

# *Tax Fraud Prevention Manual*



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Written by:  
*Department of the Treasury*  
*Tax Research Division*

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Sovereignty Education and Defense Ministry (SEDM)  
<http://sedm.org/>

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4. Help eliminate ignorance, fear, and presumption of the average American towards the legal and judicial process through education and personal empowerment.
5. Encourage you, the reader, to take complete and exclusive and personal responsibility for yourself and to prevent you from transferring that responsibility in any form to us. It would be completely hypocritical of us to on the one hand say we want to encourage personal responsibility, but then on the other hand tell people that they can transfer any part of the responsibility for themselves, their lives, or their choices to us.
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*[Olmstead v. United States, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also Washington v. Harper, [494 U.S. 210](#) (1990)]*

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

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3. [United States Constitution](#)
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6. [Sovereign Christian Marriage](#)
7. [Family Constitution](#)
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*"Behold, the wicked [IRS] brings forth iniquity;  
Yes, he conceives trouble and brings forth falsehood [in their publications and their phone support],  
He made a pit and dug it out,  
And has fallen into the ditch [this disclaimer] which he made.  
His trouble shall return upon his own head,  
And his violent dealing shall come down on his own [deceitful] crown."  
[Psalm 7:14-16, Bible, NKJV]*

**We do not sell anything connected with this website or the materials on it, never have, and never will.** Consequently, nothing on this website may be truthfully characterized as "[commercial speech](#)" or excluded from [First Amendment](#) free speech protections. We do not sell or promote any kind of plan or arrangement, under [26 U.S.C. §6700](#), which is guaranteed or likely to produce any kind of result against the IRS or any state taxing authority. As a matter of fact, the lawless, avaricious, ignorant, and criminal misapplication of the federal tax laws by the IRS and the Department of INjustice and the treasonous refusal of the federal judiciary to punish such despicable and illegal abuses virtually guarantees unpredictable and unjust results in the administration of our tax laws when the techniques described in this book and our website are used. The definition of the term "person" used in [26 U.S.C. §6700](#) and found in [26 U.S.C. §6671](#)(b) doesn't even apply to natural persons such as us who don't work for corporations or partnerships within the federal United States ([federal zone](#)). Furthermore, even though the IRS and the Department of (In)justice have attempted to use this statute to try to prosecute tax honesty advocates, they have done so criminally and unlawfully since there are no implementing regulations for this statute under the income tax "imposed" in section 1 of Subtitle A of the Internal Revenue Code. To see more about the missing regulations, check the following:

<http://sedm.org/Forms/Discovery/IRSDueProcMtgHandout.pdf>

The noteworthy failure of the government to at any time rebut anything appearing in our [Great IRS Hoax](#) book or on our website since this site stood up in Nov. 2000 constitutes a legal admission of the truthfulness and accuracy of our materials. If the government wants to assert that any of the materials on this website are in error, then they as the moving party have the burden of proof, and they must meet that burden of proof under the Administrative Procedures Act, [5 U.S.C. §556\(d\)](#) and the due process clauses found in the [Fifth](#), [Sixth](#), and [Seventh](#) Amendments of the Constitution BEFORE we will respond to any summons, questions, or accusations. Attempts at calling our claims "frivolous" without specifically answering all of our [Tax Deposition Questions, Form #03.016](#) or [Test for Federal Tax Professionals](#) on signed notarized IRS stationary proves the existence of the following by the U.S. government:

- Violation of the [public trust](#) and the [fiduciary relationship](#) between the [sovereign Citizens](#) and the government that is supposed to be its servant under [Natural Law](#) and the rulings of the supreme Court but has attempted through fraud to elevate itself to being a tyrant dictator.
- Constructive [fraud](#)
- [Theft by deception](#)
- Violation of [due process](#)
- Unwillingness to accept its Constitutional responsibility to respond to our Petition for Redress under the [First Amendment](#).
- [Frivolous](#) actions: Refusal to identify any legal basis for their lawless and unlawful actions of war against the American people they are supposed to be serving.

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

*"**Illegal.** Against or not authorized by law." [Black's Law Dictionary, Sixth Edition, p. 747]*

- [Communism](#)- by government servants:

[TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)  
[Sec. 841. - Findings and declarations of fact](#)

*The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by a the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion], within a [constitutional] republic, demanding for itself the rights and privileges [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution. Unlike political parties, which evolve their policies and programs through public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in complete disregard of the tax laws] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding recently by the framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members. The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the present constitutional Government of the United States ultimately must be brought to ruin by any available means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve and the*

American Bar Association (ABA)] renders its existence a clear present and continuing danger to the security of the United States. It is the means whereby individuals are seduced into the service of the world Communist movement, trained to do its bidding, and directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be outlawed

The government likes to cite irrelevant federal case law of ignorant persons who filed the wrong IRS 1040 form as evidence of why the average American is liable for I.R.C. [Subtitle A](#) taxes, but such cites are irrelevant and [void judgments](#) when applied to the very different citizenship ("non-citizen National" as defined in 8 U.S.C. §§1101(a)(21) and 1452) and filing status of those people using materials on this website.

Evidence we have showing personnel from the IRS and the government downloading our book further bolsters our arguments in this area. In accordance with the [Internal Revenue Manual, Section 4.10.7.2.9.8](#), you are *not authorized* and it would be frivolous to cite any court case below the [supreme Court](#) as your legal authority in your rebuttal, as cites of lower courts only apply to individual taxpayers in question rather than all Americans. Furthermore, it would be hypocritical and unethical of the government to pursue prosecution or legal action against us without *first* corresponding with us in a SIGNED AND NOTARIZED AFFIDAVIT ON IRS STATIONARY rebutting any specific claims you take issue with and citing the legal authorities you base your assertions on. You should use our [Test for Federal Tax Professionals](#) (at <http://famguardian.org/Subjects/Taxes/FalseRhetoric/Questions.htm>) and our [Tax \\_\\_\\_\\_\\_ Deposition](#) (at <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>) to provide your rebuttal.

We make no guarantees about the effectiveness of anything appearing in this book or on our website, nor do we profit in any way from the information presented. This book and our website are strictly offered as a free educational public service designed to:

- Encourage freedom and liberty, which means promoting a *much* smaller and more limited national government than we have now.
- Promote *self-government* and self-reliance and completely eliminate any need for or dependence on government. This way, people won't need the government or the law profession or lawyers to be involved in their lives anymore.
- Encourage the values that made this nation great, including patriotism, faith in God, morality, personal responsibility, and strong reliance on family.
- Educate the reader about the federal and state statutes and regulations and about any conflicts these laws might have with God's laws.
- Ensure that both the reader and more importantly their government, obeys all laws and does not harm or abuse its Citizens or inhabitants.
- Encourage people to be more involved in the political process.
- Encourage an ethical and moral government that protects our Constitutional rights.

We do not advocate violence or terrorism or threats of any kind against anyone, and especially by our government against its people. All of the remedies we advocate to the problems our society faces as documented in this book and on our website focus on public education and outreach, nonviolent confrontation, and political and legal activism.

The reason why this disclaimer notice is required is not to undermine the accuracy or authority or integrity of this document, but primarily to prevent the possibility of the author(s) or any of the contributors, who are not necessarily lawyers, from being prosecuted for practicing law without a license from the socialist state (professional licenses are yet another government scam to maximize revenues, censorship, and government control over the population in violation of our rights). Who would want to prosecute us? How about the lawyers and management at the IRS, who probably don't want you or IRS employees understanding the law or knowing what is in this document and don't want you litigating on your own, because you complicate for them the process of **STEALING** your money through the IRS fraud, malfeasance, and breach of government fiduciary duty that is exhaustively exposed in this document.

The IRS Logo or mentions of the "Department of the Treasury" appearing throughout this document is meant as a *parody* and is *in no way is intended* to create the perception that anything in this publication conforms with official *United States Treasury* or IRS government policy. Pursuant to [17 U.S.C. §105](#), the government may not copyright its work products, so government logos may be freely used without copyright infringement. The "Department of the Treasury" referred to is instead the *FAMILY Department of the Treasury*.

Furthermore, because we:

- *Are all compelled illegally and under duress* to pay income taxes by the IRS and the corrupt federal courts (and then are *lied to* by our government when they say we live in a *free* country...what a laugh!)
- Must declare that our income is "effectively connected with a trade or business" in the United States in accordance with 26 U.S.C. §7701(a)(26) in order for it to be taxable, which means we are *holders of public office in the*

United States Government.

Then it is technically not an exaggeration to say that most "taxpayers" qualify as Congressmen and Public Officials in the United States Government in receipt of excise taxable privileges. This compelled public officer of the United States Government hereby elects to exercise his official sovereign powers as a (FAMILY) Treasury/IRS appointee. If you are going to give me a job guys, then I want to be where ALL the MONEY is so I can be a fat cat like the rest of you! Furthermore, since the federal courts hypocritically refuse to make the REAL United States government IRS/Treasury responsible for the content or accuracy of their publications (see *Einhorn v. DeWitt*, 618 F.2d 347 (5th Cir. 1980); *United States v. Goldstein*, 342 F.Supp. 661 (E.D.N.Y. 1972); *Boutez v. C.I.R.*, 810 F.2d 209 (D.C. Cir. 1987); *United States v. Will*, 671 F.2d 963, 967 (6th Cir. 1982)), then we elect as officers of our own Department of the Treasury to have the same degree of lack of accountability to anyone for the content of this document or any conclusions drawn from it. We used the fine print here because the audience this disclaimer is intended for in the United States Treasury/IRS are experts at writing and reading fine print. Who else but such an expert, after all, could painstakingly compile the 9,500 pages of fine print that constitute the scandalous and extortionary Internal Revenue Code?

## **TESTIMONIALS: WHAT PEOPLE ARE SAYING**

There are a lot of very smart, passionate, and patriotic people here in America, the land of the free and the home of the brave. One of the exceeding joys of writing this book for an audience like that is that once you give people your work, if you tell them you want input, they will *overwhelm* you with suggestions and practically write the book for you! That has been my experience so far. All we have had to do is sit back and be a good listener and volunteer to be a scribe and a cheerleader and the rest takes care of itself! This whole book, as a matter of fact, constitutes one giant Petition for Redress of Grievances under the First Amendment to the Constitution which has been authored by all of you for the wrongs and injustices you have suffered at the hands of a corrupted government over the years. We get so many very insightful and helpful suggestions from people out there on how to improve this book and our website, which is the main reason how both got to be so comprehensive, large, complete, and good (at least that's what people tell us because we don't toot our own horn, in accordance with God's Law in Prov. 27:2)! My sincere thanks go to *all* of our 100,000 readers and growing for helping me in the monstrous task of writing, researching, and perfecting this book and standing up our website. You're a great bunch of people who I'm *proud* to serve and proud to call my friends. I'm as proud of all of you as I am of being an American. God bless you all, and God Bless America!

### **About Our Website:**

"You said you didn't want opinions, but I must give you one anyway. Your website is awesome."  
[T. deSabra, 12/5/2003]

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"I would like to commend your excellent compilation on your book and your website, because it is a truly remarkable masterpiece. I wish you well, and I once again praise your masterful compilation. thank you"  
[TurboT16314@aol.com, 10/29/2003]

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"I just wanted to give you my support and thanks. Your work is incredible and I deeply respect your efforts to restore this nation to lawfulness. .... I just finished listening to your July meeting with the three letter guys. You're an inspiration to all of us. Your work here is going to change the world, Chris."  
[A. Werth, 10/11/2003]

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"I would like to say a big THANK YOU for your site famguardian.org and what amazing information!"  
[J. Claiborne, 9/22/2003]

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"Thanks so much for maintaining a great site! Studying the material here, is much cheaper than going to college to learn statutory BS that is a lie anyway."  
[S. Mathewson, 8/23/2003]

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"You're website is absolutely fantastic - I've caused quite a stir by posting much of the tax information at my work, and it's opened up the eyes of quite a few people...I believe the "tipping point" is close at hand for governmental reform! Keep up the good fight, God Bless"  
[M. Lang, 7/27/2003]

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"Thank you so much for the use of your site, it goes without saying that it is bar none the best there is. You are quite the brilliant one."  
[K. Dixon, 7/7/2003]

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"I have been familiar with you and your website for some years. You have done much outstanding work and I applaud your brave stand for freedom and efforts to combat the lawless IRS and it's corporate dupes."  
[T. Galvin, 6/6/2003]

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"I think that you have done a wonderful job in informing the public about the IRS scam. Your web page has some very pertinent information on it. I was particularly amused about the information that you put

there and addressed to government/IRS agents who might think they will raid your site. That's very good. Always take the high ground."  
[Richie, Texas 6/5/2003]

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"I just found your site last week through the AWARE Group, and I must say that I'm VERY impressed with it."  
[R. Gaumont, 5/9/2003]

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"You should be extremely proud of the immense amount of good solid information you have compiled. I for one am very appreciative and thankful for your efforts on behalf of us all."  
[D. Ditto, 5/7/2003]

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"I'd like to thank you for your incredible work on your book and website. It has allowed me to graduate from kindergarten to, oh, maybe, junior high or high school in tax freedom perspective in just a few short weeks of intense study." J. Ferguson, 4/10/2003

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"You are to be commended for such a comprehensive web site. I almost get overwhelmed by so much to study. And I thank you for providing so much freely. You surely have obeyed the Lord Jesus when He said, "Freely ye have received, freely give." And being a "semi retired" pastor with little of this world's goods, I sure do appreciate ALL your efforts. You also encourage me that you bring so much of the Word of God to bear, since I am often criticized for being a rebellious Christian because I do not accept the "party line" about taxes, etc."  
[B., Missouri 4/5/2003]

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"Abusive taxation in this country has made the task of inflicting other abuses onto the unwitting individual so much easier that the process has become routine and predictable and is constantly on the increase. But, to cut off the financial source of their abuse is certainly a big first step in prevention of further abuse through the democratic system. And here, I have brought up another disappointing aspect of the passive slavery in this country; how many people are even aware that the constitutional government of this country is republican and not democratic or even know or care about the difference? I hope the number is far greater than my limited experience has shown. If I ask twenty-five people about the difference, I am lucky to find even one who knows about the deception and cares enough to discuss the issue.

"The people are too busy with their eight-hour per day slavery and their own self-imposed distractions of taking the children to soccer practice or watching the television or attending sports events to even give their rights or the peril of their country a second thought. They just don't have the time. And, it's just not important anyway.

"The government-controlled education has precipitated such a complete trance-like state of cognitive dissonance that people are, it seems, simply incapable of understanding the truth no matter how well the facts are presented nor how compelling the argument.

"But I have to say, for you to have been involved in your search for such a short time, what you have accomplished is no less than remarkable. I could not have done as much in ten or fifteen years time. If you can put so much time and effort into helping this country free itself, one citizen at a time, from the domestic enemies who have acquired their power to oppress, in large part, from the illegal taxation fraud, then the least I can do is to absorb the information you have provided and make as many others aware of the process needed to achieve freedom as possible."  
[R. Blevins, 2/20/2003]

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"... thank God for your site. I am sure you have made some 3 letter agencies unhappy with all of the truth published here."  
[Paul, 2/14/2003]

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"I like your website and recommend it to many people."

[J. Rizzo, 1/23/2003]

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"I have finished reading EVERY shred of information on your site relating to marriage, divorce and family matters. I've also read all the jokes, listened to the songs and checked out all the links....Thanks again for making your website. It's like a University for Christians and Truth seekers! Awesome!"

[S. Grovin, 1/9/2003]

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"Your website is a godsend! ... Thanks for all your good work."

[D. M. Leugers, 1/7/2003]

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"Thanks for putting together such an incredible site. I most appreciate your efforts!!"

[Louie, 12/22/2002]

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"You have a great web site. One OF THE BEST ON THE INTERNET. I BET YOU GET LOTS OF SPECIAL ATTENTION FROM THE IRS :-)"

[Mike and Carol from N.H., 11/30/2002]

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"Excellent site. I have not seen so much great info in one place ever before!"

[M. Bauman, 10/26/02]

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"Thank you for writing a thoughtful and thorough rebuttal to the Luckey Report. I was wondering when someone was going to do it. It is a frustrating dilemma: the coordinated confiscation of citizens money—and the "legal" system and their minions are willing accomplices. I never imagined such brazen, systemic corruption was possible in America. SOUTH America maybe, but not in the United States...Thank you for your work in this movement."

[C. Gyorgy, 10/18/2002]

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"I am amazed with your site. I have never come across a more informative site on the web. I can't thank you enough for providing this information to the public. I would love to see you create an infomercial and air it at least once per day. What would it take to make that a reality? I would gladly collect donations for this and I'm certain others would do the same. Perhaps a form or note of some kind can be created and given to those making donations so they can deduct it from any taxes they are liable for. I see different people everyday in my work and I inform them of the tax issues. I always tell them about your site and '[We The People](#).' I just can't say enough good things about your site. Keep up the most excellent work."

[B. Rush, 10/17/2002]

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"The site is incredible, and right on the money. It dispels myths of all kinds concerning the fallen theories of some freedom fighters. Best Blessings and regards for Family Guardian"

[L. Williams, 8/20/2002]

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"I just wanted you to know that I came across your website and think it is the best thing on the Internet. Very informative and plan on sending a link to all in my address book." A. Marta, 8/8/2002

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"I just wanted to commend you on your very informative site. I became aware about 10 months ago. I have been discouraged by this situation for years. I was happy to see there are many like-minded people out there who are fed up with being **robbed** each year."

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"I have already spent hours researching your site and downloading pages for future reading and printing."

[B. Rush, 7/30/2002]

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"I want you to know how much I appreciate what you are doing with your website. The information and the tools are superb. What I can download in a short time must have taken you endless hours to prepare. I only hope that everyone I tell about famguardian.org actually looks at and uses the information. Very truly,

[R. C. Keech, M.D." 6/30/2002 ]

"Thanks for the tremendous effort that you have put into the collection and running of your website. Its a shame that it takes more than just making the information available to get the word out.

Thanks to your work and data collection and the complete body of evidence that you present, I am inspired to do what I should have done a long time ago at my mother's urging, become an attorney so that I could fight for the rights of the people as guaranteed in the Constitution. For years as a teen I would argue with my mother about much of what I saw the government doing (as seen in the news and such). She suggested that if I wanted to have a significant impact on the way this country works, I needed to do it through the law and that eventually I could effect change if that was my goal. So I think I am going to become an attorney and practice "Constitutional Law" and "Civil Rights Law".

So maybe there will be at least one HONEST Lawyer working to track and watch the government."  
[R. Winter, 5/14/02]

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"I absolutely agree your work is second to NONE!! I would like to link your site from [www.uslawbooks.com/ajs/](http://www.uslawbooks.com/ajs/)"  
[Sir Martin Davis, U.S. Lawbooks, <http://www.uslawbooks.com>, 3/25/02]

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"Man, what a GREAT site! I only wish we had the same amount of research and documentation for Canada as you do for the IRS."  
[C. Givens, 3/13/02]

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"I have been looking at your site and .... it is GREAT! I think you should get more stuff, what have you been doing? I'm JOKING! Man, I like it. And your reference to God ..... well that is what we need more in the world and nation! GREAT job!"  
[T. Bernard, 1/17/02]

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"I must first start off by telling you what a wonderful website you have, it works in perfect conjunction with *The Great IRS Hoax* [book]. All I can say is that 'you're brilliant.' ... I've spent well over two hundred hours in the past two months researching this issue, and I've read MANY conflicting viewpoints. Your ideas and beliefs not only seem to be the strongest and best presented, they are in unison as well, and do not conflict from one page to another, as I've found in some sites and books. I also commend you for not 'selling' your information, as I'm sure you spent an amazing amount of time researching and writing."  
[Jim S., 1/6/2002]

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"Thanks for all the time and effort you have put into this website. You truly have fulfilled the holy writ in that you love your brother as your self. God bless you."  
[J. Whitney, 12/14/2001]

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"I have to say that your web site is the most extensive on the issue of Income Taxes that I [have] come across."  
[Daniel, 11/21/2001]

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"The information on your site I find to be extremely accurate, amazingly understandable, and a HUGE blessing to those of us in America that are getting educated on all the deception out there."  
[M. Rothbauer, 9-20-2001]

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"I really enjoy your website. You have links to unlimited resources. I am in full agreement with your arguments."  
[J. Galaska, 8/31/2001]

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"You are doing a great job with this site. The information is so powerful and informative!"  
[J. Gresczyk, 8-9-2001]

"Thank you for fighting the giant monster. You, Shulz, and others are real heros. I'm inspired and preparing my fight as well. God Bless and keep it up!"  
[P. Meyer, 7/28/2001]

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"I have wondered for so long how someone would charge another for information of this import. Your site is a God-send and I wish to let you know that I am appreciative of it. ...I believe that there is an abundant resource of persons who wish to complain when given the opportunity but a scarce amount of those willing to complain will stand! up to the bully to see what will happen. I sincerely believe that there is a great amount of 'dirty Dancing' going on within Title 26 and have found numerous loop de-loops and dead ends trying to understand it myself. I really can't believe that no one has attempted to get the whole title thrown out as Void for Vagueness. "  
[L. Wainwright, 7/7/2001]

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"I laud your efforts. As a student of the constitution and a patriotic defender of our God-given rights, I am impressed and grateful for your contribution to freedom in this country. Thank you.

"I have had the pleasure of referring other, God-fearing people to your website. They also have gratitude and respect for your efforts."  
[L. Austin, 7/6/2001]

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"I'm sending this message from your web site; terrific! What a lot of info you have. I've visited it before and downloaded that tome [*The Great IRS Hoax* book] but don't remember if I've ever contacted you directly. Anyway, thanks for your work and for including my own work, 'The Colossal Fraud of Involuntary Perjury'...on your list."  
[Pitman Buck, 5/30/2001, <http://www.pitmanbuck.net/>]

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"I can't begin to thank you for all the time and information you have put into this website. It is proving most beneficial to me and is helping me greatly in understanding the true meaning of freedom. Thank you. Keep Fighting the Fight!"  
[J. D. Constiner II, 5/30/2001]

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"I just wanted to express my appreciation of the monumental effort you have put in to share the truth. I have been reading and hearing about this stuff for years, and now, because of your effort, I am finally starting to be able to see through the maze. Since I logged on to your web site I have not been able to stop reading..."  
[Greg, 4/21/2001]

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"Incredibly good work, Chris. What a service you have provided your fellow citizens of this republic. Thank you, and God bless you."  
[D. Zuniga, Laredo TX, 4/12/2001]

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"I just found your site...I saw your hitmeter only registering 1, so I assume it is broken! Or it should be. I am one of a growing number who have stopped filing and paying, because of the dignity I must live with. Finding this out has been an adventure and will continue to be. Thank you for this great page."  
[G. Easton, 4/10/2001]

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"You have by far, one of the greatest web sites I have ever had the 'right' to read and study. I stumbled across it in a search for knowledge on building codes and their application...Anyhow, I began to dig into legal resources and the like and discovered that a building permit was actually a contract forced through threat and deception. With encouraging sites like yours, I am no longer afraid to skip the permit, do my research, and secure my God-given rights to use my property as I see fit. Thanks again for the encouragement and God Bless you and yours.

As soon as I get time, I'm going to conduct an in-depth study of your tax information. That is another topic of law that disturbs me. I never have been able to figure out how I can be directly taxed (unapportioned)

against my constitutional rights. Thanks for being such a diligent citizen. You would no doubt been party to signing the Constitution."  
[B. Taylor, 3/30/2001]

## PREFACE

*"A man with an evil eye hastens after riches, and does not consider that poverty will come upon him." Prov. 28:22*

*"During times of universal deceit, telling the truth becomes a revolutionary act."  
George Orwell*

*"The 'Truth' about income taxes is so precious to the U.S. government that it must be surrounded by a bodyguard of lies." Steadman Jackson*

*"If an enemy is the first person to tell you the truth, then you don't have any true friends."  
Dr. James Dobson*

*"If you are not prepared to learn the principles and responsibilities of liberty, then be prepared to learn the principles of slavery!!"*

*The accuracy, truthfulness, and authority of this document is of utmost importance. Should you find any errors and especially anything that is illegal, we strongly encourage you to promptly bring them to our attention so that they may be expeditiously fixed. Our contact information is on the cover page. Please ensure that your corrections refer to the page, line number, and version of the document that you are commenting on. The version number is on the title page of the document and at the bottom of every page, as well as in the Revision History at the beginning. We wish to emphasize that any suggestions you make for improving the document should be based on your own thoroughly-researched conclusions, and not on half-baked assertions or undocumented opinions or assumptions, which we will ignore and throw away for the benefit and protection of our readers. Thank you in advance for doing your homework and taking the time to produce only quality suggestions on how to improve this document that will benefit all of our readers.*

*For those of you who work for the IRS, the legal profession, the accounting profession, the tax preparation profession, or the government and who think this book, rather than the IRS, is a "Great Hoax", we **CHALLENGE YOU** to find **EVEN ONE** inaccurate fact, claim, or statement in this very thoroughly researched document, and if you can't, then you are encouraged to join a tax freedom organization like the rest of us and "come clean" as we talk about in section 3.9. We also challenge you, as did Joe Banister, an Ex IRS Criminal Investigator (<http://freedomabovefortune.com>) who was fired for doing so, to bring the concerns raised in this book to your IRS or Treasury supervisor and ask him to refute them. We predict that if you do, you will be promptly fired rather than treated respectfully by your supervisor, and that none of your questions will ever be answered before you are fired. This is part of the IRS and government cover-up we thoroughly document in Chapter 6 of this book. That act of whistleblower retaliation alone ought to be proof enough of the fraud described in this document foisted upon us by our own dishonest and dishonorable government. We haven't yet heard a peep out of even one of you to date, as we predicted would happen in section 2.4.2 under "Plausible Deniability". Silence is acquiescence in the legal field, so we therefore wish to thank you kindly for your confirmation of the accuracy of this document after more than 100,000 people have downloaded it and counting. We have recorded several web hits on the download page for this book both by the IRS and the Treasury and have not heard anything from our government readers that would question or discredit the contents of this book.*

We invite our readers to visit our website to download an updated version (higher version number) of this document. It is frequently updated and revised with the latest-breaking information so that it is as accurate, timely, authoritative, and useful as we can make it.

GOOD LUCK, and GOD BLESS AMERICA!

Sincerely,

SEDM  
February 21, 2006

## CONVENTIONS USED CONSISTENTLY THROUGHOUT THIS BOOK

### CONVENTIONS:

1. **Key to Capitalization Conventions within Laws.** Whenever you are reading a particular law, including the U.S. Constitution, or a statute, the Sovereign referenced in that law, who is usually the author of the law, is referenced in the law with the first letter of its name capitalized. For instance, in the U.S. Constitution the phrase “We the People”, “State”, and “Citizen” are all capitalized, because these were the sovereign entities who were writing the document residing in the States. This document formed the federal government and gave it its authority. Subsequently, the federal government wrote statutes to implement the intent of the Constitution, and it became the Sovereign, but only in the context of those territories and lands ceded to it by the union states. When that federal government then refers in statutes to federal “States”, for instance in 26 U.S.C. §7701(a)(10) or 4 U.S.C. §110(d), then these federal “States” are Sovereigns because they are part of the territory controlled by the Sovereign who wrote the statute, so they are capitalized. Foreign states referenced in the federal statutes then must be in lower case. The sovereign 50 union states, for example, must be in lower case in federal statutes because of this convention because they are foreign states. *Capitalization is therefore always relative to who is writing the document, which is usually the Sovereign and is therefore capitalized.* The exact same convention is used in the Bible, where all appellations of God are capitalized because they are sovereigns: “Jesus”, “God”, “Him”, “His”, “Father”. These words aren’t capitalized because they are proper names, but because the entity described is a sovereign or an agent or part of the sovereign. The only exception to this capitalization rule is in state revenue laws, where the state legislators use the same capitalization as the Internal Revenue Code for “State” in referring to federal enclaves within their territory because they want to scam money out of you. In state revenue laws, for instance in the California Revenue and Taxation Code (R&TC) sections 17018 and 6017, “State” means a federal State within the boundaries of California and described as part of the Buck Act of 1940 found in 4 U.S.C. §§105-113. See the following URL to see what we mean: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>
2. **Terms in Quotation Marks:** Whenever a term appears in quotation marks, we are using the statutory or regulatory definition of the term *instead* of the layman’s or dictionary definition. We do this to clarify which definition we mean and to avoid creating the kind of confusion with definitions that our government and the unethical lawyers who work in it are famous for. For instance, when we use say “employee”, we mean the statutory definition of that term found in 26 U.S.C. §3401(c ) and 26 CFR §31.3401(c ) rather than the common definition everyone uses, which means anyone who receives compensation for their labor. “Employees” are much more narrowly defined in the Internal Revenue Code to mean elected or appointed officers of the U.S. government only. We also put terms in quotation marks if they are new or we just introduced the term, to emphasize that we are trying to explain what the word means.
3. **Quotes from Clauses in the Constitution:** Whenever we quote clauses from the U.S. Constitution, we use the notation “A:S:C”, for example 1:9:4:, where:
  - 3.1. A= The Article Number. In this case “1” is being referred to above.
  - 3.2. S=Section Number. In this case “9” is being referred to above.
  - 3.3. C=Clause Number. In This case “4” is being referred to above.
 For example, “1:9:4” appearing in the book would mean Article 1, Section 9, Clause 4 of the U.S. Constitution.
4. **Quotes from Thomas Jefferson:** Most of the quotes from Thomas Jefferson appearing throughout the document were derived from the web page at <http://famguardian.org/Subjects/PoliticsLiberty/ThomasJefferson/jeffcont.htm>. The notation used after each quote in the book is explained there, as well as the source of the quote.

### DEFINITIONS:

- America** — means a nation of sovereign states, united under the constitution established by ‘We the People’, where all sovereignty rests with the people and all government agents are the servants (civil servants) of the people.
- Citizen** — means a Sovereign Citizen of one of the preamble states of the Union of America, possessor of unalienable rights, granted by the creator and secured by law.

**citizen of the United States** — defined in [8 U.S.C. §1401](#). In the context of federal statutes: Means a person born or naturalized in the federal United States (federal zone) and a subject citizen of Congress. Typically, the U.S. government allows “U.S. nationals”, who are persons born outside the federal zone and inside the 50 states to declare that they are “U.S. citizens” so that they can volunteer to become completely subject to the jurisdiction of the federal courts and become the proper subjects of the Internal Revenue Code, but technically, they are not “U.S. citizens” in the context of federal statutes as legally defined. “U.S. citizens” are possessors of statutory ‘civil’ rights and privileges granted by Congress and stipulated by statute, code or regulation, found mostly in 48 U.S.C. §1421b. In the context of the Constitution and the rulings of the U.S. Supreme Court: A “national of the United States” born in any one of the states of the Union and not on federal territory and defined under 8 U.S.C. §1101(a)(22)(b).

**employee-** as defined in [26 U.S.C. §3401\(c\)](#) and 26 CFR § 31.3401(c), an elected or appointed official of the U.S. government only.

**federal zone-** means in its territorial sense, all places and waters, continental or insular, subject to the sovereign jurisdiction of the United States under Article 1, Section 8, Clause 17 of the Constitution of the United States of America. This area is also commonly but mistakenly called the “United States”. A more correct way to refer to this area is the “federal United States” to avoid confusion over terms.

**gross income** — means “income” that fits the description of “gross income” defined in [26 U.S.C. §61](#) and which derives from taxable sources clearly identified in [26 U.S.C. §861](#) and [26 U.S.C. §862](#) and the implementing regulation found in 26 CFR § 1.861-8(f). Most natural persons do not make any kind of income that fits the description of “gross income” as defined here. Before a revenue source can be considered “gross income”, it must FIRST be “income” as Constitutionally defined,<sup>1</sup> which means, according to the U.S. Supreme Court, that it must be “corporate profit” connected with foreign or interstate commerce. 26 CFR §1.861-8(f) agrees with this by showing that only “income” from Foreign Sales Corporations (FSC’s) and Domestic International Sales Corporations (DISC’s) is considered “gross income” from sources “within” the federal United States. This is consistent with two other important Constitutional constraints on federal taxing power: 1. Article 1, Section 8, Clause 3, which limits the power to tax in 1:8:1 to foreign and interstate commerce; 2. Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3 of the Constitution, which require the apportionment of direct taxes to the states. Because Title 26, the Internal Revenue Code, is not yet enacted into positive law, it stands as only “prima facie evidence” of law. The REAL and ONLY law in regards to federal taxation is found mainly in the Statutes At Large and the Constitution. If you examine the history of the definition of “gross income”, you will find that it was first defined and used in the Revenue Act of 1918, and that the salaries of elected and appointed officers of the United States government in receipt of federal salary were the only natural persons who received “gross income”. For such a case, this is a result of a voluntary and implied employment agreement between the United States government and its officers and appointees. Over the years since then, the definition of “gross income” and the tax laws have been obfuscated to fool the average American into thinking that his pay is “gross income”, when in fact it actually isn’t. See sections 5.6.5, 5.6.6, and 5.6.13 of our Great IRS Hoax book for further details.

**includes-** as defined in **Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65** means the following:

*“(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But granting that the word ‘including’ is a term of enlargement, it is clear that it only performs that office by introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding general language...The word ‘including’ is obviously used in the sense of its synonyms, comprising; comprehending; embracing.”*

**income** — the term “income” means profit and gain severed from capital. As ruled by the U.S. Supreme Court in the *Eisner v. Macomber*, 252 U.S. 189 (1920), “income” cannot be defined by legislation or by the Internal Revenue Code. It is instead defined by the U.S. Constitution to mean corporate profit derived from a corporation involved in foreign or interstate commerce. Natural or biological persons cannot earn “income” as defined by the constitution, but they can volunteer to call the money they earn from wages “income” if they want to pay the voluntary tax called the income tax.

**law** — that which is laid down, ordained, or established. A rule or method according to which phenomenon or actions co-exist or follow each other. Law, in its generic sense, is a body of rules of action or conduct prescribed by the sovereign within a jurisdiction, and having binding legal force. *United States Fidelity and Guaranty Co. v.*

<sup>1</sup> See <http://famguardian.org/TaxFreedom/CitesByTopic/income.htm> for further details.

Guenther, 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683. That which must be obeyed and followed by citizens subject to sanctions or legal consequences is a law. Law is a solemn expression of the will of the supreme power, which is the ultimate “sovereign”, of the State. Calif.Civil Code, §22. The “law” of a state is to be found in its statutory and constitutional enactments, as interpreted by its courts, and, in absence of statute law, in rulings of its courts. Dauer’s Estate v. Zabel, 9 Mich.App. 176, 156 N.W.2d 34, 37.

In the United States of America, the People, both collectively and individually are the “sovereigns”, according to the Supreme Court:

- ***Chisholm, Ex'r. v. Georgia, 2 Dall. (U.S.) 419, 1 L.ed. 454, 457, 471, 472 (1794)***: "From the differences existing between feudal sovereignties and Government founded on compacts, it necessarily follows that their respective prerogatives must differ. **Sovereignty is the right to govern; a nation or State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to the Prince; here it rests with the people; there, the sovereign actually administers the Government; here, never in a single instance; our Governors are the agents of the people, and at most stand in the same relation to their sovereign, in which regents in Europe stand to their sovereigns.** Their Princes have personal powers, dignities, and pre-eminences, **our rulers have none but official; nor do they partake in the sovereignty otherwise, or in any other capacity, than as private citizens.**"
- ***Juilliard v. Greenman, 110 U.S. 421 (1884)***: “There is no such thing as a power of inherent sovereignty in the government of the United States...In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted [delegated] to it. All else is withheld.”
- ***Perry v. U.S., 294 U.S. 330 (1935)***: “In the United States, sovereignty resides in the people...the Congress cannot invoke sovereign power of the People to override their will as thus declared.”
- ***Yick Wo v. Hopkins, 118 U.S. 356 (1886)***: “Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign powers are delegated to...the government, sovereignty itself remains with the people.”

Therefore, the People are the authors of the law as the “sovereign” or supreme power of the state. The law constitutes essentially a binding written legal agreement or contract among the sovereigns to conduct their affairs according to some standard of conduct. The sovereign is never the proper subject or object of most laws, unless he violates the contract and thereby injures the equal rights of other fellow sovereigns. Instead, the servants of the sovereign People working in government are the main object and subject of most civil laws, and laws are enacted mainly with the purpose to delegate and confine the authority of public servants so that they do not injure or undermine the rights of the true sovereigns, the People. Furthermore, only statutes which have been enacted into “positive law” are considered binding upon all persons within the jurisdiction of the law. The legislative notes under 1 U.S.C. §204 indicate that the Internal Revenue Code is *not* “positive law”, and therefore it can only be described as “special law” or “private international law” (contractual law) applying to specific persons. Subtitle A of the I.R.C., in fact, is limited mainly to those engaged in a “trade or business” and who work for the U.S. government as Trustees. The Internal Revenue Code cannot be described either as “law” or “positive law” unless and until:

1. The IRC is first enacted into “positive law” by a majority of the representatives of the sovereign People. This provides evidence that they voluntarily consented to enforcement actions required to implement the law. Without such consent, no enforcement actions may be attempted, because according to the Declaration of Independence, all just powers of government derive from the consent of the governed.
2. Regulations must be written by the Treasury for the enforcement provisions of the enacted positive law, and these regulations must be published in the Federal Register. This puts the public on notice of the enforcement actions that will be attempted against them in enforcing the law, as required by the Fifth Amendment due process clauses.
3. The enforcement regulations are then incorporated into the Code of Federal Regulations, Title 26.
4. Delegation of authority orders are written for all the enforcement agents within the Internal Revenue Service authorizing them to conduct enforcement actions.
5. The enforcement agents must be designated as enforcement agents by receiving a black Pocket Commission and being specially trained and commissioned as “public trust” employees.

Unless and until all of the above have occurred, the Internal Revenue Code, according to 1 U.S.C. §204 can not be described as “law” and can only be described as “prima facie evidence of law”, which is simply “presumptive” evidence of law. That means that it may be rebutted. Since “presumption” causes prejudice and prejudice is anathema to any legal proceeding and violates due process of law, then the Internal Revenue Code is not admissible as evidence of “law”, which means that it does not furnish any evidence that the people ever consented to its enforcement against them. Consequently, it is unenforceable. Until it becomes “positive law”, it can only be described as a “code”, or a “statute”, but not as “law”.

**national** — means a person born or naturalized outside the federal United States (federal zone) but inside the country United States and who is subject to the political but not legislative jurisdiction of the federal government at the time of birth as the Fourteenth Amendment (illegally ratified) requires. Synonymous with “American Citizen”, “American National”, “Natural Born Sovereign Citizen”, or “nonresident alien”. Typically, the U.S. government allows and even encourages “nationals” to incorrectly declare that they are statutory “U.S. citizens” as defined in 8 U.S.C. §1401 so that they can volunteer to become completely subject to the exclusive jurisdiction of the federal courts and become the proper subjects of the Internal Revenue Code, but technically, they are not statutory “U.S. citizens” as legally defined. [8 U.S.C. §1452](#), and [8 U.S.C. §1101\(a\)\(21\)](#) define who are “nationals”. The following code section from [8 U.S.C. §1101\(a\)\(21\)](#) defines the type of “national” that most Americans born in the 50 union states outside of the federal zone qualify as. It is highlighted to bring attention to it:

[TITLE 8 > CHAPTER 12 > SUBCHAPTER I > Sec. 1101.](#)  
[Sec. 1101. - Definitions](#)

(a) As used in this chapter -

(21) The term “national” means a person owing permanent allegiance to a state.

Note that the “United States” term as used in the above section refers to the federal United States, also called the “federal zone”. [8 U.S.C. §1401](#) indicates that all “citizens and nationals of the United States” are also “nationals of the United States”. [8 U.S.C. §1101\(a\)\(22\)](#) indicates that not all “nationals” are also statutory “U.S. citizens”. Throughout this book, when we use the term “national”, we mean a “citizen, but not a national, of the United States” as described in 8 U.S.C. §1452 and in 8 U.S.C. §1101(a)(21).

**resident** — under the Internal Revenue Code, an “alien” who is domiciled within either the District of Columbia or the territories of the United States. This “individual” has a “res” that is “identified” within federal jurisdiction, which is limited under the Internal Revenue Code to the District of Columbia and territories or possessions of the United States identified in Title 48 of the U.S. Code. Federal territories are generally identified with the term “State” in the U.S. Code, while states of the Union are identified with a lower case “state” in the U.S. Code and are treated as “foreign states”. “Residents” live exclusively in federal “States” but not in “states” of the Union and therefore are not protected by the Bill of Rights within the Constitution as per *Downes v. Bidwell*, 182 U.S. 244 (1901). Pursuant to 26 CFR §1.1441(c)(3)(i), an alien can be neither a “citizen” nor a “national” of the United States. The terms “alien”, “resident”, and “resident alien” are all synonymous in the Internal Revenue Code, as confirmed by 26 CFR §1.1-1(a)(2)(ii) and 26 CFR §1.1441-1(c)(3). “citizens of the United States” under 8 U.S.C. §1401 cannot legally be classified as “residents” under the Internal Revenue Code and are not authorized by the code to “elect” to be treated as one either. The reason is because the purpose of law is to protect, and a person cannot elect to lose their constitutional rights and protection, even if they want to! However, by filing an IRS form 1040 or 1040A, they in effect make this illegal election anyway, and the IRS looks the other way and does not prosecute such unintentional fraud because they benefit financially from it. The only way to avoid this election is to instead either file nothing or to file a 1040NR form instead of a 1040 or 1040A form. The rules for electing to be treated as a resident are found in IRS Publication 54: *Tax Guide for U.S. citizens and Resident Aliens Abroad*. See *Great IRS Hoax* section 4.10 for further definition of this term and the following sections of the *Great IRS Hoax* for amplification: 5.5.2, 5.5.3, and 5.4.12.

**scumbag lawyer(s)** — that subset of lawyers within the legal profession and the judiciary who entered the profession for all the wrong reasons, including: 1. Arrogance; 2. Greed; 3. Lust for power over other men. These low-lives have no scruples or morality and seldom believe in God. They are also characterized by a disinterest in and distaste for truth or the public health, welfare, or morals. They will say whatever they have to in order to get their client off in nearly all cases if they are a defense attorney. Instead, they entered the legal profession mainly for selfish reasons and will do whatever is required in order to maximize their personal profit from the profession.

**sovereignty** — the supreme, absolute, and uncontrollable power by which any independent state is governed; supreme political authority; paramount control of the constitution and frame of government and its administration; self sufficient source of political power, from which all specific political powers are derived; the international independence of a state, combined with the right and power of regulating its internal affairs without foreign dictation; also a political society, or state, which is sovereign and independent. *Chisholm v. Georgia*, 2 Dall. 455, 1 L.Ed. 440; *Union Bank v. Hill*, 3 Cold., Tenn 325; *Moore v. Shaw*, 17 Cal. 218, 79 Am.Dec. 123; *State v. Dixon*, 66 Mont. 76, 213 P. 227. [Black’s Law Dictionary, 4<sup>th</sup> Edition (1951) page 1568.]

**State** — in the context of federal statutes, federal court rulings, and this book means a federal State of the United States, the District of Columbia, Guam, Puerto Rico, Virgin Islands, Northern Marina Islands, and includes areas within the external boundaries of a state owned by or ceded to the United States of America. Federal “States” are defined in 4 U.S.C. §110(d) and 26 U.S.C. §7701(a)(10). In the context of the U.S. Constitution only, “State” means a sovereign “state” as indicated below. The reason the constitution is different is because of who wrote it. The states wrote it so they are capitalized. Federal statutes are not written by the sovereign states so they use the lower case “state” to describe the sovereign 50 union states, which are foreign to the federal government and outside its territorial jurisdiction.

*“It is to be noted that the statute differentiates between States of the United States and foreign states by the use of a capital S for the word when applied to a State of the United States” Eisenberg v. Commercial Union Assurance Company, 189 F.Supp. 500 (1960)*

**state** — in the context of federal statutes, federal court rulings, and this book means a sovereign state of the Union of America under the Constitution for the United States of America 1789-1791. In the context of the U.S. Constitution only, “State” means a sovereign “state” as defined here. Below is a further clarification of the meaning of “states” as defined by the U.S. Supreme Court in the case of *O’Donohue v. United States*, 289 U.S. 516 (1933), where they define what is not a “state”:

*After an exhaustive review of the prior decisions of this court relating to the matter, the following propositions, among others, were stated as being established:*

*'1. That the District of Columbia and the territories are not states within the judicial clause of the Constitution giving jurisdiction in cases between citizens of different states;*

*'2. That territories are not states within the meaning of Rev. St. 709, permitting writs of error from this court in cases where the validity of a state statute is drawn in question;*

*'3. That the District of Columbia and the territories are states as that word is used in treaties with foreign powers, with respect to the ownership, disposition, and inheritance of property;*

*'4. That the territories are not within the clause of the Constitution providing for the creation of a supreme court and such inferior courts as Congress may see fit to establish.'*

Below is a summary of the meanings of “state” and “State” in the context of both federal and state laws:

**Table 1: Summary of meaning of "state" and "State"**

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"in this State" or "in the State" <sup>2</sup>	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" <sup>3</sup> (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state

So what the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)<sup>4</sup>, and these areas do not include any of the 50 Union States. This is true in *most cases and especially in the Internal Revenue Code*, but there are a few minor exceptions: The word "State" in the context of federal statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to the federal government as clearly explained in section 5.2.11 of the *Great IRS Hoax* book. In the context of the above, a "Union State" means one of the 50 Union states of the United States\* (the country, not the federal United States\*\*).

**State Citizen/National:** A biological person who was born in the country United States and who is treated as a citizen of every state of the Union under Article IV, Section 2, Clause 1 of the United States Constitution. This person owes allegiance to his state and obedience to its laws. In exchange for this allegiance, he is entitled to demand protection from the government and the laws and that state.

**State national** — A biological person who was born in *any state of the Union* and who is treated as a citizen of every state of the Union under Article IV, Section 2, Clause 1 of the United States Constitution. This person owes allegiance to his state and obedience to its laws. In exchange for this allegiance, he is entitled to demand protection from the government and the laws and that state. He is also treated as a "national of the United States" or a "non-citizen national". "State nationals" are defined in 8 U.S.C. §1101(a)(21), 8 U.S.C. §1101(a)(22)(B), 8 U.S.C. §1452, 8 U.S.C. §1408(2), and are indirectly referenced under *The Law of Nations*, Book I, section 215.

**tax-** a mandatory payment to the government exacted by operation of law which is not voluntary and which support only the government. If the monies paid can be used for wealth transfer or supporting private persons or organizations, then they do not qualify as "taxes", according to the U.S. Supreme Court

*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*

<sup>2</sup> See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

<sup>3</sup> See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

<sup>4</sup> See <http://www4.law.cornell.edu/uscode/48/>

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)]

“Taxes” which are paid voluntarily and/or which are spent on wealth transfer or to support private purposes are referred to as “donations” in this book, and when their payment is enforced, they are called extortion.

**taxpayer** : the term “taxpayer” means any person liable for any internal revenue tax. See 26 U.S.C. §7701(a)(14).

**tax payer**: the term “tax payer” means any person who pays an Internal Revenue tax but who is not necessarily liable for the tax. The term “nontaxpayer” is preferred over “taxpayer”.

**United States**: means by default, all places and waters, continental or insular, subject to the sovereign jurisdiction of the United States under Article 1, Section 8, Clause 17 of the Constitution of the United States of America. This is the default definition for “United States” in all federal statutes and regulations. This area is also commonly called the “federal zone”. See the U.S. Supreme Court ruling of *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945) for the three proper definitions of this term. Very few legal dictionaries define this term because the legal profession doesn’t want you to know the definition, since it helps to reveal the very limited jurisdiction of the federal courts. Below is a summary of the meaning of the term “United States” as found in various sources.

**Table 2: Summary of meaning of term "United States**

Laws	Author	Meaning of “United States” in referenced law(s)	Notes
<b>Federal Constitution</b>	Union States/”We The People”	Country “United States”	See: <a href="http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm">http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm</a>
<b>Federal statutes</b>	Federal government	Federal zone	See sections 4.6 through 4.9, 5.2 through 5.2.14 of <i>Great IRS Hoax</i> book.
<b>Federal regulations</b>	Federal government	Federal zone	See sections 4.6 through 4.9, 5.2 through 5.2.14 of <i>Great IRS Hoax</i> book.
<b>State constitutions</b>	“We The People”	Federal zone	See sections 4.6 through 4.9, 5.2 through 5.2.14 of <i>Great IRS Hoax</i> book.
<b>State statutes</b>	State Government	Federal zone	See sections 4.6 through 4.9, 5.2 through 5.2.14 of <i>Great IRS Hoax</i> book.
<b>State regulations</b>	State Government	Federal zone	See sections 4.6 through 4.9, 5.2 through 5.2.14 of <i>Great IRS Hoax</i> book.

So what the above table clearly shows is that the word “United States”, in most cases, means only the federal zone. This is a direct consequence of the fact that:

1. The federal government has no police powers inside the states. See section 4.9 of *Great IRS Hoax* book.
2. The states of the union are “foreign states” with respect to the federal government for the purpose of private or special law, which includes nearly all Acts of Congress and nearly all federal statutes and regulations. See sections 5.2.2-5.2.3, 5.2.7, and 5.2.13 of the *Great IRS Hoax* book.
3. The separation between federal and state jurisdiction is a result of the “separation of powers doctrine”, which divides power between the state and federal government in order to protect individual liberties from tyranny. See section 6.1 of the *Great IRS Hoax* book.

**United States of America** — means the sovereign 50 states united under the Constitution of the United States of America. In a geographic sense, means all areas found within the country United States which are not part of the federal zone and are not possessions of the United States.

**U.S. citizen** — defined in 26 CFR §1.1-1 and [8 U.S.C. §1401](#). In the context of federal statutes: Means a person born or naturalized in the federal United States (federal zone) and a subject citizen of Congress. Typically, the U.S. government allows “U.S. nationals”, who are persons born outside the federal zone and inside the 50 states to

declare that they are “U.S. citizens” so that they can volunteer to become completely subject to the jurisdiction of the federal courts and become the proper subjects of the Internal Revenue Code, but technically, they are not “U.S. citizens” as legally defined within nearly all federal legislation and statutes. “U.S. citizens” are possessors of statutory ‘civil’ rights and privileges granted by Congress and stipulated by statute, code or regulation, found mostly in 48 U.S.C. §1421b.

**void judgment-** (Black’s Law Dictionary, 6<sup>th</sup> Edition, page 1574) “One which has no legal force or effect, invalidity of which may be asserted by any person whose rights are affected at any time and at any place directly or collaterally. *Reynolds v. Volunteer State Life Ins. Co.*, Tex.Civ.App., 80 S.W.2d 1087, 1092. One which from its inception is and forever continues to be absolutely null, without legal efficacy, ineffectual to bind parties or support a right, of no legal force and effect whatever, and incapable of confirmation, ratification, or enforcement in any manner or to any degree. Judgment is a ‘void judgment’ if court that rendered judgment lacked jurisdiction of the subject matter, or of the parties, or acted in a manner inconsistent with due process. *Klugh v. U.S.*, D.C.S.C., 610 F.Supp. 892, 901. See also Voidable judgment.”

**voluntary-** (Black’s Law Dictionary, 6<sup>th</sup> Edition, page 1575) “Unconstrained by interference; unimpelled by another’s influence; spontaneous; acting of oneself. *Coker v. State*, 199 Ga. 20, 33 S.E.2d 171, 174. Done by design or intention. Proceeding from the free and unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration; as, a voluntary deed.”

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*"Ye Shall Know the Truth and the Truth Shall Make You Free!" John 8:32*

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<http://famguardian.org/TaxFreedom/FormsInstr.htm>  
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## **REVISION HISTORY**

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2 The below revision history covers only the last six months of changes.

<i>Date</i>	<i>Version</i>	<i>Description</i>
2/21/06	1.00	1. Initial version.
3/22/06	1.01	<ol style="list-style-type: none"> <li>1. Expanded section 4.6.</li> <li>2. Expanded section 4.7.</li> <li>3. Swapped sections 4.9 to 4.8.</li> <li>4. Expanded section 4.8.</li> <li>5. Updated section 5.3.2.2.1.</li> <li>6. Updated section 5.3.2.3.1.</li> <li>7. Updated section 5.3.1.2.</li> <li>8. Updated section 5.3.2.6.1.</li> <li>9. Updated section 5.3.2.3.2.</li> <li>10. Updated section 5.3.</li> <li>11. Replaced all occurrences of “IRS Deposition Questions” with “Tax Deposition Questions”.</li> <li>12. Updated the IMPORTANT NOTES.</li> <li>13. Updated section 4.2, 4.3, 4.5, 4.6, and 4.16.</li> </ol>
4/17/06	1.02	<ol style="list-style-type: none"> <li>1. Updated section 5.3.</li> <li>2. Renamed section 5.3.1.6 and updated it.</li> <li>3. Updated beginning of section 4.</li> <li>4. Added section 4.39.</li> </ol>
7/7/06	1.03	<ol style="list-style-type: none"> <li>1. Updated section 4.39 and 4.1.</li> <li>2. Updated section 4.37.</li> <li>3. Updated sections 4.10 and 4.20.</li> <li>4. Deleted section 4.31.</li> <li>5. Updated section 4.13.</li> <li>6. Added a graphic to the cover page.</li> </ol>
10/3/06	1.04	<ol style="list-style-type: none"> <li>1. Renamed section 4.13 and expanded it.</li> <li>2. Split section 6.8.5 into two subsections and added section 6.8.5.2.</li> <li>3. Renamed section 4.33.</li> <li>4. Expanded section 4.17.</li> <li>5. Renamed section 4.11.</li> <li>6. Expanded section 4.21.</li> <li>7. Updated section 4.20.</li> <li>8. Updated beginning of section 4.</li> <li>9. Replaced the preface.</li> </ol>
12/30/06	1.05	<ol style="list-style-type: none"> <li>1. Expanded section 4.16</li> <li>2. Updated section 4.28.</li> <li>3. Updated section 4.30.</li> <li>4. Modified definition of “national” in the definitions in the Preface.</li> <li>5. Modified section 1.1.</li> <li>6. Completely revised section 1.2 and renamed it.</li> <li>7. Improved formatting throughout the document.</li> <li>8. Modified section 1.4.1.</li> <li>9. Added several more entries to the Table of Authorities at the beginning.</li> </ol>
6/14/06	1.06	<ol style="list-style-type: none"> <li>1. Completely revised section 4.22.</li> <li>2. Added section 4.23.</li> <li>3. Removed the gutter in chapter 9 to fix formatting problems there.</li> <li>4. Expanded section 4.5.</li> <li>5. Modified section 4.6.</li> <li>6. Updated section 4.17.</li> <li>7. Updated section 4.36.</li> </ol>

Date	Version	Description
		8. Removed chapter 4 and most of chapter 5. These are now covered by separate documents posted in the Liberty University. 9. Corrected several spelling and grammar errors throughout the document. 10. Updated the preface.
12/21/07	1.07	1. Updated section 5.9.2. 2. Expanded section 1.4.1. 3. Updated Disclaimer. 4. Corrected errors and duplicates in Table of Authorities. 5. Added "Scriptures" section to Table of Authorities. 6. Updated section 1.4.6. 7. Replaced all occurrences of "Psalms" with "Psalm". 8. Updated section 3
11/9/2010	1.08	1. Updated section 3.7.5 and removed all subsections underneath it. 2. Expanded section 3.5. 3. Expanded section 3.7. 4. Updated section 3.9. 5. Expanded section 3.3.10. 6. Expanded section 3.3. 7. Updated sections 4.3 through 4.3.3. 8. Expanded section 5.6. 9. Added an introduction to Chapter 5. 10. Removed all references to Assumption of Liability book. 11. Removed outdated entries from section 7.1. 12. Deleted section 7.3. 13. Removed all occurrences of "(OFFSITE LINK)".

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