot acquire jurisdiction to dissolve the marriage of those who have***  
43 ***an established domicile in the state which resents such interference with matters which disturb its social***  
44 ***serenity or affect the morals of its inhabitants.** [5] Jurisdiction over divorce proceedings of residents of*  
45 *California by the courts of a sister state cannot be conferred by agreement of the litigants. [6] As protector of*  
46 *the morals of her people it is the duty of a court of this commonwealth to prevent the dissolution of a marriage*  
47 *by the decree of a court of another jurisdiction pursuant to the collusion of the spouses. If by surrendering its*  
48 *power it evades the performance of such duty, marriage will ultimately be considered as a formal device and its*  
49 *dissolution freed from legal inhibitions. [7] Not only is a divorce of California [81 Cal.App.2d 880] residents*  
50 *by a court of another state void because of the plaintiff's lack of bona fide residence in the foreign state, but it is*  
51 *void also for lack of the court's jurisdiction over the State of California. [8] **This state is a party to every***

marriage contract of its own residents as well as the guardian of their morals. Not only can the litigants by their collusion not confer jurisdiction upon Nevada courts over themselves but neither can they confer such jurisdiction over this state.

[9] It therefore follows that a judgment of divorce by a court of Nevada without first having pursuant to its own laws acquired...  
[Roberts v. Roberts, 81 Cal.App.2d 871 [Civ. No. 15818. Second Dist., Div. Two. Oct. 17, 1947]

JUSTICE MAAG delivered the opinion of the court: This action was brought in April of 1993 by Carolyn and John West (grandparents) to obtain visitation rights with their grandson, Jacob Dean West. Jacob was born January 27, 1992. He is the biological son of Ginger West and Gregory West, Carolyn and John's deceased son...

However, this constitutionally protected parental interest is not wholly without limit or beyond regulation. Prince v. Commonwealth of Massachusetts, 321 U.S. 158, 166, 88 L.Ed. 645, 64 S. Ct. 438, 442 (1944). "[T]he state has a wide range of power for limiting parental freedom and authority in things affecting the child's welfare." Prince, 321 U.S. at 167, 88 L.Ed. 645, 64 S. Ct. at 442. In fact, the entire familial relationship involves the State. When two people decide to get married, they are required to first procure a license from the State. If they have children of this marriage, they are required by the State to submit their children to certain things, such as school attendance and vaccinations. Furthermore, if at some time in the future the couple decides the marriage is not working, they must petition the State for a divorce. Marriage is a three-party contract between the man, the woman, and the State. Linneman v. Linneman, 1 Ill. App. 2d 48, 50, 116 N.E.2d. 182, 183 (1953), citing Van Koten v. Van Koten, 323 Ill. 323, 326, 154 N.E. 146 (1926). The State represents the public interest in the institution of marriage. Linneman, 1 Ill. App. 2d at 50, 116 N.E.2d. at 183. This public interest is what allows the State to intervene in certain situations to protect the interests of members of the family. The State is like a silent partner in the family who is not active in the everyday running of the family but becomes active and exercises its power and authority only when necessary to protect some important interest of family life. Taking all of this into consideration, the question no longer is whether the State has an interest or place in disputes such as the one at bar, but it becomes a question of timing and necessity. Has the State intervened too early or perhaps intervened where no intervention was warranted? This question then directs our discussion to an analysis of the provision of the Act that allows the challenged State intervention (750 ILCS 5/607(b) (West 1996)).  
[West v. West, 689 N.E.2d. 1215 (1998)]

Notice above the phrase "marriage is a three party contract between the man, the woman, and the State". This is misleading, however. LICENSED marriage is a three party contract. Common law marriage executed WITHOUT a license is NOT. The Supreme Court, for instance, admitted that all family law statutes are merely "directory" in nature in the case of those not married with a marriage license and instead married with a marriage certificate.

"As before remarked, the statutes are **held merely** directory; because **marriage is a thing of common right...**"  
[emphasis added]  
[Meister v. Moore, 96 U.S. 76 (1877)]

Black's Law Dictionary defines the word "directory" as follows:

"**Directory** - A provision in a statute, rule of procedure, or the like, which is a mere direction or instruction of no obligatory force, and involving no invalidating consequence for its disregard, as opposed to an imperative or mandatory provision, which must be followed."  
[Black's Law Dictionary, Sixth Edition, pp. 460-461]

Therefore, marriage licenses are a contract with the government and represent consent to be bound by family law statutes and code that otherwise would be of no force or obligation upon the parties if they had not obtained a license and instead had negotiated a private marriage contract.

When parties pursue a marriage license, then they become voluntary officers or "public officers" of the state and the family code in their state acts as the equivalent of their "employment agreement".

If you would like to learn more about this fascinating subject, see:

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

## 10.2 Serving on Jury Duty

Those serving on jury duty are deemed to be “public officers” of the government. That is the only means by which government can legislate for them.

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

(a) For the purpose of this section—

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

Bribing a juror is equivalent to bribing a “public official”. Those serving as jurors must become part of the government before either the judge or the jury has any authority to regulate their conduct. Otherwise, they are private persons who are sovereign and have a right to be left alone by not becoming the subject of any federal legislation or regulation.

## 10.3 “Public” v. “Private” employment: You really work for Uncle Sam and not Your Private Employer If You Receive Federal Benefits

*“All systems either of preference or of restraint, therefore, being thus completely taken away, the obvious and simple system of natural liberty establishes itself of its own accord. Every man, as long as he does not violate the laws of justice, is left perfectly free to pursue his own interest his own way, and to bring both his industry and capital into competition with those of any other man or order of men. The sovereign is completely discharged from a duty, in the attempting to perform which he must always be exposed to innumerable delusions, and for the proper performance of which no human wisdom or knowledge could ever be sufficient: the duty of superintending the industry of private people.”*

[Adam Smith, [An Inquiry into the Nature and Causes of the Wealth of Nations](#) (1776)]

The U.S. Supreme Court has said many times that the ONLY purpose for lawful, constitutional taxation is to collect revenues to support ONLY the machinery and operations of the government and its “employees”. This purpose, it calls a “public use” or “public purpose”:

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

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

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

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

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

1 "A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the  
2 support of the government. The word has never thought to connote the expropriation of money from one group  
3 for the benefit of another."  
4 [[U.S. v. Butler, 297 U.S. 1 \(1936\)](#)]

5 Black's Law Dictionary defines the word "public purpose" as follows:

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

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

23 A related word defined in Black's Law Dictionary is "public use":

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

30 *Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent*  
31 *domain, means a use concerning the whole community distinguished from particular individuals. But each and*  
32 *every member of society need not be equally interested in such use, or be personally and directly affected by it;*  
33 *if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County, 262**  
34 *U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or*  
35 *advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted*  
36 *locality, but must be in common, and not for a particular individual. The use must be a needful one for the*  
37 *public, which cannot be surrendered without obvious general loss and inconvenience. A "public use" for which*  
38 *land may be taken defies absolute definition for it changes with varying conditions of society, new appliances in*  
39 *the sciences, changing conceptions of scope and functions of government, and other differing circumstances*  
40 *brought about by an increase in population and new modes of communication and transportation. *Katz v.**  
41 *Brandon, 156 Conn. 521, 245 A.2d 579, 586.*

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

44 Black's Law Dictionary also defines the word "tax" as follows:

45 "**Tax:** A charge by the government on the income of an individual, corporation, or trust, as well as the value  
46 of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the  
47 public.

48 *A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a*  
49 *payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979. **Essential***  
50 ***characteristics of a tax are that it is NOT A VOLUNTARY***  
51 ***PAYMENT OR DONATION, BUT AN ENFORCED***  
52 ***CONTRIBUTION, EXACTED PURSUANT TO***  
53 ***LEGISLATIVE AUTHORITY.** *Michigan Employment Sec. Commission v. Patt, 4**  
54 *Mich.App. 228, 144 N.W.2d. 663, 665. ..."*



So in order to be legitimately called a “tax” or “taxation”, the money we pay to the government must fit all of the following criteria:

1. The money must be used ONLY for the support of government.
2. The subject of the tax must be “liable”, and responsible to pay for the support of government under the force of law.
3. The money must go toward a “public purpose” rather than a “private purpose”.
4. The monies paid cannot be described as wealth transfer between two people or classes of people within society
5. The monies paid cannot aid one group of private individuals in society at the expense of another group, because this violates the concept of equal protection of law for all citizens found in section 1 of the Fourteenth Amendment

If the monies demanded by government do not fit all of the above requirements, then they are being used for a “private” purpose and cannot be called “taxes” or “taxation”, according to the Supreme Court. Actions by the government to enforce the payment of any monies that do not meet all the above requirements can therefore only be described as:

1. Theft and robbery by the government in the guise of “taxation”.
2. Government by decree rather than by law.
3. Tyranny.
4. Socialism.
5. Mob rule and a tyranny by the “have-nots” against the “haves”.
6. [18 U.S.C. §241](#): Conspiracy against rights. The IRS shares tax return information with states of the union, so that both of them can conspire to deprive you of your property.
7. [18 U.S.C. §242](#): Deprivation of rights under the color of law. The Fifth Amendment says that people in states of the Union cannot be deprived of their property without due process of law or a court hearing. Yet, the IRS tries to make it appear like they have the authority to just STEAL these people’s property for a fabricated tax debt that they aren’t even legally liable for.
8. [18 U.S.C. §247](#): Damage to religious property; obstruction of persons in the free exercise of religious beliefs
9. [18 U.S.C. §872](#): Extortion by officers or employees of the United States.
10. [18 U.S.C. §876](#): Mailing threatening communications. This includes all the threatening notices regarding levies, liens, and idiotic IRS letters that refuse to justify why government thinks we are “liable”.
11. [18 U.S.C. §880](#): Receiving the proceeds of extortion. Any money collected from Americans through illegal enforcement actions and for which the contributors are not "liable" under the law is extorted money, and the IRS is in receipt of the proceeds of illegal extortion.
12. [18 U.S.C. §1581](#): Peonage, obstructing enforcement. IRS is obstructing the proper administration of the Internal Revenue Code and the Constitution, which require that they respect those who choose NOT to volunteer to participate in the federal donation program identified under subtitle A of the I.R.C.
13. [18 U.S.C. §1583](#): Enticement into slavery. IRS tries to enlist “nontaxpayers” to rejoin the ranks of other peons who pay taxes they aren't demonstrably liable for, which amount to slavery.
14. [18 U.S.C. §1589](#): Forced labor. Being forced to expend one’s personal time responding to frivolous IRS notices and pay taxes on my labor that I am not liable for.

We also cannot assume or suppose that our government has the authority to make “gifts” of monies collected through its taxation powers, and especially not when paid to private individuals or foreign countries because:

1. The Constitution DOES NOT authorize the government to “gift” money to anyone within states of the Union or in foreign countries, and therefore, this is not a Constitutional use of public funds, nor does unauthorized expenditure of such funds produce a tangible public benefit, but rather an injury, by forcing those who do not approve of the gift to subsidize it and yet not derive any personal benefit whatsoever for it.
2. The Supreme Court identifies such abuse of taxing powers as “robbery in the name of taxation” above.

Based on the foregoing analysis, we are then forced to divide the monies collected by the government through its taxing powers into only two distinct classes. We also emphasize that every tax collected and every expenditure originating from the tax paid MUST fit into one of the two categories below:

1 **Table 3: Two methods for taxation**

#	Characteristic	Public use/purpose	Private use/purpose
1	<b>Authority for tax</b>	U.S. Constitution	Legislative fiat, tyranny
2	<b>Monies collected described by Supreme Court as</b>	Legitimate taxation	“Robbery in the name of taxation” (see <i>Loan Assoc. v. Topeka</i> , above)
3	<b>Money paid only to following parties</b>	Federal “employees”, contractors, and agents	Private parties with no contractual relationship or agency with the government
4	<b>Government that practices this form of taxation is</b>	A righteous government	A THIEF
5	<b>This type of expenditure of revenues collected is:</b>	Constitutional	Unconstitutional
6	<b>Lawful means of collection</b>	Apportioned direct or indirect taxation	Voluntary donation (cannot be lawfully implemented as a “tax”)
7	<b>Tax system based on this approach is</b>	A lawful means of running a government	A charity and welfare state for private interests, thieves, and criminals
8	<b>Government which identifies payment of such monies as mandatory and enforceable is</b>	A righteous government	A lying, thieving government that is deceiving the people.
9	<b>When enforced, this type of tax leads to</b>	Limited government that sticks to its corporate charter, the Constitution	Socialism Communism Mafia protection racket Organized extortion
10	<b>Lawful subjects of Constitutional, federal taxation</b>	Taxes on imports into states of the Union coming from foreign countries. See Constitution, Article 1, Section 8, Clause 3 (external) taxation.	No subjects of lawful taxation. Whatever unconstitutional judicial fiat and a deceived electorate will tolerate is what will be imposed and enforced at the point of a gun
11	<b>Tax system based on this approach based on</b>	Private property	All property being owned by the state through eminent domain. Tax becomes a means of “renting” what amounts to state property to private individuals for temporary use.

2 The U.S. Supreme Court also helped to clarify how to distinguish the two above categories when it said:

3 *“It is undoubtedly the duty of the legislature which imposes or authorizes municipalities to impose a tax to see*  
 4 *that it is not to be used for purposes of private interest instead of a public use, and the courts can only be*  
 5 *justified in interposing when a violation of this principle is clear and the [87 U.S. 665] reason for interference*  
 6 *cogent. And in deciding whether, in the given case, the object for which the taxes are assessed falls upon the*  
 7 *one side or the other of this line, they must be governed mainly by the course and usage of the government,*  
 8 *the objects for which taxes have been customarily and by long course of legislation levied, what objects or*  
 9 *purposes have been considered necessary to the support and for the proper use of the government, whether*  
 10 *state or municipal. Whatever lawfully pertains to this and is sanctioned by time and the acquiescence of the*  
 11 *people may well be held to belong to the public use, and proper for the maintenance of good government,*  
 12 *though this may not be the only criterion of rightful taxation.”*  
 13 *[Loan Association v. Topeka, 20 Wall. 655 (1874)]*

14 If we give our government the benefit of the doubt by “assuming” or “presuming” that it is operating lawfully and  
 15 consistent with the model on the left above, then we have no choice but to conclude that everyone who lawfully receives  
 16 any kind of federal payment MUST be either a federal “employee” or “federal contractor” on official duty, and that the  
 17 compensation received must be directly connected to the performance of a sovereign or Constitutionally authorized  
 18 function of government. Any other conclusion or characterization of a lawful tax other than this is irrational, inconsistent  
 19 with the rulings of the U.S. Supreme Court on this subject, and an attempt to deceive the public about the role of limited  
 20 Constitutional government based on Republican principles. This means that you cannot participate in any of the following  
 21 federal social insurance programs WITHOUT being a federal “employee”, and if you refuse to identify yourself as a federal  
 22 employee, then you are admitting that your government is a thief and a robber that is abusing its taxing powers:

- 1 1. Subtitle A of the Internal Revenue Code. I.R.C. (26 U.S.C.) sections 1, 32, and 162 all confer privileged financial
- 2 benefits to the participant which constitute federal “employment” compensation.
- 3 2. Social Security.
- 4 3. Unemployment compensation.
- 5 4. Medicare.

6 An examination of the Privacy Act, [5 U.S.C. §552a\(a\)\(13\)](#), in fact, identifies all those who participate in the above

7 programs as “federal personnel”, which means federal “employees”. To wit:

8 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)

9 [§ 552a. Records maintained on individuals](#)

10 (a) Definitions.— For purposes of this section—

11 (13) the term “Federal personnel” means officers and employees of the Government of the United States,

12 members of the uniformed services (including members of the Reserve Components), **individuals entitled to**

13 **receive immediate or deferred retirement benefits under any retirement program of the Government of the**

14 **United States (including survivor benefits).**

15 The “individual” they are talking about above is further defined in [5 U.S.C. §552a\(a\)\(2\)](#) as follows:

16 **TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES**

17 **PART I - THE AGENCIES GENERALLY**

18 **CHAPTER 5 - ADMINISTRATIVE PROCEDURE**

19 **SUBCHAPTER II - ADMINISTRATIVE PROCEDURE**

20 [§552a. Records maintained on individuals](#)

21 (a) Definitions.— For purposes of this section—

22 (2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent

23 residence;

24 The “citizen of the United States” they are referring to above is based on the statutory rather than constitutional definition

25 of the “United States”, which means it refers to the federal zone and excludes states of the Union. Also, note that both of

26 the two preceding definitions are found within Title 5 of the U.S. Code, which is entitled “Government Organization and

27 Employees”. Therefore, it refers ONLY to government employees and excludes private sector employees. There is no

28 definition of the term “individual” anywhere in Title 26 (I.R.C.) of the U.S. Code or any other title that refers to private

29 human beings, because Congress cannot legislate for them as PRIVATE parties. Notice the use of the phrase “private

30 business” in the U.S. Supreme Court ruling below:

31 ***“The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private***

32 ***business in his own way [unregulated by the government]. His power to contract is unlimited. He owes no***

33 ***duty to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as***

34 ***it may tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond***

35 ***the protection of his life and property. His rights are such as existed by the law of the land long antecedent to***

36 ***the organization of the State, and can only be taken from him by due process of law, and in accordance with the***

37 ***Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his***

38 ***property from arrest or seizure except under a warrant of the law. He owes nothing to the public [including***

39 ***so-called “taxes” under Subtitle A of the I.R.C.] so long as he does not trespass upon their rights.”***

40 *[Hale v. Henkel, [201 U.S. 43](#), 74 (1906)]*

41 The purpose of the Constitution and the Bill of Rights instead is to REMOVE authority of the Congress to legislate for

42 private persons and thereby protect their sovereignty and dignity. That is why the U.S. Supreme Court ruled the following:

43 ***“The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They***

44 ***recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a***

45 ***part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect***

46 ***Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the***

47 ***Government, the right to be let alone - the most comprehensive of rights and the right most valued by***

48 ***civilized men.”***

49 *[Olmstead v. United States, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also Washington v.*

50 *Harper, [494 U.S. 210](#) (1990)]*

**QUESTIONS FOR DOUBTERS:** If you aren't a federal "employee" as a person participating in Social Security and the Internal Revenue Code, then why are all of the Social Security Regulations located in Title 20 of the Code of Federal Regulations under parts 400-499, entitled "Employee Benefits"? See for yourself:

[http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=f073dcf7b1b49c3d353eaf290d735663&c=ecfr&tpl=/ecfrbrowse/Title20/20tab\\_02.tpl](http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=f073dcf7b1b49c3d353eaf290d735663&c=ecfr&tpl=/ecfrbrowse/Title20/20tab_02.tpl)

Another very important point to make here is that the purpose of nearly all federal law is to regulate "public conduct" rather than "private conduct". Congress must write laws to regulate and control every aspect of the behavior of its employees so that they do not adversely affect the rights of private individuals like you, who they exist exclusively to serve and protect. Most federal statutes, in fact, are exclusively for use by those working in government and simply do not apply to private citizens in the conduct of their private lives. Federal law cannot apply to the private sector at large because the Thirteenth Amendment says that involuntary servitude has been abolished. If involuntary servitude is abolished, then they can't use, or in this case "abuse" the authority of law to impose ANY kind of duty against anyone in the private public except possibly the responsibility to avoid hurting their neighbor and thereby depriving him of the equal rights he enjoys.

*For the commandments, "You shall not commit adultery," "You shall not murder," "You shall not steal," "You shall not bear false witness," "You shall not covet," and if there is any other commandment, are all summed up in this saying, namely, "You shall love your neighbor as yourself."*

**Love does no harm to a neighbor; therefore love is the fulfillment of [the ONLY requirement of] the law [which is to avoid hurting your neighbor and thereby love him].**  
*[Romans 13:9-10, Bible, NKJV]*

*"Do not strive with a man without cause, **if he has done you no harm.**"*  
*[Prov. 3:30, Bible, NKJV]*

Thomas Jefferson, our most revered founding father, summed up this singular duty of government to LEAVE PEOPLE ALONE and only interfere or impose a "duty" using the authority of law when and only when they are hurting each other in order to protect them and prevent the harm when he said.

*"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing more, fellow citizens--**a wise and frugal Government, which shall restrain men from injuring one another, shall leave them otherwise free** to regulate their own pursuits of industry and improvement, and shall not take from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the circle of our felicities."*  
*[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]*

The U.S. Supreme Court confirmed this view, when it ruled:

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

What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private life. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every aspect of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call "social engineering". Just by the deductions they offer, people are incentivized into all kinds of behaviors in pursuit of reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle A of the Internal Revenue Code, which would "appear" to regulate the private conduct of all individuals in states of the Union, in fact only applies to federal instrumentalities or "public employees" in the official conduct of their duties on behalf of the municipal corporation located in the District of Columbia, which 4 U.S.C. §72 makes the "seat of government". The I.R.C. therefore essentially amounts to a part of the job responsibility and the "employment contract" of "public employees" and

1 federal instrumentalities. This was also confirmed by the House of Representatives, who said that only those who take an  
2 oath of “public office” are subject to the requirements of the personal income tax. See:

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

4 Within the Internal Revenue Code, those legal “persons” who work for the government are identified as engaging in a  
5 “public office”. A “public office” within the Internal Revenue Code is called a “trade or business”, which is defined below.  
6 We emphasize that engaging in a privileged “trade or business” is the main excise taxable activity that in fact and in deed is  
7 what REALLY makes a person a “taxpayer” subject to the Internal Revenue Code, Subtitle A:

8 [26 U.S.C. Sec. 7701\(a\)\(26\)](#)

9 “The term ‘trade or business’ includes the performance of the functions of a public office.”

10 Below is the definition of “public office”:

11 Public office

12 “Essential characteristics of a ‘public office’ are:

13 (1) Authority conferred by law,

14 (2) Fixed tenure of office, and

15 (3) Power to exercise some of the sovereign functions of government.

16 (4) Key element of such test is that “officer is carrying out a sovereign function’.

17 (5) Essential elements to establish public position as ‘public office’ are:

18 (a) Position must be created by Constitution, legislature, or through authority conferred by legislature.

19 (b) Portion of sovereign power of government must be delegated to position,

20 (c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.

21 (d) Duties must be performed independently without control of superior power other than law, and

22 (e) Position must have some permanency.”

23 [Black’s Law Dictionary, Sixth Edition, p. 1230]

24 Those who are fulfilling the “functions of a public office” are under a legal, fiduciary duty as “trustees” of the “public  
25 trust”, while working as “volunteers” for the “charitable trust” called the “United States Government Corporation”, which  
26 we affectionately call “U.S. Inc.”:

27 “As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be  
28 exercised in behalf of the government or of all citizens who may need the intervention of the officer.”<sup>14</sup>

29 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**  
30 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor**  
31 **under every disability and prohibition imposed by law upon trustees relative to the making of personal**  
32 **financial gain from a discharge of their trusts.**<sup>15</sup> **That is, a public officer occupies a fiduciary relationship**  
33 **to the political entity on whose behalf he or she serves.**<sup>16</sup> **and owes a fiduciary duty to the public.**<sup>17</sup> **It has**  
34 **been said that the fiduciary responsibilities of a public officer cannot be less than those of a private**  
35 **individual.**<sup>18</sup> **Furthermore, it has been stated that any enterprise undertaken by the public official which tends**  
36 **to weaken public confidence and undermine the sense of security for individual rights is against public**  
37 **policy.**<sup>19</sup>

38 [63C Am.Jur.2d, Public Officers and Employees, §247]

<sup>14</sup> State ex rel. Nagle v. Sullivan, 98 Mont 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 NJ 584, 115 A2d 8.

<sup>15</sup> Georgia Dep’t of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

<sup>16</sup> Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

<sup>17</sup> United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed Rules Evid Serv 1223.

<sup>18</sup> Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

<sup>19</sup> Indiana State Ethics Comm’n v. Nelson (Ind App) 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 “U.S. Inc.” is a federal corporation, as defined below:

2 *“Corporations are also of all grades, and made for varied objects; all governments are corporations, created*  
3 *by usage and common consent, or grants and charters which create a body politic for prescribed purposes;*  
4 *but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise*  
5 *of power, they are all governed by the same rules of law, as to the construction and the obligation of the*  
6 *instrument by which the incorporation is made. One universal rule of law protects persons and property. It is*  
7 *a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all*  
8 *persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2*  
9 *Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same*  
10 *footing of protection as other persons, and their corporate property secured by the same laws which protect*  
11 *that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law,*  
12 *is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the*  
13 *federal government, by the amendments to the constitution.”*  
14 *[Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]*  
15

16 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
17 [PART VI - PARTICULAR PROCEEDINGS](#)  
18 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)  
19 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)  
20 [Sec. 3002. Definitions](#)

21 (15) *“United States” means -*  
22 (A) *a **Federal corporation;***  
23 (B) *an agency, department, commission, board, or other entity of the United States; or*  
24 (C) *an instrumentality of the United States.*

25 Those who are acting as “public officers” for “U.S. Inc.” have essentially donated their formerly private property to a  
26 “public use”. In effect, they have joined the SOCIALIST collective and become partakers of money STOLEN from people,  
27 most of whom, do not wish to participate and who would quit if offered an informed choice to do so.

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

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

51 Below is what the U.S. Supreme Court says about those who have donated their private property to a “public use”. The  
52 ability to volunteer your private property for “public use”, by the way, also implies the ability to UNVOLUNTEER at any  
53 time, which is the part no government employee we have ever found is willing to talk about. I wonder why....DUHHHHH!:

54 *“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;'*  
55 *and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a*  
56 *man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use*  
57 *it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second,*  
58 ***that if he devotes it to a public use, he gives to the public a right to***

**control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.**

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

Any legal person, whether it be a natural person, a corporation, or a trust, may become a “public office” if it volunteers to do so. A subset of those engaging in such a “public office” are federal “employees”, but the term “public office” or “trade or business” encompass much more than just government “employees”. In law, when a legal “person” volunteers to accept the legal duties of a “public office”, it therefore becomes a “trustee”, an agent, and fiduciary (as defined in [26 U.S.C. §6903](#)) acting on behalf of the federal government by the operation of private contract law. It becomes essentially a “franchisee” of the federal government carrying out the provisions of the franchise agreement, which is found in:

1. Internal Revenue Code, Subtitle A, in the case of the federal income tax.
2. The Social Security Act, which is found in Title 42 of the U.S. Code.

If you would like to learn more about how this “trade or business” scam works, consult the authoritative article below:

[The “Trade or Business” Scam, Form #05.001  
http://sedm.org/Forms/MemLaw/TradeOrBusScam.pdf](http://sedm.org/Forms/MemLaw/TradeOrBusScam.pdf)

If you would like to know more about the extreme dangers of participating in all government franchises and why you destroy ALL your Constitutional rights and protections by doing so, see:

1. [Government Instituted Slavery Using Franchises, Form #05.030](#)  
<http://sedm.org/Forms/FormIndex.htm>
2. Liberty University, Section 4:  
<http://sedm.org/LibertyU/LibertyU.htm>

The IRS Form 1042-S Instructions confirm that all those who use Social Security Numbers are engaged in the “trade or business” franchise:

**Box 14, Recipient’s U.S. Taxpayer Identification Number (TIN)**

You must obtain and enter a U.S. taxpayer identification number (TIN) for:

- Any recipient whose income is effectively connected with the conduct of a [trade or business](#) in the United States.

[IRS Form 1042-S Instructions, p. 14]

Engaging in a “trade or business” therefore implies a “public office”, which makes the person using the number into a “public officer” who has donated his formerly private time and services to a “public use” and agreed to give the public the right to control and regulate that use through the operation of the franchise agreement, which is the Internal Revenue Code, Subtitle A and the Social Security Act found in Title 42 of the U.S. Code. The Social Security Number is therefore the equivalent of a “license number” to act as a “public officer” for the federal government, who is a fiduciary or trustee subject to the plenary legislative jurisdiction of the federal government pursuant to [26 U.S.C. §7701\(a\)\(39\)](#), [26 U.S.C. §7408\(c\)](#), and [Federal Rule of Civil Procedure Rule 17\(b\)](#), regardless of where he might be found geographically, including within a state of the Union. The franchise agreement governs “choice of law” and where its terms may be litigated, which is the District of Columbia, based on the agreement itself.

Now let’s apply what we have learned to your employment situation. God said you cannot work for two companies at once. You can only serve one company, and that company is the federal government if you are receiving federal benefits:

*“No one can serve two masters [two employers, for instance]; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon [government].”  
[Luke 16:13, Bible, NKJV. Written by a tax collector]*

Everything you make while working for your slave master, the federal government, is their property over which you are a fiduciary and “public officer”.

1 "THE" + "IRS" = "THEIRS"

2 A federal "public officer" has no rights in relation to their master, the federal government:

3 *"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*  
4 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its*  
5 *capacity as employer. We have recognized this in many contexts, with respect to many different constitutional*  
6 *guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v.*  
7 *Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable*  
8 *cause, but in many circumstances government employees can. O'Connor v. Ortega, 480 U.S. 709, 723 (1987)*  
9 *(plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for*  
10 *refusing to provide the government information that may incriminate them, but government employees can be*  
11 *dismissed when the incriminating information that they refuse to provide relates to the performance of their job.*  
12 *Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277-278 (1968). With regard to freedom of speech in*  
13 *particular: Private citizens cannot be punished for speech of merely private concern, but government employees*  
14 *can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished*  
15 *for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that*  
16 *reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm'n v. Letter Carriers, 413 U.S.*  
17 *548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616-617 (1973)."*  
18 *[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]*

19 Your existence and your earnings as a federal "public officer" and "trustee" and "fiduciary" are entirely subject to the whim  
20 and pleasure of corrupted lawyers and politicians, and you must beg and grovel if you expect to retain anything:

21 *"In the general course of human nature, A POWER OVER A MAN'S SUBSISTENCE AMOUNTS TO A POWER*  
22 *OVER HIS WILL."*  
23 *[Alexander Hamilton, Federalist Paper No. 79]*

24 You will need an "exemption" from your new slave master specifically spelled out in law to justify *anything* you want to  
25 keep while working on the federal plantation. The 1040 return is a profit and loss statement for a federal business  
26 corporation called the "United States". You are in partnership with your slave master and they decide what scraps they  
27 want to throw to you in your legal "cage" AFTER they figure out whatever is left in financing their favorite pork barrel  
28 project and paying off interest on an ever-expanding and endless national debt. Do you really want to reward this type of  
29 irresponsibility and surety?

30 The W-4 therefore essentially amounts to a federal employment application contract. It is your badge of dishonor and a  
31 tacit admission that you can't or won't trust God and yourself to provide for yourself. Instead, you need a corrupted  
32 "protector" to steal money from your neighbor or counterfeit (print) it to help you pay your bills and run your life.  
33 Furthermore, if your private employer forced you to fill out the W-4 against your will or instituted any duress to get you to  
34 fill it out, such as threatening to fire or not hire you unless you fill it out, then he/she is:

- 35 1. Acting as an employment recruiter for the federal government.  
36 2. Recruiting you into federal slavery in violation of the [Thirteenth Amendment](#), and [42 U.S.C. §1994](#).  
37 3. Involved in a conspiracy to commit grand theft by stealing money from you to pay for services and protection you  
38 don't want and don't need.  
39 4. Involved in racketeering and extortion in violation of [18 U.S.C. §1951](#).  
40 5. Involved in money laundering for the federal government, by sending in money stolen from you to them, in violation  
41 of [18 U.S.C. §1956](#).

42 The higher ups at the IRS probably know the above, and they certainly aren't going to tell private employers or their  
43 underlings the truth, because they aren't going to look a gift horse in the mouth and don't want to surrender their defense of  
44 "plausible deniability". They will NEVER tell a thief who is stealing for them that they are stealing, especially if they  
45 don't have to assume liability for the consequences of the theft. No one who practices this kind of slavery, deceit, and evil  
46 can rightly claim that they are loving their neighbor and once they know they are involved in such deceit, they have a duty  
47 to correct it or become an "accessory after the fact" in violation of [18 U.S.C. §3](#). This form of deceit is also the sin most  
48 hated by God in the Bible. Below is a famous Bible commentary on [Prov. 11:1](#):

49 *"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so*  
50 *righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can*  
51 *he expect that his devotion should be accepted; for, 1. Nothing is more offensive to God than deceit in*  
52 *commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-*  
53 *servants] in dealing with any person [within the public], which are all an abomination to the Lord, and*



1 render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It  
2 is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the  
3 protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that  
4 which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a  
5 blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the  
6 avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and  
7 honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his  
8 delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is  
9 pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most  
10 exactly, and therefore is the greater abomination to God."  
11 [*Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]*

12 The Bible also says that those who participate in this kind of "commerce" with the government are practicing harlotry and  
13 idolatry. The Bible book of Revelation describes a woman called "Babylon the Great Harlot".

14 "And I saw a woman sitting on a scarlet beast which was full of names of blasphemy, having seven heads and  
15 ten horns. The woman was arrayed in purple and scarlet, and adorned with gold and precious stones and  
16 pearls, having in her hand a golden cup full of abominations and the filthiness of her fornication. And on her  
17 forehead a name was written:

18 MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE  
19 EARTH.

20 I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw  
21 her, I marveled with great amazement."  
22 [[Rev. 17:3-6](#), Bible, NKJV]

23 This despicable harlot is described below as the "woman who sits on many waters".

24 "Come, I will show you the judgment of the great harlot [Babylon the Great Harlot] who sits on many waters,  
25 with whom the kings of the earth [politicians and rulers] committed fornication, and the inhabitants of the earth  
26 were made drunk [indulged] with the wine of her fornication."  
27 [[Rev. 17:1-2](#), Bible, NKJV]

28 These waters are simply symbolic of a democracy controlled by mobs of atheistic people who are fornicating with the Beast  
29 and who have made it their false, man-made god and idol:

30 "The waters which you saw, where the harlot sits, are peoples, multitudes, nations, and tongues."  
31 [[Rev. 17:15](#), Bible, NKJV]

32 The Beast is then defined in Rev. 19:19 as "the kings of the earth", which today would be our political rulers:

33 "And I saw the beast, the kings of the earth, and their armies, gathered together to make war against Him who  
34 sat on the horse and against His army."  
35 [[Rev. 19:19](#), Bible, NKJV]

36 Babylon the Great Harlot is "fornicating" with the government by engaging in commerce with it. Black's Law Dictionary  
37 defines "commerce" as "intercourse":

38 "Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or  
39 inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the  
40 instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it  
41 is carried on..."  
42 [*Black's Law Dictionary, Sixth Edition, p. 269*]

43 If you want your rights back people, you can't pursue government employment in the context of your private job. If you  
44 do, the Bible, not us, says you are a harlot and that you are CONDEMNED to hell!

45 And I heard another voice from heaven saying, "Come out of her, my people, lest you share in her sins, and lest  
46 you receive of her plagues. For her sins have reached to heaven, and God has remembered her iniquities.  
47 Render to her just as she rendered to you, and repay her double according to her works; in the cup which she  
48 has mixed, mix double for her. In the measure that she glorified herself and lived luxuriously, in the same  
49 measure give her torment and sorrow; for she says in her heart, 'I sit as queen, and am no widow, and will not  
50 see sorrow.' Therefore her plagues will come in one day—death and mourning and famine. And she will be  
51 utterly burned with fire, for strong is the Lord God who judges her.

## 10.4 Notaries Public

It is a franchise and a privilege to become a notary public. A notary public is a “public officer”, meaning that he works for the government.

*Chapter 1  
Introduction  
§1.1 Generally*

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

[[Anderson's Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3](http://www.courtinfo.ca.gov/forms/documents/civ100.pdf)]

Every state of the Union has laws that regulate the conduct of notaries public. The reason they can pass these laws is because notaries public are “public officers” who work for the government.

## 10.5 Perjury statement on state court forms

Nearly every government form contains a perjury statement that identifies the person signing as a government employee of the state domiciled on federal territory. For instance, all of the Family Court forms in California contain the following perjury statement at the end:

*“I declare under penalty of perjury under the laws of the **State of** California that the foregoing is true and correct.”  
[California Judicial Council, Form CIV-100;  
SOURCE: <http://www.courtinfo.ca.gov/forms/documents/civ100.pdf>]*

The “State of California” is then defined as the federal areas within the exterior limits of the state:

*California Revenue and Taxation Code  
Division 2: Other Taxes  
Part 10: Personal Income Tax*

*17018. "State" includes the District of Columbia, and the possessions of the United States.*

The only people who are under the laws of the “**State of \_\_\_\_\_**” are the officers and employees who work for the government. Everyone else is sovereign and foreign with respect to these laws, as we have clearly proven elsewhere within this document. Try instead signing such forms with a perjury statement similar to the following and see what the government says. Tell them that you would be committing perjury under penalty of perjury to put any other language in the perjury statement:

*“I declare under penalty of perjury from without the ‘State of \_\_\_\_\_’ and from within the ‘Republic of \_\_\_\_\_’ that the foregoing is true and correct.”*

We tried this and the clerk of the court said she couldn’t accept our form. We then asked them by what authority they can regulate our First Amendment right to communicate, to not communicate, and to define the significance with which we communicate. They thumbed through their books for an hour and even called the judge, and later came back to us and had to admit that we were right.

If you would like to learn more about how there are actually two governments within the borders of every state of the Union, consisting of the de facto “Corporate State” called the “State of \_\_\_\_\_” and the de jure “Republic State”, we refer you to the following fascinating article on our website. See section 8.2 of the document:

## 10.6 Federal Thrift Savings Plan description of tax liability

The Federal Retirement Thrift Investment Board OC 96-21(7/2004) document states in its publication entitled "Tax Treatment of Thrift Savings Plan Payments to Nonresident Aliens and Their Beneficiaries" [FRTSP] the following about the liability for the Subtitle "A" Federal income tax.

*"A nonresident alien is an individual who is neither a U.S. citizen nor a resident of the United States."  
[SEDM Exhibit #09.026;  
SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]*

That is identical to 26 U.S.C. §7701(b)(1)(B) so we know that there is consistency in the information.

Then on page 2 of the FRTSP document you see stated, "***In general, the following rules apply...***" Keep in mind that these are the rules about the Subtitle "A" Federal income tax. The Federal document then addresses those parties who are liable for, and must pay, as well as those who have no liability. That is the unique aspect of this particular Federal document as most never tell you that kind of information until you spend years researching as most don't know where to look.

Here is what is stated about "*nontaxable liability*" for the U.S. [Federal] Income tax [Subtitle "A" of 26 USC]. We will overlook those who are identified in this publication as having a "*taxable liability*" as that is already established by earlier chapters and merely confirmed again.

I recommend that you get in a comfortable chair and take a big sip of something cool and refreshing before you continue reading. This is going to be that pleasurable! *Are you ready? OK....*

*"A nonresident alien participant who worked for the U.S. government in the United States may be liable for U.S. income tax."*

*Do your recall 4 U.S.C. §72 where the seat of government public offices are only located? Do your recall the definition of "United States" in 26 U.S.C. §7408(d)?*

You have to admit this shows that anyone who works for the Federal government is a "Taxpayer" if they work [principle place of business] for the government in the United States [the District of Columbia]. *Does that describe you as a nonresident alien [American National] who is working in the private sector [non federal employment]? I thought not!*

*"A nonresident alien participant who never worked for the U.S. Government in the United States will not be liable for U.S. income tax."*

*Did you read that slowly? Did that say what we thought it said?*

Allow me to paraphrase just for simplicity purposes only. If you are a nonresident alien [American National] who never worked for the U.S. Government [in the United States a.k.a. the District of Columbia] then you "***will not be liable for U.S. income tax***" which is identical to saying that you "*will not be liable for Subtitle 'A' Federal income tax.*"

Are you still sitting in that chair? I got so excited I could not sit still when I first read this powerful admission by the Federal Government itself. Perhaps from my frisson I misread that statement so I read it once more and the thrill grew in its intensity. It is an understatement to say that this is not very good news to the previously uninformed. But let's continue some other sections in this Tax Treatment of Thrift Savings Plan Payments to Nonresident Aliens and Their Beneficiaries.

*"A nonresident alien beneficiary of a nonresident alien participant will not be liable for U.S. income tax if the participant never worked for the U.S. Government in the United States."  
[SEDM Exhibit #09.026;  
SOURCE: <http://sedm.org/Exhibits/ExhibitIndex.htm>]*

**This is awesome proof right from the Federal Government! How about that!!**

1 So the FRTSP document is stating that “*a nonresident alien will not be liable for U.S. income taxes if the family member*  
2 *who was a participant in this retirement plan never worked for the U.S Government in the United States.*” If this is true,  
3 and it is certainly presented as fact and truth by the Federal Government publication, then the extrapolation is rather simple.

## 4 **10.7 Definitions within state revenue codes**

5 Definitions within state codes relating to various franchises confirm that all those who participate must maintain a domicile  
6 on federal territory. For instance, the California Revenue and Taxation Code definitions of “State” confirm that the state  
7 sales tax and personal income taxes both apply only on federal territory:

8 *California Revenue and Taxation Code*  
9 *Division 2: Other Taxes*  
10 *Part 10: Personal Income Tax*

11 *17018. "State" includes the District of Columbia, and the possessions of the United States.*  
12

13 *California Revenue and Taxation Code*  
14 *Division 2: Other Taxes*  
15 *Part 1: Sales and Use Taxes*

16 *6017. "In this State" or "in the State" means within the exterior limits of the State of California and includes all*  
17 *territory within these limits owned by or ceded to the United States of America.*

18 All the other states of the Union do things exactly the same way, but they are more devious about how they hide the nature  
19 of their jurisdiction over the franchises they administer.

## 20 **11 Conclusions**

21 We will now succinctly summarize the findings and conclusions of this pamphlet based on the evidence presented:

- 22 1. The federal and state constitutions are law only for government, and they do not obligate any private citizen to do  
23 anything.
- 24 2. The only parties obligated to obey the constitution are officers and employees of the federal and state governments.
- 25 3. The federal constitution is a delegation of authority order from the States to the federal government.
  - 26 3.1. The parties to the Constitution are the States of the Union, not the people in them.
  - 27 3.2. The constitution delegates to the federal government authority to manage foreign affairs and the community  
28 property of the states, consisting of federal territory, domiciliaries, franchises, and property.
- 29 4. The only objects for which the federal government may lawfully enact legislation are federal territory, domiciliaries,  
30 franchises, and property and crimes committed in connection with these things while on federal territory.
- 31 5. The federal constitution confers upon the government the authority to legislate directly upon “individuals” but not all  
32 people are “individuals”:
  - 33 5.1. They can only legislate for “individuals” domiciled on federal territory or who are participating in federal  
34 franchises such as federal employment, public office, or licensed activities. Participation in all franchises moves  
35 the effective domicile of the person to the District of Columbia pursuant to Federal Rule of Civil Procedure 17(b),  
36 26 U.S.C. §7701(a)(39), and 26 U.S.C. §7408(d).
  - 37 5.2. A man or woman who is not domiciled on federal territory but instead is domiciled in a state of the Union and  
38 who does not participate in any government franchises, licenses, or privileges cannot lawfully become subject to  
39 federal legislation and is not a “person” or an “individual” within the meaning of any federal statute. This is  
40 because States of the Union are “foreign states” with respect to federal legislative jurisdiction. They cannot in  
41 fact be sovereign without being “foreign”. See:  
42 

“Sovereign”=“Foreign” <a href="http://famguardian.org/Subjects/Freedom/Sovereignty/Sovereign=Foreign.htm">http://famguardian.org/Subjects/Freedom/Sovereignty/Sovereign=Foreign.htm</a>
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- 43 6. The only way for a person domiciled within a state of the Union who is not engaged in any federal franchise,  
44 employment, or agency to become the subject of federal legislation is to:
  - 45 6.1. Change his or her domicile to federal territory and thereby become a statutory “U.S. citizen” pursuant to 8 U.S.C.  
§1401 or “resident” (alien) pursuant to 26 U.S.C. §7701(b)(1)(A).

- 1 6.2. Engage in federal franchises, such as “public office”, foreign commerce, Social Security, Medicare, or  
 2 unemployment compensation. Since these franchises can only lawfully be offered to those domiciled on federal  
 3 territory, those domiciled in states of the Union who do participate had to commit perjury in misrepresenting  
 4 themselves as statutory “U.S. citizens” pursuant to 8 U.S.C. §1401 or lawful permanent residents pursuant to 26  
 5 U.S.C. §7701(b)(1)(A).  
 6 6.3. Commit a crime on federal territory, even though domiciled elsewhere.  
 7 6.4. Misrepresent their status on government forms in describing themselves as a “U.S. person” defined in 26 U.S.C.  
 8 §7701(a)(30), which is a person with a domicile on federal territory and includes statutory “U.S. citizens”  
 9 pursuant to 8 U.S.C. §1401 or resident aliens pursuant to 26 U.S.C. §7701(b)(1)(A).  
 10 7. A favorite trick of governments is to enact legislation that only applies to federal territory and yet abuse “words of art”  
 11 to create the false presumption that it applies equally within states of the Union. This is what happened, for instance,  
 12 when President Roosevelt outlawed gold in 1933 with the Emergency Banking Relief Act of March 1933, 48 Stat. 1.  
 13 8. All those participating in licensed activities are deemed to be domiciliaries of federal territory. The only place that the  
 14 government can lawfully license anything involving the exercise of Constitutionally guaranteed rights is in places  
 15 where said rights *do not* exist, which is federal territory. This includes driver’s licenses, marriage licenses,  
 16 professional licenses, etc.  
 17 9. When a court asserts jurisdiction over your conduct, the questions you ought to be asking yourself and the court are:  
 18 9.1. Is my opponent making presumptions about my status that cannot be supported with evidence? All such  
 19 presumptions which prejudice constitutionally guaranteed rights are unconstitutional. See:  
 20 

<i>Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction</i> , Form #05.017 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
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 21 9.2. Where does this law say that it applies? Chances are it only applies on federal territory. What is the definition of  
 22 “United States” and “State” within the law? Do these definitions include any part of a state of the Union?  
 23 9.3. Is the court or my opponent abiding by or stretching the definitions within the code in order to unlawfully expand  
 24 their jurisdiction by abusing the word “includes” and thereby committing treason in breaking down the separation  
 25 of powers between the state and federal government? See:  
 26 

<i>Meaning of the Words “Includes” and “Including”</i> , Form #05.014 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
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 27 9.4. Have I properly described my citizenship and domicile on all government forms I ever submitted to correctly  
 28 reflect the fact that I do not maintain a domicile on federal territory and am not confused with a “U.S. person”  
 29 pursuant to 26 U.S.C. §7701(a)(30), a “U.S. citizen” pursuant to 8 U.S.C. §1401, or a resident alien pursuant to  
 30 26 U.S.C. §7701(b)(1)(A)? For an example of how to properly describe your status, see:  
 31 

<i>Affidavit of Citizenship, Domicile, and Tax Status</i> , Form #02.001 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
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 32 9.5. What franchises am I participating in that might have conferred jurisdiction upon this court? Marriage license,  
 33 driver’s license, or professional license? If I am participating in any such licenses, I should revoke them pursuant  
 34 to the following:  
 35 

Liberty University, Section 4: Avoiding Government Franchises and licenses <a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>
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 36 9.6. Am I using government identifying numbers that connect me to a franchise? If so, I should get rid of them. See:  
 37 

<i>Resignation of Compelled Social Security Trustee</i> , Form #06.002 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
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 38 9.7. Do I satisfy the definition of the “person” or “individual” mentioned in the code that is being enforced? If there is  
 39 no definition, isn’t the law void for vagueness and unenforceable?

## 12 Resources for Further Study and Rebuttal

If you would like to study the subjects covered in this short pamphlet in further detail, may we recommend the following authoritative sources, and also welcome you to rebut any part of this pamphlet after you have read it and studied the subject carefully yourself just as we have:

1. Liberty University- Free educational materials for regaining your sovereignty as an entrepreneur or private person  
<http://sedm.org/LibertyU/LibertyU.htm>
2. Why Your Government is Either a Thief or you are a "Public Officer" for Income Tax Purposes, Form #05.008- exhaustively proves with evidence that the federal income tax is an excise tax upon government officers and employees working within the government, and that all those in private industry who participate effectively become the equivalent of "Kelley Girls" for the government upon signing a W-4, signing up for Social Security, or filing a tax return.  
<http://sedm.org/Forms/FormIndex.htm>
3. Proof That There is a "Straw Man", Form #05.042-proves that the "straw man" exists and that it is a public officer in the government engaging in government franchises  
<http://sedm.org/Forms/FormIndex.htm>
4. Government Instituted Slavery Using Franchises, Form #05.030-how franchises are abused illegally to destroy your rights and make you into surety for a public office in the government and a "person" subject to government statutes.  
<http://sedm.org/Forms/FormIndex.htm>
5. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017  
<http://sedm.org/Forms/FormIndex.htm>
6. No Treason: The Constitution of No Authority  
<http://famguardian.org/PublishedAuthors/Indiv/SpoonerLysander/NoTreason.htm>
7. Federal Enforcement Authority within States of the Union, Form #05.032  
<http://sedm.org/Forms/FormIndex.htm>
8. Requirement for Consent, Form #05.003  
<http://sedm.org/Forms/FormIndex.htm>
9. Resignation of Compelled Social Security Trustee, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>
10. About SSNs and TINs on Government Forms and Correspondence, Form #05.012  
<http://sedm.org/Forms/FormIndex.htm>
11. Socialism: The New American Civil Religion, Form #05.016  
<http://sedm.org/Forms/FormIndex.htm>

## 13 Questions that Readers, Petit Jurors, and Grand Jurors Should be Asking the Government

These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the questions within 10 days. Pursuant to Federal Rule of Civil Procedure 8(b)(6), failure to deny within 10 days constitutes an admission to each question. Pursuant to 26 U.S.C. §6065, all of your answers must be signed under penalty of perjury. We are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

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

Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person against whom you are attempting to unlawfully enforce federal law.

1. Admit that I cannot lawfully impose a duty or obligation upon another person without their consent in some form unless they are injuring my EQUAL rights.

*"Do not strive with a man [or make him the object of law enforcement] without cause, **if he has done you no harm.**"*  
[Prov. 3:30, Bible, NKJV]

1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2 CLARIFICATION: \_\_\_\_\_

- 3
- 4 2. Admit that the same constraints imposed in the previous question apply to the government, because all of its authority
- 5 is delegated by We the People and We the People cannot delegate an authority that they themselves do not also
- 6 possess.

7 *"... The governments are but trustees acting under derived authority and have no power to delegate what is not*  
 8 *delegated to them. But the people, as the original fountain might take away what they have delegated and*  
 9 *intrust to whom they please. ...The sovereignty in every state resides in the people of the state and they may*  
 10 *alter and change their form of government at their own pleasure."*  
 11 *[Luther v. Borden, 48 U.S. 1, 12 LEd 581 (1849)]*

12 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

13 CLARIFICATION: \_\_\_\_\_

- 14
- 15 3. Admit that the government cannot lawfully impose a duty or obligation upon another person under the authority of law
- 16 without their consent in some form, except when they have injured the equal rights of others.

17 *"The sole end for which mankind are warranted, individually or collectively, in interfering with the liberty of*  
 18 *any of their number is self-protection."*  
 19 *[John Stuart Mill]*

20 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

21 CLARIFICATION: \_\_\_\_\_

- 22
- 23 4. Admit that the Constitution confers upon the American people "the right to be let alone".

24 *"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They*  
 25 *recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a*  
 26 *part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect*  
 27 *Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the***  
 28 ***Government, the right to be let alone - the most comprehensive of rights and the right most valued by***  
 29 ***civilized men.**"*  
 30 *[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v.*  
 31 *Harper, 494 U.S. 210 (1990)]*

32 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

33 CLARIFICATION: \_\_\_\_\_

- 34
- 35 5. Admit that "the right to be let alone" implies that you are not subject to government law unless and until you
- 36 consensually engage in any one or more of the following behaviors:

37 5.1. A criminal and therefore harmful act prohibited by criminal law that injures the equal rights of others.

38 5.2. A voluntary act that is lawfully regulated by the government under the authority of civil law.

39 *"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing*  
 40 *more, fellow citizens--**a wise and frugal Government, which shall restrain men from injuring one another,***  
 41 ***shall leave them otherwise free** to regulate their own pursuits of industry and improvement, and shall not take*  
 42 *from the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to*  
 43 *close the circle of our felicities."*  
 44 *[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]*

45 \_\_\_\_\_

46 *For the commandments, "You shall not commit adultery," "You shall not murder," "You shall not steal," "You*  
 47 *shall not bear false witness," "You shall not covet," and if there is any other commandment, are all summed up*  
 48 *in this saying, namely, "You shall love your neighbor as yourself."*

**Love does no harm to a neighbor; therefore love is the fulfillment of the law.**  
[Romans 13:9-10, Bible, NKJV]

“Do not strive with a man [or make him the object of law enforcement] without cause, **if he has done you no harm.**”  
[Prov. 3:30, Bible, NKJV]

5.3. Making an “appearance” in a court of law and thereby conferring jurisdiction or authority upon the judge over your property and rights in order to decide a dispute.

**appearance.** A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The **voluntary submission to a court's jurisdiction.**

In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his behalf. See e.g., Fed.R.Crim.P. 43.

An appearance may be either **general** or **special**; the former is a simple and unqualified or unrestricted submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court. **Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.**  
[Black's Law Dictionary, Sixth Edition, p. 97]

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

6. Admit that there are no behaviors other than those indicated in the previous question which could impose a legal “duty” to obey a government law. If your answer is “Deny”, please also prescribe what OTHER behaviors are also included.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

7. Admit that the ability to regulate “private conduct” is repugnant to constitution.

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

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

8. Admit that the opposite of “private conduct” is “public conduct” or “government conduct”.

**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>]



1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2 CLARIFICATION: \_\_\_\_\_

3  
4 9. Admit that involuntary servitude is prohibited by the Thirteenth Amendment.

5 *U.S. Constitution, Thirteenth Amendment*

6 *Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall*  
7 *have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.*  
8 *[U.S. Constitution, Thirteenth Amendment]*

9 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

10 CLARIFICATION: \_\_\_\_\_

11  
12 10. Admit that the Thirteenth Amendment applies to both federal territory as well as states of the Union:

13 *"It is not open to doubt that Congress may enforce the 13th Amendment by direct legislation, punishing the*  
14 *holding of a person in slavery or in involuntary servitude except as a punishment for crime. In the exercise of*  
15 *that power Congress has enacted these sections denouncing peonage, and punishing one who holds another in*  
16 *that condition of involuntary servitude. **This legislation is not limited to the territories or other parts of the***  
17 ***strictly national domain, but is operative in the states and wherever the sovereignty of the United States***  
18 ***extends.** We entertain no doubt of the validity of the legislation, or its applicability to the case of any person*  
19 *holding another in a state of peonage, and this whether there be a municipal ordinance or state law sanctioning*  
20 *such holding. **It operates directly on every citizen of the Republic, wherever his residence may be.**"*  
21 *[Clyatt v. United States, 197 U.S. 207, 25 S.Ct. 429, 49 L.Ed. 726 (1905)]*

22 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

23 CLARIFICATION: \_\_\_\_\_

24  
25 11. Admit that being compelled to engage in "public conduct" or to obey laws that regulate "public conduct" without  
26 meeting one of the following criteria constitutes involuntary servitude in violation of the Thirteenth Amendment:  
27 11.1. Engaging in the conduct on "territory" of the government which is "public property".  
28 11.2. Consenting voluntarily to act as a "public officer" or federal employee regardless of where employed.

29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

30 CLARIFICATION: \_\_\_\_\_

31  
32 12. Admit that being compelled to assume the duties of a "public office" or government employment without  
33 compensation that you and not the government determines constitutes involuntary servitude in violation of the  
34 Thirteenth Amendment.

35 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

36 CLARIFICATION: \_\_\_\_\_

37  
38 13. Admit that no government may lawfully take private property for a public use without just compensation, pursuant to  
39 the Fifth Amendment to the United States Constitution.

40 *United States Constitution, Fifth Amendment*

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

1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2  
3 CLARIFICATION: \_\_\_\_\_

4 14. Admit that the only way for the government to lawfully convert “private property” to a “public use” without visible  
5 and identifiable compensation is if the government can convince the person to consent to donate it to a public use:

6 *“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’*  
7 *and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or income] which a***  
8 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use***  
9 ***it to his neighbor's injury, and that does not mean that he must use it for his***  
10 ***neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other***  
11 ***public “benefit”]; second, that if he devotes it to a public use, he gives to the public a right to***  
12 ***control that use; and third, that whenever the public needs require, the public may take it upon payment of***  
13 ***due compensation.”***

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

15 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

16  
17 CLARIFICATION: \_\_\_\_\_

18 15. Admit that Social Security Numbers are property of the government, not the holder, and as such, may only lawfully be  
19 used in connection with a “public use” in the context of agents of the government on official duty.

20 *Title 20: Employees' Benefits*  
21 [PART 422—ORGANIZATION AND PROCEDURES](#)  
22 [Subpart B—General Procedures](#)  
23 [§ 422.103 Social security numbers.](#)

24 *(d) Social security number cards. A person who is assigned a social security number will receive a social*  
25 *security number card from SSA within a reasonable time after the number has been assigned. (See §422.104*  
26 *regarding the assignment of social security number cards to aliens.) **Social security number cards are the***  
27 ***property of SSA and must be returned upon request.***

28 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

29  
30 CLARIFICATION: \_\_\_\_\_

31 16. Admit that it is an act of embezzlement and theft in violation of [18 U.S.C. §641](#) to use “public property” such as a  
32 Social Security Number for private or personal benefit to the exclusion of public benefit.

33 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

34  
35 CLARIFICATION: \_\_\_\_\_

36 17. Admit that a person who uses a Social Security Number, which is “public property”, in connection with a private  
37 purpose is criminally impersonating a “public officer”:

38 [TITLE 18 > PART 1 > CHAPTER 43 > § 912](#)  
39 [§ 912. Officer or employee of the United States](#)

40  
41 *Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United*  
42 *States or any department, agency or officer thereof, and acts as such, or in such pretended character demands*  
43 *or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more*  
44 *than three years, or both.*

45 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

46  
47 CLARIFICATION: \_\_\_\_\_

1 18. Admit that when a Social Security Number, which is “public property” according to 20 CFR §422.103(d), is associated  
2 or connected with private property, then that property must change character to “private property devoted to public use  
3 to procure the benefits of a franchise” called Social Security.

4 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

5  
6 CLARIFICATION: \_\_\_\_\_

7 19. Admit that slavery to pay off a debt is called “peonage”:

8 ***Peonage.** A condition of servitude (prohibited by the 13th Amendment) compelling persons to perform labor in  
9 order to pay off a debt.  
10 [Black’s Law Dictionary, Sixth Edition, p. 1135]*

11 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

12  
13 CLARIFICATION: \_\_\_\_\_

14 20. Admit that “peonage” constitutes involuntary servitude in violation of the Thirteenth Amendment.

15 *“That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude,  
16 except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of  
17 bondage; the ownership of mankind as a chattel, **or at least the control of the labor and services of one man  
18 for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and  
19 services [in their entirety].** This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been  
20 intended primarily to abolish slavery, as it had been previously known in this country, and that it equally  
21 forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude  
22 and that the use of the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of  
23 whatever class or name.”  
24 [Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]*

25 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

26  
27 CLARIFICATION: \_\_\_\_\_

28 21. Admit that 42 U.S.C. §1994 implements the Thirteenth Amendment prohibition upon involuntary servitude:.

29 [TITLE 42 > CHAPTER 21 > SUBCHAPTER I > §1994](#)  
30 [§ 1994. Peonage abolished](#)

31 *The holding of any person to service or labor under the system known as peonage is abolished and forever  
32 prohibited in any Territory or State of the United States; and all acts, laws, resolutions, orders, regulations, or  
33 usages of any Territory or State, which have heretofore established, maintained, or enforced, or by virtue of  
34 which any attempt shall hereafter be made to establish, maintain, or enforce, directly or indirectly, the  
35 voluntary or involuntary service or labor of any persons as peons, in liquidation of any debt or obligation, or  
36 otherwise, are declared null and void.*

37 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

38  
39 CLARIFICATION: \_\_\_\_\_

40 22. Admit that unpaid and lawful tax assessments constitute “debts”.

41 *“Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and  
42 we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to  
43 enforce it outside the state where rendered, see Wisconsin v. Pelican Insurance Co., [127 U.S. 265](#), 292, et seq.  
44 8 S.Ct. 1370, compare Fauntleroy v. Lum, [210 U.S. 230](#), 28 S.Ct. 641, **still the obligation to  
45 pay taxes is not penal. It is a statutory liability, quasi  
46 contractual in nature, enforceable, if there is no exclusive  
47 statutory remedy, in the civil courts by the common-law action***

1 ***of debt or indebitatus assumpsit.*** *United States v. Chamberlin*, 219 U.S. 250, 31 S.Ct.  
2 155; Price v. United States, 269 U.S. 492, 46 S.Ct. 180; *Dollar Savings Bank v. United States*, 19 Wall. 227;  
3 and see Stockwell v. United States, 13 Wall. 531, 542; *Meredith v. United States*, 13 Pet. 486, 493. ***This was***  
4 ***the rule established in the English courts before the Declaration of Independence.*** *Attorney General v. Weeks*,  
5 *Bunbury's Exch. Rep.* 223; *Attorney General v. Jewers and Batty*, *Bunbury's Exch. Rep.* 225; *Attorney General*  
6 *v. Hatton*, *Bunbury's Exch. Rep.* [296 U.S. 268, 272] 262; *Attorney General v. \_ \_*, 2 Ans.Rep. 558; see  
7 *Comyn's Digest* (Title 'Dett,' A, 9); 1 *Chitty on Pleading*, 123; cf. *Attorney General v. Sewell*, 4 M.&W. 77. "  
8 [*Milwaukee v. White*, 296 U.S. 268 (1935)]

9 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

10 CLARIFICATION: \_\_\_\_\_  
11

12 23. Admit that the decision to become a "taxpayer" is a voluntary choice that cannot be coerced.

13 26 U.S.C. §7701(a)14

14 *Taxpayer*

15 *The term "taxpayer" means any person subject to any internal revenue tax.*

16 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

17 CLARIFICATION: \_\_\_\_\_  
18

19 24. Admit that revenue laws may not lawfully be enforced against "nontaxpayers", which we define here as persons who  
20 are not "taxpayers" as defined in 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313:

21 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*  
22 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and*  
23 *no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*  
24 *assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*  
25 [*Long v. Rasmussen*, 281 F. 236 (1922)]

26 *"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and*  
27 *not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the*  
28 *Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and*  
29 *no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]*  
30 *Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."*  
31 [*Economy Plumbing & Heating v. U.S.*, 470 F2d. 585 (1972)]

32 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

33 CLARIFICATION: \_\_\_\_\_  
34

35 25. Admit that obeying revenue laws is not voluntary for "taxpayers":

36 *"Tax: A charge by the government on the income of an individual, corporation, or trust, as well as the value of*  
37 *an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.*

38 *A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a*  
39 *payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979. Essential*  
40 *characteristics of a tax are that it is NOT A VOLUNTARY PAYMENT OR DONATION, BUT AN*  
41 *ENFORCED CONTRIBUTION, EXACTED PURSUANT TO LEGISLATIVE AUTHORITY. Michigan*  
42 *Employment Sec. Commission v. Patt*, 4 Mich.App. 228, 144 N.W.2d. 663, 665. ..."  
43 [*Black's Law Dictionary, Sixth Edition, p. 1457*]

44 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

45 CLARIFICATION: \_\_\_\_\_  
46

1 26. Admit that revenue laws may not lawfully be enforced against “nontaxpayers”, which we define here as persons who  
2 are not “taxpayers”:

3 *“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,  
4 and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and  
5 no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not  
6 assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*  
7 [*Long v. Rasmussen, 281 F. 236 (1922)*]

8 *“Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the Federal  
9 Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive  
10 jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for  
11 non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With  
12 them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of  
13 federal revenue laws.”*  
14 [*Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)*]

15 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

16 CLARIFICATION: \_\_\_\_\_  
17

18 27. Admit that “nontaxpayers” are recognized both by the U.S. Supreme Court and the Internal Revenue Code. See:

19 [26 U.S.C. §7426: Civil actions by persons other than taxpayers](#)  
20

21 *The motion of South Carolina for leave to file a complaint in our original jurisdiction raises three questions.  
22 First, the Court must decide whether Congress intended by the \*385 Tax Anti-Injunction Act (Act), 26 U.S.C.  
23 §7421(a), to bar nontaxpayers like the State of South Carolina from challenging the validity of federal tax  
24 statutes in the courts. Second, if the Act generally does bar such nontaxpayer suits, the Court must decide  
25 whether Congress intended, and if so whether the Constitution permits it, to bar us from considering South  
26 Carolina's complaint in our original jurisdiction. Third, if Congress either did not intend or constitutionally is  
27 not permitted to withdraw this case from our original jurisdiction,\*\*1118 the Court must decide whether South  
28 Carolina's challenge to the constitutionality of § 310(b) of the Tax Equity and Fiscal Responsibility Act of 1982  
29 (TEFRA), Pub.L. No. 97-248, 96 Stat. 596, raises issues appropriate for original adjudication.*

30 *In answering the first question, the Court reaches the unwarranted conclusion that the Tax Anti-Injunction Act  
31 proscribes only those suits in which the complaining party, usually a taxpayer, can challenge the validity of a  
32 taxing measure in an alternative forum. The Court holds that suits by nontaxpayers generally are not barred.  
33 In my opinion, the Court's interpretation fundamentally misconstrues the congressional anti-injunction  
34 policy. Accordingly, I cannot join its opinion.”*  
35 [*South Carolina v. Regan, 465 U.S. 367 (1984)*]

36 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

37 CLARIFICATION: \_\_\_\_\_  
38

39 28. Admit that presumptions which cause injury to Constitutional rights are unconstitutional and impermissible.

40 [Statutes creating permanent irrebuttable presumptions have long been disfavored under the Due Process](#)  
41 [Clauses of the Fifth and Fourteenth Amendments.](#) In *Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed.*  
42 [772 \(1932\)](#), the Court was faced with a constitutional challenge to a federal statute that created a conclusive  
43 presumption that gifts made within two years prior to the donor's death were made in contemplation of death,  
44 thus requiring payment by his estate of a higher tax. In holding that this irrefutable assumption was so arbitrary  
45 and unreasonable as to deprive the taxpayer of his property without due process of law, the Court stated that it  
46 had ‘held more than once that a statute creating a presumption which operates to deny a fair opportunity to  
47 rebut it violates the due process clause of the Fourteenth Amendment.’ *Id., at 329, 52 S.Ct., at 362.* See, e.g.,  
48 *Schlesinger v. Wisconsin, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926); Hooper v. Tax Comm'n, 284 U.S.*  
49 [206, 52 S.Ct. 120, 76 L.Ed. 248 \(1931\).](#) See also *Tot v. United States, 319 U.S. 463, 468-469, 63 S.Ct. 1241,*  
50 [1245-1246, 87 L.Ed. 1519 \(1943\); Leary v. United States, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23](#)  
51 [L.Ed.2d. 57 \(1969\).](#) Cf. *Turner v. United States, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610  
52 [\(1970\).](#)*

53 *The more recent case of Bell v. Burson, 402 U.S. 535, 91 S.Ct. 1586, 29 L.Ed.2d. 90 (1971), involved a Georgia*  
54 *statute which provided that if an uninsured motorist was involved in an accident and could not post security for*

1 the amount of damages claimed, his driver's license must be suspended without any hearing on the question of  
2 fault or responsibility. The Court held that since the State purported to be concerned with fault in suspending a  
3 driver's license, it \*447 could not, consistent with procedural due process, conclusively presume fault from  
4 \*\*2234 the fact that the uninsured motorist was involved in an accident, and could not, therefore, suspend his  
5 driver's license without a hearing on that crucial factor.  
6 [Vlandis v. Kline, 412 U.S. 441 (1973)]

7 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

8  
9 CLARIFICATION: \_\_\_\_\_

- 10 29. Admit that presuming that a person is subject to a franchise agreement who has said under penalty of perjury that he or  
11 she does not consent and who derives no "benefits" from participation could be construed as an actionable tort and  
12 involuntary servitude in violation of the Thirteenth Amendment:

13 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

14  
15 CLARIFICATION: \_\_\_\_\_

- 16 30. Admit that presuming that a private person called a "nontaxpayer" is a franchisee and "public officer" called a  
17 "taxpayer" without any supporting evidence constitutes involuntary servitude in violation of the Thirteenth  
18 Amendment and violates the due process requirement of "innocent until proven guilty":

19 In judging the constitutionality of legislatively created presumptions this Court has evolved an initial  
20 criterion which applies alike to all kinds of presumptions: that before a presumption may be relied on, there  
21 must be a rational connection between the facts inferred and the facts which have been proved by competent  
22 evidence, that is, the facts proved must be evidence which is relevant, tending to prove (though not  
23 necessarily conclusively) the existence of the fact presumed. And courts have undoubtedly shown an  
24 inclination to be less strict about the logical strength of presumptive inferences they will permit in civil cases  
25 than about those which affect the trial of crimes. The stricter scrutiny in the latter situation follows from the  
26 fact that the burden of proof in a civil lawsuit is ordinarily merely a preponderance of the evidence, while in  
27 a criminal case where a man's life, liberty, or property is at stake, the prosecution must prove his guilt  
28 beyond a reasonable doubt. See Morrison v. California, 291 U.S. 82, 96 -97. The case of Bailey v. Alabama,  
29 219 U.S. 219, is a good illustration of this principle. There Bailey was accused of violating an Alabama statute  
30 which made it a crime to fail to perform personal services after obtaining money by contracting to perform  
31 them, with an intent to defraud the employer. The statute also provided that refusal or failure to perform the  
32 services, or to refund money paid for them, without just cause, constituted "prima facie evidence" (i. e., gave  
33 rise to a presumption) of the intent to injure or defraud. This Court, after calling attention to prior cases  
34 dealing with the requirement of rationality, passed over the test of rationality and held the statute invalid on  
35 another ground. Looking beyond the rational-relationship doctrine the Court held that the use of this  
36 presumption by Alabama against a man accused of crime would amount to a violation of the Thirteenth  
37 Amendment to the Constitution, which forbids "involuntary [380 U.S. 63, 80] servitude, except as a  
38 punishment for crime." In so deciding the Court made it crystal clear that rationality is only the first hurdle  
39 which a legislatively created presumption must clear - that a presumption, even if rational, cannot be used to  
40 convict a man of crime if the effect of using the presumption is to deprive the accused of a constitutional  
41 right.  
42 [United States v. Gainly, 380 U.S. 63 (1965)]

43 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

44  
45 CLARIFICATION: \_\_\_\_\_

- 46 31. Admit that no federal court has lawful delegated authority to declare a person who is a "nontaxpayer" as being a  
47 "taxpayer" and that doing so violates the due process requirement of "innocent until proven guilty"

48 United States Code  
49 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
50 PART VI - PARTICULAR PROCEEDINGS  
51 CHAPTER 151 - DECLARATORY JUDGMENTS  
52 Sec. 2201. Creation of remedy

53 (a) In a case of actual controversy within its jurisdiction, EXCEPT with respect to Federal taxes other than  
54 actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or  
55 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a

1 class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of  
2 1930), as determined by the administering authority, any court of the United States, upon the filing of an  
3 appropriate pleading, may declare the rights and other legal relations of any interested party seeking such  
4 declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and  
5 effect of a final judgment or decree and shall be reviewable as such.

6  
7 "The presumption of innocence, although not articulated in the Constitution, is a basic component of a fair trial  
8 under our system of criminal justice. Long ago this Court stated:

9 The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic  
10 and elementary, and its enforcement lies at the foundation of the administration of our criminal law."  
11 [Coffin v. United States, 156 U.S. 432, 453 (1895).]

12 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

13 CLARIFICATION: \_\_\_\_\_

- 14  
15 32. Admit that the people cannot delegate to their public servants "the power to steal" through presumption or by declaring  
16 a person as a franchisee and "public officer" called a "taxpayer" who in fact is a private person called a "nontaxpayer".

17 "In *Calder v. Bull*, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal  
18 and State legislatures could not do without exceeding their authority, and among them he mentioned a law  
19 which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor]  
20 contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of  
21 citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker],  
22 and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against  
23 all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it  
24 cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but  
25 they cannot change innocence into guilt for "nontaxpayers" into "taxpayers", or punish innocence [being a  
26 "nontaxpayer"] as a crime, or violate the right of an antecedent lawful private [employment] contract [by  
27 compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or  
28 State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my  
29 opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall. 388."  
30 [*Sinking Fund Cases*, 99 U.S. 700 (1878)]

31 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

32 CLARIFICATION: \_\_\_\_\_

- 33  
34 33. Admit that no IRS agent has lawful authority to declare a person who is a "nontaxpayer" as being a "taxpayer" and that  
35 doing so violates the due process requirement of "innocent until proven guilty":

36 "A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power  
37 of assessment against individuals not specified in the statutes [such as "nontaxpayers"] as a person liable for  
38 the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed  
39 upon them and their property is seized..."  
40 [Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]

41 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

42 CLARIFICATION: \_\_\_\_\_

- 43  
44 34. Admit that under *civil* law, a person born in a place can become subject to the statutory civil laws of that place by  
45 consent in one of the following forms:

46 34.1. By voluntarily choosing a domicile within the forum and thereby nominating a government as "protector":

47 "Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in  
48 transit or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the  
49 Fourteenth Amendment makes one a citizen of the state wherein he resides, the fact of residence creates  
50 universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter  
51 obviously includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course,

1 *the situs of property may tax it regardless of the citizenship, domicile, or residence of the owner, the most*  
2 *obvious illustration being a tax on realty laid by the state in which the realty is located."*  
3 *[Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]*

4 34.2. By participating voluntarily in regulated government franchises or benefits, such as Social Security, income taxes,  
5 Medicare, Driver's licenses, marriage licenses, etc and thereby becoming a "person" or "individual" within the  
6 meaning of the statutes that regulate the franchises.

7 *"It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and*  
8 *that it does in fact constitute a contract when the requisite element of a consideration is present.<sup>20</sup> Conversely,*  
9 *a franchise granted without consideration is not a contract binding upon the state.<sup>21</sup>"*  
10 *[American Jurisprudence Legal Encyclopedia 2d, Franchises, §6]*

11 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

12 CLARIFICATION: \_\_\_\_\_

14 35. Admit that all those who participate in government franchises are "public officers" of one kind or another, which is the  
15 method by which those participating in the franchises surrender their "private" status and become subject to  
16 government statutes and regulations. The following are examples of this phenomenon in action:

17 35.1. All "taxpayers" under I.R.C. Subtitle A are engaged in a "trade or business", which is defined in 26 U.S.C.  
18 §7701(a)(26) as "the functions of a public office". See:

*The "Trade or Business" Scam, Form #05.001*

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

19 35.2. All notaries public are "public officials".

20 *Chapter 1*  
21 *Introduction*  
22 *§1.1 Generally*

23 ***A notary public (sometimes called a notary) is a public official appointed under authority of law** with power,*  
24 *among other things, to administer oaths, certify affidavits, take acknowledgments, take depositions, perpetuate*  
25 *testimony, and protect negotiable instruments. Notaries are not appointed under federal law; they are*  
26 *appointed under the authority of the various states, districts, territories, as in the case of the Virgin Islands, and*  
27 *the commonwealth, in the case of Puerto Rico. The statutes, which define the powers and duties of a notary*  
28 *public, frequently grant the notary the authority to do all acts justified by commercial usage and the "law*  
29 *merchant".*  
30 *[Anderson's Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3]*

31 35.3. All jurists are "public officers". [18 U.S.C. §201\(a\)\(1\)](#) says that all persons serving as federal jurists are  
32 "public officials".

33 35.4. Some but not all government employees are "public officers".

34 35.5. Banks accepting FDIC insurance become "agents" of the federal government. [31 CFR §202.2](#) says all FDIC  
35 insured banks are "agents" of the federal government and therefore "public officers".

36 35.6. Licensed attorneys are "officers of the court".

37 *An attorney is more than a mere agent or servant of his or her client; within the attorney's sphere, he or she is*  
38 *as independent as a judge, has duties and obligations to the court as well as to his or her client, and has powers*  
39 *entirely different from and superior to those of an ordinary agent.<sup>22</sup> In a limited sense an attorney is a public*

<sup>20</sup> Larson v. South Dakota, 278 U.S. 429, 73 L ed 441, 49 S Ct 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L ed 633, 33 S Ct 303; Blair v. Chicago, 201 U.S. 400, 50 L ed 801, 26 S Ct 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark 774, 4 SW2d 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill 253, 52 NE 880; Louisville v. Louisville Home Tel. Co. 149 Ky 234, 148 SW 13; State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo 539, 41 SW 955; Baker v. Montana Petroleum Co. 99 Mont 465, 44 P.2d. 735; Re Board of Fire Comrs. 27 NJ 192, 142 A2d 85; Chrysler Light & P. Co. v. Belfield, 58 ND 33, 224 NW 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com. 107 Ohio St 442, 140 NE 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co. 157 SC 1, 153 SE 537; Rutland Electric Light Co. v. Marble City Electric Light Co. 65 Vt 377, 26 A 635; Virginia-Western Power Co. v. Commonwealth, 125 Va 469, 99 SE 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L ed 413, 40 S Ct 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va 134, 114 SE 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co. 141 Va 69, 126 SE 353.

<sup>21</sup> Pennsylvania R. Co. v. Bowers, 124 Pa 183, 16 A 836.

<sup>22</sup> Curtis v. Richards, 4 Idaho 434, 40 P 57; Herfurth v. Horine, 266 Ky 19, 98 SW2d 21; J. A. Utley Co. v. Borchard, 372 Mich 367, 126 NW2d 696 (superseded by statute on other grounds as stated in Davis v. O'Brien, 152 Mich App 495, 393 NW2d 914); Hoppe v. Klapperich, 224 Minn 224, 28 NW2d 780, 173 A.L.R. 819.



1 officer,<sup>23</sup> although an attorney is not generally considered a "public officer," "civil officer," or the like, as used  
2 in statutory or constitutional provisions.<sup>24</sup> The attorney occupies what may be termed a "quasi-judicial office"  
3 <sup>25</sup> and is, in fact, an officer of the court.<sup>26</sup>  
4 [American Jurisprudence Legal Encyclopedia, Attorneys At Law, §3]

5 35.7. Churches accepting the benefit of 501(c)(3) status are identified in 26 U.S.C. §501(c)(3) as "trusts" and  
6 "trustees" of the government.

7 35.8. Participating in Social Security makes all beneficiaries into "federal personnel" pursuant to 5 U.S.C.  
8 §552a(a)(13):

9 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
10 [§ 552a. Records maintained on individuals](#)  
11

12 (a) Definitions.— For purposes of this section—

13 (13) the term "Federal personnel" means officers and employees of the Government of the United States,  
14 members of the uniformed services (including members of the Reserve Components), individuals entitled to  
15 receive immediate or deferred retirement benefits under any retirement program of the Government of the  
16 United States (including survivor benefits).

17 35.9. Corporations are officers and agents of the government granting the limited liability franchise. The corporate  
18 charter is the franchise agreement which creates agency on behalf of the corporation for the general benefit of  
19 the public granting the corporate franchise.

20 "All the powers of the government must be carried into operation by individual agency, either through the  
21 medium of public officers, or contracts made with individuals. Can any public office be created, or does one  
22 exist, the performance of which may, with propriety, be assigned to this association [or trust], when  
23 incorporated? If such office exist, or can be created, then the company may be incorporated, that they may  
24 be appointed to execute such office. Is there any portion of the public business performed by individuals  
25 upon contracts, that this association could be employed to perform, with greater advantage and more safety  
26 to the public, than an individual contractor? If there be an employment of this nature, then may this  
27 company [the first Bank of the United States, established by Congress] be incorporated to undertake it.

28 There is an employment of this nature.

29 [ . . . ]

30 If the Bank [a federal corporation] be constituted a public office, by the connexion between it and the  
31 government, it cannot be the mere legal franchise in which the office is vested; the individual stockholders  
32 must be the officers. Their character is not merged in the charter. This is the strong point of the Mayor and  
33 Commonalty v. Wood, upon which this Court ground their decision in the Bank v. Deveaux, and from which  
34 they say, that cause could not be distinguished. Thus, aliens may become public officers, and public duties are  
35 confided to those who owe no allegiance to the government, and who are even beyond its territorial limits."  
36 [Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

37 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

38 CLARIFICATION: \_\_\_\_\_  
39

40 36. Admit that taxes upon franchises (e.g. "privileges") are "excise taxes".

<sup>23</sup> In re Bergeron, 220 Mass 472, 107 NE 1007.

<sup>24</sup> National Sav. Bank v. Ward, 100 U.S. 195, 100 Otto 195, 25 L Ed 621 (not followed on other grounds as stated in Flaherty v. Weinberg, 303 Md 116, 492 A2d 618, 61 ALR4th 443); In re Thomas, 16 Colo 441, 27 P 707; State v. Rush, 46 NJ 399, 217 A2d 441, 21 ALR3d 804 (superseded by statute on other grounds as stated in In re Guardianship of G.S., III, 137 NJ 168, 644 A2d 1088).

<sup>25</sup> Hoppe v. Klapperich, 224 Minn 224, 28 NW2d 780, 173 A.L.R. 819; State v. Hudson, 55 RI 141, 179 A 130, 100 A.L.R. 313; Stern v. Thompson & Coates, 185 Wis 2d 221, 517 NW2d 658, reconsideration den (Wis) 525 NW2d 736.

<sup>26</sup> Powell v. Alabama, 287 U.S. 45, 77 L Ed 158, 53 S Ct 55, 84 A.L.R. 527; In re Durant, 80 Conn 140, 67 A 497; Gould v. State, 99 Fla 662, 127 So 309, 69 A.L.R. 699; Sams v. Olah, 225 Ga. 497, 169 S.E.2d 790, cert den 397 U.S. 914, 25 L Ed 2d 94, 90 S Ct 916; People ex rel. Attorney Gen. v. Beattie, 137 Ill 553, 27 NE 1096; Martin v. Davis, 187 Kan 473, 357 P.2d 782, app dismd 368 U.S. 25, 7 L Ed 2d 5, 82 S Ct 1, reh den 368 U.S. 945, 7 L Ed 2d 341, 82 S Ct 376; In re Keenan, 287 Mass 577, 192 NE 65, 96 A.L.R. 679; Lynde v. Lynde, 64 NJ Eq 736, 52 A 694; Dow Chemical Co. v. Benton, 163 Tex 477, 357 SW2d 565.

1 *"Excise tax. A tax imposed on the performance of an act, the engaging in an occupation, or the enjoyment of a*  
2 *privilege [e.g. "franchise"]. Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735. A tax on the manufacture,*  
3 *sale, or use of goods or on the carrying on of an occupation or activity or tax on the transfer of property. In*  
4 *current usage the term has been extended to include various license fees and practically every internal revenue*  
5 *tax except income tax (e.g., federal alcohol and tobacco excise taxes, I.R.C. §5011 et seq.)"*  
6 *[Black's Law Dictionary, Sixth Edition, p. 563]*

7  
8 *"Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon*  
9 *licenses to pursue certain occupations and upon corporate privileges...the requirement to pay such taxes*  
10 *involves the exercise of privileges, and the element of absolute and unavoidable demand is lacking...*

11 *...It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the*  
12 *right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the*  
13 *measure of taxation is found in the income produced in part from property which of itself considered is*  
14 *nontaxable...*  
15 *[[Flint v. Stone Tracy Co., 220 U.S. 107 \(1911\)](#)]*

16 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

17  
18 CLARIFICATION: \_\_\_\_\_

19 37. Admit that the federal income tax described in Subtitle A is an excise tax imposed upon an activity.

20 *"An income tax is neither a property tax nor a tax on occupations of common right, but is an EXCISE tax...The*  
21 *legislature may declare as 'privileged' and tax as such for state revenue, those pursuits not matters of common*  
22 *right, but it has no power to declare as a 'privilege' and tax for revenue purposes, occupations that are of*  
23 *common right."*  
24 *[[Sims v. Ahrens, 167 Ark. 557, 271 S.W. 720 \(1925\)](#)]*

25 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

26  
27 CLARIFICATION: \_\_\_\_\_

28 38. Admit that the activity subject to tax is a "trade or business" defined as follows.

29 [26 U.S.C. §7701\(a\)\(26\)](#)

30 *"The term 'trade or business' includes the performance of the functions of a public office."*

31 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

32  
33 CLARIFICATION: \_\_\_\_\_

34 39. Admit that you cannot earn "income" without connecting payments of some kind with the excise taxable "trade or  
35 business" franchise pursuant to 26 U.S.C. §6041:

36 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)  
37 [§ 6041. Information at source](#)

38  
39 (a) Payments of \$600 or more

40 *All persons engaged in a trade or business and making payment in the course of such trade or business to*  
41 *another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or*  
42 *other fixed or determinable gains, profits, and income (other than payments to which section [6042 \(a\)\(1\)](#), [6044](#)*  
43 *[\(a\)\(1\)](#), [6047 \(e\)](#), [6049 \(a\)](#), or [6050N \(a\)](#) applies, and other than payments with respect to which a statement is*  
44 *required under the authority of section [6042 \(a\)\(2\)](#), [6044 \(a\)\(2\)](#), or [6045](#)), of \$600 or more in any taxable year,*  
45 *or, in the case of such payments made by the United States, the officers or employees of the United States*  
46 *having information as to such payments and required to make returns in regard thereto by the regulations*  
47 *hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and*  
48 *in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount*  
49 *of such gains, profits, and income, and the name and address of the recipient of such payment.*

50 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

1  
2 CLARIFICATION: \_\_\_\_\_

3 40. Admit that you cannot be a “taxpayer” under I.R.C. Subtitle A without also being an “alien” engaged in the “trade or  
4 business” franchise:

5 NORMAL TAXES AND SURTAXES  
6 DETERMINATION OF TAX LIABILITY  
7 Tax on Individuals  
8 Sec. 1.1-1 Income tax on individuals.

9 (a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d) [Married  
10 individuals filing separate returns], as amended by the Tax Reform Act of 1969, shall apply to the income  
11 effectively connected with the conduct of a ***trade or business in the United States*** by  
12 a ***married alien individual who is a nonresident of the United States for all or part of the taxable year or by a***  
13 ***foreign estate or trust***. For such years the tax imposed by section 1(c) [unmarried individuals], as amended by  
14 such Act, shall apply to the income effectively connected with the conduct of a trade or business in the United  
15 States by an ***unmarried alien individual (other than a surviving spouse) who is a nonresident of the United***  
16 ***States for all or part of the taxable year***. See paragraph (b)(2) of section 1.871-8.” [26 CFR §1.1-1(a)(2)(ii)]

17 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

18  
19 CLARIFICATION: \_\_\_\_\_

20 41. Admit that either nonresident persons or persons not engaged in the “trade or business” franchise are not “taxpayers”  
21 within the meaning of Internal Revenue Code, Subtitle A.

22 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701  
23 [§ 7701. Definitions](#) §7701  
24

25 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent  
26 thereof—

27 (31) Foreign estate or trust

28 (A) Foreign estate

29 The term “***foreign estate***” means an estate the income of which, from sources without the United States ***which***  
30 ***is not effectively connected with the conduct of a trade or business*** within the United States, is not includible  
31 in gross income under subtitle A.

32 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

33  
34 CLARIFICATION: \_\_\_\_\_

35 42. Admit that socialism is defined as a system of government where the government either owns or at least controls all  
36 property.

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

44 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

45  
46 CLARIFICATION: \_\_\_\_\_

1 43. Admit that a system of government that compels all persons to associate their private property to a “public use” by  
2 connecting it with a government issued license number called a “Social Security Number” is one in which the  
3 government owns or at least indirectly controls all property thus associated with said number.

4 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

5  
6 CLARIFICATION:\_\_\_\_\_

7 44. Admit that a government described in the previous question is a socialist government, based on the definition of  
8 socialism earlier.

9 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

10  
11 CLARIFICATION:\_\_\_\_\_

12  
13 **Affirmation:**

14 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing  
15 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these  
16 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,  
17 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not  
18 necessarily lower federal courts.

19 Name (print):\_\_\_\_\_

20 Signature:\_\_\_\_\_

21 Date:\_\_\_\_\_

22 Witness name (print):\_\_\_\_\_

23 Witness Signature:\_\_\_\_\_

24 Witness Date:\_\_\_\_\_