

CIVIL COURT REMEDIES FOR SOVEREIGNS: TAXATION

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REVISION HISTORY

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07/01/08	1.00	Completed initial version.
10/26/08	1.01	<ol style="list-style-type: none">1. Updated section 14.2. Updated section 20.1.3. Expanded section 14 to add the Supreme Court and the Court of Appeals for the Federal Circuit to the table.4. Added section 14.7: Court of Appeals for the Federal Circuit.5. Expanded section 13.2 to add reference to notes under 28 USC §171.
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1 Introduction

Those who choose to establish their sovereignty using the materials on this website and the law will undoubtedly be faced at some point with the prospect of defending it in a court of law. This is especially true in the case of tax litigation. Sovereigns face special challenges and requirements that most in the legal profession do *not* know about and have never confronted, such as the following:

1. They are typically nonresidents and foreigners but not “aliens”.
2. They do not have a domicile in the forum. This imposes obstacles to enforcing civil laws against them.
3. They do not participate in government franchises, so statutes that administer the franchises may not be cited against them.
4. They must be careful to properly invoke the court’s jurisdiction in their defense or they will surrender their sovereign immunity.
5. Their commercial relationship to the forum is the origin of all of the court’s civil jurisdiction.
6. They must challenge jurisdiction at every step of the way to prevent illegally enforcing obligations of franchises against them.

This pamphlet will thoroughly analyze all of the above constraints and demonstrate how they are enforced during tax litigation. It will demonstrate this for the case of a the only type of entity that a person can be as a Member of SEDM who satisfies the terms of the SEDM Fellowship Member Agreement, which is a human being:

1. Who is a “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B).
2. Who is not an “alien” or “resident alien” as defined in 26 U.S.C. §7701(b)(1)(A) .
3. Who is not engaged in a “trade or business” as defined in 26 U.S.C. §7701(a)(26).
4. Whose estate is a “foreign estate” as defined in 26 U.S.C. §7701(a)(31) .
5. Who has corrected all information returns connected with their name in order to ensure that they are not associated with an excise taxable “trade or business” as instructed below:
 - 5.1. *Correcting Erroneous Information Returns*, Form #04.001
<http://sedm.org/Forms/FormIndex.htm>
 - 5.2. *Correcting Erroneous IRS Form 1042’s*, Form #04.003:
<http://sedm.org/Forms/FormIndex.htm>
 - 5.3. *Correcting Erroneous IRS Form 1098’s*, Form #04.004:
<http://sedm.org/Forms/FormIndex.htm>
 - 5.4. *Correcting Erroneous IRS Form 1099’s*, Form #04.005:
<http://sedm.org/Forms/FormIndex.htm>
 - 5.5. *Correcting Erroneous IRS Form W-2’s*, Form #04.006:
<http://sedm.org/Forms/FormIndex.htm>
6. Who does not participate in Social Security and who has no federal identifying number, such as SSN, TIN, or EIN. This was accomplished using the following:

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

7. Who corrected all government records reflecting their citizenship, domicile, and tax status using the following form:

Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001
<http://sedm.org/Forms/FormIndex.htm>

8. Who updated their passport to correct their citizenship and domicile using the following form:

USA Passport Application Attachment, Form #06.007
<http://sedm.org/Forms/FormIndex.htm>

9. Who has updated their voter registration with the following form.

Voter Registration Attachment, Form #06.003
<http://sedm.org/Forms/FormIndex.htm>

2 Litigation Tools for Freedom Fighters

The following mostly free litigation tools are available to those who want to put to use the information contained in this pamphlet in a real federal court:

1. *SEDM Litigation Tools Page*: Several forms, publications, and research tools for litigators.
<http://sedm.org/Litigation/LitIndex.htm>
2. *Legal Research DVD*, Form #11.201. U.S. Code, CFR's, historical tax statutes, tax litigation references. Excellent!
<http://sedm.org/Forms/FormIndex.htm>
3. *Legal Research Sources*: Extensive free federal and state legal references.
<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
4. *State Legal Resources*: Constitution, statutes, regulations, rules, court rulings for all 50 states.
<http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>
5. *Federal Litigation Quick Reference*, Litigation Tool #10.001: Summary of most federal rules and procedures for both civil and criminal court.
<http://sedm.org/Litigation/LitIndex.htm>
6. *Subject Matter Index*: Exhaustive index of legal subjects for freedom and fraud fighters.
<http://famguardian.org/Subjects/Taxes/SubjectIndex.htm>
7. *Versuslaw*: Inexpensive case research tool. Includes both federal case databases and state databases for all 50 states. Statute and regulations tools are poor, but inexpensive for those who can't afford a Westlaw account. Only \$13.95/month for the standard plan.
<http://versuslaw.com>
8. *The Tax Court Scam*, Form #05.039: Why nontaxpayers Can't lawfully litigate ANY tax matter in the U.S. Tax Court. It's a franchise court that only serves franchisees called "taxpayers".
<http://versuslaw.com>
9. *Criminal Tax Manual*, United States Dept. of Justice
<http://www.usdoj.gov/tax/readingroom/2001ctm/index.htm>
10. *U.S. Attorneys' Manual*, United States Dept. of Justice
http://www.usdoj.gov/usao/eousa/foia_reading_room/usam/
11. *What Happened to Justice?*, Litigation Tool #08.001: Book containing exhaustive proof that federal circuit and district courts are Article IV legislative franchise courts, not true Article III courts
<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>
12. *Federal Criminal Practice Guide*, James Publishing: Practice guide used by attorneys to defend or prosecute federal criminal acts. Inexpensive and very complete. Only \$99.
<http://www.jamespublishing.com/books/fcp.htm>
13. *Federal Civil Trials and Evidence Practice Guide*, Rutter Group. This is the main book most U.S. attorneys use to litigate. Only \$300. Excellent.
<http://www.ruttergroup.com/cartfcte.htm>
14. *Responding to a Criminal Tax Indictment*, Litigation Tool #10.004
<http://sedm.org/Litigation/LitIndex.htm>
15. *Silence as a Weapon and a Defense in Legal Discovery*, Form #05.021
<http://sedm.org/Forms/FormIndex.htm>
16. *Secrets of the Legal Industry*, Litigation Tool #10.009, book by Richard Cornforth. Tips on general litigation for the law layman
<http://sedm.org/Litigation/LitIndex.htm>
17. *Family Legal Assistant Database*: Free case management software that manages all the documents, witnesses, evidence, and hearings of your case. Requires Microsoft Access 2003 or later to run and program registration.
<http://famguardian.org/Tools/FLA/FLA.htm>
18. *SEDM Forms Page*: Section 1.5 contains several very useful memorandums of law that you can attach to your legal pleadings.
<http://sedm.org/Forms/FormIndex.htm>

3 Nature of IRC Subtitle A

The income tax described in Subtitle A of the Internal Revenue Code is an excise tax upon a "trade or business", which is defined as "the functions of a public office" within the United States government:

26 U.S.C. Sec. 7701(a)(26)

"The term 'trade or business' includes the performance of the functions of a public office."

1 A “trade or business” is what the legal profession calls a “franchise”. Participation in all franchises is voluntary, which is
2 why there is no liability statute anywhere in the Internal Revenue Code Subtitle A that makes the average American
3 “liable” to pay the income tax. For details on franchises, see:

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

4 A “public office” is a type of employment or agency within the federal government that is created by contract or agreement
5 that you must implicitly or explicitly consent to.

6 *Public office*

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

8 (1) Authority conferred by law,

9 (2) Fixed tenure of office, and

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

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

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

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

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

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

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

17 (e) Position must have some permanency.”

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

19 A person holding a “public office” has a fiduciary duty to the public as a “trustee” of the “public trust”:

20 “As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
21 exercised in behalf of the government or of all citizens who may need the intervention of the officer. 1
22 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**
23 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor**
24 **under every disability and prohibition imposed by law upon trustees relative to the making of personal**
25 **financial gain from a discharge of their trusts. 2 That is, a public officer occupies a fiduciary relationship**
26 **to the political entity on whose behalf he or she serves. 3 and owes a fiduciary duty to the public. 4 It has**
27 **been said that the fiduciary responsibilities of a public officer cannot be less than those of a private**
28 **individual. 5** Furthermore, it has been stated that any enterprise undertaken by the public official which tends
29 to weaken public confidence and undermine the sense of security for individual rights is against public
30 policy.⁶”

31 [*63C Am.Jur.2d, Public Officers and Employees, §247*]

32 If you aren’t engaged in a “public office”, then you can’t be the proper subject of the income tax or truthfully or lawfully be
33 described as **THE** “person”, “individual”, “employee”, “employer”, “citizen”, “resident”, or “taxpayer” described anywhere
34 in the Internal Revenue Code UNLESS you volunteer by signing an agreement. Yes, you could be described by these terms
35 in their *ordinary English usage*, but you would not fit the *LEGAL meanings* of these terms as they are defined in the
36 Internal Revenue Code unless you in fact and in deed engage in a “public office” within the United States government
37 through private contract or agreement that you consent to. Within this publication, we put quotes around words like those

1 State ex rel. Nagle v. Sullivan, 98 Mont 425, 40 P2d 995, 99 ALR 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

2 Georgia Dept of Human Resources v. Sistrunk, 249 Ga 543, 291 SE2d 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.

3 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.

4 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).

5 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.

6 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 above when we wish to refer to the legally defined meaning of a term and exclude the common or ordinary definition. In
2 that sense, the Internal Revenue Code constitutes:

3 1. Private law:

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

11 2. Special law:

12 “**special law.** One relating to particular persons or things; one made for individual cases or for particular
13 places or districts; one operating upon a selected class, rather than upon the public generally. A private law.
14 A law is "special" when it is different from others of the same general kind or designed for a particular purpose,
15 or limited in range or confined to a prescribed field of action or operation. A "special law" relates to either
16 particular persons, places, or things or to persons, places, or things which, though not particularized, are
17 separated by any method of selection from the whole class to which the law might, but not such legislation, be
18 applied. Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754. A special law
19 applies only to an individual or a number of individuals out of a single class similarly situated and affected, or
20 to a special locality. Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361,
21 362. See also Private bill; Private law. Compare General law; Public law.”
22 [Black’s Law Dictionary, Sixth Edition, pp. 1397-1398]

23 3. What the courts call a “franchise”, which is a “privilege” or benefit offered only to those who volunteer:

24 **FRANCHISE. A special privilege conferred by government on individual or corporation, and which does not**
25 **belong to citizens of country generally of common right.** Elliott v. City of Eugene, 135 Or. 108, 294 P. 358,
26 360. In England it is defined to be a royal privilege in the hands of a subject.

27 A "franchise," as used by Blackstone in defining quo warranto, (3 Com. 262 [4th Am. Ed.] 322), had reference
28 to a royal privilege or branch of the king's prerogative subsisting in the hands of the subject, and must arise
29 from the king's grant, or be held by prescription, but today we understand a franchise to be some special
30 privilege conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in
31 general. State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240.

32 **In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised**
33 **without legislative grant. To be a corporation is a franchise.** The various powers conferred on corporations
34 are franchises. The execution of a policy of insurance by an insurance company [e.g. **Social**
35 **Insurance/Socialist Security**], and the issuing a bank note by an incorporated bank [such as a **Federal Reserve**
36 **NOTE**], are franchises. People v. Utica Ins. Co., 15 Johns., N.Y., 387, 8 Am.Dec. 243. But it does not embrace
37 the property acquired by the exercise of the franchise. Bridgeport v. New York & N. H. R. Co., 36 Conn. 255, 4
38 Arn.Rep. 63. Nor involve interest in land acquired by grantee. Whitbeck v. Funk, 140 Or. 70, 12 P.2d. 1019,
39 1020 **In a popular sense, the political rights of subjects and citizens are franchises, such as the right of**
40 **suffrage, etc. Pierce v. Emery, 32 N.H. 484; State v. Black Diamond Co., 97 Ohio St. 24, 119 N.E. 195, 199,**
41 **L.R.A.1918E, 352.**

42 *Elective Franchise.* The right of suffrage; the right or privilege of voting in public elections.

43 *Exclusive Franchise.* See Exclusive Privilege or Franchise.

44 *General and Special.* The charter of a corporation is its "general" franchise, while a "special" franchise
45 consists in any rights granted by the public to use property for a public use but-with private profit. Lord v.
46 Equitable Life Assur. Soc., 194 N.Y. 212, 81 N. E. 443, 22 L.R.A.,N.S., 420.

47 *Personal Franchise.* A franchise of corporate existence, or one which authorizes the formation and existence of
48 a corporation, is sometimes called a "personal" franchise. as distinguished from a "property" franchise, which
49 authorizes a corporation so formed to apply its property to some particular enterprise or exercise some special
50 privilege in its employment, as, for example, to construct and operate a railroad. See Sandham v. Nye, 9
51 Misc.ReP. 541, 30 N.Y.S. 552.

52 *Secondary Franchises.* The franchise of corporate existence being sometimes called the "primary" franchise of
53 a corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may,
54 receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls,

1 collect fares, etc. *State v. Topeka Water Co.*, 61 Kan. 547, 60 P. 337; *Virginia Canon Toll Road Co. v. People*,
2 22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or
3 general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a
4 corporation, while the latter are certain rights and privileges conferred upon existing corporations. *Gulf*
5 *Refining Co. v. Cleveland Trust Co.*, 166 Miss. 759, 108 So. 158, 160.

6 *Special Franchisee. See Secondary Franchises, supra.*
7 [Black's Law Dictionary, Fourth Edition, pp. 786-787]

8 4. An "excise tax" or "privilege tax" upon privileges incident to federal contracts, employment, or agency.

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

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

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

20 The IRS itself admitted some of the above in a letter documented below:

Hoverdale Letter

<http://sedm.org/Exhibits/EX1000.pdf>

21 The rules for administering the "trade or business" franchise followed universally by the IRS and the courts are as follows:

22 1. The method of conveying consent to participate in the "trade or business" franchise is any one or more of the
23 following:

24 1.1. Signing and submitting Social Security Form SS-5, the Application for Social Security. See:

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

25 1.2. Signing and submitting IRS Form W-4, which is the WRONG form for persons NOT engaging in the franchise.
26 See:

Federal and State Withholding Options for Private Employers
<http://famguardian.org/Publications/FedStateWHOOptions/FedStateWHOOptions.pdf>

27 1.3. Signing and submitting IRS Form 1040 and assessing yourself with a liability:

28 "... the government can collect the tax from a district court suitor by exercising it's power of distraint... but we
29 cannot believe that compelling resort to this extraordinary procedure is either wise or in accord with
30 congressional intent. Our system of taxation is based upon VOLUNTARY ASSESSMENT AND PAYMENT ,
31 NOT UPON DISTRAINT" [Footnote 43] If the government is forced to use these remedies(distraint) on a
32 large scale, it will affect adversely the taxpayers willingness to perform under our VOLUNTARY assessment
33 system."
34 [*Flora v. U.S.*, 362 U.S. 145, (1959)]

35 1.4. Failing or refusing to rebut false information returns that connect you to the franchise. 26 U.S.C. §6041(a) says
36 that information returns, such as IRS Forms W-2, 1042S, 1098, and 1099 may ONLY lawfully be filed against
37 those engaged in the "trade or business" franchise. If you don't rebut these when they are mailed to you, then
38 your failure to rebut is an admission that they are truthful. See:

39 1.4.1. *Correcting Erroneous Information Returns*, Form #04.001

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

40 1.4.2. *Correcting Erroneous IRS Form 1042's*, Form #04.003

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

41 1.4.3. *Correcting Erroneous IRS Form 1098's*, Form #04.004

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

1.4.4. Correcting Erroneous IRS Form 1099's, Form #04.005

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

1.4.5. Correcting Erroneous IRS Form W-2's, Form #04.006

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

1.5. Failing to rebut the use of federal identifying numbers on government correspondence sent to you, which constitute a “prima facie” license number to participate in “public rights” and franchises. See:

Wrong Party Notice, Form #07.105

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

2. Those who do NOT participate in the “trade or business” franchise:

2.1. Cannot legally withhold on their earnings. Anyone who withholds upon them against their will is committing THEFT for which they are personally liable.

2.2. Do not earn “wages” as legally defined in 26 U.S.C. §3401, 26 CFR §31.3401(a)-3, or 26 CFR §31.3402(p)-1. Therefore, any amount reported on an IRS Form W-2 MUST be ZERO, because it only reports “wages” as legally defined and not as commonly understood or used.

2.3. Have their private rights protected by the Constitution but not by most federal law. Most federal law is “foreign” in relation to them:

“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws...”
[Long v. Rasmussen, 281 F. 236 (1922)]

“Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”
[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

2.4. May not cite any provision of the franchise agreements codified in the I.R.C. and the Social Security Act because they are “foreign law” in relation to them and their estate is a “foreign estate” pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).

2.5. If they cite any provision of the franchise agreements, imply their voluntary consent to be bound by them, which is all that is needed to enforce these provisions of “private law”/“contract law” against them.

2.6. Are called the following in the context of federal law:

2.6.1. “nontaxpayers”. See:

Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013

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

2.6.2. “nonresident aliens not engaged in a ‘trade or business’” as defined in 26 CFR §1.871-1(b)(i). See:

The Nonresident Alien Position, Form #05.020

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

2.6.3. “transient foreigners”

2.6.4. “stateless persons” in relation to the federal courts.

2.6.5. “non-citizen nationals”

2.6.6. American Citizens or “citizens of the United States **OF AMERICA**”. See 1 Stat. 477, in which the U.S. Congress identifies those domiciled in states of the Union as both “American Citizens” and “citizens of the United States **OF AMERICA**”

3. Those who participate in the “trade or business” franchise:

3.1. Earn “wages” as legally defined in [26 U.S.C. §3401](#) because they signed a voluntary W-4 “agreement” consenting to call such earnings “wages” pursuant to 26 CFR §31.3401(a)-3, or 26 CFR §31.3402(p)-1. Therefore, any amount reported on an IRS Form W-2 MUST include all earnings subject to the W-4 “agreement”.

3.2. If they are individuals, are called the following in the context of federal law:

3.2.1. “taxpayers”

3.2.2. “public officers”

3.2.3. “employees”

3.2.4. “employers”

3.2.5. “citizens” or “citizens of the United States” as defined in [8 U.S.C. §1401](#) and 26 CFR §1.1-1(c)-1, where “United States” means either the federal zone or the U.S. government.

3.2.6. “residents of the United States” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), , where “United States” means either the federal zone or the U.S. government.

3.3. If they are states of the Union:

3.3.1. Must enter an Agreement on Coordination of Tax Administration (ACTA) agreement with the Secretary of the Treasury pursuant to:

3.3.1.1. 26 U.S.C. §6361 through 6365

3.3.1.2. [26 CFR §301.6361-1](#) through [301.6361-5](#)

3.3.2. Are called “States” within federal law, which are territories and possessions of the United States pursuant to [4 U.S.C. §110\(d\)](#). See also the following for further examples in state law:

*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.

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

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

3.4. May have any provision of the franchise agreements codified in the Internal Revenue Code or the Social Security Act cited against them in court. See:

[Why You Shouldn't Cite Federal Statutes as Authority for Protecting Your Rights
<http://famguardian.org/Subjects/Discrimination/CivilRights/DontCiteFederalLaw.htm>](http://famguardian.org/Subjects/Discrimination/CivilRights/DontCiteFederalLaw.htm)

3.5. Become “trustees” of the “public trust” as well as officers of the federal corporation identified in [28 U.S.C. §3002\(15\)\(A\)](#).

3.6. Are acting in a representative capacity on behalf of the federal government pursuant to [Federal Rule of Civil Procedure 17\(b\)](#) as “officers of a federal corporation”.

4. All franchises and “public rights” create federal agency and “public office” to one extent or another, and it is this agency that is the subject of most federal legislation. Nearly all laws passed by Congress pertain only to their own territory, possessions, offices, employees, and franchises. You must therefore become part of the government for them to lawfully regulate the exercise of the franchise.

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

5. All privileged activities and franchises are usually licensed by the government and cause a surrender of constitutional rights:

5.1. The application of the license causes a surrender of constitutional rights.

“And here a thought suggests itself. As the Meadors, subsequently to the passage of this act of July 20, 1868, applied for and obtained from the government a license or permit to deal in manufactured tobacco, snuff and cigars, I am inclined to be of the opinion that they are, by this their own voluntary act, precluded from assailing

1 the constitutionality of this law, or otherwise controverting it. For the granting of a license or permit-the
2 yielding of a particular privilege-and its acceptance by the Meadors, was a contract, in which it was implied
3 that the provisions of the statute which governed, or in any way affected their business, and all other statutes
4 previously passed, which were in pari materia with those provisions, should be recognized and obeyed by
5 them. When the Meadors sought and accepted the privilege, the law was before them. And can they now
6 impugn its constitutionality or refuse to obey its provisions and stipulations, and so exempt themselves from
7 the consequences of their own acts?"

8 [In re Meador, 1 Abb.U.S. 317, 16 F.Cas. 1294, D.C.Ga. (1869)]

- 9 5.2. Those participating in the “benefits” of the franchise have implicitly surrendered the right to challenge any
10 encroachments against their “private rights” or “constitutional rights” that result from said participation:

11 *The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules*
12 *under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for*
13 *decision. They are:*

14 [. . .]

15 **6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed**
16 **himself of its benefits.**^{7ENZ} Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527;
17 Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable
18 Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.

19 [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

- 20 6. The Social Security Number is the “de facto” license number which is used to track and control all those who
21 voluntarily engage in public franchises and “public rights”.

- 22 6.1. The number is “de facto” rather than “de jure” because Congress cannot lawfully license any trade or business,
23 including a “public office” in a state of the Union, by the admission of no less than the U.S. Supreme Court:

24 *“Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and*
25 *with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to*
26 *trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive*
27 *power; and the same observation is applicable to every other power of Congress, to the exercise of which the*
28 *granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

29 *But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this*
30 *commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs*
31 *exclusively to the States. **No interference by Congress with the business of citizens transacted within a State is***
32 *warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to*
33 *the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of*
34 *the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given*
35 *in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it*
36 *must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited,*
37 *and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing*
38 *subjects. **Congress cannot authorize a trade or business within a State in order to tax it.**”*

39 [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

- 40 6.2. If you don’t want to be in a “privileged” state and suffer the legal disabilities of accepting the privilege, then you
41 CANNOT have or use Social Security Numbers.

- 42 7. Use of a Social Security Number constitutes prima facie consent to engage in the franchise. Use of this number
43 constitutes prima facie evidence of implied consent because:

- 44 7.1. It is a crime to compel use or disclosure of Social Security Numbers. 42 U.S.C. §408.

- 45 7.2. You can withdraw from the franchise lawfully at anytime if you don’t want to participate. See SSA Form 521.

46 See:

Resignation of Compelled Social Security Trustee, Form #06.002

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

- 47 7.3. If the government uses the SSN trustee licenses number to communicate with you and you don’t object or correct
48 them, then you once again consented to their jurisdiction to administer the program. See:

Wrong Party Notice, Form #07.105

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

⁷ Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.